AUDITOR-GENERAL OF PAKISTAN

February 2026

AUDIT REPORT ON THE ACCOUNTS OF WORKS & SERVICES DEPARTMENT GOVERNMENT OF SINDH FY 2024-25

AUDIT YEAR 2025-26

PREFACE

Articles 169 and 170 of the Constitution of 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, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Province or the accounts of any authority or body established by or under the control of the Federal or a Provincial Government.

This report is based on the audit of Works & Services Department, Government of Sindh for the Financial Year 2024-25. The Directorate General of Audit Works (Provincial) Sindh, Karachi conducted audit on a test check basis, with a view to make an independent assessment of the department and provide reliable information to the relevant stakeholders for making sound decision making. The report also aims at improving the internal controls of the department, thereby allowing the management to take corrective action and improve operational efficiency. The main body of the Audit Report includes only the systematic issues and significant audit findings. Relatively less significant issues are listed in Annex-A (MfDAC) of this report which shall be pursued with the PAO at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit report includes key facts about the department, audit snapshots, findings on systematic issues, conclusion and recommendations for executive actions. Audit findings indicate number of matters related to stated roles & responsibilities of the department, financial management, procurement, operational process and achievement of targets.

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

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

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

Islamabad
Dated: February, 2026

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

Department of the Auditor-General of Pakistan

Department of the Auditor-General of Pakistan is the ***Supreme Audit Institution*** *of the country*

Vision

A model Supreme Audit Institution adding value to national resources.

Mission:

Serving the nation by promoting accountability, transparency and good governance in the management and use of public resources for the citizens of Pakistan.

Core Values:

- *Integrity*
- *Quality*
- *Partnership*

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

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

AUDIT SNAPSHOT

Why did we do this audit?

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

What did we find?

Key Findings

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

Key Assessments

Poor Planning
- Due to poor planning, various schemes were delayed and subsequently became abandoned. Instead of focusing on the completion of the ongoing schemes, funds were diverted to new schemes.

Weak financial discipline
- Lack of strict financial disciplane cause excess/advance payments to the contractors without proper execution of work at site. Mandatory record such as security deposit register and contractor's ledgers were missing which caused non-transparency in such transactions.

Inadequate monitoring mechanism
- Payments were released to the contractor without sound mechanism of physical monitoring of the sites.
- Improper recording of the MBs / payments without mentioning MBs Nos. and details of works.

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

What did we recommend?

Strengthening governance and accountability	On-going schemes must be prioritise to avoid wastage of resources already incurred thereon. Responsibility may be fixed on the persons responsible for delays.
Adherence to the procurement regulations	Procurement processes strictly comply with SPPRA Rules. Security deposits should properly be dedcuted and reecorded.
Improving financial discipline	Outstanding government dues be recovered, advance payments without proper execution must be stopped. Proper maintenance of essential financial records such as security deposit register and contractor ledger must be ensured.
Determination of the PAO of the expenditure incurred from District ADP	Provincial Government notify the PAO of the Works carried out from district ADP.
Strengthening project management	Strengthening of planning and monitoring mechanism to ensure effective preparation of works estimates for timely completion of development schemes.

HIGHLIGHTS

ENTITY SUMMARY SHEET — WORKS & SERVICES DEPARTMENT (FY 2024–25)

Description	Details
Legal Framework of Entity	The Works & Services Department, Government of Sindh was established under Rules of Business, Government of Sindh, 1986. Its functions are defined in scheduled-II of these rules.
Key Responsibilities / Mandate & Objectives	The Works & Services Department, Government of Sindh is responsible for planning, designing, construction, and maintenance of provincial roads/highways and government buildings, and for execution of works assigned by the Government of Sindh for provision of infrastructure facilities to various departments.
Budget	Rs. 152,803 million
Expenditure	Development Expenditure: Rs. 83,215 million Current Expenditure: Rs. 19,405 million Total Expenditure: Rs. 102,620 million
Funding Sources	Government of Sindh (ADP). Government of Pakistan & Donor Funding (World Bank)
Accounting Policy	The accounts of Works & Services Department are maintained on cash basis of accounting, whereby receipts are recognized when actually received and expenditures are recognized when payments are made.
Status of Financial Statements	Annual accounts of the department are not prepared independently; however, the figures of receipts and expenditure are made part of the Annual Accounts of Sindh Government.
Composite Risk Rating	**Medium Risk** due to: Delays in executions of public importance schemes due to poor financial planning and operational strategies. Procurement & assets management irregularities
Compliance Status of Audit Recommendations	Awaited

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS 9

OVERVIEW OF THE DEPARTMENT 11

AUDIT FINDINGS 17

1 MANDATE, ROLES & RESPONSIBILITIES 18

2 PROCUREMENT 24

3 OPERATIONAL PROCESSES, TARGETS AND KPIS 40

4 FINANCIAL MANAGEMENT 54

CONCLUSION 74

RECOMMENDATIONS 75

ABBREVIATIONS & ACRONYMS

A.A	Administrative Approval
ADP	Annual Development Plan
AEN	Assistant Executive Engineer
AGP	Auditor-General of Pakistan
AIR	Audit Inspection Report
ASTM	American Society for Testing and Materials
BER	Bid Evaluation Report
BoQ	Bill of Quantities
C.C	Cement Concrete
CD	Call Deposit
CFT	Cubic Feet
C.P.W.A	Combined Public Works Account
CRC	Complaint Redressal Committee
CSR	Composite Schedule of Rate
Cu.M	Cubic Meter
DAC	Departmental Accounts Committee
DAO	District Account Office/Divisional Accounts Officer
DDC	District Development Committee
DG	Director General
FBR	Federal Board of Revenue
FD	Finance Department
FY	Financial Year
GoS	Government of Sindh
GST	General Sales Tax
ICB	International Competitive Bidding
M&E	Monitoring and Evaluation
M&R	Maintenance and Repair
MB	Measurement Book
MEC	Monitoring Evaluation Cell
MfDAC	Memorandum for Departmental Accounts Committee
NCB	National Competitive Bidding
NIT	Notice Inviting Tender
NOC	No-objection Certificate
O&M	Operation and Maintenance
P&D	Planning and Development

P/F	Providing and fixing
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PDP	Proposed Draft Para
PDWP	Provincial Development Working Party
PEC	Pakistan Engineering Council
POL	Petrol Oil and Lubricant
PSDP	Public Sector Development Programme
PWD	Public Works Department
RA	Running Account
RCC	Reinforced Cement Concrete
RD	Reduced Distance
RFT	Running Feet
S/F	Supplying and fixing
SDGs	Sustainable Development Goals
SDOC	Stipulated Date of Completion
SFR	Sindh Financial Rule
SFT	Square Feet
SGA&CD	Services, General Administration & Coordination Department
SLGO	Sindh Local Government Ordinance
SPPRA	Sindh Public Procurement Regulatory Authority
SRB	Sindh Revenue Board
SST	Sindh Sales Tax
TS	Technical Sanction
W&S	Works & Services
XEN	Executive Engineer

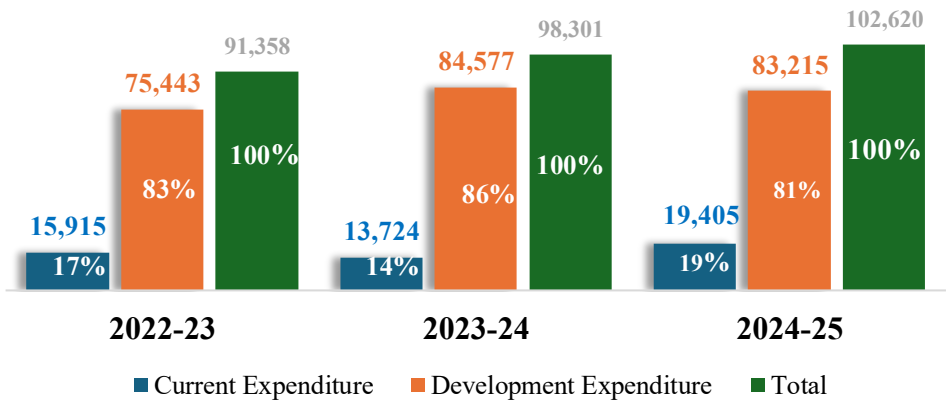
OVERVIEW OF THE DEPARTMENT

After the promulgation of the Sindh Local Government Ordinance (SLGO), 2001, the Communication and Works Department was renamed as the Works & Services Department. As per the Rules of Business, Government of Sindh, the department is responsible for planning, designing, construction, and maintenance of provincial roads/highways and government buildings, and for execution of works assigned by the Government of Sindh for provision of infrastructure facilities to various departments."

FINANCIAL ANALYSIS OF THE DEPARTMENT

Total expenditure of Works & Services department for the last three years is as under:

(Rs. in million)

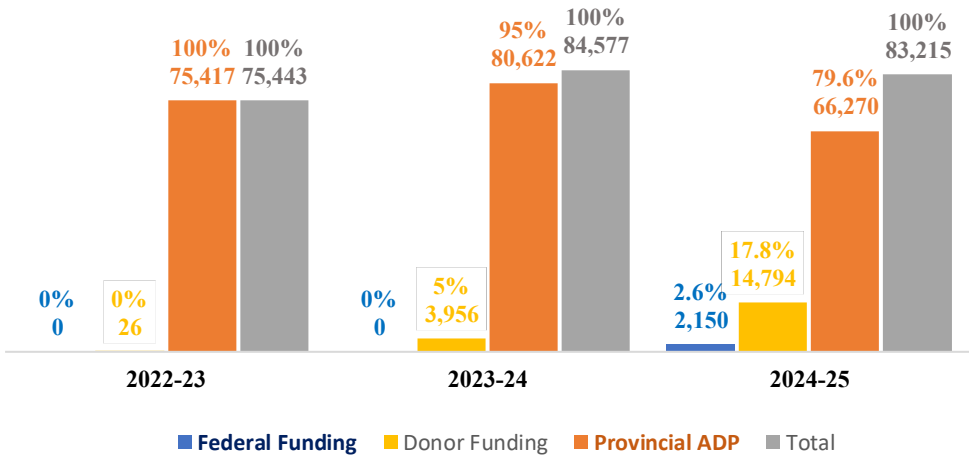


Source: https://imufd-sindh.finance.gos.pk:7443/

The graph shows a general upward trend in expenditure over the specified period. Total expenditure increased by 7.6% during FY 2023-24 as compared to FY 2022-23, followed by a further increase of 4.4% during FY 2024-25 over the preceding year. The upward trend reflects continued allocation of financial resources for infrastructure development and maintenance activities undertaken by the department, including projects financed through provincial and federal funding.

Total Development Expenditure (Component-wise) of Works & Services Department

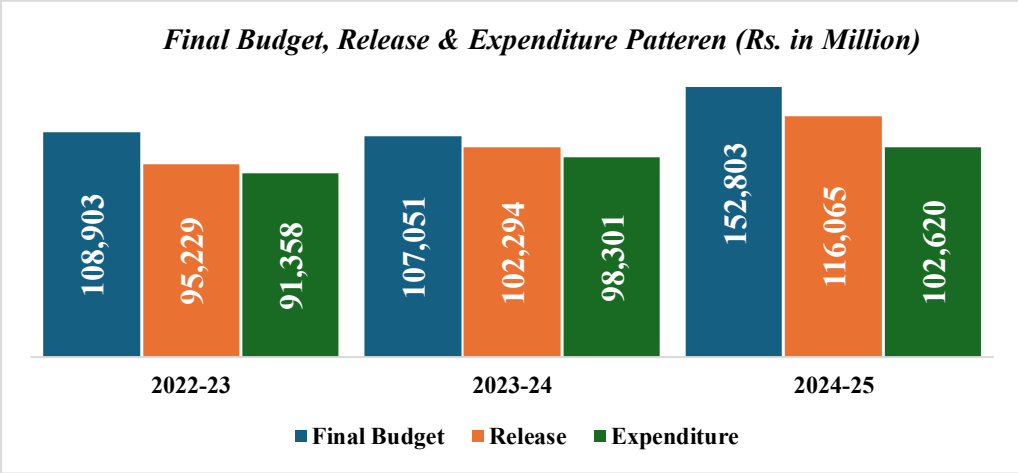
The total development expenditure of Works & Services department for the last three years is shown in the following graph:



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

- Development expenditure of the Works & Services Department increased during FY 2023-24 and declined slightly in FY 2024-25
- In FY 2022-23, development expenditure was almost fully financed through Provincial ADP (99.9%), indicating heavy reliance on provincial funding
- During FY 2023-24, the funding structure showed limited diversification, with 95% Provincial ADP funding and 5% donor assistance
- In FY 2024-25, development financing shifted to a mixed funding structure, comprising 79.6% Provincial ADP, 17.8% donor funding, and 2.6% Federal contributions.
- The trend reflects gradual diversification of development financing, with increased participation of donor and federal sources in recent years

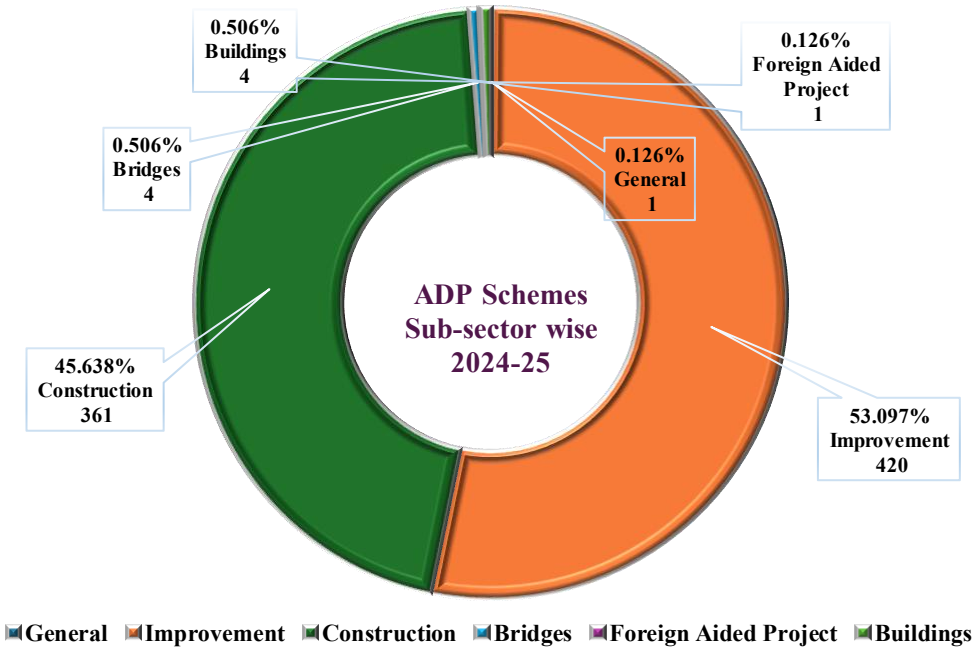
Budget, Releases and Expenditure Pattern



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

The above graph illustrates that Department's budget performance over last three financial years shows two key trends. First, the final budget allocations rose from Rs. 108,903 million (2022-23) to Rs. 152,803 million (2024-25), with releases increasing from Rs. 95,229 million to Rs. 116,065 million, and the allocation-to-release ratio improving from 87 % to 96 %, indicating better budgetary management and higher release efficiency. Second, the release-to-expenditure ratio, which measures utilization, stayed at 96 % in 2022-23 and 2023-24 but dropped to 88 % in 2024-25, indicating less amount of funds released were spent, showing under-utilization due to implementation delays or administrative bottlenecks.

ADP Schemes sub-sector wise allocation

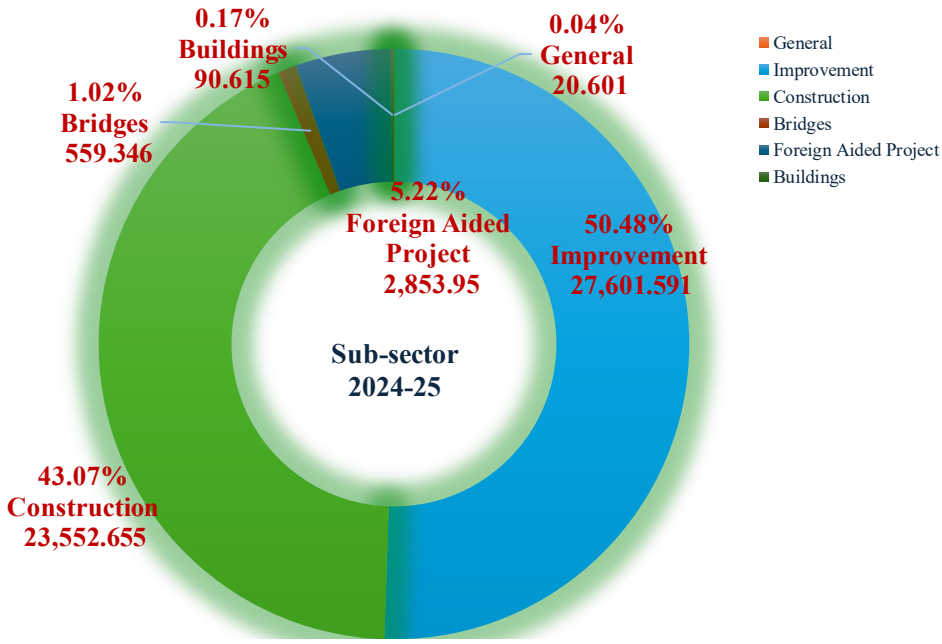


Source: https://imufd-sindh.finance.gos.pk:7443/

The above chart presents the sub-sector-wise distribution of ADP schemes by number for FY 2024-25. Out of the total schemes, Improvement constitutes the largest share, accounting for 53% (420 schemes), indicating a predominant emphasis on upgrading and rehabilitation of existing assets. This is followed by Construction, which accounts for 45.6% (361 schemes), reflecting continued focus on new infrastructure development.

The Buildings and Bridges sub-sectors each account for approximately 0.5%, with four schemes each, indicating limited scheme coverage in these areas. Foreign Aided Projects and General categories comprise one each scheme respectively, reflecting negligible participation of externally funded and general schemes in the ADP portfolio. Overall, the scheme distribution mirrors the expenditure pattern, with Improvement and Construction emerging as the dominant development priorities of the Works & Services Department for FY 2024-25.

Capital component-wise allocation of resources -2024-25

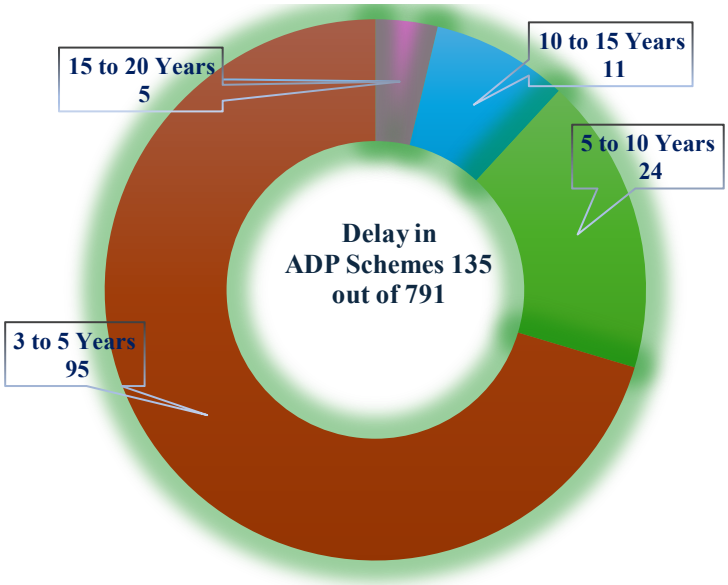


Source: https://imufd-sindh.finance.gos.pk:7443/

The above chart illustrates the sub-sector-wise distribution of ADP (Annual Development Program) expenditure of the Works & Services Department for the financial year 2024-25. The largest share of expenditure, 51%, was incurred on Improvement schemes, indicating a major focus on the upgradation and rehabilitation of existing infrastructure. The second-largest share, 43%, was allocated to Construction schemes, reflecting significant investment in new development works.

Foreign Aided Projects accounted for 5% of total ADP expenditure, indicating limited utilization of external assistance during the year. Bridges received only 1% of the total expenditure, reflecting minimal financial allocation to bridge-related works. The General and Buildings sub-sectors accounted for a negligible share, suggesting either symbolic allocations or limited execution during the period under review. Overall, the expenditure pattern highlights Improvement and Construction as the principal priority areas of the ADP for FY 2024-25.

Status of Performance in terms of delay in development schemes (135 out of 791)



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

The above chart illustrates the distribution of delayed ADP schemes by duration of delay, categorized into different time periods. Out of a total of 791 ADP schemes, 135 schemes were delayed. The largest segment comprises 95 schemes delayed for 3 to 5 years, indicating a substantial backlog of relatively recent projects. The second segment includes 24 schemes delayed for 5 to 10 years, reflecting a moderate number of mid-term delays in scheme completion. The third segment consists of 11 schemes delayed for 10 to 15 years, indicating a limited but notable number of long-term delayed schemes. The smallest segment comprises five schemes delayed for 15 to 20 years, highlighting a minimal number of extremely prolonged incomplete projects.

Delays in ADP schemes block public funds, increase costs, and slow down the delivery of public services. The large number of delayed schemes shows weaknesses in planning and execution, highlighting the need for better project management and timely completion.

AUDIT FINDINGS

SUMMARY

Audit observed various key issues which showed inefficiencies and poor governance in the Works & Service Department of the Sindh Government. Several development schemes remained incomplete despite lapse of 3 to 20 years. New schemes were being initiated without completing the on-going schemes which was a major planning issue at policy level.

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

Frequent deviations were observed regarding contract management, whereby the scope of the work was increased beyond the permissible limits resulting in irregular and uneconomical expenditure.

The audit observations in the report clearly indicate that the system of internal controls within the department is ineffective and weak. Internal controls violations are reported by the Audit every year, but the response of the entities to address this pressing issue is relatively lukewarm.

An independent, effective and efficient internal auditing system ensures well planned evaluation and proficiency besides, avoiding recurring irregularities. A major reason for weak internal controls is the non-existence of internal audit.

As a result of audit, recoveries of Rs. 315.707 million have been pointed out. An amount of Rs. 30.323 million was recovered from January to December, 2025 which was verified accordingly by the Audit.

1 MANDATE, ROLES & RESPONSIBILITIES

This section highlights weaknesses at policy level. Audit observed due to poor planning and weak financial governance, development schemes were delayed, resources were wasted and expenditure were incurred beyond approved PC-I. Non-maintenance of essential record further weakened the accountability mechanism in the department.

1.1 Abnormal delay in execution of development schemes

According to Para-17 of C.P.W.A Code, "The Divisional officer, as the primary disbursing officer of division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force." Further, as per the condition of work orders issued to contractors, "The contractor should start the work within 15 days after the issuance of work order."

During the audit of various offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that works worth Rs. 8,629.534 million were awarded to contractors but the same were not completed despite lapse of 2 to 13 years. The major cause for such inordinate delays was due to poor financial planning since new development schemes were initiated without completing the ongoing schemes. Details are given in **Annexure-I**.

Audit is of the view that non-completion of development schemes within the stipulated time deprived the general public of the intended benefits. Consequently, risk of time and cost overrun cannot be ruled out besides deterioration of executed works which reflected poor project oversight and faulty financial planning.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends completion of development schemes on priority basis besides strengthening of project planning mechanism to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 6.5.28 having financial impact of Rs. 3,459.858

million and Audit Report for Audit Year 2024-25 vide para number 6.5.20 having financial impact of Rs. 9,687.280 million respectively. Recurrence of same irregularity is a matter of serious concern.

1.2 Wastage of resources due to abandonment of road network schemes in rural areas

According to Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money."

During the audit of Executive Engineer, Highways Division Sujawal, for the financial year 2023-24, it was observed that various ADP schemes worth Rs. 528.225 million were approved from 2004 to 2012 against which expenditure of Rs. 273.715 million was incurred till June 2023. However, these schemes were abandoned without any cogent justification and thus adversely impacting rural connectivity including village-to-village and village to market transportation and expenditure incurred so far became wastage of resources since incomplete road network had lost its strength. Details are given in **Annexure-II.**

Audit is of the view that due to poor financial planning, schemes could not be completed therefore, intended benefits were not achieved.

The matter was reported to the management in April, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides taking legal action against the delinquent contractors and concerned officers.

(AIR#2, PDP#113)

1.3 Irregular execution of provincial ADPs by the District Highway

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of Executive Engineer, District Highways Division, Naushero Feroze, for the financial year 2024-25, it was observed that an

expenditure of Rs. 794.280 million was incurred on execution of Provincial ADP Schemes Nos.1855, 1938, 1939, 1940, 2112, 2113, 2114, 2116, 2117, 2118 by Deputy Commissioner Naushero Feroze beyond its operational jurisdiction. Furthermore, the schemes were also split-up in order to avoid sanction from Chief Engineer Highways, Hyderabad. Details are given in **Annexure-III**.

Audit is of the view that execution of works beyond jurisdiction might result in improper execution and duplication of works which reflected poor administrative controls and weak financial oversight in the organization.

The matter was reported to the management in October, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends implementation of the operational jurisdiction besides fixing responsibility on the person(s) at fault.

(AIR#05, PDP#219)

1.4 Wastage of resources in development scheme due to un-satisfactory works

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of Executive Engineer, Health Works (Lower Sindh), Hyderabad, for the financial year 2024-25, it was observed that contract worth Rs. 1,415.876 million was awarded in 2012 scheduled to be completed in two years. After 11 years and despite payment of Rs. 853.437 million to the contractor, the scheme remained incomplete due to "*Un-satisfactory"* works by the contractor as reported in the MEC report dated 10/4/2023. The management failed to either take action against the delinquent contractor or get the un-satisfactory work rectified. Details are given as under:

(Rs. in million)

Name of Work	Approved dt	Approved Cost	Exp-update	Exp. (%)	Status
Up-gradation of Taluka head quarter hospital 39 units and construction of emergency cum trauma centers in taluka headquarters hospital 41 units	17/4/2012	1,415.876	853.437	60.276	Un-Satisfactory

Audit is of the view that failure on part of the management to initiate legal action against the contractor reflected weak administrative controls and wastage of public resources.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides rectification and completion of the development scheme.

(AIR#01, PDP#340)

1.5 Unauthorized execution of development schemes in violation of Local Government Act

As per Section-39 of Sindh Local Government Act, 2013, "The local councils are empowered and responsible to manage local affairs, which include but are not limited to provision and maintenance of Municipal Services, development and maintenance of infrastructure, ensuring public health and sanitation, management of water supply systems and execution of local development projects."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that development schemes worth Rs. 2,188.298 million were executed beyond jurisdiction of the executing agencies without obtaining NOC from the relevant departments. Details are given as under: -

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Particulars	Amount
1	XEN, Provincial Highways Division, Dadu	10/353	Road works in Union Councils of Dadu	920.548
2	XEN, Provincial Highways Division, Larkana	3/212	Rehabilitation of various streets	773.153
3	XEN, Provincial Coastal Highways Division, Hyderabad	4/413	Rehabilitation of intercity road & paving blocks, drains at various streets of Thatta city	229.526
4	XEN, Buildings Division, Jacobabad	1/60	Paver block schemes at different villages and internal streets of the towns.	119.988

5	XEN, Highways Division, Mirpurkhas	5/328	Construction of storage tanks and execution of paver / CC blocks	44.462
6	XEN, Machinery Maintenance, Div. Khairpur @ Shikarpur	2/2	Paver block schemes at different villages and internal streets of the towns	35.14
7	District Highways Division, Badin	10/363	Construction of C.C works in the streets, Solar polls	27.337
8	XEN, Buildings Division, Tharparkar @ Mithi	9/155	Drilling & installations of Solar submissible pumps and Street lights	20.270
9	XEN, Provincial Highways Division, Larkana	5/189	C.C drain works and paving blocks in streets	8.964
10	XEN, Buildings Division, Sukkur	10/46	Drainage schemes and construction of roads	8.91
			Total	**2,188.298**

Audit is of the view that due to the execution of the works beyond jurisdiction, chances of duplication of expenditure cannot be ruled out.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends production of NOC from the concerned department(s), and implementation of the rules besides taking remedial measures to avoid recurrence of such instances in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 6.5.2 having financial impact of Rs. 825.687 million, 2023-24 vide para number 6.5.17 having financial impact of Rs. 2,519.141 million and 2024-25 vide para number 6.5.45 having financial impact of Rs. 1,389.408 million respectively. Recurrence of same irregularity is a matter of serious concern.

1.6 Non-maintenance of contractor ledger and security deposit register

According to Para-298 Central Public Works Account Code "A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him unless the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill, Form 24, on completion. If any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be

opened. Further. Security deposits of subordinates and contractors, whether made in cash or in one of the forms of security referred to in paragraph 390, are-covered by a bond or agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference-to such bond or agreement should be recorded in the Deposit Register or the Register of Securities as the case may be.

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that the contractors' ledger and security deposit registers were not produced to audit in order to verify the status of security deposits released to the contractors against whom it was due and against their works besides their completion status. Details are given as under:

(Rs. in million)

Sr.#	Name of formation	AIR No.	PDP#	Amount
1	District XEN Highways Division Sanghar	6	401	206.099
2	Provincial XEN Buildings Division-I Karachi	12		-
3	Provincial XEN Highways Division Khairpur	13		-
4	District XEN Highways Division Badin	13		-
5	Provincial XEN Buildings Division Health Works Lower Sindh Hyderabad	11		-
6	XEN Highways Division Tando M.Khan	9		54.038
7	Provincial XEN Highways Division Hyderabad	12		-
8	Provincial XEN Highways Division Sanghar	12		-
9	Provincial XEN Highways Division Sukkur	14		-
10	Provincial XEN Highways Division Dadu	15		-
11	Provincial XEN Highways Division Larkana	13		-
12	Provincial XEN Buildings Division-III Karachi	11		-
13	Provincial XEN Highways Division Thar at Mithi	11		-
14	Provincial XEN Highways Division Badin	11		-
15	Provincial XEN Highways Division Benazirabad	6		-
16	Comptroller, Sindh House, Islamabad	8	36	14.470
17	XEN, Provincial Buildings Division, Larkana	11&12	182&183	0
18	XEN, Provincial Highways Division, Larkana	12&13	197&198	0

Audit is of the view that non-maintenance of security deposit registers and contractors' ledger reflected non-transparency in the management of accounts and non-reflection of proper accounting record of security deposits collected and released so far.

The matter was reported to the management during January to December, 2025. The management at (Sr#14) replied that the Contractor Ledger as well as

security deposit register for the financial year 2024-25 has been maintained. The reply was not tenable, as the management failed to produce verifiable documentary evidence despite claiming maintenance of records. Remaining offices did not submit replies.

No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends maintenance of proper security deposits record to streamline true and fair accounts besides non-recurrence of such negligence in future.

2 PROCUREMENT

This section deals with significant violations of public procurement rules. Audit observed avoidance of vide circulation of tenders, inappropriate framing of evaluation criteria, splitting of expenditure, execution of works beyond 15% , acceptance of proper bid security, award of works over and above bid price and invitation of tenders without prior administrative approval.

2.1 Irregular award of works under M&R to avoid wide circulation and approval of higher authority

According to Para-9 (i) of the Sindh Delegation of the Financial Rules, 2019, "The repair and maintenance work of more than Rs.10,000,000/- (Rupees ten million) in respect of independent unit of residential, or non-residential buildings, shall be carried out through development scheme." As per Rule 16 (1) (e) of SPPRA, 2010, "Repeat orders means procurement of additional quantities of the item (s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item (s) of goods or works are needed to meet the requirements of the project or scheme; Provided that (i) the cost of additional quantities of item (s) shall not exceed 15% of the original contract amount, read with Rule-17, "Procurements over five hundred thousand rupees and up to three million rupees."

During the audit of Executive Engineer, Provincial Buildings Division-II, Karachi, for the financial year 2024-25, it was observed that four M&R works worth Rs. 18.820 million were awarded to a single contractor but the cost of the same works was revised to Rs. 120.942 million which was again re-revised to Rs.195.725 million. The works were required to be carried out through

development scheme as per above rule. Further, the following irregularities were also noticed as under:

i. The procurement was made by keeping the amount below the threshold of Rs. 2.00 million in three cases intentionally to avoid wide circulation through SPPRA website and leading newspaper.
ii. The expenditure on M&R works was not justified as the original cost was revised twice beyond 15%, which necessitated re-tendering.
iii. The cost of the schemes was increased without approval of the competent authority/forum.

(Rs. in Million)

W. O No. & Dated	R.A bill No. Date	Name of work & contractor	Tender Cost	Revised Cost	Re-revised cost	Exp:	Excess cost
4063 15-09-23	2nd 05-06-25	M&R to Sindh Secretariat Building No.01, Karachi (Ground, 1st, 2nd & 3rd Floor) **(M/s. Pakistan Civil & Electric Works)**	1.999	49.976	65.000	64.944	63.001
4065 20-05-22	2nd 05-06-25	M&R to Sindh Secretariat Building No.III (Old KDA Building), Karachi (Civil - Internal & External) **(M/s. Pakistan Civil & Electric Works)**	1.998	20.957	25.016	25.016	23.018
4062 15-09-23	2nd 05-06-25	M&R to Sindh Secretariat Building No.VI Karachi (Ground & First Floor) **(M/s. Pakistan Civil & Electric Works)**	1.996	29.998	30.275	28.152	28.279
4446 20-05-22	5th 05-06-25	M&R to office building Finance Complex (A.K Lodhi Block, Karachi) (Video Wall & Civil Work) **(M/s. Pakistan Civil & Electric Works)**	14.823	69.987	75.434	75.299	60.611
		Total	**18.82**	**120.942**	**195.725**	**193.411**	**174.909**

Audit is of the view that execution of M&R works beyond permissible amount in the financial rules resulted in transgression of delegated financial discipline which constituted weak oversight mechanism in the organization.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#6, PDP#296)

2.2 Irregular execution of work beyond 15% of contract amount

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

During the audit of various offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that various works worth Rs. 6,424.381 million were enhanced to Rs. 10,209.129 million resulting in excess of Rs. 3,793.221 million, beyond the permissible limit of 15% without calling fresh tenders in violation of above quoted rule. Details are given in **Annexure-IV.**

Audit is of the view that expenditure beyond 15% of the original contract reflected weak internal controls and poor planning.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends fixing responsibility on the person(s) at fault besides strengthening planning mechanisms to avoid recurrence of such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para number 6.5.30 having financial impact of Rs. 1,211.637 million, 2023-24 vide para number 6.5.39 having financial impact of Rs. 959.892 million and 2024-25 vide para number 6.5.28 having financial impact of Rs.

2,538.799 million respectively. Recurrence of same irregularity is a matter of serious concern.

2.3 Irregular award of works without appropriate technical evaluation of bids as per SPPRA rules

As per Rule 21-A of the of SPPRA, "The procuring agencies shall formulate an appropriate evaluation criterion, listing all the relevant information against which a bid is to be evaluated and criteria of such evaluation shall form an integral part of the bidding documents. The failure to provide a clear and unambiguous evaluation criteria in the bidding documents shall amount to mis-procurement."

During the audit of the following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that various works worth Rs. 9,203.196 million were awarded to the contractors, but appropriate technical evaluation of bids as per NITs as well as requirement of SPPRA for the procurement purposes were not adopted including experiences certificates, equipment & machinery ownership/lease documents of the contractors, audited Financial Statements for the last 2-3 years and Bank Statements etc. Details are given as under:

(Rs. in Million)

Sr.#	Name of office	AIR/ PDP#	Particulars	Amount
1	XEN, Provincial Highways Division, Larkana	11/216	Bank statements of last three years of bidders were not evaluated by the procurement committee as required in TORs of the NITs	3565.310
2	XEN, Highways Division, Dadu	6/289	Bids were not technically evaluated despite of single stage two-envelope procedure for technical nature of schemes of roads consisting of technical items	1812.700
3	XEN, Provincial Highways Division, Badin	2/243		1747.000
4	XEN, Highways Division, Larkana	2/200		1084.053
5	XEN, Health Works (Lower Sindh), Hyderabad	5/344	Relevant record i.e. experiences certificates, equipment & machinery ownership/lease documents, key personnel CV's & qualification certificates, Audited Financial Statements for the last 2-3 years, Bank statements or letters of credit, information on existing contracts & commitments	538.729
6	XEN, Highways Division, Dadu	1/286	Works were awarded without obtaining Annual turnover, Income tax returns & PEC registration certificates	173.427
7	XEN, District Highways Division, Thatta	2/236	Single stage one-envelope was adopted instead of two-envelope which was mandatory for the technical nature of works of roads consisting of technical items	100.571
8	XEN, Highways Division, Jamshoro	2/139		61.000

9	XEN, Buildings Division, Naushero Feroze	9/275		58.537
10	XEN, Buildings Division, Tharparkar @Mithi	2/149	Bids were not technically evaluated despite of single stage two-envelope procedure for technical nature of schemes of buildings consisting of technical items	35.312
11	XEN, Buildings Division, Tharparkar @Mithi	1/148		26.557
			Total	**9,203.196**

Audit is of the view that award of works without complying with requirements of technical evaluation indicated non-transparent bidding process which reflected weak internal controls and poor contract management.

The matter was reported to the management during January to December, 2025. The management replied that the technical evaluation criteria were clearly mentioned in the NIT and the same were recorded in the Technical Evaluation Report (Sr#3). Reply was not tenable as no documentary evidence in support of management's stance was produced to audit. Remaining offices did not submit replies.

No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para numbers 6.5.9 having financial impact of Rs. 2,315.285 million. Recurrence of same irregularity is a matter of serious concern.

2.4 Irregular invitation of NITs prior to Administrative Approval & Technical Sanction

As per Guideline 6.1 of SPPRA Procurement Regulations (Works), "The Procuring Agency shall initiate the procurement process only after following codal formalities (i) Administrative Approval (A.A) of the scheme is received. In case of urgency, in tender to avoid delay in the bidding process the Anticipated Administrative Approval is issued by the Administrative Department on the orders of the competent forum (ii) Technical Sanction (TS) of detailed estimate is obtained from competent authority (iii) Funds are released or anticipated to be released before award of contract."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was

observed that tenders worth Rs. 12,093.589 million were invited prior to Administrative Approval and Technical Sanction. Details are given as under:

(Rs. in million)

Sr. #	Name of Office	AIR/ PDP#	NIT date	A.A / T.S	Cost
01	XEN, Provincial Highways Division, Larkana	10 /215	21/04/25	27/05/25	8,251.670
02	XEN Provincial Coastal Highways Division, Hyderabad	6/415	25/4/25	27/5/25	1,672.439
03	XEN, Machinery Maintenance Division, Khairpur @ Shikarpur	4/4	07/03/23	11/08/23	1,533.956
04	XEN, Provincial Buildings Division-I, Karachi	4/400	16/11/22	05/12/22	329.325
05	XEN Provincial Highways Division, Hyderabad	5/430	12/4/22	14/09/23	276.995
06	XEN, Provincial Buildings Division-II, Karachi	1&2/293	24/5/24	30/08/24 (A.A)	29.204
				Total	**12,093.589**

Audit is of the view that tenders were invited without obtaining prior approval of A.A and T.S which was against prescribed procedures and showed weak administrative control. Consequently, the procurement process became non-transparent since without approval of technical sanction, publishing the estimated cost reflected poor contract management.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit seeks inquiry into the matter besides taking remedial measures to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Year 2023-24 vide para number 5.5.6 having financial impact of Rs. 274.924 million and 2024-25 vide para number 5.5.6 having financial impact of Rs. 40.000 million. Recurrence of same irregularity is a matter of serious concern.

2.5 Irregular award of work without tender

As per Rule-17 (1) & (2) of SPPRA, 2010 "Procurement over five hundred thousand rupees and up to three million rupees shall be advertised by timely notification on the Authority's websites and in print media in the manner

and format prescribed in these rules. The advertisement shall appear in at least three widely circulated and leading daily newspapers of English, Urdu and Sindhi language."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial year 2024-25, it was observed that civil works worth Rs. 910.734 million were awarded without inviting tenders. Details are given as under:

(Rs. in million)

Sr.#	Name of office	AIR/PDP#	Amount
1	XEN Provincial Coastal Highways Division Hyderabad	2/411	708.782
2	XEN Provincial Buildings Division III Karachi	1/258	196.887
3	XEN Provincial Buildings Division Mirpurkhas	4/375	5.065
		Total	**910.734**

Audit is of the view that award of contracts without invitation of tenders resulted in undue favour to the contractor(s) which reflected prevalence of poor financial discipline in the organization and non-transparent procurement practices.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

2.6 Non-invitation of NITs in the leading newspapers

As per Rule-17 (1) & (2) of SPPRA, 2010, "Procurement over five hundred thousand rupees and up to three million rupees shall be advertised by timely notification on the Authority's website and in print media in the manner and format prescribed in these rules. The advertisement shall appear in at least three widely circulated and leading daily newspapers of English, Urdu and Sindhi languages."

During the audit of the following offices of Works & Services Department, Government of Sindh, for the financial year 2024-25, it was observed that the works worth Rs. 1,528.930 million were awarded to various contractors without advertisement of the NITs in the leading newspapers, in violation of above rule. Details are given as under:

(Rs. in million)

Sr. #	Name of office	AIR/ PDP#	Particulars	Amount
1	XEN, Highways Division Naushero Feroze	08 & 09/ 220	Published in least circulated newspapers like Daily Aman Karachi, Daily Sarwan and Daily Sindh Sujag	1,010.66
2	XEN, Provincial Highways Division Sanghar	11/285	NIT letter No. 884 dated 17-05-2024 (T00659-23-0006) was advertised on SPPRA website, but advertisements were made in local newspapers i-e. Daily Sob, Daily Koshish & Daily Pak	284.270
3	XEN, Highways Division Dadu	5/288	Publication was made through non-leading newspapers i.e., Milan, Aman & the Frontier Post	234.000
			Total	**1,528.93**

Audit is of the view that non-invitation of tenders in the leading newspapers resulted in unfair and limited competition due to narrow circulation as well as non-competitive rates.

The matter was reported to the management in August 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides strengthening the contract management mechanism in the office to avoid recurrence of such lapses in future.

2.7 Irregular award of contract without participation in tendering process

As per Rule-37(1) of SPPRA 2010, "The procuring agency shall require the bidders to furnish a bid security not below one percent and not exceeding five percent of the bid price, which shall remain valid for a period of 28 days beyond the validity period for bids, in order to provide the procuring agency reasonable time to act, if the security is to be called."

During the audit of Executive Engineer, Highways Division, Sujawal, for the financial year 2023-24, It was observed that a contract of Rs. 14.368 million was awarded to M/s Farooq & Brothers despite their non-participation in the relevant tendering process, as evident from the contractor's application. Further scrutiny revealed that a CD of Rs. 550,000 was also submitted by the contractor for the work "Construction of road from Sujawal to Mula Bux Detho to Achar

Chang road", indicating irregularities in the tendering process. The details are as under:

Name of Scheme	TS Cost	CD required	Tender Cost	CD # & Date	CD Amount	Remarks
Const of road Rawat Khan Jamai road to village Aali Baran road Mile 6/2-6/6 (0.80 KMS)."	13,461,000	673,050	14,368,528	16441243 25.05.23	550,000	Awarded this work without participation
construction of road from Abdul wahid laghari road mile 05/1/2 taken up length road mile 0/0-0/3 (0.60km)	7,525,700	376,285				Applied for these works
construction of road from Sujawal to village Mola Bux Detho to Achar Chang road mile 0/0-0/7 +330' (taken up length road mile 0/0-0/4 (0.80 km)"	10,532,000	526,600				
construction of road from thatta sujawal road to village uris solangi road mile 0/0-0/5 (taken up length road mile 0/0-0/3 (0.60 km)	7,480,000	374,000				

Audit is of the view that the award of work without participation in the relevant tendering process resulted in undue favor to the contractor which reflected poor administrative controls.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides taking remedial measures to avoid recurrence of such practice in future.

(AIR#16, PDP#122)

2.8 Procurement without hoisting Tender and contract documents on SPPRA website

As per Rule-50 of SPPRA, 2010, "Within fifteen (15) days of signing of contract, procuring agency shall publish on the website of the Authority and on its own website, if such a website exists, the results of the bidding process,

identifying the bid through procurement identifying number, if any, and the following information: (1) Contract Evaluation Report; (2) Form of Contract and Letter of Award; (3) Bill of Quantities or Schedule of Requirement."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial year 2023-24, it was observed that works amounting to Rs. 2,589.390 million were awarded to the contractors without hoisting tenders, bid evaluation reports and their contract agreements in violation of above rule. Details are given as under: -

(Rs. in million)

Sr.#	Name of Office	AIR/ PDP#	Particulars	Amount
1	XEN, Highways Division, Kandhkot @ Kashmore	7/104	Non-hoisting of bid evaluation reports & contracts agreements	1,986.00
2	XEN, Highways Division, Tando Muhammad Khan	1/71	Procurement without hoisting NIT on SPPRA Web	349.95
3	XEN, Highways Division, Sujawal	9/117		253.44
			Total	**2,589.39**

Audit is of the view that procurement without hoisting of NIT and other contract documents on SPPRA website reflected non-transparent procurement process in the organization.

The matter was reported to the management during January to June, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides strict adherence to procurement regulations to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Year 2022-23 vide para number 6.5.23 having financial impact of Rs. 1,193.870 million and 2024-25 vide para number 6.5.47 having financial impact of Rs.1,458.939 million respectively. Recurrence of same irregularity is a matter of serious concern.

2.9 Non-transparent procurement process

As per Rule-7 (1) of SPPRA, 2010, "The procuring agency shall, with the approval of its Head of the Department, constitute as many procurement committees, as it deems fit, each comprising odd number of persons and headed by a gazetted officer not below the rank of BS-18 or if not available, the officer

of the highest grade, and shall ensure that at least one of the members of the procurement committee is from the agencies or departments other than the procuring agency". Further, as per Rule 02(1)(x), "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made thereunder or any other law in respect thereof or relating to public procurement."

During the audit of the following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that various works amounting to Rs. 2,100.796 million were awarded to the contractors but the following irregularities were noticed. Details are given as under: -

(Rs. in million)

Sr. #	Name of Office	AIR/ PDP#	Particulars	Amount
1	XEN, Highways Division, Sujawal	10/118	Bid Evaluation Report was without signatures of the members of the procurement committee	100.80
2	XEN, Highways Division, Jacobabad	1/129	The procurement committee did not record the bid opening proceedings and bidding documents were also unsigned	41.205
3	XEN, Highways Division, Sujawal	13/120	The call deposit#08056573 of Meezan Bank Karachi of Rs. 0.492 million was obtained on 09-06-2021, which was prior to advertisement dated: 07-09-2021.	7.99
4	XEN, District Buildings Division, Sukkur	8/45	Procurement without inclusion of outside members in the committee	7.66
5	XEN, Provincial Buildings Division, Larkana	3/175	Irregularities conveyed through SPPRA website in the tender ID#T01137-23-0002 consisting of 28 schemes worth Rs. 20.570 million were not complied with	-
6	XEN, Provincial Highways Division, Hyderabad	3&6/428	Tender was awarded after the expiry of bid validity period i.e. 120 days	337.564
7	XEN, Highways Division, Sukkur	1/301		275.00
8		3&4/302	NIT was published in single newspaper and hoisted on SPPRA after submission of bids	1,171.303
9	XEN, Highways Division, Matiari	3/404	Discrepancies in quantities of Tender Documents & BOQ by bidders	35.429
10		4/405	NITs were invited for Rs.281.500 million beyond the approved Annual Procurement Plan of Rs 210.500 million.	281.500
			Total	**2,100.796**

Audit is of the view that the procurement process was defective as the essential requirement of inclusion of outside member in the procurement committee besides other serious violations of the SPPRA provisions resulted in non-transparency and mis-procurement.

The matter was reported to the management during January to December 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides strict adherence to procurement regulations to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.68 having financial impact of Rs. 24.828 million. Recurrence of same irregularity is a matter of serious concern.

2.10 Award of road improvement contract without International Competitive Bidding as required in SPPRA rules

As per Rule-15(2)(a)(ii) of SPPRA, 2010, "International Competitive Bidding shall be default method of procurement for all procurements with an estimated cost equivalent to US $ 10 million or above."

During the audit of Executive Engineer, Provincial Highways Division, Sukkur, for the financial year 2024-25, it was observed that contract worth Rs. 7,199.451 million for "Improvement of road from Rohri to Guddu Barrage @ M-5 Interchange, Sadiqabad via Khanpur Mahar, Mirpur Mathelo & Mureed Shakh Road" was awarded to M/s Umer Jan & Company in December 2024 without International Competitive Bidding (ICB) as per above rule. Furthermore, contract was awarded without obtaining bid security. Bidding documents and evaluation criteria were also not available in the record.

Audit is of the view that award of contract without observance of the prescribed procurement rules and procedure reflects weak administrative controls and project oversight mechanisms.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit seeks inquiry into the matter to fix the responsibility against person(s) at fault besides strengthening internal controls to avoid such lapses in future.

(AIR#13, PDP#235)

2.11 Collusive practices in tendering process due to submission of same Call Deposits

As per Para-2(1)(q) of SPPRA, 2010, "Collusive Practice means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, noncompetitive levels for any wrongful gain. "

During the audit of Executive Engineer, Highways Division, Sujawal, for the financial year 2023-24, it was observed that various works worth Rs. 44.348 million were awarded to the contactors on the basis of same call deposits entertained in the tendering process by the procurement committee(s), which showed collusive practices. Details are given in **Annexure-V**.

Audit is of the view that similar call deposits by the vendors in the tendering process in multiple schemes reflect non-transparency in the procurement process.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 13-11-2025 & 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#3&5, PDP#114)

2.12 Irregular award of work without bid security

According to Notice Inviting Tender letter # XEN(EWD)/TC/G-55/282, 268 & 225 dated 27.02.24, 23.02.24 & 16.02.24, "Sealed tenders on standard bidding documents under Single Stage-Two Envelope procedure are invited from the interested bidders/contractors for the works as per SPPRA Rules 2010, the procuring agency shall require the bidders to furnish Earnest Money/bid security of five percent of the Estimated Cost."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that contracts worth Rs. 401.176 million were awarded without obtaining bid security @5% worth Rs. 8.976 million. Details are given as under:

(Rs. in million)

Sr.#	Name of office	AIR/PDP#	Bid Security	Amount
1	XEN, Highways Division Dadu	2/287	3.897	238.604
2	XEN Provincial Highways Division Hyderabad	13/435	4.879	158.580
3	XEN, Provincial Buildings Division, Thatta	7/159	0.200	3.992
		Total	**8.976**	**401.176**

Audit is of the view that the award of contracts without bid security resulted in undue favor to the contractor(s) which reflected poor financial discipline in the organization.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit requires inquiry into the matter besides taking remedial measures to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.26 having financial impact of Rs. 5.425 million. Recurrence of same irregularity is a matter of serious concern.

2.13 Non-transparent bidding process against M&R works

As per Rule-4 of SPPRA Rules 2010, "While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical".

During the audit of Executive Engineer, Highways Division, Hyderabad, for the financial year 2023-24, it was observed that expenditure of Rs. 129.344 million was incurred on M&R works. However, audit observed following irregularities in bidding process: Details are given in **Annexure-VI.**

i. Ten (10) works were further split in 02 to 15 portions and awarded to 19 contractors on single bid basis at 1%, 2%, 3% and

10% premium to accommodate the contractors instead of assuring transparent competitive bidding.

ii. Non availability of call deposit in the record further strengthens non-transparent bidding process. Even call deposit numbers were repeated in same work orders.

iii. There is no reference of bank and its branch from where these call deposits were issued.

Audit is of the view that due to splitting of works and in the absence of evidence of CDs indicated collusive bidding process.

The matter was reported to the management in April, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides strict adherence to procurement regulations to avoid such lapses in future.

(AIR#2, PDP#89)

2.14 Unjustified award of work by splitting the expenditure to accord favors to the Contractors

As per Guideline 2.10 of SPPRA Procurement Regulations (Works), "A group of works which forms one project shall be considered as one work, and the necessary of obtaining the sanction of the competent authority to such group of works is not avoided by the fact that the cost of each particular work in the group is within the powers of sanctioning of any authority sub-ordinate thereto".

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial year 2023-24, it was observed that estimates worth Rs.160.010 million of same nature works were split-up instead of treating as a single scheme in violation of above procurement rules. Further, an amount of Rs. 13.070 million were split below Rs.0.3 million to avoid competitive bidding. Details are given in **Annexure-VII.**

(Rs. in million)

Splitting of estimates				
Sr.#	**Name of Office**	**AIR/PDP#**	**Particulars**	**Amount**
01	XEN, Highways Division, Sujawal	4/115	Single scheme of Road work was split up to favor multiple contractors	86.78
02	XEN, District Highways Division, Badin	3/83		73.23
				160.01

Splitting of Expenditure				
03	Comptroller, Sindh House, Islamabad	3/33	Procurement through First & Final bills by spilt-up in several work orders to avoid the tender process	7.93
04	Residential Engineer, Special Project, Sindh House, Islamabad	11/21		5.14
			Total	**13.070**

Audit is of the view that splitting of expenditure resulted in undue favor to the contractors at the cost of government's interest which reflected poor internal controls.

The matter was reported to the management in November, 2024. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends that the matter may be inquired besides strict adherence to procurement regulations to avoid such lapses in future.

2.15 Irregular award of works over and above the bid price

As per Rule-42(1) of SPPRA-2010, "All bids shall be evaluated in accordance with the evaluation criteria and other terms and condition set forth in the bidding documents."

During the audit of Executive Engineer, Buildings Division, Naushero Feroze, for the financial year 2023-24, it was observed that contracts worth Rs. 51.043 million were awarded against the contractors quoted bids of Rs. 50.029 million in the Bill of Quantities (BOQ). Consequently, audit noted excess of Rs. 1.014 million over and above the bid price. Details are given as under:

(Rs. in million)

WO	Date	Work	Contractor	Bid amount	Award amount	Excess
351	6/1/2023	Providing of cc paver blocks, surface drains & culverts at village Hassan Bhatti, Krir Bhatti	M/s M. Yaseen Chandio	9.795	9.993	0.198
168	5/25/2022	Const: of cc paver, surface drains at main N/F city to Qaim Colony	Parvez Ali Shah	7.349	7.496	0.147

224	6/1/2022	Const: of cc paver block, surface drains, brick pavement at various villages of Kandiaro	M/s Nissar Ahmed Halepoto	5.876	5.994	0.118
166	5/25/2022	Const: of cc paver block, surface drains, brick pavement at various villages of Kandiaro 4 units	M/s Sheerazi Builders	5.873	5.991	0.118
161	5/25/2022	Const: of CC paver, surface drains at various villages of UC Moro, Late Deparja 16 units	M/s M. Haneef Siyal	5.776	5.892	0.116
350	6/1/2023	Providing CC paver blocks, surface drains, cc topping in streets at village Baboo Akbar Panhwar	M/s Sadaruddin	5.681	5.798	0.117
167	5/25/2022	Const: of cc paver block, surface drains, brick pavement at villages of Tharushah ward 1 to 4	M/s ZHB Const: Co.	5.377	5.493	0.116
204	5/26/2022	Const: of cc paver, surface drains at various villages of US Molhan	M/s Yaseen Chandio	4.302	4.387	0.085
			Total	**50.029**	**51.043**	**1.014**

Audit is of the view that award of contracts over and above the quoted price resulted in undue favour to the contractors, which reflected weak financial discipline in the organization.

The matter was reported to the management in May, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends recovery of pointed out amount besides strengthening internal controls to avoid recurrence of such instances in future.

(AIR#10, PDP#276)

3 OPERATIONAL PROCESSES, TARGETS AND KPIS

This section highlights operational/execution issues such as defective execution of works without prior execution of its ancillary items, execution of works in deviation of the specifications, improper measurement issues, doubtful execution due to unclear scope, excess expenditure over & above the technical

sanction. Audit also observed weak monitoring mechanism which compromised the quality and specifications of the development works.

3.1 Defective execution of works without prior execution of its ancillary/allied items

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

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an expenditure of Rs.1,065.126 million was incurred on the construction of CC pavers, execution of steel & RCC works etc. without prior execution of its ancillary & allied works. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Particulars (Ancillary items)	Amount
1	XEN, Highways Division Naushero Feroze	1&10/217	Paver blocks purchased without initial works of hard murrum and CC brick/stone ballast	500.060
2	XEN, Buildings Division Jacobabad	6/65		101.762
3	XEN Highways Division, Kashmore @ Kandhkot	10/107		199.905
4	XEN, Provincial Highways Division, Sukkur	10/232	Execution of road work without sand cushion and sub-base course	78.326
5	XEN, Highways Division, Jacobabad	4/132	Paver blocks purchased without initial works of hard murrum and CC brick / stone ballast	58.525
6	XEN, Provincial Building Division-II, Karachi	08/298	P/L of pipes without execution of initial item of work	33.542
7	XEN, Highways Division Thatta	3/237	Paver blocks purchased without initial works of hard murrum and CC brick/stone ballast	23.940
8	XEN, Provincial Coastal Highways Division Hyderabad	9/418		21.056
9	XEN, Provincial Buildings Division-III Karachi	9/264	Expenditure of steel & RCC without execution of excavation & foundation work	17.988
10	XEN Highways Division, Kashmore @Kandhkot	1/98	Paver blocks purchased without laying	11.722
11	XEN, Highways Division, Shikarpur	7/29	Paver blocks purchased without initial works of hard murrum and CC brick / stone ballast	12.56
12	XEN, Provincial Highways Division Larkana	6/190		2.753
13	XEN, Highways Division Sukkur	1/48		1.622

14	XEN Provincial Highways Division, Naushero Feroze	10/323	RCC work without excavation at site	1.365
			Total	**1,065.126**

Audit is of the view that the execution of partial works, bypassing essential preliminary items indicated either substandard execution of works or advance payment to the contractors without proper execution of works at site.

The matter was reported to the management during January to December, 2025. The management at Sr#14 replied that the payment of items to the contractor was based on work of RCC slabs laid on existing culverts and other structure was intact. The reply was not tenable as no evidence of estimates of work and running account bill were produced to verify the contention of the management. Remaining offices did not submit replies.

No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

3.2 Irregular execution of work in deviation of approved estimates

As per Paragraph-527 of Public Works Department Manual, "No work shall begin unless proper detailed design and estimate have been sanctioned; allotment of funds made and order for its commencement issued by the competent authority." As per Paragraph-528 of *ibid*, "No material alteration in sanctioned, still less in standard design may be made by a Divisional Officer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving any additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction."

During the audit of various offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that expenditure of Rs. 307.711 million was incurred on various works in deviation of approved estimates. Details are given in **Annexure-VIII.**

Audit is of the view that deviation from approved estimates reflected weak administrative oversight and poor project management.

The matter was reported to the management during January to December, 2025. The management replied that the work was carried out as per requirements at site (Sr#9,17&24). The quantity of brick edging as recorded in the MB is

39,563 Rft, whereas, the bricks installed at the site are 04 Nos: in 01 Rft. The thickness of one brick is 3" and according to its formula 04 (Sr#25). The replies were not tenable, as the management failed to produce revised technical sanctions to justify additions/alterations made at site. Moreover, the explanation regarding brick edging is unsubstantiated, as no approved design, measurement calculations, or test-checked MB extracts were provided to authenticate the quantities claimed. Remaining offices did not submit replies.

No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends execution of works as per approved specifications besides strengthening internal controls and monitoring mechanism to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.34 having financial impact of Rs. 1,780.081 million. Recurrence of same irregularity is a matter of serious concern.

3.3 Hasty payment to the contractors without execution of work at site

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

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2022-24 & 2024-25, it was observed that expenditure of Rs. 406.279 million was incurred on various works. However, works having one to two years completion period were executed within short period of time i.e., 14 to 30 days after issuance of work orders. Details are given as under:

(Rs. in million)

Sr#	Name of Office	AIR/ PDP#	Particulars	Amount
1	XEN, Provincial Coastal Highway Division, Hyderabad	3/412	Payment for road work on 17/6/2025 after 12 days of work order dated 5/6/2025 and completion period was 24 months	213.415
		7/416	Payment for road work on 17/6/2025 after 12 days of work order dated 5/6/2025 and completion period was 24 months	128.025

2	XEN, Highways Division, Jamshoro	4/141	Payment for road work on 11/6/2024 after 30 days of work order dated 9/5/2024 and completion period was 12 months	34.234
3	XEN, Highways Division, Larkana	5/203	Payment for road work on 12/06/2024 after 19 days of work order dated 23/5/2024 and completion period was 24 months	30.605
		Total		**406.279**

Audit is of the view that the execution of works in very short period of time after issuance of work orders implied that advance payment was made to the contractors without execution of works at site which reflected weak financial controls.

The matter was reported to the management during January to March, 2025. However, no reply was received as yet. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para numbers 6.5.11 having financial impact of Rs. 154.305 million. Recurrence of same irregularity is a matter of serious concern.

3.4 Un-justified reduction in executed quantities in the succeeding bills

According to Para-209 (d) of C.P.W.A Code, "All payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. He will also work out and enter in the measurement book the figures for the 'Contents or Area' column."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 27.883 million was paid to the contractors through running account bills against execution of various items recorded in MBs, but the same amount was deducted in the next bills suggesting that the entries in MBs and payments were made without execution of the items. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Amount
1	XEN, Highways Division, Larkana	7/205	17.989
2	XEN, Provincial Highways Division, Sukkur	4/229	6.862
3	XEN, Provincial Highways Division, Hyderabad	8/432	2.032
4	XEN, District Highways Division, Sukkur	7/53	1.00
		Total	**27.883**

Audit is of the view that payments and subsequent deduction reflected that an advance payment made to the contractors without any provision in the rules which reflected poor financial oversight and weak internal controls.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends inquiry into the matter besides taking remedial measures to avoid such lapses in future.

3.5 Irregular payment on sub-base & base course without compaction test reports

According to ASTM (American Society for Testing and Materials) D1557 - 12 Standard Test Methods for Laboratory Compaction Characteristics of Soil Using Modified Effort, the earth work made with the loose earth ought to be compacted and test should be conducted for such a compaction to measure the degree of compaction required for the work.

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that expenditure of Rs. 1,998.411 million was incurred on preparing sub-base & base courses without compaction test reports. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Amount
1	XEN, Provincial Highways Division, Sanghar	6/282	1352.622
2	XEN, Provincial Highways Divion, Thar @ Mithi	7/269	595.144
3	XEN, Highways Division, Matiari	8/409	34.137
4	XEN, Highways Division, Jamshoro	7/144	16.508
		Total	**1,998.411**

Audit is of the view that payment without requisite compaction test reports raised doubts on quality of work executed which reflected poor monitoring mechanism and weak internal controls.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.30 having financial impact of Rs. 458.085 million. Recurrence of same irregularity is a matter of serious concern.

3.6 Irregular payment against soil testing & design works without provision in estimates

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of Executive Engineer, Provincial Highways Division, Badin, for the financial year 2024-25, it was observed that payment worth Rs. 59.904 million was made to the contractor for conducting soil testing, design, and pre-casting services without provision in the approved estimate. Details are given as under:

(Rs. in million)

ADP #	W.O & Date	Scheme	Contractor	CV & Date	Amount
3849	No.TC/G-55/213 Dt: 15.03.2024	Construction of 120 Rft. Pre-stressed Bridge over Ameer Shah Sim Nala Kari Mori stop at mile 6/6 i/c approaches on improvement of road from Seerani to Ahmed Rajo road mile 0/0-14/3	Muhammad Ramzan Bhatti & Co. 7th R.A Bill	D.12 Dt: 12.05.2025	59.904

Audit is of the view that excess payment without provision in estimates resulted in undue favour to the contractor, which reflected weak internal controls and poor financial discipline in the organization.

The matter was reported to the management in August, 2025. The management replied that the PC-I of the scheme under observation was prepared on per Rft basis, wherein, the items of Soil Investigation, Design and Drawings has been mentioned besides other relevant work of the bridge. The reply was not tenable, as no documentary evidence was produced to substantiate the inclusion of these items in the approved estimate or PC-I.

No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit requires inquiry into the matter besides taking remedial measures to avoid recurrence of such instances in future.

(AIR#04, PDP#244)

3.7 Non-execution of deposit work

According to Para-170 of C.P.W.A Code, "Outstanding items under the Deposit Register should be cleared/adjusted at the close of the financial year."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 46.929 million was lying outstanding on account of deposit works. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Particulars	Amount
01	XEN, Provincial Highways Division, Hyderabad	11/434	Deposit works	23.427
02	XEN, Highways Division, Hyderabad	6/93	Cash deposits, sugarcane cess funds, M.P.A funds, UC funds and other deposit works	19.558
03	XEN, Highways Division, Sanghar	5/387	Deposit works	3.944
			Total	**46.929**

Audit is of the view that due to non-execution of deposit works intended benefits to the public were not realized which reflected weak administrative controls in the organization.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends execution of deposit works, reconciliation of the amount in form-78 besides strengthening of financial controls.

3.8 Inordinate delay in start of works after issuance of work orders

As per Guideline 9.2 of SPPRA Procurement Regulations (Works), "Commencement date of the works shall be the date notified by the Engineer in writing. The contactor shall commence the work within 14 days after the date notified by the Engineer. Completion period will be counted from the date of receipt of the commencement order by the contractor."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that various works amounting to Rs. 239.823 million were awarded to the contractors which were required to be started within 14 days of the issuance of work orders, but the same were started after a lapse of 01 to 08 years without any valid justification. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/ PDP #	Particular	Amount
1	XEN, Provincial Buildings Division-III, Karachi	3/259	The work orders were issued on 12.07.17 and 23.06.22 but 1st RA bill was passed in March 2024 and June 2025 respectively by NLC & Pakistan Civil & Electric Works.	230.532
2	XEN, Buildings, Division, Jamshoro	10/167	The work order was issued on 05-10-2021 but work was started on 17-03-2022 by M/s Akbar Construction Co.	2.981
3	XEN, Highways Division, Sujawal	11/119	The work order was issued on 01-06-2016 but work was started on 03-02-2023 by M/s Abdul Malik Khan	6.31
			Total	**239.823**

Audit is of the view that delay in starting of works reflected negligent oversight on part of the management resulting in time over-run.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-

2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends that works may be completed on time to avoid time and cost overrun besides strengthening internal controls to avoid recurrence of such lapses in future.

3.9 Wastage of resources due to usage of paver blocks with unnecessarily higher specifications

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

During the audit of Executive Engineer, District Buildings Division, Sukkur, for the financial years 2022-23 & 2023-24, it was observed that an amount of Rs. 12.879 million was paid to the contractors on execution of paving blocks of 80 mm specification, which were meant/suitable for industrial and heavy commercial machinery instead of 60 mm which are suitable and recommended for the streets. Furthermore, invoices and test reports of the paver blocks were also not produced. Details are given as under:-

(Rs. In million)

CV.No/dt	Name of Vendor	Name of work	Amount Paid
Nil/June-23	Bashir Ahmed Mahar	Const. of paving blocks & Drain at Jafria Society Sukkur	6.250
49/9.6.23	M/s Hasnain Builder	Renovation of Office block at Barrage Colony Sukkur	1.785
34/9.6.23 3rd RA	M/s Ravi Kumar	Renovation paver & Boundary wall work of main Eid Gah Rohri Ward-1 MC Rohri	1.552
Nil/June-23	M/s R.H & Brothers	Const. of Boundary wall & extension of existing building Sukkur	1.501
7/2.6.23	M/s Rapid DUA	Renovation of Office block @ ADC Colony Sukkur	1.295
45/9.6.23	M/s Saqib Rasheed	Const. of paving block & drains at Umar house & other streets Millat society Sukkur	0.248
47/9.6.23	M/s A.R Shaikh	Const. of paving block & drains at Shahzain house 7 other streets Malwa society Sukkur	0.248
		Total	**12.879**

Audit is of the view that use of unnecessarily higher specifications led to excess payment which resulted in loss to public exchequer.

The matter was reported to the management in March 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#5, PDP#43)

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.56 having financial impact of Rs. 28.369 million respectively. Recurrence of same irregularity is a matter of serious concern.

3.10 Irregular expenditure on non-schedule items without rate analysis

According to Para-8(3) of Schedule of Rates, 2012, "Non-scheduled items in all Engineering Fields are unavoidable. Hence Superintendent Engineer and Chief Engineer of the department may sanction the rate analysis for non-scheduled items up to Rs. 3000/-per standard unit and the rates exceeding this amount shall be sanctioned by the Chief Engineer/officers exercising powers of Chief Engineer."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an expenditure of Rs.305.527 million was incurred on various non-scheduled items such as Solar panel, water pump, etc., without conducting market rate analysis and seeking approval of Superintendent/Chief Engineer. Details are given as under:-

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Amount
1	Residential Engineer, Special Project, Sindh House, Islamabad	13/23	258.88
2	XEN, Buildings, Division, Jamshoro	3/163	21.170
3	XEN, Health Works (Lower Sindh), Hyderabad	9/346	17.650
4	XEN, District Highways Division, Sukkur	8/54	3.990
5	XEN, Highways Division, Shikarpur	5/195	3.837
		Total	**305.527**

Audit is of the view that expenditure incurred without rate analysis and requisite approval reflected poor financial management in the organization.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO

despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

3.11 Doubtful expenditure due to unclear scope

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial year 2024-25, it was observed that schemes amounting to Rs. 181.591 million involved both construction and improvement work on the same road stretch without clear demarcation of portions. Details are given as under:

(Rs. in million)

Sr.#	Name of office	Names of works	Contractors	AIR/ PDP#	Amount
1	XEN, Provincial Highways Division Badin	Improvement/construction of road from Budho Qambrani road village Shair Muhammad Rind wide 1.1/2" Asphalt+5 Km, ADP#4091 Improvement/construction of road from Matli Tando Ghulam Ali @ mile 16/2 to village Dino Khaskheli via Yaqoob Sheedi mile 0/0-4/4" 7.0 Km, ADP#3956	Kazi Nisar& Co No.TC/G-55/857Dt:21.08.2023 D-08 Dt: 11.12.2024 8th R.A Bill Bashir Ahmed No.TC/G55/546 Dt:31.05.2023, D-25 Dt: 28.10.2024, 9th R.A Bill	5/245	173.349
2	XEN, Highways Division Badin	Construction/improvement of internal road of Rajo Khanani Town Improvement/Construction of road from Matli Badin road to Wasi Colony Matli mile 0/0-0/5+330'=1.10 Kms	Ayan & co. No.TC/G-55/844, Dt 03.06.2024 D.184 Dt: 19.09.2024 Tara & Co. No.TC/G-55/686 Dt 09.06.23 D.45 Dt: 22.05.2025	1/356	8.242
				Total	**181.591**

Audit is of the view that in absence of demarcation and unclear scope, possibility of duplicate payment against same stretches of road cannot be ruled out which reflected weak administrative control and prevalence of poor financial controls in the organization.

The matter was reported to the management during August to December, 2025. The management at (Sr#1) replied that bifurcation of improvement and construction work was clearly made in the detailed estimate of each work and the same were got sanctioned from the competent authority. Besides this, linear plan showing demarcation of new construction work and improvement of the road is also enclosed. The reply was not tenable as no documentary evidence was produced. Remaining office did not submit its reply.

No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit seeks justification in the matter besides strengthening internal controls to avoid recurrence of such instances in future.

3.12 Excess expenditure over and above 5% of the Technical Sanction

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

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an expenditure of Rs. 61.741 million was made in excess of the prescribed limit of 5% of the technical sanction without revision of the same. Details are given as under:-

(Rs. in million)

Sr.#	Name of Office	AIR/ PDP#	Estimated Cost.	Exp:	Excess Amount	%
01	XEN, Provincial Highways Division, Sanghar	1/255	284.668	328.463	43.795	15
02	XEN, Provincial Highways Division, Hyderabad	1/250	103.003	113.570	10.567	10
03	XEN, Buildings Division, Jacobabad	4/63	47.880	53.624	5.740	12
04	XEN, District Highways Division, Badin	5/209	28.360	29.999	1.639	6
		Total	**463.911**	**525.656**	**61.741**	

Audit is of the view that works exceeding 5% of the original estimates without revising the technical sanctions reflected weak internal controls.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends that the matter may be regularized from the competent authority besides strengthening internal controls to avoid such instances in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para number 6.5.22 having financial impact of Rs. 454.141 million, 2023-24 vide para number 6.5.21 having financial impact of Rs. 889.656 million and 2024-25 vide para number 6.5.46 having financial impact of Rs. 474.902 million respectively. Recurrence of same irregularity is a matter of serious concern.

3.13 Procurement of bitumen & paving block without manufacturer's invoice

As per Rule-54 of SPPRA, 2010, "All procuring agencies shall make payments to suppliers, consultants and contractors against their invoices or running bills within the time given in the conditions of the contract". Furthermore, according to Planning & Development Department Notification#421/P&D/T&C/85 dated 20th February, 1997, "The contractor would only use bitumen from the National Refinery Ltd. and that the invoice from National Refinery Ltd would be provided to the Department in support of procurement of bitumen."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that expenditure of Rs. 154.993 million was incurred on account of paving blocks & bitumen without obtaining invoices to authenticate the quality and specification of the items. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Amount
1	XEN, Buildings Division, Tharparkar @ Mithi	5/151	32.373
2	XEN, Machinery Maintenance Division, Khairpur @ Shikarpur	7/6	30.310
3	XEN, Highway Division, Matiari	5/406	27.569

4	XEN, Highway Division, Matiari	9/410	26.581
5	XEN, Highways Division, Sujawal	7/171	14.301
6	XEN, Buildings Division, Naushero Feroze	7/224	12.076
7	XEN, District Highways Division, Badin	9/86	11.34
8	XEN, Highways Division, Shikarpur	11/30	0.443
		Total	**154.993**

Audit is of the view that expenditure incurred on items without invoices reflected weak internal controls.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends production of invoices besides strengthening internal controls to avoid recurrence of such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.65 having financial impact of Rs. 49.516 million respectively. Recurrence of same irregularity is a matter of serious concern.

4 FINANCIAL MANAGEMENT

Audit noted various areas such as non/short recoveries, payments at reduced rates, refund of security deposit prior to completion of defect liability period, overpayments on accounts of higher rates, unauthorized payment of premium on carriage, non-adjustment of public works advances etc.

4.1 Non-recovery of Stamp Duty

According to Section 22-A of Stamp Act, 1899, "It is the duty of the competent authority to recover the Stamp Duty and affix the same, while execution of agreement @ 0.35 paisa per hundred rupees of the value of the agreement or against tender cost."

During the audit of various offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that various works worth Rs. 31,603.714 million were awarded, but stamp duty of Rs 4.630 million was deducted from the contract agreements, whereas the same was required @ 0.35% which comes to Rs. 110.613 million, hence, Rs.105.984 million was short recovered. Details are given in **Annexure-IX.**

Audit is of the view that the short recovery of stamp duty resulted in loss of government revenue which reflected prevalence of poor financial discipline in the organization.

The matter was reported to the management during January to December, 2025. The management replied that the contract agreement has been executed & the stamp duty at the rate of 0.35% on total value of the tender cost have also been got affixed on the agreement of the said work (Sr#20&25). The reply was not tenable as no documentary evidence was produced. Remaining offices did not submit replies. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit seeks expeditious recovery of the stamp duty besides strengthening internal controls to avoid recurrence of such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para numbers 6.5.20 having financial impact of Rs.25.103 million, 2023-24 vide para number 6.5.12 having financial impact of Rs. 35.230 million and 2024-25 vide para number 6.5.14 having financial impact of Rs. 58.476 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.2 Non-deposit of Taxes and other Receipts

According to Para-63 of C.P.W.A Code, "When money is received by Government officers on behalf of the Government it should be at once brought to account." Furthermore, as per Rule-75 & 76," the officer in charge of call deposit should keep a book in Form-4 in which all remittances to the treasury should be entered upon and account of call deposit transactions should be maintained in form-I of call deposit as regular arrangement."

During the audit of various offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 852.813 million was deducted on account of various taxes, stamp duty, etc. but the same was not credited into relevant accounts. Details are given in **Annexure-X**:

Audit is of the view that non-deposit of taxes resulted in non-realization of government revenue which reflected poor financial management.

The matter was reported to the management during January to December, 2025. The management at Sr#21 replied that the amount has been deposited but no evidence was produced. Remaining offices did not submit replies. No DAC

was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends crediting of government revenue besides strengthening financial controls to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para numbers 6.5.40 having financial impact of Rs.235.545 million. Recurrence of same irregularity is a matter of serious concern.

4.3 Irregular payment on items at reduced rates without justification

According to Clause-8 of the Standard Bidding Document (provided in SPPRA) for the works, In cases where the items of work are not accepted as so completed, the Engineer-in-charge may make payment on account of such items at such reduced rates as he may consider reasonable in the preparation of final or on running account bills with reasons recorded in writing. Further, According to Para-17 of C.P.W.A Code, "The Divisional officer, as the primary disbursing officer of division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that payment on various items of works costing Rs. 1,124.25 million were allowed on reduced rates to the contractors without recording any reasons. Details are given as under:-

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Amount
1	XEN, Machinery Maintenance, Div. Khairpur @ Shikarpur	8/7	82.50
2	Residential Engineer, Special Project, Sindh House, Islamabad	12/22	77.84
3	XEN, Highways Division, Shikarpur	2/26	46.12
4	XEN, Highways Division, Tando Muhammad Khan	9/79	1.18
5	XEN, Highways Division, Hyderabad	5/92	34.94
6	XEN, Highways Division, Kandhkot @ Kashmore	3/100	197.69
7	XEN, Buildings Division, Jamshoro	4/110	12.93
8	XEN, Provincial Buildings Division, Thatta	5/126	2.40
9	XEN, Highways Division, Jacobabad	6/134	50.728
10	XEN, Highways Division, Jamshoro	6/143	13.687
11	XEN, Buildings Division, Tharparkar @ Mithi	4/150	20.640
12	XEN, Buildings Division, Tharparkar @ Mithi	10/156	2.312

13	XEN, Highways Division, Sujawal	12/161	52.253
14	XEN, Highways Division, Shikarpur	8/168	112.721
15	XEN, Highways Division, Shikarpur	06,09,10 &12/196	14.208
16	XEN, Highways Division, Larkana	9/207	21.256
17	XEN, District Highways Division, Badin	8/210	1.044
18	XEN, Provincial Building Health Works Upper Sindh Larkana	7/338	13.637
19	XEN, Provincial Highways Division Sanghar	7/283	170.492
20	XEN, Provincial Coastal Highways Division Hyderabad	13/422	36.320
21	XEN, Provincial Highways Division, Khairpur	1/392	79.425
22	XEN, Health Works Lower Sindh, Hyderabad	3/342	11.588
23	XEN, Highways Division, Sukkur	12/307	30.632
24		5/303	9.799
25		7/305	27.908
		Total	**1,124.25**

Audit is of the view payments made at reduced/part rate resulted in advance payment which reflected weak internal controls, thus extending undue favor to the contractor(s).

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends fixing of the responsibility on the person(s) at fault besides placing a sound mechanism of physical monitoring during the execution of the works prior to making payments to the contractors.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 6.5.53 having financial impact of Rs. 60.060 million. Audit Report for Audit Year 2023-24 vide para number 6.5.27 having financial impact of Rs. 982.257 million. Audit Report for Audit Year 2024-25 vide para number 6.5.5 having financial impact of Rs. 23.214 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.4 Irregular refund of Security Deposit

As per Guideline 7.12.3(i) of SPPRA Procurement Regulations (Works), "Security Deposit can be released in either of the following ways: (a) On completion of the works, half the total amount retained is refunded to the contractor and half when the defects liability period has passed and the engineer

has certified that all defects notified to the contractor before the end of this period have been attended to his satisfaction; (b) Full amount be released after completion of defect liability period."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that the security deposit of Rs.40.889 million was refunded to the contractors during the execution of work and prior to completion of defect liability period. Details are given as under: -

(Rs. in million)

Sr.#	Office	AIR/PDP#	Number of schemes	Date of completion	Date of Refund of security	Amount
1	XEN, Highways Division, Kandhkot @ Kashmore	6/103	23	WIP as per progress report	6/2024	11.830
2	XEN Provincial Buildings Division No.01, Karachi	6/368	05	01/03/2025 WIP	02/01/2025	9.258
3	XEN, Provincial Coastal Highways Division Hyderabad	10/419	01	30/06/2025	25/11/2024	6.162
4	XEN, Highways Division, T.M Khan	7/384	23	02/01/2025	28/02/2025	5.482
5	XEN, Highways Division, Sanghar	3/386	04	14/05/2024 15/10/2024 22/01/2025 WIP	08/08/2024 & 04/03/2025	2.297
6	Residential Engineer, Special Project, Sindh House, Islamabad	1/12	05	18/12/2023 WIP	08/01/2024	2.200
7	XEN, District Highways Division, Sukkur	9/55	01	30/05/2024 WIP	10/06/2024	1.240
8	XEN, Highways Division, Badin	12/364	01	25/03/2024	01/05/2024	1.197
9	XEN, Buildings Division, Jacobabad	7/66	02	30/03/2024 WIP	1/4/2024	1.090
10	XEN, Provincial Buildings Division, Larkana	10/181	08	06/05/2024	10/06/2024	0.133
					Total	**40.889**

Audit is of the view that release of security deposit before completion of work / defect liability period resulted in undue benefit to the contractors which reflected weak financial management and poor project oversight.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-

2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para number 6.5.10 having financial impact of Rs. 232.203 million, 2023-24 vide para number 6.5.24 having financial impact of Rs. 405.004 million and 2024-25 vide para number 6.5.17 having financial impact of Rs. 46.237 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.5 Excess rate on Paver blocks converted to non-schedule items without approval of Standing Rates Committee

According to Para-8(4) of Schedule of Rates, 2012, "The schedule of rate may be found in adequate to carry out certain item of works. In such cases, the only competent body to review the position is the standing rate committee. All such cases should therefore, be referred to the secretary, standing rate committee, for decision of the committee. The composite rate for providing & fixing cement paving blocks flooring having size of 197 x 97 x 60 (mm) of city / quddra / cobble shape with pigmented having strength b/w 5000 psi to 8500 psi I/c filling the joints with hill sand and laying in specified manner / patter and design etc. complete. is 223.97 per sft."

During the audit of Executive Engineer, Highways Division, Hyderabad, for the financial year 2023-24, it was observed that Rs. 19.705 million was paid in excess for Paver blocks by converting the scheduled item into market item at the rate of Rs. 400 against the CSR rate of Rs. 223.97 per sft.

Audit is of the view that financial benefit was given to the contractor resulted in excess payment to the contractors.

The matter was reported to the management in April, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#4, PDP#91)

4.6 Unjustified refund of lapsed deposit

According to Para-399 (iii) of C.P.W.A Code, "The unclaimed balances of Public Works Deposits for more than three complete account years should be credited to government as lapsed deposit."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that unclaimed security deposit worth Rs. 10.570 million was released to the contractors instead of crediting the same into the government account in violation of above quoted rule. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Particulars	Amount
1	XEN, Highways Division, Larkana	10/208	Refunded after 04 years	4.830
2	XEN, Machinery Maintenance, Div. Khairpur @ Shikarpur	10/9	Refunded after lapse of 03 years	2.120
3	Residential Engineer, Special Project, Sindh House, Islamabad	6/17	Refunded after 06 years	1.400
4	XEN, Highways Division, Tando Muhammad Khan	3/73	Refunded after 8 to 12 years	1.110
5	XEN, Buildings Division, Tharparkar @ Mithi	6/152	Refunded after 5 to 6 years	0.138
6	XEN, Provincial Buildings Division, Larkana	2/174	Refunded after 8 years	0.522
7	XEN, Highways Division Dadu	12/292	Refunded after 06 years	0.450
			Total	**10.570**

Audit is of the view that the refund of the lapsed security deposit without approval of the Finance Department reflected poor financial discipline in the organization.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit seeks regularization of the matter from competent authority besides strengthening financial controls to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para number 6.5.10 having financial impact of Rs. 232.203 million, 2023-24 vide para number 6.5.24 having financial impact of Rs. 405.004 million and 2024-25 vide para number 6.5.17 having financial impact of Rs. 46.237 million respectively. Recurrence of same irregularity is a matter of serious concern

4.7 Over-payment due to wrong calculation in bill

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of Executive Engineer, Provincial Highways Division, Dadu, for the financial year 2024-25, It was observed that an excess payment of Rs. 37.694 million was made to the contractor through the 1st RA bill, as against the due amount of Rs. 108.006 million whereas, a total amount of Rs. 145.700 million was paid. Details are given as under:

(Rs. in million)

Re-conditioning of road from Mehar to Radhan via Thariri Muhabbat i/c links Indus Highway & Old Indus Highway Road Mile 0/0-11/0 (17.70kms) M/s Hotani & Brothers. W/O 554/04.06.25, CV# 83/17.06.25 1st RA						
Name of item	**Qty (Sq Ft)**	**Rate (Rs.)**	**Unit**	**claim**	**As per Audit**	**Excess Payment**
A	**B**	**C**	**D**	**E**	**F**	**G=E-F**
P/F cement Paving block 197x97x80mm etc.	514,314	200	P.Sft	102.863	102.863	
			SRB 5%	6.938	5.143	
			Total	**109.801**	**108.006**	
			Amount Paid	**145.700**	**108.006**	**37.694**

Audit is of the view that excess payment resulted in undue favor to contractor, which reflected weak financial controls.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#05, PDP#349)

4.8 Overpayment due to allowing excess cement bags

As per Guideline 11.2 of SPPRA Procurement Regulations (Works),"The competent authority while giving technical sanction to the detailed estimate shall give proper consideration to various details worked out from the drawings and specifications of the work, as well as stability and economy in the execution."

During the audit of Executive Engineer, Provincial Highways Division, Larkana, for the financial year 2024-25, it was observed that an amount of Rs. 8.540 million was paid to M/s M.K.B Construction & Company on account of excess cement bags as per work done. Details are given as under:

(Rs. in million)

Name of work	M/s	Item	Qty. as per Bill	Ratio of cement	No. of bags
Reconditioning from Nazar Railway Phattak to Rice Canal Bridge both side (1.80 Kms) Paver block work 8mm W.O#1189/18.05.23 8th RA CV#29/30.06.25	M.K.B Construction & Company	C.C bricks stone ballast 1:4:8	46,814	9.6 / 100 Cft	4,494
Nos. of cement bags due against work done **(A)**					4,494
Nos. of cement bags paid **(B)**					17,633
Excess number of cement bags **(C = B-A)**					13,139
Rate of difference per bag **(D)**					Rs. 650
Excess Payment (E = DxC)					**8.540**

Audit is of the view that overpayment due to allowing excess cement bags resulted in undue favour to the contractor which reflected poor financial oversight in the organization.

The matter was reported to the management in October, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends recovery of excess payment besides taking remedial measures to avoid occurrence of such instances in future.

(AIR#2, PDP#211)

4.9 Non-imposition of liquidity damages on delayed works

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

During the audit of various offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that works worth Rs. 4,813.790 million were awarded to various contractors but the same have been delayed beyond the stipulated date of completion. The management failed to complete the works in time and liquidated damages @10% worth Rs. 481.379 million were also not recovered from the concerned contractors. Details are given in **Annexure-XI**:

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

The matter was reported to the management during January to December, 2025. The management at Sr#10 replied that the required funds for completion of the work were not timely released by the government. The reply was not supported with releases of finances along with extension letters issued by the competent authority. Remaining offices did not submit replies.

No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends recovery of liquidated damages besides strict compliance of project timelines to avoid such delays in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.21 having financial impact of Rs. 486.701 million. Recurrence of same irregularity is a matter of serious concern.

4.10 Excess payment on account of same items of work at different rates

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

During the audit of Executive Engineer, Machinery Maintenance Division, Khairpur @Shikarpur for the financial year 2023-24, it was observed that an expenditure of Rs. 84.846 million was incurred by allowing different rates for items with similar specifications. Details are given in **Annexure-XII.**

Audit is of the view that procurement of similar items at different rates resulted in undue favor to the contractors, which reflected weak internal controls and poor financial management.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#12, PDP#11)

4.11 Less/non-deduction of security deposit

As per Rule-39 of SPPRA, 2010, "A Procuring Agency shall, in all procurement of works, carried out through open competitive bidding, require security in an amount sufficient to protect the procuring agency in case of breach of contract by the contractor, provided that the amount shall not be more than ten percent of the contract price. Normally in contracts of works, five percent of total bid cost is obtained as performance security and remaining part is deducted from running bills as security deposit and same must be mentioned in the Data Sheet of Bidding Document. The successful bidder shall furnish to the Procuring Agency a performance security in the form and the amount stipulated in the conditions of contract within a period of fourteen (14) days after the receipt of letter of acceptance."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that different works were awarded to contractors, but security deposit of Rs. 199.544 million was less/not obtained. Details are given as under:

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Due	Obtained	Amount
1	XEN, Provincial Highways Division Dadu	7/351	205.969	144.178	61.791
2	Residential Engineer, Special Project, Sindh House, Islamabad	2/13	56.577	45.269	11.30
3	XEN, Highways Division, Tando Muhammad Khan	8/78	8.742	4.404	4.340
4	XEN, Buildings Division Naushero Feroze	8/274	3.280	0	3.280
5	XEN, Highways Division, Badin	6/85	2.730	0	2.730
6	XEN, Provincial Building Thatta	1/123	10.620	10.500	0.120
7	XEN, Highways Division Thatta	9/241	1.885	1.131	0.754
8	XEN, Highways Division Sanghar	9/390	2.789	1.969	0.819
9	XEN, Provincial Buildings Division Mirpurkhas	12/381	0.421	0	0.421
10	XEN, Machinery & Maintenance Division, Khairpur@ Shikarpur	6/5	6.456	0	6.456
11	XEN, Provincial Highways Division, Sanghar	4/257	102.081	0	102.081
12	XEN, Provincial Highways Division, Mirpurkhas	2/251	34.013	29.973	4.040
13	XEN, Building Division, Naushero Feroze	3/222	2.552	1.140	1.412
				Total	**199.544**

Audit is of the view that non-deduction of security deposit resulted in undue favor to the contractors which reflected weak internal controls in the organizations.

The matter was reported to the management during January to December 2025. The management at Sr#12 replied that the bid security of 5% was converted to Performance Security and the remaining amount was deducted from running account bills. The reply is not acceptable, as no evidence was provided to verify conversion of bid security or recovery of the remaining amount, equal to 10% Performance Security. Remaining offices did not submit replies.

No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends expeditious recovery besides strengthening internal controls to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para number 6.5.18 having financial impact of Rs. 207.228 million, 2023-24 vide para number 6.5.25 having financial impact of Rs. 1,721.73 million and 2024-25 vide para number 6.5.41 having financial impact of Rs. 89.511 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.12 Non-utilization of funds despite releases

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money."

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial year 2023-24, it was observed that an amount of Rs. 164.366 million against development schemes remained un-utilized despite release of funds from the Finance Department. Details are given as under:

(Rs. in million)

Sr.#.	Name of Office	AIR/PDP#	Release	Expenditure	Amount
1	XEN, Highways Division, Sujawal	14/162	257.876	147.827	110.049
2	XEN, Provincial Buildings Division, Larkana	9/180	149.552	115.235	34.317
3	XEN, Highways Division, Hyderabad	10/97	20.00	Nil	20.00
		Total	**427.428**	**263.062**	**164.366**

Audit is of the view that non-utilization of released funds reflected inefficient financial management.

The matter was reported to the management in April, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 6.5.19 having financial impact of Rs. 1,072.796 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.13 Excess payment to the contractor on paving blocks

According to Composite Schedule Rates of 2022, "Flooring of general items at serial # 67 Providing & fixing cement paving blocks flooring having size of 197 x 97 x 60 (mm) of city / quddra / cobble shape with natural colors, having strength b/w 5000 psi to 8500 psi I/c filling the joints with hill sand and laying in specified manner /pattern and design etc. complete."

During the audit of Executive Engineer, Highways Division, Jamshoro, for the financial years 2022-23 & 2023-24, it was observed that an amount of Rs.2.304 million was paid in excess on account of procurement of 60 mm paving blocks at the rate of Rs. 223.77 per sq.ft instead of applicable rate of Rs. 199.77 per sq.ft for natural color blocks.

Audit is of the view that applying the rate of colored blocks resulted in excess payment which reflected weak management and internal controls.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends expeditious recovery besides taking remedial measures to avoid recurrence of such instances in future.

(AIR#8, PDP#145)

4.14 Non-adjustment of Public Works advances

According to Para-360 of C.P.W.A Code, "Outstanding balances under miscellaneous Public Works Advance accounts are cleared either by actual recovery of by transfer, under proper sanction or authority to some other Head of account items or balances which become irrecoverable should not be transferred until ordered to be written off." As per Para-668 of Central Treasury Rules, "Advances granted under special orders of competent authority to government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to by vouchers or by refund, as may be necessary."

During the audit of Residential Engineer, Special Project, Sindh House, Islamabad for the financial year 2023-24, it was observed that an amount of Rs. 56.02 million was paid to four Resident Engineer for carrying out various civil works without adjustment of the same in violation of above quoted rule. Details are given as under:

Audit is of the view that non-adjustment of the advances reflected weak internal controls and poor financial management.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends adjustment of Public Works advances besides strengthening of internal controls to avoid such lapses in future.

(AIR#7, PDP#18)

4.15 Irregular payment of premium on carriage

As per Guideline 11.3.3 of SPPRA Procurement Regulations (Works), "Cost of cartage is not paid separately as same is adjusted in the quoted premium but cost of escalation on materials is paid separately as per consumption. No separate payment for carriage of material shall be made, premium quoted by the contractor covers all the cost of carriage of material involved."

During the audit of Executive Engineer, District Highways Division, Badin, for the financial year 2023-24, it was observed that premium of Rs. 1.741 million was allowed to the contractor on carriage based on composite item in violation of Composite Schedule of Rates 2012. Details are given in **Annexure-XIII.**

Audit is of the view that premium allowed on carriage resulted in undue favor to the contractor which reflected poor financial management and weak internal controls.

The matter was reported to the management in November, 2024. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends recovery besides strengthening internal controls to avoid such irregularities in future.

(AIR#1, PDP#81)

4.16 Excess payment to the contractors due to allowing higher rates

According to Composite Schedule Rates of 2022,''Providing & fixing cement paving blocks P.Sft. flooring having size of 197 x 97 x 60 (mm) of

city/quddra /cobble shape with natural colors, having strength b/w 5000 psi to 8500 psi i/c filling the joints with hill sand and laying in specified manner /pattern and design etc. complete is Rs. 197.77 per sft''.

During the audit of following offices of Works & Services Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that excess payment of Rs. 19.87 million was made to the contractors over and above the scheduled rates. Details are given as under:

(Rs. in million)

Sr. #	Name of office	AIR/ PDP#	Particulars	Amount
1	XEN District Highways Division Badin	4/358	Base course on higher rates @ Rs. 28,601/-against CSR rate of Rs15,676.75/-	3.825
2	XEN Buildings Division Naushero Feroze	6/223	CC paver on higher rates @ Rs. 223.97/- against CSR rate of Rs.199.77/-	2.106
3	XEN, Buildings Division Naushero Feroze	5/273	CC paver on higher rates @ Rs. 223.97/- against CSR rate of Rs.199.77/-	0.611
4	XEN, Provincial Buildings Division-II, Karachi	3/294	Steel on higher rates @ Rs.329,995/- against CSR rate of Rs.228,500/-	13.328
			Total	**19.87**

Audit is of the view that the excess payment against the items of works resulted in undue favor to the contractors, which reflected weak internal controls and poor contract management.

The matter was reported to the management during January to December, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 20-06-2025, 25-06-2025, 27-06-2025, 09-07-2025, 21-07-2025, 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends recovery of the excess amount paid on higher rates besides strengthening internal controls to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 vide para number 6.5.26 having financial impact of Rs. 17.461 million and 2024-25 vide para number 6.5.44 having financial impact of Rs. 326.189 million. Recurrence of same irregularity is a matter of serious concern.

4.17 Over-payment due to escalation charges paid to contractor on item rate contract

According to Rule-88 of Sindh Financial Rules, volume-I, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money". Further, as per Notification# SO(Admin-I) P&D/12 dated: 28th October, 2022, issued by Planning & Development Department, Government of Sindh, "Interim relief was allowed on 129 scheduled items w.e.f. 11-10-2022 on the remaining work."

During the audit of Executive Engineer, Provincial Buildings Division-III, Karachi, for the financial year 2024-25, it was observed that an amount of Rs. 67.032 million was paid to the contractor on account of escalation charges which were not allowed on market rate item. Therefore, the payment of escalation on market rate stands unauthorized. Details are given as under:

(Rs. in million)

CV/ date	Work	Item	Rate in BOQ (per ton)	Rate in T.S (per ton)	Qty (tons)	Escalation rate (per ton)	Amount paid
18 3-6-25	Constt: of Bar library, Bar room & Additional 10 nos. courts at Malir	Steel	210,000	210,000	156.44	24,000	3.755
					588.09	88,000	51.752
30 5-6-25	Constt: of multistoried flats Phase-II (48 flats) at Governor House Sindh	Steel	305,000	305,000	--	--	11.525
						Total	**67.032**

Audit is of the view that payment of escalation charges on market-based items resulted in undue favour to the contractor which reflected weak financial controls and poor project oversight.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends that the amount may be recovered and deposited in government treasury besides taking corrective measures to avoid such lapses in future.

(AIR#2, PDP#266)

4.18 Irregular booking of M&R expenditure in other cost center

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of Executive Engineer, Provincial Buildings Division-II, Karachi, for the financial year 2024-25, it was observed that funds of Rs. 33.873 million were released by the Finance Department, Government of Sindh allocated for Provincial Buildings Division-I, Karachi (Cost Center KQ-0540) but the same were booked worth Rs. 33.759 million against the Provincial Buildings Division-II, Karachi (Cost Center KQ-0539). Details are given as under:

(Rs. in million)

Name of M&R works	FD Release letter No. & date	Budgetary allocation of funds under the Head of Account	Amount of funds released in cost center KQ-0540	Funds debited to cost Centre	Up to date exp:
M&R of Govt. Skin Hospital Regal Chowk Saddar, Karachi	U.O No. FD(B&E-XI)/5-28/2024-25/(Health) dated 21-04-2025	''SC21132 (132) Works & Services-KQ0540-Provicial Buildings Division-I Karachi-A133-Total Building & Structure A-13301 Office Buildings-135 Office Building Other Hospital/Health Institution (Health).	8.096	KQ-0539	7.999
M&R to Sindh Blood Transfusion Authority	U.O No. FD(B&E-XI)/2-3(1)93/2024-25/(Health) dated 21-04-2025		25.777	KQ-0539	25.760
		Total	**33.873**		**33.759**

Audit is of the view that the funds were wrongly charged without re-appropriation as required in the applicable procedure of the Finance Department, Government of Sindh.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

Audit recommends regularization of the matter from the Finance Department besides strengthening internal controls to avoid recurrence of same instances in future.

(AIR#10, PDP#300)

4.19 Un-justified increase in the approved cost of ADP schemes

As per Rule-88 of Sindh Financial Rules, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public money should not be utilized for the benefit of the community."

During the audit of Executive Engineer, District Highways Division, Naushehro Feroze, for the financial year 2024-25, it was observed that two Provincial ADP Schemes worth Rs. 249.949 million were approved during the year 2023-24. However, the estimate of same was increased to Rs. 423.907 million as per NIT invited during the year 2024-25 resulting in excess amount of estimates worth Rs. 173.958 million, which was irregular. Details are given as under:

(Rs. in million)

Sr.#	Name of Work	ADP No		Cost		Difference
		2023-24	2024-25	2023-24	2024-25	
1	Drains, CC Topping, Paver Blocks, Brick Soling Culverts in Union Council Noorpur, Wagan, Phull, Bhambhri, Dangeja, Ladho Rano (In Various Villages)	2398	2120	99.95	159.494	59.544
2	Widening / Reconditioning / Construction of Road from Naushahro Feroze Padiden Road to Abbasi House, Moosa Rajper, Yar Muhammad Rajpre,	2759	2458	149.999	264.413	114.414

	Amanullah Rajper, High School Cheeho, Godown to Areja Colony, National Highway to Agha Dino Solangi, Mithiani Naushahro Feroze Road to Wadero Ghulam Hyder Bhurt, Pee Juman to Nazeer Chandio, Mithiani Moro Road to Murad Korejo, Sehra, Bhorti Road to Suleman Panhwar, Thatt to Zahid Chandio, Tharoshah Naushahro Feroze to Mola Bux Wagan					
			Total	**249.949**	**423.907**	**173.958**

Audit is of the view that increase in the estimated cost of works beyond approved cost resulted in undue financial burden on the public exchequer which reflected weak internal controls.

The matter was reported to the management in August 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15-10-2025, 24-10-2025, 07-11-2025, 25-11-2025, 27-11-2025 & 09-12-2025.

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

(AIR#11, PDP#316)

CONCLUSION

The compliance audit of Works & Services Department for the Audit year 2025-26 revealed major planning and financial issues which impeded the pace of quality development works. The delayed schemes caused cost and time overruns besides in some cases, public resources were also wasted due to abandonment of the schemes despite major expenditure incurred thereon. Initiation of the new schemes without completion of ongoing schemes is a major policy issue which requires attention of top management of the province. Procurement processes were not transparent due to non-adherence to the SPPRA regulations. Operational inefficiencies hindered the quality development works. Engineering estimates were not prepared considering the actual site requirements therefore frequent revisions were being made which benefits the private firms at the cost of public exchequer. Inclusion of extra items and scope reflected that planning mechanism is inefficient and ineffective. Non-maintenance of essential record is major hurdle in transparent transactions of the department.

RECOMMENDATIONS

- Ensure complete, accurate, and timely maintenance and production of record.
- Prepare realistic work plans and ensure regular monitoring. Delayed and abandoned works should be promptly reported and addressed.
- Any enhancement in cost or scope must be supported by detailed justification and approved by the competent authority.
- All works must be awarded through open competitive bidding in accordance with SPPRA rules.
- Administrative Approvals and Technical Sanctions must be obtained prior to issuance of NITs and execution.
- Payments should be made strictly after verified measurements and approved rates. Overpayments, irregular advances, and excess quantities should be recovered.
- Works must conform to approved specifications, drawings, and include all ancillary works.
- All applicable taxes, duties, and security deposits must be correctly deducted and timely deposited.
- Contractor ledgers, security deposit registers, and advance accounts must be properly maintained.

Appendices

A. Audit Objective

Audit was conducted with the following objectives.

- To examine whether the expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for spending public money.
- To assess that the expenditure was incurred with the approval of the competent authority or otherwise.
- To scrutinize codal formalities to highlight cases of imprudent expenditure.
- Review and analysis of various policies relating to Works & Services department.

B. Scope of Audit

This office has a mandate to conduct audit of (129) formations working under the PAO. Total expenditure of these formations was Rs. 116,320.231 million for the Financial Year 2024-25. During the current audit year, (25) formations having a total expenditure of Rs. 81,912.499 million were audited for the financial year 2024-25.

This audit report also includes audit observations of (25) formations related to previous FY 2023-24 having a total expenditure of Rs. 14,942.472 million.

C. Audit Methodology

The audit exercise was carried out in accordance with Department of Auditor General of Pakistan auditing standards as prescribed in Financial Audit Manual. Prior to the field activity, desk review was conducted to attain comprehension of the system, procedures and environment of audit entities. The permanent files of the entities maintained in the Directorate General office were utilized for understanding their business and legal / institutional framework. The evidence was primarily gathered after applying systematic procedures by means of enquiries from the management, review of monitoring and progress reports and examination of payment vouchers.

Audit tests and analytical procedures were followed to evaluate that the expenditure was completely recorded and receipts were timely deposited into government treasury. The review of payments was made to ensure that these were validated by proper supporting documents and approval of competent authority as per applicable rules and regulations. Budget comparison with actual expenditure was carried out to ensure that the expenditure was made in accordance with the approved budget, including the revisions made therein.

The data pertaining to audit activity, starting from the planning to execution stage was uploaded to the Audit Management Information System (AMIS), wherein the chronological status and findings of audit programs were duly incorporated.

Memorandum for Departmental Accounts Committee (MfDAC)
Annexure-A

Sr#	Observation	Nature of Observation
1	Non-execution of item of work against the approved estimate – Rs. 7.071 million	others
2	Irregular expenditure of items not mentioned in the bids – Rs. 10.967 million	others
3	Irregular award of work on market rates - Rs. 406.797 million	others
4	Excess payment on account of difference cost of material – Rs. 36.014 million	others
5	Irregular payment of secured advance to the contractors – Rs. 193.354 million	others
6	Non-revision of fair rent of Apartments and Government Vehicles	others
7	Unjustified drawl of salary without sanctioned post – Rs. 1.449 million	HR/Employees related irregularities
8	Irregular execution of work prior to issuance of work order – Rs. 6.818 million	others
9	Doubtful payment through running account bill – Rs. 2.062 million	others
10	Suspicious payment to the contractor on blank payment voucher – Rs. 6.429 million	others
11	Unjustified duplication of work -Rs. 12.250 million	others
12	Award of work without quorum of the procurement committee – Rs. 820.015 million	Procurement related irregularities
13	Unjustified modification in the scheme on completion stage – Rs. 247.851 million	others
14	Non-execution of works on schemes abandoned due to non-release of funds - Rs. 28.684 million	others
15	Excess payment to the contractor due to fraudulent practice in the bill – Rs. 28.189 million	others
16	Unjustified payment of difference of cost of materials on full rates - Rs. 34.499 million	others
17	Un-justified change in the scope of work without revised PC-I – Rs. 7.465 million	others
18	Unauthorized occupancy of government apartments and non-recovery from defaulters – Rs. 12.020 million	others
19	Irregular advance payment to contractor without execution – Rs. 0.750 million	others
20	Un-justified payment of Executive Allowance- Rs. 1.085 million	HR/Employees related irregularities
21	Missing Tender IDs from Serial Records on SPPRA website invited for various work – Rs. 122.71 million	others
22	Unjustified execution of work on Ex-SRTC scheme – Rs. 199.074 million	others

23	Irregular approval of District ADP schemes beyond delegated financial powers – Rs. 367.173 million	others
24	Unjustified expenditure on last year measurement recorded in the M.B -Rs. 3.362 million	others
25	Un-justified execution of schemes without monitoring/inspections- Rs. 305.558 million	others
26	Non-deduction of house rent allowance – Rs. 0.040 million	others
27	Irregular invitation of works on estimates prepared on Offer Rate Basis- Rs. 760.163 million	others
28	Doubtful approval of technical sanction-Rs. 35.482 million	others
29	Excess payment due to procurement of un-suitable paver blocks at higher rates- Rs. 0.600 million	others
30	Unjustified execution of base course work after a year – Rs. 5.592 million	others
31	Irregular expenditure on repair & maintenance -Rs. 6.064 million	others
32	Irregular expenditure on account of POL charges- Rs. 24.716 million	others
33	Unjustified award of work without execution of contract agreement - Rs. 99.681 million	others
34	Irregular engaging of contingent paid staff without approval of Finance Department – Rs. 24.612 million	HR/Employees related irregularities
35	Irregular payment due to lumpsum measurements – Rs. 15.813 million	others
36	Excess execution of quantities over 30% of Engineer Estimate- Rs. 14.705 million	others
37	Irregular acceptance of single bid without market analysis – Rs. 614.136 million	others
38	Non-preparation of PC-IV/V of completed schemes – Rs. 411.608 million	others
39	Unjustified expenditure beyond specified procedure – Rs. 1.085 million	others
40	Cost overrun in road work due to flawed sanction and excess billing- Rs. 142.420 million	others
41	Unauthorized execution of non-ADP schemes without urgency and approval from competent forum-Rs. 5,092.455 million	others
42	Unauthorized execution of Non-ADP schemes without urgency and approval from competent forum - Rs.103.686 million	others
43	Unjustified invitation of tender without availability of funds– Rs. 59.723 million	others
44	Non-hoisting of NIT & tender documents on SPPRA website	Procurement related irregularities
45	Unjustified payment to consultant – Rs. 5.168 million	others
46	Unjustified inclusion of sub-base course in road improvement scheme- Rs. 12.703 million	others
47	Irregular expenditure under the head “Others”-Rs. 14.472 million	others

48	Unjustified execution of M&R works beyond financial year – Rs. 193.411 million	others
49	Non-invitation of NIT despite release of funds - Rs. 15.366 million	others
50	Unjustified execution of remaining works without competitive bidding– Rs. 162.552 million	others
51	Irregular expenditure due to improper measurement-Rs. 124.880 million	others
52	Deterioration of roads due to delay in completion of schemes -Rs. 84.417 million	others
53	Irregular expenditure on rehabilitation works without approval of technical sanction from competent authority-Rs. 39.928 million	others
54	Un-justified award of contract without release of funds- Rs. 114.999 million	others
55	Irregular payment of difference cost of material on lump sum basis – Rs. 13.577 million	others
56	Suspicious payment on execution of paver blocks on unidentified area - Rs. 115.178 million	others
57	Irregular payment without recording date of measurement – Rs. 20.774 million	others
58	Unauthorized recording of measurement by the Sub-Engineers –Rs. 4,161.779 million	others
59	Unauthorized payment of adjustment of arrears of pay and allowances – Rs. 0.670 million	HR/Employees related irregularities
60	Irregular advance payment on account of item of Asphalt- Rs. 1.604 million	others
61	Unauthorized excess payment of premium – Rs. 0.201 million	others
62	Wasteful expenditure due to insufficient solar panels - Rs. 5.283 million	others
63	Unjustified recording of measurements without execution of work – Rs. 7.020 million	others
64	Irregular award of work by incorporating contingency's provision – Rs. 8.332 million	others
65	Un-justified execution of extra items of works without technical sanction- Rs. 15.658 million	others
66	Wastage of financial resources due to non-completion of schemes on time- Rs. 993.997 million	others
67	Unjustified expenditure due to irregular execution of scheme "construction of sport stadium at Mithi" – Rs. 46.308 million	others
68	Unauthorized award of works on blank bidding documents-Rs. 1,131.306 million	others
69	Doubtful MBs recorded by Sub-engineer in a single day at various locations – Rs. 49.558 million	others
70	Irregular award of work to unregistered contractors – Rs. 101.071 million	others
71	Less execution of carpet quantity against first coat on road work – Rs. 2.715 million	others

72	Completion of work on road without laying premixed carpet – Rs. 1.494 million	others
73	Poor planning due to less allocation of funds for development schemes – Rs. 536.533 million	others
74	Non-verification of bid security of the contractor – Rs. 5.750 million	others
75	Unauthorized payment of work due to excessive rates against bids – Rs. 0.758 million	others
76	Non-adjustment of miscellaneous PWD advances – Rs. 0.094 million	others
77	Non-production of auditable record	Non-production
78	Less/Non-deduction of Taxes – Rs. 97.109 million	Recovery
79	Less/non-deduction of Sindh Sales Tax on Services – Rs. 73.179 million	Recovery
80	Excess payment to the contractors on procurement of same items/specification at different rates – Rs.0.038 million	Procurement related irregularities

ANNEXES

Annexure-I

Abnormal delay in execution of development schemes

(Rs. in million)

Sr. #	Name of Office	AIR/ PDP #	Particulars	Work Order	Date of Completion	Delay	Cost	Expenditure
1	XEN, Provincial Coastal Highways Division Hyderabad	5/414	Construction of Sindh Coastal Highway Ghaghar Phatak Keti Bunder Shah to Ali bunder Ghaghar Phatak Keti Bunder Phase-01 mile 26/2 to 30/6 7.20 Kms	30/4/2015	25/10/2016	08yrs	2407.949	2206.425
2	XEN, Provincial Highways Division Hyderabad	4&10 /429	Construction of Tando Jam By Pass Road along Hyderabad Mirpurkhas Road	11/7/2017	9/1/2021	04yrs	1429.193	1458.16
3	XEN, Health Works (Lower Sindh) Hyderabad	2&8/ 341	Two schemes of establishment of medical college Gulshan-e-Sarmast at Hyderabad and Medical college at Korangi, Karachi	15/3/2012	Work in progress till June 2025	13 years	1726.137	1319.549
4	XEN, Provincial Buildings Division Health Works (Upper Sindh) Larkana	3/335	Two schemes of Construction of 200 male students hostel at GMMMC and Academic block part-II at Sukkur	10/5/2013	01/7/2021	04yrs	1072.305	1088.85
5	XEN, Provincial Buildings Division-I Karachi	1/366	Four schemes of Establishment of SMBB Chair & Convention Centre @ University of Karachi, Strengthening of Sindh Govt. Qatar Hospital Orangi Town, Ware house at Dr. Ruth K.N Pfau Civil Hospital and Additional Indoor Block at SGH Korangi#5, Karachi	15/3/2013	10/1/2015	10yrs	793.708	739.509
6	XEN, Provincial Highways Division, Sanghar	3/256	Special repair of Tando Adam Mirpurkhas road mile 0/0-26/0 in portion	10/10/2024	09/12/2024	6 months	276.951	328.463
7	XEN, Highways Division, Kandhkot @ Kashmore	8/105	67 District ADP schemes could not be completed despite sufficient time period up to June 2024. Further, 15 new schemes were initiated	-	Work in progress till June 2024 as per progress report	1 yrs	355.535	177.864

			without completing the ongoing schemes					
8	XEN, Highways Division, Shikarpur	1/25	Four schemes of construction of road works in Shikarpur Rato Dero to Darya Khan Detho, Tajija to Aga form, Garhi Yaseen Tagan Dhani Bux & Drain and tough tile of Village Jindo Dero	15/05/2014	31/5/2018	07yrs	54.260	54.32
9	XEN, Highways Division Thatta	7/239	Three schemes of construction of roads and Improvement/construction of dual carriage way to Khenjhar lake	28/12/2012	27/06/2014	11yrs	61.276	52.875
10	Residential Engineer, Special Project, Sindh House, Islamabad	5/16	Special M/R to renovate Governor Annexe at Sindh House Islamabad	27/9/2023	26/12/2023	18 Months	67.734	37.100
11	XEN, Highways Division Naushero Feroze	6/314	The scheme Construction of link road from Soomar Channar to Village Juwan Solangi	27/3/2018	01/4/2020	5yrs	19.951	19.905
12	XEN, Buildings Division, Jacobabad	9/68	The work of construction of tuff tiles at various of Gharib Abad Mohallah, Dastagir colony, Shah Ghazi Mohallah, Bolan Pump, Pechuha Phatak road, Babu Mohallah and Bismillah Bagh etc. Jacobabad	29/06/2023	28/06/2024	01yr	149.404	7.478
13	XEN, Highways Division, Hyderabad	7/94	W/Reconditioning of asphalt road from Main Jamshoro Road Via Marvi Garden to Wadhu Wah Taluka Qasimabad Mile 0/0-0/2	1/6/2016	30/06/2018	07yrs	12.000	3.950
14	XEN, Buildings Division, Sukkur	11/47	13 schemes including Construction/Reh. Of Jamia Masjid, Police Rest house, office of AC Pano Akil etc.	2017 to 2022	2020 to 2025	05 yrs	203.131	116.084
						Total	**8,629.534**	**7,610.532**

Annexure-II

Wastage of resources due to abandonment of road network schemes in rural areas

(Rs. in million)

Sr. No.	ADP # 23-24	Name of Scheme	Approved Cost	No. & Date	Expd: June 2023	Exp: % age 2023-24
1		2	3	4	5	6
		Abandoned Schemes (Roads)				
1	SL12P00299	Const: of road from Sujawal- Belo road to village Ali Mohd Halo road mile 0/0-1/2 taken up length 1/0-1/0 (1.60 KMs). Taluka Sujawal.	2.8122	No. 546 dated 31.08.2004	2.559	91%
2	SL12P00302	Construction of road from Borrano Bungalow road to village Yaqoob Munaro road mile 0/0-1/2 taken up length mile 0/0-0/5 (1.0 KM). Taluka Sujawal.	2.3907	No. 264 dated 30.12.2005	1.3989	59%
3	SL12P00303	Const: of road from Thatta- Sujawal road (Sayed Pur) to village Allah Dino Sand road and link to village Naseer Shah mile 0/0-2/2 (3.60 KM). Taluka Sujawal.	10.1602	Np. 264 dated 30.12.2005	8.0120	79%
4	SL12P00305	Construction of road from Damdamo Matla road to Bello (Bungalow) road mile 1/4-3/7 (3.80 KMs). Taluka Sujawal.	8.8360	No. 1041 dated 15.09.2006	5.2784	60%
5	SL12P00306	Construction of road from Sujawal-Bello-Darro road to village Babu Manejo road mile 0/0-1/4 (2.40 KMs) (Revised) Taluka Sujawal	8.9178	No.1294 dated 17.09.2007	7.4397	83%
6	SL12P00307	Construction of road from Allah Bachayo Samejo road to village Kirrar Samejo road mile 0/0-0/6. (1.20 KM) Taluka Sujawal	3.1977	No.1294 dated 17.09.2007	1.6813	53%
7	SL12P00310	Construction of road from Marho Bulla Khan road to village Mamoon Rind, Soomar Rind and Jan Muhammad Rind mile 0/0-0/3+330' (0.70 KM) Taluka Sujawal	1.8942	No. 1294 dated 17.09.2007	0.8487	45%
8	SL12P00311	Construction of road from Saleh Ghanbheer road to village Soomar	4.1622	No. 1294 dated 17.09.2007	2.2500	54%

		Mirankhore mile 0/0-1/1. (1.80 KMs) Taluka Sujawal				
9	SL12P00312	Construction of road from Belo-Ranta road to village Liyar Shodo mile 0/0-0/2+330' (0.50 KM) Taluka Sujawal.	1.2454	No. 1294 dated 17.09.2007	0.1246	10%
10	SL12P00314	Construction of road from Ranta-Kot Almo road to village Usman Mando mile 0/0-1/2 (2.00 KMs) Taken up length mile 0/0-0/5 (1.00 KM) Taluka Sujawal.	2.4697	No. 1294 dated 17.09.2007	0.5000	20%
11	SL12P00315	Const: of road from Thatta-Sujawal road to village Bhoongar Mirbaher road mile 0/0-1/2 (2.00 KMs). Taluka Sujawal	6.9565	No. 323 dated 14.03.2011	5.3831	77%
12	SL12P00326	Const: of road from T. M. Khan Sujawal road mile 30/4 to village Mohd Khan Sugrio via Noor Mohd Sugrio road mile 0/0-0/5 (1.00 KM). Taluka Mirpur Bathoro .	4.0510	No. 1041 dated 15.09.2006	2.4364	60%
13	SL12P00327	Const: of road from T.M.Khan – Sujawal road to Papan Shaikh mile 0/5 to vill: Wali Dad Rind mile 0/0-1/3 (2.20 KMs) taken up length 0/0-1/0 (1.60 KMs). Revised Taluka M'Bathoro.	4.2520	No. 545 dated 31.08.2004	3.2555	77%
14	SL12P00328	Const: of road from Haji Usman Banhepoto mile 1/3+440' to village Allah Dino Khaskheli via Haji Usman Banhepoto mile 0/0-1/7 (3.00 KMs). (Revised) Taluka M'Bathoro.	9.2843	No.545 dated 31.08.2004	6.6736	72%
15	SL12P00329	Const: of road from Bano- Qadir Dino Shah mile 3/6 (Moolchand Mori) to village Ali Hassan Chang mile 2/4-5/5= 3/1 miles taken up length mie 2/4-4/3 (3.00 KMs). Taluka M'Bathoro.	7.8994	No. 545 dated 31.08.2004	5.1433	65%
16	SL12P00330	Const: of link road from Badin– Sujawal road mile 35/4 (Dewan Sugar Mills) to village Haji Sajjan Lakhatio road mile 0/0-2/4 (4.00 KMs) (Revised) Taluka M'Bathoro.	14.7734	No. 545 dated 31.08.2004	12.9394	88%
17	SL12P00331	Const:of road from Gul Parhiyar via Kandra to villages Khuda Bux Jatoi via Hussain Perhiyar and link to village Haji Wali Mohd Khaskheli,	19.9923	No. 545 dated 31.08.2004	11.3981	57%

		Haji Usman Khaskheli, Wahid Khaskheli, Haji Perhiyar, Sulleman Khaskheli, Master Ghulam Mustafa Perhiyar, Gul Hassan Brohi, Ibrahim Chang & Pir Bux Brohi mile 0/0-5/0 (8.00 KMs) Revised Taluka M'Bathoro.				
18	SL12P00334	Const: of road from Uris Khaskheli mile 1/0 to village Molvi Ahmed Gugo via Mungho Jakhro mile 0/0-2/0 (3.20 KMs) Revised. Taluka M'Bathoro.	7.6954	No. 545 dated 31.08.2004	3.6931	48%
19	SL12P00335	Const: of road from Mohd Rahim Gugo via Molvi Ahmed Gugo road mile 0/7 to village Khuda Dino Mangsi via Ghanwar Magsi and link to Abdullah Gugo mile 0/0-1/3 taken up length mile 0/0-1/0 (1.60 KMs). (Re-Revised) Taluka M'Bathoro.	6.4298	No. 545 dated 31.08.2004	3.6509	57%
20	SL12P00337	Const: of road from Darro -Bano road mile 0/4 to village Khalifo Nim Dars along Shaikha Wah mile 0/0-5/0 (8.00 KMs) taken up length mile 0/0-1/7 (3.00 KMs). Revised Taluka M'Bathoro.	10.2366	No. 545 dated 31.08.2004	7.0185	69%
21	SL12P00338	Construction of road from Darro-Bano road mile 4/0 (Laikpur) to village Bahadur Dahamon upto Pinyari Canal and links to Laikpur Town & Umer Sonaro mile 0/0-2/0 (3.20 KMs) Revised. Taluka M'Bathoro.	8.1004		5.7740	71%
22	SL12P00341	Const: of road from Anis Samo-Bano via Qadir Dino Shah Regulator mile 4/0 village Usman Lashari mile 0/0-2/4 (4.00 KMs). Taluka M'Bathoro.	6.3512	No. 545 dated 31.08.2004	2.9093	46%
23	SL12P00342	Construction of road from Kot Almo road mile 2/5 to village Saleh Soorjo road mile 0/0-0/3 (0.60 KMs). Taluka Mirpur Bathoro.	1.5226	No. 264 dated 30.12.2005	1.1603	76%
24	SL12P00343	Const:of road from Chutto Jallalani mile 0/5 to village Mitho Junejo via Karim Dino Junejo & link to Ali Asghar Junejo, Misri Junejo & Fateh Mohd Junejo mile 0/0-1/5+330'	9.0171	No. 264 dated 30.12.2005	7.8286	87%

		(2.70 KMs). (Revised) Taluka Mirpur Bathoro.				
25	SL12P00344	Const: of road from Bathoro-Khorwah mile 7/0 (Chorwah Stop) to village Pir Allah Bachayo via Ali Nawaz Chandio & link to Piyaro Chandio and Ibrahim road mile 0/0-1/3 (3.20 KMs). Revised. Taluka Mirpur Bathoro.	5.4815	No. 264 dated 30.12.2005	2.4000	44%
26	SL12P00345	Const: of road from Jhoke-Daro via Abral mile 8/7 to village Khaki Dars via Lakha Dino Jakhro and Mile 3/4 to village Leemoon Dars via Kamil Daris & Mutalib Dars mile 0/0-4/6 (7.60 KMs) (Revised) Taluka Mirpur Bathoro.	19.9310	No. 264 dated 30.12.2005	7.2625	36%
27	SL12P00346	Construction of road from Mubarak Jamali mile 0/5 to village Yousif Khushhalani mile 0/0-0/6 (1.20 KMs). Taluka Mirpur Bathoro	6.2660	No.319 dated 10.03.2006	5.2756	84%
28	SL12P00347	Construction of road from Jan Muhammad Banbhro mile 0/2½ to village Khizer Hayat Bhanbhro & link to Lakha Dino Jakhro mile 0/01/2 (2.00 KMs) Taken up length mile 0/0-1/0 (1.60 KMs) Revised Taluka Mirpur Bathoro .	4.2449	No. 1041 dated 15.09.2006	1.6393	39%
29	SL12P00348	Construction of Protection Pitching Bund to village Joonghar Palijo mile 0/0-0/2 (0.40 KM). Taluka Mirpur Bathoro .	1.2480	No. 1041 dated 15.09.2006	0.2000	16%
30	SL12P00349	Construction of road from Haji Usman Banhepoto mile 1/4 to village Malook Khaskheli mile 0/0-0/6 (1.20 KMs) (Re-Revised) Taluka Mirpur Bathoro	6.3092	No. 1294 dated 17.09.2007	2.6627	42%
31	SL12P00350	Repair/ Construction of road from Daro- Bano mile 4/5 to village Haji Moledino Sarothio & link to village Bachal Shah mile 0/0-1/4+165' (2.45 KMs) Revised. Taluka Mirpur Bathoro	7.6625	No. 1294 dated 17.09.2007	5.1914	68%
32	SL12P00352	Const: of road from Badin-Sujawal road mile 33/7 to village Bhaloo Jat mile 0/0-0/3. (0.60 KM) Taluka Mirpur Bathoro	1.5466	No. 1294 dated 17.09.2007	0.4927	32%

33	SL12P00353	Const:of link road from Bathoro-Jati road mile 4/5 to village Noor Mohd Soho mile 0/0-0/3. (0.60 KM) Taluka Mirpur Bathoro	0.9926	No. 1294 dated 17.09.2007	0.1407	14%
34	SL12P00354	Construction of road from Haji Usman Banhepoto mile 1/1 to village Jano Machhi mile 0/0-0/1+330' (0.30 KM) Revised Taluka Mirpur Bathoro.	1.1059	No. 1294 dated 17.09.2007	0.4493	41%
35	SL12P00355	Construction fo road from Nawaz Soho road mile 0/3 to village Kabir Soho mile 0/0-0/4 (0.80 KM) Revised Taluka Mirpur Bathoro.	3.2904	No. 1294 dated 17.09.2007	1.3249	40%
36	SL12P00357	Construction of road from Ibrahim Chang via Hussain Parhiyar mile 0/2 to village Uris Khaskheli mile 0/0-0/2 (0.40 KM) Taluka Mirpur Bathoro	2.5403	No. 323 dated 14.03.2011	2.5357	100%
37	SL12P00359	Construction of road from Daro-Bano mile 9/3 to village Siddique Soomro and Ahmed Soomro mile 0/0-0/1 (0.20 KM). Taluka Mirpur Bathoro	0.9700	No. 323 dated 14.03.2011	0.8305	86%
38	SL12P00360	Construction of road from Talib Abro village to Ganj Baher Branch mile 0/0-0/3 (0.60 KM). Taluka Mirpur Bathoro	2.1336	No. 323 dated 14.03.2011	1.7393	82%
39	SL12P00362	Construction of road from Saleh Abro road mile 0/5 to village Mithan Hullani mile 0/0-0/6 (1.20 KMs). Revised Taluka Mirpur Bathoro	6.3000	No. 323 dated 14.03.2011	3.3576	53%
40	SL12P00364	Construction of road from Badin-Sujawal road mile 28/4 (R/S) to village Abdul Khalique Brohi mile 0/0-1/0 (1.60 KMs) Taken up length mile 0/0-0/2+330' (0.50 KM) Taluka Mirpur Bathoro.	2.0394	No. 384 dated 06.02.2012	0.8250	40%
41	SL12P00366	Construction of road from Daro-Bano mile 5/0 (L/S) to village Ramzan Magsi road mile 0/0-0/3+440' (0.73 KM) Taluka Mirpur Bathoro.	3.6911	No. 384 dated 06.02.2012	1.4000	38%
42	SL12P00367	Construction of road from Haroon Zaur mile 3/0 (L/S) to village Muhammad Khan Zaur i/c link to Hamid Abro mile 0/0-0/5 (1.00 KM) Taluka Mirpur Bathoro.	4.9727	No. 384 dated 06.02.2012	3.2120	65%

43	SL12P00369	Construction of road from Molvi Ahmed Gugo mile 1/1 along I.Path of Rajwah Nali to village Kot Almo mile 0/0-2/7 (Taken up length mile 0/0-0/5) (1.00 kM). Taluka Mirpur Bathoro.	4.1759	No. 384 dated 06.02.2012	1.3000	31%
44	SL12P00372	Construction of road from Abral – Muhammad Khan Soomro mile 0/2 to village Sahib Dino Panhwar mile 0/0-0/6+110' (1.233 KM) Taluka Mirpur Bathoro.	5.4654	No. 384 dated 06.02.2012	5.3288	98%
45	SL12P00377	Construction of road from Ali Junejo to village Ali Muhammad Chandio mile 0/0-0/2 (0.40 KM) Taluka Mirpur Bathoro.	2.1286	No. 384 dated 06.02.2012	0.4750	22%
46	SL12P00380	Construction of road Rahim Dino Muhano mile 0/7 along I.Path of Ali Baher Wah to village Ahmed Khan via Imam Bux and Jaffer Chandio mile 0/0-2/0 Taken up length mile 0/0-1/0 (1.60 KMs) Taluka Mirpur Bathoro.	6.8980	No. 384 dated 06.02.2012	3.6936	54%
47	SL12P00382	Construction of road from Fazal Barach mile 1/3 to village Saleh Abro link to village Ismail Khaskheli mile 0/0-1/1+330' (1.90 KMs) Taluka Mirpur Bathoro.	7.7924	No. 384 dated 06.02.2012	4.9699	64%
48	SL12P00383	Construction of road from Suleman Khaskheli Road Mile 0/3 to Village Hajan Zangejo via Peer Khadim Hussain Shah Mile 0/0-1/2+330' (2.10 K.Ms). Taluka Mirpur Bathoro.	10.7096	No. 384 dated 06.02.2012	2.5602	24%
49	SL12P00385	Construction of link road from Qadir Dino Shah Regulator along the I.Path of Ali Bahar Wah to village Mitho Lashari via Karo Lashari and link to Ahmed Khan Lashari mile 0/0-4/0 Taken up length mile 0/0-2/2 (3.60 KMs) Taluka Mirpur Bathoro.	14.7987	No. 506 dated 08.02.2012	6.0000	41%
50	SL12P00392	Const: of road from Bathoro- Jati road Hassan manani road mile 1/4 to Dargah Amir Shah Badshah via Shah Kapoor mile 0/0-1/0 (1.60 KMs). Revised Taluka Jati.	4.2457	No. 547 dated 31.08.2014	2.8071	66%

51	SL12P00398	Construction of road from Dargah Amir Shah to village Muhammad Rahim Mallah road mile 0/0-5/0. Taluka Jati .	19.6970	No. 1041 dated 15.09.2006	5.7251	29%
52	SL12P00432	Const: of road from Chuhar Jamali-Adam Jalbani mile 0/3 to Kari Mori mile 0/0-2/0 (3.20 KMs). Taluka S'Bunder.	13.1540	No. 550 dated 31.08.2004	13.0499	99%
53	SL12P00435	Construction of road from village Allah Dad Solangi to village Mitho Sodhai mile 0/0-1/2 (2.00 KMs) Revised Taluka Shah Bunder.	7.5012	No. 1041 dated 15.09.2006	4.9205	66%
54	SL12P00436	Construction of road from Haji Allah Dino Mandhro to Bagana via Yousif Charejo mile 1/7-8/5 Takenup length mile 1/7-6/2 7.00 KMs. Taluka Shah Bunder .	19.6390	No. 1041 dated 15.09.2006	19.6264	100%
55	SL12P00437	Const: of road from Colonel Ghulam Rasool Sahi road to Chuhar Jamali & link to vill: Umed Ali Sahito road mile 0/0-4/5 Taken up length mile 0/0-3/3 (5.40 KMs) (Revised) Taluka Shah Bunder	16.8210	No. 1041 dated 15.09.2006	13.2563	79%
56	SL12P00439	Construction of road from Haji Allah Dino Mandhro road to village Jumoon Mallah mile 0/0-0/2+330'. (0.50 KM) Taluka Shah Bunder	1.3825	No. 1294 dated 17.09.2007	0.5000	36%
57	SL12P00440	Construction of Protection Pitching Bund for village Gul Mohd Oplano to Pir Agedino Shah & Surrounding villages mile 0/0-3/0. (4.80 KMs) Taluka Shah Bunder	18.9326	No. 1294 dated 17.09.2007	3.9997	21%
58	SL12P00441	Construction of road from Chuhar Jamali - Adam Jalbani road to village Dhani Bux Magsi mile 0/0-4/4 (7.40 KM) Taluka Shah Bunder.	19.5452	No. 1294 dated 17.09.2007	10.6649	55%
59	SL12P00465	Restoration of flood damage road from Ranta road to village Kot Almo road mile 0/0-3/2 (5.20 KMs) Taluka Sujawal	14.1220	April 2011	6.1172	43%
60	SL12P00475	Restoration of flood damage road from Badin- Sujawal road to village Jaffar Shah road mile 0/0-2/4 (4.00 KMs) Taluka Sujawal	5.1804	April 2011	4.3954	85%
61	SL12P00480	Restoration of flood damage road from Bassar Charan to village	3.4027	April 2011	1.5000	44%

		Hamid Othar road 0/0-0/6 (1.20 KMs) Taluka Sujawal				
62	SL12P00486	Restoration of flood damage road from Bassar Charan- Karo Lashari to village Muradpur road mile 0/0-0/7 (1.40 KM) Taluka Sujawal	3.7900	April 2011	3.3354	88%
63	SL12P00488	Restoration of flood damage road from Daro- Bano mile 2/4 to village Kot Almo road mile 0/0-3/1 (5.00 KMs) Taluka Mirpur Bathoro	12.7317	April 2011	4.1500	33%
64	SL12P00682	Construction of road from Syedpur – Borano Bungalow road to village Saleh Parai road mile 0/0-0/4 (0.80 KM) Taluka Sujawal.	4.7506	No. 3648 dated 23.10.2012	0.2975	6%
65	SL12P00683	Construction of road from Badin-Sujawal road to village Khamiso Koonjharo road mile 0/0-0/7 (1.40 KMs) Taluka Sujawal.	7.9938	No. 3648 dated 23.10.2012	0.7448	9%
66	SL12P00688	Construction of road from Ranta-Kot Almo road to village Mir Muhammad Shah road mile 0/0-0/3 (0.60 KM). Taluka Sujawal.	3.8749	No. 05 dated 03.12.2012	1.0054	26%
67	SL12P00697	Construction of road from Ranta-Kot Almoon road to village Ghulam Rasool Jakhro mile 0/0-0/2 (0.40 KM) Taluka Sujawal.	40.0000	No. 25 dated 28.12.2012	1.8084	5%
68	SL12P00710	Construction of link road from Gul Parhiyar mile 3/6 to village Haji Parhiyar mile 0/0-0/5+220' (1.066 KM) Taluka Mirpur Bathoro.	7.5972	No. 3648 dated 23.10.2012	0.4000	5%
69	SL12P00719	Construction of link road Mamoon Parhyar road mile 3/0 to village Baloo Parhyar mile 0/0-0/6 (1.20 KMs) Taluka Mirpur Bathoro.	8.5211	No. 3648 dated 23.10.2012	0.7908	9%
TOTAL ADP WORK			**528.225**	-	**273.7153**	

Annexure-III

Irregular execution of provincial ADPs by the District Highway

(Rs. in million)

Sr.#	Name of Work	Cost of work
1	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Ward no. 1, 2, 3, 4 & 5 Town Committee Mithiani	30.000
2	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Ward no. 6, 7, 8, 9 & 10 Town Committee Mithiani	32.000
3	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Ward no. 1, 2, 3, 4 & 5 Municipal Committee Naushahro Feroze	25.000
4	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Ward no. 6, 7, 8, 9 & 10 Municipal committee Naushahro Feroze	26.000
5	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Ward no. 11, 12, 13, 14, 15 & 16 Municipal Committee Naushahro Feroze	25.280
6	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Lat Taluka Naushahro Feroze	33.000
7	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council That Goraho Taluka Naushahro Feroze	35.000
8	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Dalipota Taluka Naushahro Feroze	32.000
9	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Abran Taluka Naushahro Feroze	34.000
10	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Bhurnd Taluka Naushahro Feroze	27.029
11	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Noorpur Taluka Naushahro Feroze	25.000
12	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Waggan Taluka Naushahro Feroze	26.000
13	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Phull Taluka Naushahro Feroze	23.000

14	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Bhambhri Taluka Naushahro Feroze	25.000
15	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Dangeja Taluka Naushahro Feroze	27.000
16	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Ladho Rano Taluka Naushahro Feroze	28.279
17	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Detha & Palano Taluka Naushahro Feroze	38.000
18	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Cheeho & Khohi Jalal Taluka Naushahro Feroze	20.740
19	Construction of C.C Topping, brick pavement, Surface Drain, Culverts & Other relevant Work at Various Villages of Union Council Cheeho & Khohi Jalal Taluka Naushahro Feroze	20.000
20	Construction of Road Padidan Naushahro Feroze Road to High School Cheehoi Road 0.90 Kms & Construction of Road from Grid Station Padidan to Arejo Colony Taluka Naushahro Feroze Road 0.50 Kms & Reconditioning of Road from Tharushah Naushahro Feroze Road to Village Mola Bux Wagan 0.50 Kms	41.000
21	Construction of Road from Pir Juman to Village Nazir Chandio Taluka Naushahro Feroze Road 1.00 Kms & Reconditioning of Road @ Village Ghulam Hyder Bhurt 1.00 Kms	45.000
22	Construction of Road from Naushahro Feroze N.H.Way to Village Aghe Dino Soalngi Road 0.80 Kms & Construction of Road from Bhurund Dalipota Road to Village Suleman Panhwar Taluka Naushahro Feroze Road 0.60 Kms	45.000
23	Reconditioning of Road from Padidan Road to Abbassi House Road 0.50 Kms, Padidan Road to Village Moosa Rajper Road 0.50 Kms & Padidan Road to Amanullah Rajper Road 1.00 Kms Taluka Naushahro Feroze	45.000
24	Reconditioning of Road from Padidan Road to Village Yar Muhammad Rajper Road 1.20 Kms Taluka Naushahro Feroze	26.952
25	Reconditioning of Road from Moro Mithiani Road to Village Murad Korejo Sehra Road 1.00 Kms & Reconditioning of Road from That to Village Zahid Chandio Road 0.50 Kms Taluka Naushahro Feroze	39.000
26	Widening / Reconditioning of Road National Highway to Aghe Dino Soalngi Road 0.80 Kms	20.000
	Total	**794.280**

Annexure-IV

Irregular execution of work beyond 15% of contract amount

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Award Cost	Revised Cost / Expenditure	Excess	%
A	B	C	D	E	F=E-D	(F/D)x100
1	XEN, Provincial Highways Division, Dadu	12/354	2,188.340	3,558.270	1,369.930	62.60
2	XEN, Provincial Highways Division, Larkana	05/214	1,422.725	2,024.337	601.612	42.85
3	XEN, Provincial Buildings Division-I, Karachi	03/225	499.420	949.497	450.076	90.12
4	Residential Engineer, Special Project, Sindh House, Islamabad	14/24	40.718	258.883	218.165	536
5	XEN District Highways Division, Mirpurkhas	7/330	49.912	161.696	211.608	480
6	XEN, Provincial Highways Division, Dadu	6/350	1,165.423	1,341.944	176.520	16
7	XEN, Provincial Highways Division, Larkana	4/188	53.105	177.641	124.536	234
8	XEN, Provincial Highways Division, Sukkur	8/230	109.501	198.420	88.918	81.20
9	XEN, Highways Division, Jacobabad	2/130	111.353	197.85	86.497	78
10	XEN, Provincial Buildings Division Health Works (Upper Sindh), Larkana	01/333	69.740	230.832	69.740	30
11	XEN, Highways Division, Badin	4/84	53.196	98.512	45.320	85
12	XEN, Provincial Buildings Division, Larkana	13/184	80.960	116.291	35.331	44
13	XEN, Provincial Highways Division, Hyderabad	2/427	90.024	118.425	28.401	31
14	XEN, Provincial Highways Division, Sukkur	3/228	176.773	204.402	27.629	16
15	XEN, District Highways Division, Badin	09/362	16.291	39.956	23.665	145

16	XEN, District Highways Division, Badin	8/361	16.291	39.956	23.665	145
17	XEN, Provincial Buildings Division, Mirpurkhas	7/377	70.959	89.334	18.375	26
18	XEN, Highways Division, Sukkur	6/52	24.700	33.263	8.563	35
19	XEN, Provincial Buildings Division, Thatta	6/127	1.996	3.782	1.786	89
20	XEN, Provincial Highway Division, Sukkur	9/231	182.954	365.838	182.884	100
		Total	**6,424.381**	**10,209.129**	**3,793.221**	

Annexure-V

Collusive practices in tendering process due to submission of same CDs

(Rs. in million)

Sr.#	Name Of Scheme	Name of Contractors	WO & date	Tender Cost	Call deposit No & Date	Name of Bank
1	” Improvement Of Road from Agidino Shah Road to Village Haji Jumoon Samoo Road Mile 0/0-0/5 (1.00km) Taken Up Length Mile 0/0/-0/4 (0.80km)”	M/s Siraj Ahmed	104 dated 06.06.23	7.355	13782621 dated 26.05.23	Allied Bank Thatta
2	Improvement Of Road from Sujawal - Jati Road to Village Hanif Thaheem Road Mile 0/0-0/5 (1.00KM) Taken Up Length Mile 0/0-0/3 (0.60KM)		-	-		
3	Construction Of Road from Jati- Raj Malik to Village Muhammad Ramzan Gunno Road Mile 0/0-1/0 (1.60 KMS) Taken Up Length Mile 0/0-0/2+330’ (0.50 KM)		-	-		
4	Construction Of Road from Arisar Hingorjo Road to Village Pir Abro Road Mile 0/0-1/2 (2.00 KMS) Taken Up Length Mile 0/0-0/3+330’ (0.70 KM))		-	-		
5	Improvement Of Road from Jati to Village Khalifo Ahmed & Jakhro Mallah Road Mile 0/0-0/7+330 (Taken Up Length Road Mile 0/0-0/5+450’ (1.15 Kms)”	M/s S M K Const	95 dated 06.06.23	9.718	29203496 dated 30.05.23	Askari Bank
6	Improvement Of Road from Thatta Sujawal Road To Syed Pur Stop to Village Saleh Parai Road Mile 0/0-0/7+330’ (Taken Up Length Road Mile 0/0- 0/5+450’(1.15KMS)		-	-		

7	Construction Of Road from Chach Jehan Khan - Main Usman Tombs to Village Haji Hussain Jatoi Road Mile 0/0- 0/5 (1.00 Km)."	M/s Anwar Hussain Memon	119 dated 06.06.23	13.419	2314600056 dated 26-05-23	JS Bank Thatta
8	Construction Of Road from Haji Ramzan Jat (Athrya Stop) Road to Village Mamoon Mallah Road Mile 0/0-0/5 (1.00 Km). "		113 dated 06.06.23	13.856		
			Total	**44.348**		

Annexure-VI

Non-transparent bidding process against M&R works

Sr#	Name Of Scheme	M/s	W.o# Dated	Work Award	Estimate Cost	Bid Money 5%	CD#	Dated
1	Special.M&R Of Asphalt Concrete Road From Gul Centre To Giddue Chowk (Main Thandi Sarak) Taluka Latifabad (In Portion 1)	M/s New Imran Umar	45/14.08.23	2,478,747	2.500	0.125	1252208	04.08.23
2	Special M&B Of Asphalt Concrete Road From Gul Centre To Giddue Chowk (Main Thandi Sarak) Taluka Latifabad (In Portion 2)	M/s New Imran Umar	46/14.08.23	2,478,747	2.500	0.125	1252209	04.08.23
3	Special M&R Of Asphalt Concrete Road From Gul Centre To Giddue Chowk (Main Thandi Sarak Taluka Latifabad (In Portion 3)	M/s New Imran Umar	47/14.08.23	2,478,747	2.500	0.125	1252210	04.08.23

4	Special M&R Of Asphalt Concrete Road From Bhurgiri Road (In Portion)Taluka City District Hyderabad (In Portion 1).	M/s Arsalan Subhan	48/14.08.23	2,478,160	2.500	0.150	7721057	05.08.23
5	Special M&R Of Asphalt Concrete Road From Bhurgiri Road (In Portion) Taluka City District Hyderabad (In Portion 2).	M/s Arsalan Subhan	49/14.08.23	2,478,160	2.500	0.150	7721057	05.08.23
6	Special M&R Of Asphalt Concrete Road From Pakka Qila To Dargah Abdul Wahab Shah Taluka City District Hyderabad (In Portion 1).	M/s Ghori Enterprises	50/14.08.23	2,478,125	2.500	0.125	8821057	06.08.23
7	Special Mar Of Asphalt Concrete Road From Pakka Qila To Dargah Abdul Wahab Shah Taluka City District Hyderabad (In Portion 2).	M/s Ghori Enterprises	92/14.08.23	2,478,125	2.500	0.125	8821058	06.08.23
8	Special Mar Of Asphalt	M/s Shifa e Madina	78/14.08.23	1,983,007	2.000	0.100	44882107	06.08.23

	Road From Liberty Plaza To To Silawat Para Via Civil Hospital Gate (Dual Carriage), Taluña City District Hyderabad-Hin Portion 3).	Construction Co.						
9	Special M&R Of Asphalt Road From Liberty Plaza To To Silawat Para Via Civil Hospital Gate (Dual Carriage), Taluka City District Hyderabad (In Portion 2).	M/s Shifa e Madina Construction Co.	79/14.08.23	2,478,629	2.500	0.125	44882105	06.08.23
10	Special M&R Of Asphalt Road From Liberty Plaza To To Silawat Para Via Civil Hospital Gate (Dual Carriage), Taluka City District Hyderabad (In Portion 1).	M/s Shifa e Madina Construction Co.	80/14.08.23	2,478,629	2.500	0.125	44882104	06.08.23
11	Special M&R Of Road From Women Police Station To Shah Bhittai Hospital Chowk (Dual	M/s Ali Builder	41/14.08.23	2,969,480	3.000	0.150	2312520	02.08.23

	Carriage Way). Taluka Latifabad. (In Portion 1).							
12	Special M&R Of Road From Women Police Station To Shah Bhittai Hospital Chowk (Dual Carriage Way). Taluka Latifabad. (In Portion 2).	M/s Ali Builder	40/14.08.23	2,969,480	3.000	0.150	2312521	02.08.23
13	Special M&R Of Road From Women Police Station To Shah Bhittai Hospital Chowk (Dual Carriage Way), Taluka Latifabad. (In Portion 3).	M/s Al Shahbaz Traders	42/14.08.23	2,995,052	3.000	0.150	3125220	02.08.23
14	Special M&R Of Road From Women Police Station To Shah Bhittai Hospital Chowk (Dual Carriage Way). Taluka Latifabad. (In Portion 4).	M/s New Imran Umar	43/14.08.23	2,995,052	3.000	0.150	1252207	04.08.23
15	Special M&R Of Road From Women Police Station To Shah Bhittai Hospital Chowk (Dual	M/s Ali Builder	44/14.08.23	1,488,808	1.500	0.075	2312522	02.08.23

	Carriage Way). Taluka Latifabad. (In Portion 5).							
16	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 1).	M/s Mudasir Adil	62/14.08.23	2,965,849	3.000	0.150	448821	06.08.23
17	Special Mar Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 2).	M/s Hamdan Enterpirses	63/14.08.23	2,965,849	3.000	0.150	448822	
18	Special M&R Of Asphalt Road From Dargah Mou To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 3).	M/s 3 Star	64/14.08.23	2,965,849	3.000	0.150	448823	06.08.23
19	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral	M/s WMH Enterprises	65/14.08.23	2,965,849	3.000	0.150	55448823	06.08.23

	District Hyderabad (In Portion 4).							
20	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 5).	M/s WMH Enterprises	66/14.08.23	2,965,849	3.000	0.150	55448824	06.08.23
21	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 6).	M/s Memon Builder	67/14.08.23	2,965,849	3.000	0.150	5448824	06.08.23
22	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 7).	M/s Memon Builder	68/14.08.23	2,965,849	3.000	0.150	5448825	06.08.23
23	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral	M/s Memon Builder	69/14.08.23	2,965,849	3.000	0.150	5448826	06.08.23

	District Hyderabad (In Portion 8).							
24	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 9).	M/s Abdul Farhan Associates	70/14.08.23	2,965,849	3.000	0.150	11448826	06.08.23
25	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 10).	M/s Abdul Ghaffar	71/14.08.23	2,965,849	3.000	0.150	448826	06.08.23
26	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 11)	M/s Abdul Ghaffar	72/14.08.23	2,965,849	3.000	0.150	448827	06.08.23
27	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral	M/s Memon Builder	73/14.08.23	2,965,849	3.000	0.150	5448825	06.08.23

	District Hyderabad (In Portion 12).							
28	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 13).	M/s Ghulam Shabbir Lakhair Co	75/14.08.23	2,975,736	3.000	0.150	5448825	06.08.23
29	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 14).	M/s Memon Builder	74/14.08.23	2,975,736	2.500	0.125	5448826	06.08.23
30	Special M&R Of Asphalt Road From Dargah Mori To Saeed Khan Jamali, Taluka Hyderabad Ruaral District Hyderabad (In Portion 15).	M/s Memon Builder	76/14.08.23	2,483,633	2.500	0.125	5448827	06.08.23
31	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village	M/s RSS Construction	52/14.08.23	2,975,736	3.000	0.150	544881	06.08.23

	Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 1)							
32	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 2)	M/s RSS Construction	53/14.08.23	2,975,736	3.000	0.150	544882	06.08.23
33	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 3)	M/s RSS Construction	54/14.08.23	2,975,736	3.000	0.150	544883	06.08.23
34	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 4)	M/s RSS Construction	55/14.08.23	2,975,736	3.000	0.150	544884	06.08.23

35	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 5)	M/s RSS Construction	81/14.08.23	2,975,736	3.000	0.150	2013456	06.08.23
36	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 6)	M/s Muhammad Hanif Gandhro	56/14.08.23	2,975,736	3.000	0.150	11544884	06.08.23
37	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 7)	M/s Muhammad Hanif Gandhro	57/14.08.23	2,975,736	3.000	0.150	11544885	06.08.23
38	Improvement Of Road From Wadhu Wah Underpass To To Abdullah	M/s Muhammad Hanif Gandhro	58/14.08.23	2,975,736	3.000	0.150	11544886	06.08.23

	Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 8)							
39	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 9)	M/s Ghulam Shabbir Lakhair Co	59/14.08.23	2,975,736	3.000	0.150	2254485	06.08.23
40	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 10)	M/s Shaan Enterprises	60/14.08.23	2,975,736	3.000	0.150	7754485	06.08.23
41	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile	M/s Shaan Enterprises	61/14.08.23	2,975,736	3.000	0.150	7754486	06.08.23

	0/0-0/5.(In Portion 11)							
42	Improvement Of Road From Wadhu Wah Underpass To To Abdullah Garden Via Village Budho Palari (Dual Carriage Way) Mile 0/0-0/5.(In Portion 12)	M/s Al Shahbaz Traders	82/14.08.23	2,975,736	3.000	0.150	7113456	06.08.23
43	Special M&R Of Improvement Of Paver Road From Alamdar Chowk To 132 Kv Grid Station Colony 3. Mile 0/0-0/2 (In Portion 2)	M/s New Imran Umar	89/14.08.23	2,975,736	3.000	0.150	345679	06.08.23
44	Special M&R Of Construction Of Carpet Road From National Highway 132/0 Left Side Link-Road Village Syed Pir Haji Muhammad Shah Jeelani To Latif Shah Stop Taluka Qasimabad (In Portion 1)	M/s New Imran Umar	84/14.08.23	2,975,736	3.000	0.150	345680	06.08.23
45	Special M&R Of Construction Of Carpet Road From	M/s New Imran Umar	85/14.08.23	2,975,736	3.000	0.150	345681	06.08.23

	National Highway 132/0 Left Side Link-Road Village Syed Pir Haji Muhammad Shah Jeelani To Latif Shah Stop Taluka Qasimabad (In Portion 2)							
46	Special M&R Of Construction Of Carpet Road From National Highway 132/0 Left Side Link-Road Village Syed Pir Haji Muhammad Shah Jeelani To Latif Shah Stop Taluka Qasimabad (In Portion 3)	M/s Al Shahbaz Traders	86/14.08.23	2,975,736	3.000	0.150	11345681	06.08.23
			Total	**129,344,017**	**130.000**	**6.550**		

Annexure-VII

Unjustified award of work by splitting estimate to favor Contractors

S. #	Name of Scheme	Name of Contractor	WO & date	RA	AA Cost	Tender Cost	Work done	TS Cost
1	Construction Of Road From Haji Ramzan Jat (Athrya Stop) Road To Village Mamoon Mallah Road Mile 0/0-0/5 (1.00 Km). ”	M/s Anwar Hussain memon	113 dated 06.06.23	3rd	31.429	13.856	8.467	14,285,000
2	Construction Of Road From Haji Ramzan Jat	M/s New Paradise Enterprises	109 dated 06.06.23	3rd		16.665	6.477	17,143,000

	(Athrya Stop) Road To Village Mamoon Mallah Road Mile 0/5-1/3 (1.20 Kms). ”							
3	Construction Of Road Rawat Khan Jamali Road To Village Aali Baran Road Mile 6/2-6/6 (0.80 Kms).”	M/s Farooq & Brothers	103 dated 06.06.23	2nd	26.922	13.461	3.648	13,461,000
4	Construction Of Road Rawat Khan Jamali Road To Village Aali Baran Road Mile 6/6-7/2 (0.80 Kms).”	M/s Sed Aijaz Ali Shah	100 dated 06.06.23	3rd		11.596	4.885	13,461,000
5	Construction Of Road From Tnago Minor Patel Habib Thaheem Road To Village Kakan Jethi Road Mile 0/0-0/5 (1.00 Km) ”	M/s Muhammad Amin	111 dated 06.06.23	2nd	31.415	10.204	4.164	10,471,000
6	Construction Of Road From Tnago Minor Patel Habib Thaheem Road To Village Kakan Jethi Road Mile 0/5-1/2 (1.00 Km) ”	M/s Mehboob Alam Shah	110 dated 06.06.23			10.204	-	10,471,000
7	Construction Of Road From Tnago Minor Patel Habib Thaheem Road To Village Kakan Jethi Road Mile 1/2-1/7 (1.00 Km) ”	M/s R S S	108 dated 06.06.23			10.796	-	10,471,000
Total					**89.766**	**86.782**	**27.641**	**89,763,000**

Name of work	T.S Approved	T.S Date	T.S Cost (m)	Expenditure during 2023-24
Improvement of road from Haji Sawan to connect Ansari Sugar Mill Mir. Wah Gorchani road mile 0/0-1/7+330=3.10 km	S.E	15/02/2021	17.248	5.000

Improvement of road from Haji Sawan to connect Ansari Sugar Mill Mir. Wah Gorchani road mile 1/7 +300 - 3/6+330 = 3 kms	S.E	15/02/2021	16.697	5.000
Improvement of Vohani Nindo Road mile 3/3-4/7 = 2.40 Kms	S.E	15/02/2021	19.634	2.145
Improvement of Vohani Nindo Road mile 4/7 - 6/3 = 2.40 Kms	S.E	15/02/2021	19.650	3.500
Total			**73.229**	**15.645**

Annexure-VIII

Irregular execution of work in deviation of specifications

(Rs. in million)

Sr.#	Name of Office	AIR/ PDP#	Nature of deviations	Amount
01	XEN, Provincial Buildings Division, Larkana	5/177	Non-execution of patrolling post at location of Jani Bund as per estimate.	60.634
02	XEN, Highways Division, Tando Muhammad Khan	04/383	Paving block executed whereas Sand Cushion item was executed by 350% more than estimated quantity. Further, the main component of Drain Nali was not executed.	29.679
03	XEN, District Highways Division, Jacobabad	07/135	Expenditure was incurred on installation of solar lights without carrying out the required excavation and foundation work in deviation from approved estimates.	29.293
04	XEN, Provincial Buildings Division, Larkana	4/176	Quantity of cement and iron steel grill were executed in excess of estimated costs.	23.590
05	XEN, Highways Division, Hyderabad	3/90	Expenditure was incurred on paver blocks over and above the quantity specified in the approved estimate.	21.110
06	XEN, Highways Division, Larkana	03/201	Paver work was executed in excess, while the retaining wall was not executed, against the approved estimates.	19.977
07	XEN, Highways Division, Larkana	04/202	Road work was executed without execution of remaining essential components of retaining wall and culverts.	15.327
08	XEN, Highways Division, Sukkur	3/49	Quantity of earthwork, stone filling dry, sub-base, paver blocks and 1st coat were executed in excess of estimates.	13.920
09	XEN Provincial Highways Division, Naushero Feroze	6/320	Items of brick edging, base course, 1st coat & Asphalt executed more than estimated quantities.	9.578
10	XEN, Provincial Buildings Division, Mirpurkhas	05/376	Non-execution of items of S/F internal and external water supply & Drainage, Steel Gate including pillars etc. of the schemes in deviation of approved estimates.	8.810
11	XEN, Provincial Buildings Division, Mirpurkhas	02/373	Steel was executed in excess of approved quantity specified in the detailed estimate.	8.322

12	XEN, Provincial Highways Division, Khairpur	03/394	08 new and 06 existing culverts were approved but 32 new and 12 repaired in excess than estimates besides without change in the length of road i.e., 20.50 kms.	6.132
13	XEN, Highways Division, Jacobabad	5/133	Components of road work, including earthwork on road embankments, laying brick on end edging, cement concrete stone blasts were not executed as per estimate	5.008
14	XEN, Provincial Highways Division, Khairpur	02/393	Quantity of 21,416 Cft. of stone pitching was approved but 80,676 Cft. was executed in excess of approved estimates.	3.377
15	XEN District Highways Division, Naushahro Feroze	7/315	Quantity of 1st coat executed over & above approved estimates.	3.067
16	XEN, Provincial Highways Division, Larkana	2/186	Quantity of 2,200 Cft pacca brick approved but executed 14,630 Cft in excess of approved estimate.	2.858
17	XEN Provincial Highways Division, Naushero Feroze	8/322	Quantity of 47520 Cft of sand pit gravel approved but executed 63360 Cft in excess of approved estimate.	2.835
18	XEN, Buildings Division, Jacobabad	3/62	Items including Random, rubble masonary (uncoused) and Coursed Ruble masonry including hammer dressing was executed in excess of approved estimates.	2.747
19	XEN, Provincial Buildings Division, Larkana	7/178	Rate of steel was Rs. 11,425/- P. Cwt but paid Rs. 18,500/- in excess of approved estimates.	2.703
20	XEN District Highways Division, Mirpurkhas	2/325	Excess item of three coat surface dressing executed by disregarding ratio of 1st coat as per approved estimates.	1.858
21	XEN, Highways Division, Tando Muhammad Khan	01/382	Thick asphalt and Two coat were executed in deviation of approved estimates	1.792
22	XEN, Provincial Highways Division, Sukkur	12/234	Quantity of 225,720 Sft of t*wo Coat Surface Dressing* was executed whereas *Asphalt* was executed of qty 237,600 Sft resulted in excess execution by 11,850 Sft of Rs. 1.658 million than approved estimates.	1.658
23	XEN, Highways Division, Tando Muhammad Khan	5/75	Differential cost of stone metal was paid for qty 7,290.44 Cft i.e., lesser than approved ratio of material statement and approved estimates.	1.000

24	XEN, Provincial Highways Division, Naushero Feroze	05/319	Excess quantity of bricks executed as compared to approved estimates	0.955
25	XEN, Provincial Highways Division, Badin	9/248	Bricks were executed at 158,252 Rft, which is 118,689 Rft more than the approved estimated quantity of 39,563 Rft.	0.712
26	XEN, Provincial Highways Division, Larkana	8/191	Pit/Canal Sand was used in sub-base course and sand cushion items but differential cost was made of Hill Sand. Further, quantity of Pit/Canal Sand was allowed beyond admissible quantity as per approved estimates.	0.137
			Total	**307.711s**

Annexure-IX

Non-recovery of Stamp Duty

(Rs. in million)

Sr.#	Name of Office	AIR#/PDP#	Due	Deducted	Amount
1	XEN, Provincial Highways Division, Sukkur	1&7/226	46.088	0	46.088
2	XEN, Provincial Highways Division, Larkana	4/213	28.881	0	28.881
3	XEN, Machinery Maintenance, Div. Khairpur @ Shikarpur	9/8	5.56	0	5.560
4	XEN, Provincial Highways Division Dadu	2/348	4.813	0	4.813
5	XEN, Provincial Coastal Highways Division Hyderabad	14/423	3.155	0	3.155
6	XEN, Provincial Highways Division Khairpur	9/397	2.128	0	2.128
7	XEN, Buildings Division, Jamshoro	1/108	1.929	0	1.93
8	XEN, Highways Division, Dadu	7/290	1.676	0	1.676
9	XEN, Provincial Building division-I, Karachi	8/369	1.575	0	1.575
10	XEN, Highways Division, Jamshoro	1/138	1.450	0	1.450
11	XEN, Highways Division Matiari	2/403	2.550	1.283	1.267
12	XEN, Provincial Buildings Division, Thatta	8/128	0.94	0	0.94
13	XEN, Highways Division, Sujawal	6/116	0.88	0	0.88
14	XEN, Highways Division, Shikarpur	3/27	0.62	0	0.62
15	XEN, Highways Division, Hyderabad	8/95	0.65	0	0.65
16	XEN, Highways Division, Jacobabad	9/136	0.660	0	0.660
17	XEN, Highways Division T.M.K	8/385	0.602	0	0.602
18	XEN, Provincial Building division Health Works (Upper Sindh) Larkana	2/334	0.550	0	0.550
19	XEN, Health Works (Lower Sindh) Hyderabad	7/345	0.500	0	0.500

20	XEN, Provincial Highways Division Badin	10/249	0.431	0	0.431
21	XEN, Highways Division Thatta	5/238	0.350	0	0.350
22	XEN, Provincial Building division, Mirpurkhas	9/379	0.350	0	0.350
23	XEN, Building division, Naushero Feroze	1/270	0.327	0	0.327
24	XEN, District Highways Division Mirpurkhas	4/327	0.280	0	0.280
25	XEN, Provincial Highways Division Mirpurkhas	10/254	3.512	3.347	0.165
26	XEN, Highways Division, Larkana	8/206	0.105	0	0.105
27	XEN, Provincial Highways Division, Larkana	9/192	0.051	0	0.051
		Total	**110.613**	**4.63**	**105.984**

Annexure-X

Non-deposit of Taxes and other Receipts

(Rs. in million)

Sr. #	Name of Office	AIR/PDP#	Particulars	Amount
1	XEN, Provincial Highways Division Khairpur	8/396	Call deposit	209.700
2	XEN, Provincial Highways Division Sanghar	2/281	Call deposit	151.736
3	XEN, Buildings Division, Jacobabad	10/69	Income tax, SST, P.F, GST, etc.	148.710
4	XEN, Provincial Coastal Highways Division Hyderabad	12/421	Call deposit	113.832
5	XEN, Provincial Highways Division Dadu	1/347	Call deposit	73.583
6	XEN, Health Works (Lower Sindh) Hyderabad	4/343	Call deposit	33.750
7	XEN, Highways Division, Sujawal	15/121	Tenders' fees, etc.	29.420
8	Residential Engineer, Special Project, Sindh House, Islamabad	3/14	Income tax	28.360
9	XEN, Provincial Highways Division Shaheed Benazirabad	10/279	Call deposit	20.720
10	XEN, Highways Division, Hyderabad	9/96	Income tax	5.670
11	XEN, Highways Division Mirpurkhas	3/326	Call deposit	5.380

12	XEN, Provincial Highways Division Thar @ Mithi	4/267	Call deposit	1.882
13	XEN, Highways Division, Jamshoro	10/147	Income tax	1.536
14	XEN, District Highways Division Badin	2/82	Tender fees	1.176
15	XEN, Highways Division Sanghar	10/391	Call deposit	0.687
16	XEN, Highways Division Sukkur	16/311	Call deposit	0.650
17	XEN, Provincial Buildings Division, Thatta	2/124	Call deposit	0.200
18	XEN, Highways Division, Sanghar	8/389	Income tax	16.365
19	XEN, Provincial Buildings Division, Mirpurkhas	8/378	P.W Deposits	6.954
20	XEN, Highways Division, Mirpurkhas	8/331		1.964
21	XEN, Provincial Highways Division, Mirpurkhas	8/253	Income tax	0.538
			Total	**852.813**

Annexure-XI

Non-imposition of liquidity damages on delayed works

(Rs. in million)

Sr.#	Name of Office	AIR/PDP#	Stipulated date of completion	Delay in months	Current status	Amount
1	XEN, Provincial Highways Division, Larkana	8/398	26/4/2019 to 23/5/2024	22 to 58 months	WIP	125.567
2	XEN, Provincial Buildings Division Health Works (Upper Sindh), Larkana	4/336	9/11/2015 to 1/7/2021	48 to 114 months	WIP	108.885
3	Residential Engineer, Special Project, Sindh House, Islamabad	8/19	3/2023 to 12/2023	6 to 15 months	WIP	87.560
4	XEN, Highways Division Sukkur	17/312	13/10/2024	08 months	WIP	40.000
5	XEN, Provincial Buildings Division-III Karachi	10/265	2/6/2018	84 months	WIP	23.202
6	XEN, Provincial Highways Division Shaheed Benazirabad	5/221	27/8/2024 to 21/2/2025	03 to 10 months	WIP	17.491
7	XEN, Provincial Buildings Division, Thatta	9/170	5/2020 to 11/2023	7 to 47 months	WIP	14.100
8	XEN, Highways Division, Matiari	7/408	8/3/2022 to 2/1/2023	29 to 39 months	WIP	10.569

9	XEN, Buildings Division, Jacobabad	8/67	3/2020 to 8/2023	10 to 45 months	WIP	9.530
10	XEN, Provincial Highways Division Badin	6/246	30/6/2024	12 months	WIP	9.343
11	XEN, Buildings, Division, Jamshoro	7/169	6/2017 to 5/2019	59 to 84 months	WIP	7.278
12	XEN, Highways Division Sanghar	7/388	4/9/2019 to 25/4/2024	08 to 34 months	WIP	6.523
13	XEN, Highways Division, Jamshoro	5/142	5/2019 to 5/2021	35 to 59 months	WIP	5.873
14	XEN, Buildings Division Naushero Feroze	4/272	29/5/2018 to 4/5/2020	61 months	WIP	5.741
15	XEN, Highways Division, Sujawal	8/172	6/2017 to 1/2024	5 to 84 months	WIP	4.925
16	XEN, Provincial Buildings Division-I Karachi	9/370	15/8/2024	10 months	WIP	3.144
17	XEN, Provincial Highways Division, Larkana	11/193	6/2019	60 months	WIP	1.060
18	XEN, Provincial Buildings Division, Larkana	8/179	6/2021	36 months	WIP	0.588
					Total	**481.379**

Annexure-XII

Excess payment on account of same items of work at different rates

Name of work	CV# & date	WO# & dt	Area	Name of item	Qty	Rate	Total
Reconditing of road from ratedero jar road to village sper kbol khakparani , reconditioning of road suki larkano to khalique dino i/c wah upto village halipota, Contractor : M/S. WSKB	H-03 dt: 06.02.2024	469 dt: 24.05.2023	Village Darija	lying bricks on edging	38280	2750.8	1,053,006
			Village SHer khan khakparani		10560	2740.38	289,384
			Village Suki larkano road to khalique Dino		19800	2740.38	542,595
			Village Indus Highway to baku siyal		34320	2750.8	944,075
			Village Hyder khakpurani		6600	2740.38	180,865
			Village Ali Muhammad Chang		9240	2740.38	253,211
			Village Darija	Preparing base course	200056	15500	31,008,680
			Village SHer khan khakparani		30416	16006.15	4,868,431
			Village Suki larkano road to khalique Dino		57030	13741.29	7,836,658
			Village Indus Highway to baku siyal		98852	15524.26	15,346,041
			Village Hyder khakpurani		19010	15957.95	3,033,606
			Village Ali Muhammad Chang		26614	13307.57	3,541,677
			Village Darija	Providing surface dressing 1st coat	487080	1645.35	8,014,171
			Village SHer khan khakparani		63360	1659.68	1,051,573
			Village Suki larkano road to khalique Dino		118800	1632.45	1,939,351
			Village Indus Highway to baku siyal		205920	1645.35	3,388,105
			Village Hyder khakpurani		39600	1659.68	657,233
			Village Ali Muhammad Chang		55440	1619.55	897,879
Total							**84,846,540**

Annexure-XIII

Irregular payment of premium on carriage

Scheme	Contractor	R.A	CV. Date	Item of work	Qty. as per bill	Unit	Rate as per Bill	C. Rate	Carriage added in c.rate	Premium on Carriage	Premium on Carrige Amt.	Excess Provision
Imrovement of road from Golarchi Chak No. 10 Oil field road to chak No. 34 mile 0/6-2/5=3 Kms	EKTA Construction Co.	10th	20, 23/4/2024	Laying Brick on end edging supply of 9 X 4 1/2 X 3 1st class Burnt Bricks	22,054	% Rft.	2,761.22	2,482.94	278.28	13.93 %	39	8,549
				Preparing Base Course By spreading stone metal of size 1 1/2"	86,603	% Cft.	9,099.51	5,252.41	3,847.10	13.93 %	536	464,106
				Providing 1st Coat surface Dressing 30 Lbs. bitumen	125,897	% Sft.	1,621.54	1,520.45	105.76	13.93 %	15	18,548
				Providing 1" thick conslited permixed carpet to proper camber and grad 67 Lbs	125,897	% Sft.	4,503.48	4,107.84	395.64	13.93 %	55	69,385
Const: of road from Shah jo Kot road to village Chakar Khan Khoso Mile 0/0-0/2+620	Earth Tech Construction	7th Final	02, 04/6/2024	Preparing sub base course and spereading stone metal 1 1/2 to 2" Guage	12,037	% Cft.	8,907.53	4,381.76	4,525.77	10.91 %	494	59,434

Ft.=0.59 Kms (Phase-I)				Laying Brick on end edging supply of 9 X 4 1/2 X 3 1st class Burnt Bricks	3,924	% Rft.	2,740.38	2,482.94	257.44	10.91%	28	1,102
				Preparing Base Course By spreading stone metal of size 1 1/2"	11,781	% Cft.	10,159.66	5,252.41	4,907.25	10.91%	535	63,073
				Providing 3 Coat surface Dressing 79 Lbs. bitumen	24,074	% Sft.	4,205.45	3,870.83	334.62	10.91%	37	8,789
Const: of road from Phattan Perhiyar Ahmed Rajo road to village Sarang Khaskheli Mile 0/0-0/2+330' Ft. = 0.50 Kms (Phase-I)	SM Construction	8th Final	11, 22/4/2024	Preparing sub base course and spereading stone metal 1 1/2 to 2" Guage	9,236	% Cft.	8,994.14	4,381.76	4,612.38	10.88%	502	46,349
				Laying Brick on end edging supply of 9 X 4 1/2 X 3 1st class Burnt Bricks	2,889	% Rft.	2,729.96	2,482.94	247.02	10.91%	27	779
				Preparing Base Course By spreading stone metal of size 1 1/2"	9,111	% Cft.	10,256.03	5,252.41	5,003.62	10.91%	546	49,736
				Providing 3 Coat surface Dressing	18,470	% Sft.	4,216.02	3,870.83	345.19	10.91%	38	6,956

				79 Lbs. bitumen								
Construction of road from Matli Phalkara Gahro Banglow road to village Usman Mazari Via Gohram Mazari mile 0/0-2/0+330	Tariq Ayoub & Brothers	7th	24, 23/4/2024	Preparing sub base course and spereading stone metal 1 1/2 to 2" Guage	73,808	% Cft.	7,781.61	4,381.76	3,399.85	11.91%	405	298,865
				Laying Brick on end edging supply of 9 X 4 1/2 X 3 1st class Burnt Bricks	21,120	% Rft.	2,782.06	2,482.94	299.12	11.91%	36	7,524
				Preparing Base Course By spreading stone metal of size 1 1/2"	68,856	% Cft.	8,906.75	5,252.41	3,654.34	11.91%	435	299,683
				Providing 3 Coat surface Dressing 79 Lbs. bitumen	147,853	% Sft.	4,101.20	3,870.83	230.90	11.91%	28	40,660
Construction of road from Naseer Khan Mandhwani Haji Khan Unar road to village Bildo Bagrani mile 0/0-0/5=1.0 Kms	Nigha-e-Mustafa Const. Co.	8th	83, 23/5/2024	Preparing sub base course and spereading stone metal 1 1/2 to 2" Guage	40,330	% Cft.	8,128.05	4,381.76	3,746.29	7.92%	297	119,662
				Laying Brick on end edging supply of 9 X 4 1/2 X 3 1st class Burnt Bricks	17,654	% Rft.	2,771.64	2,482.94	288.70	7.92%	23	4,037

				Preparing Base Course By spreading stone metal of size 1 1/2"	51,652	% Cft.	9,292.26	5,252.41	4,039.85	7.92%	320	165,264
				Providing 1st Coat surface Dressing 30 Lbs. bitumen	108,936	% Sft.	1,621.54	1,520.45	101.09	7.92%	8	8,722
												1,741,222