



**PERFORMANCE AUDIT REPORT  
ON**

**CONSTRUCTION OF 3008 FLATS  
(LABOUR COMPLEX) AT KARACHI**

**SINDH WORKERS WELFARE BOARD  
KARACHI  
MINISTRY OF OVERSEAS PAKISTANIS  
AND HUMAN RESOURCE  
DEVELOPMENT  
GOVERNMENT OF PAKISTAN**

**AUDIT YEAR 2014-15**

**AUDITOR GENERAL OF PAKISTAN**







## PREFACE

The Auditor General conducts audit subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 8 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The performance audit of the project "Construction of 3008 flats (Labour Complex) at Karachi" executed by Sindh Workers Welfare Board Karachi, Ministry of Overseas Pakistanis and Human Resource Development, Government of Pakistan was carried out accordingly.

The Directorate General Audit Works (Federal), Islamabad conducted performance audit of the project "Construction of 3008 flats (Labour Complex) at Karachi" in March 2015 for the period 2006 to 2014 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the project. In addition, Audit also assessed, on a test check basis, whether the management complied with applicable laws, rules, and regulations in managing the project. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the project. The report could not be discussed with the Principal Accounting Officer in the Departmental Accounts Committee meeting. However, audit observations have been finalized in the light of written responses of the management.

The Audit Report is submitted to the President in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before both houses of Majlis-e-Shoora (Parliament).

Islamabad  
Dated: 23<sup>rd</sup> February, 2017

Sd/-  
**(Rana Assad Amin)**  
Auditor General of Pakistan



# TABLE OF CONTENTS

Page No.

<b>EXECUTIVE SUMMARY .....</b>	<b>i</b>
<b>SECTIONS</b>	
1. INTRODUCTION .....	1
2. AUDIT OBJECTIVES.....	4
3. AUDIT SCOPE AND METHODOLOGY .....	5
4. AUDIT FINDINGS AND RECOMMENDATIONS .....	7
4.1 Organization and Management.....	7
4.2 Financial Management.....	9
4.3 Procurement and Contract Management.....	16
4.4 Construction and Work.....	16
4.5 Asset Management.....	18
4.6 Monitoring and Evaluation .....	18
4.7 Environment.....	19
4.8 Sustainability.....	19
4.9 Overall Assessment.....	20
5. CONCLUSION.....	29
ACKNOWLEDGEMENT .....	31



## **Abbreviations and Acronyms**

BOQ	Bill of Quantities
CPWA	Central Public Works Accounts
CPWD	Central Public Works Department
CSR	Composite Schedule of Rates
ECNEC	Executive Committee of the National Economic Council
FIDIC	Federation Internationale Des Ingenieurs-Conseils (International Federation of Consulting Engineers)
GB	Governing Body
INTOSAI	International Organization of Supreme Audit Institutions
MB	Measurement Book
NGC	Natural Ground Compaction
PC-I	Planning Commission Proforma-I
PWD	Public Works Department
Rft	Running Feet
SH	Sub Head
SWWB	Sindh Workers Welfare Board
WWB	Workers Welfare Board
WWF	Workers Welfare Fund



## **EXECUTIVE SUMMARY**

The Directorate General Audit Works (Federal), Islamabad carries out the audit of Federal Government Departments/Autonomous Bodies engaged in construction works. At present, the Directorate General deals with Departments/Autonomous Bodies, namely Capital Development Authority, Civil Aviation Authority, National Highway Authority, Pakistan Public Works Department, Estate Offices, Federal Government Employees Housing Foundation, National Construction Limited, Pakistan Housing Authority Foundation, Higher Education Commission, Workers Welfare Fund/Boards and Planning, Development & Reforms (Afghan Projects) under the administrative control of their Principal Accounting Officers who consume major portion of the Public Sector Development Programme funds/budget.

The office is mandated to conduct regularity (Financial Attest Audit and Compliance with Authority Audit) and Performance/Project Audit of mega projects executed by these Departments/Autonomous Bodies.

This report contains the result of Performance Audit of “Construction of 3008 flats (Labour Complex) at Karachi”. The project was executed by Sindh Workers Welfare Board Karachi, controlled by Workers Welfare Fund, Islamabad.

The Workers Welfare Fund (WWF) was established at the federal level and Workers Welfare Boards (WWBs) at the provincial level under Workers Welfare Fund Ordinance, 1971. The Secretary, Ministry of Overseas Pakistani and Human Resource Development is the Principal Accounting Officer of the WWF/WWBs as per Cabinet Division Notification No. SRO 783(I)/2011 dated 23<sup>rd</sup> August, 2011.

The management of the Fund is entrusted to a Governing Body (GB) consisting of a chairman and eighteen members. The main functions of the WWF include financing projects connected with the establishment of housing estates, construction of houses, schools, hospitals and technical

training institutes for the workers. The WWB, in each province, is headed by a Chairman, assisted by Secretary and nine members, both from the government and employees of the Board. The Board is empowered for:

- a) allotment, cancellation, fixation of rent of the houses financed by the money allocated from the Fund,
- b) maintenance/repairs of the houses, and
- c) any other measures for the welfare of workers.

Performance Audit Report on “Construction of 3008 flats (Labour Complex) at Karachi” has been carried out to evaluate the achievement of the project objectives set out in PC-I. The audit was conducted in accordance with the INTOSAI Auditing Standards.

The objective of the performance audit was also to assess whether planning for construction was appropriate and the resources had been utilized with due economy, efficiency and effectiveness. The report is not only aimed at accountability process but also intended to carry out analysis of management decisions by highlighting the weaknesses in the performance of the project and, thereby, providing recommendations for improvement in future.

In the year 2006 the Sindh Workers Welfare Board Karachi proposed the construction of 3008 flats Labour Complex near Northern Bypass Karachi to provide housing facilities with allied services to the workers. The PC-I of the project was prepared and subsequently approved by the Governing Body of Workers Welfare Fund in February 2007 with the estimated cost of Rs 3,531.019 million. As per PC-I, the project was planned to be completed in 36 months after the approval and releases of the funds. The execution of the project was carried out in six (06) phases and up to February 2015, physical progress of 87% was achieved and the project is still in progress.

## **FINDINGS**

- i. There was a cost over-run of Rs 854.534 million due to non-completion of project within specified period. (Para 4.2.2)
- ii. Excess expenditure was incurred on purchase of land beyond requirement - Rs 503.315 million (Para 4.2.3)
- iii. Project was executed without feasibility study and prior approval of competent forum (Paras 4.9.2.1, 4.9.2.2)
- iv. Project was implemented without full time Project Director- Rs 4.385 billion (Para 4.9.2.3 )
- v. Revised PC-I was not got approved in violation of Planning Commission Guidelines - Rs 3,531 million (Para 4.9.2.5)

## **RECOMMENDATIONS**

- i. Proper planning in respect of design/drawing be ensured prior to execution of project to avoid any subsequent material changes.
- ii. Prior approval of the competent authorities be obtained before making any change in scope of the work.
- iii. Focus be given on completing the projects within the stipulated time in order to avoid cost overrun due to fluctuations in market rates.
- iv. The contractual obligations be strictly observed at every stage of execution of work.
- v. Recoveries pointed out be effected.
- vi. Laid down rules and procedures be adhered to in letter and spirit.



## 1. INTRODUCTION

The Directorate General Audit Works (Federal), Islamabad conducted performance audit of the project “Construction of 3008 flats (Labour Complex) at Karachi” in March 2015.

### 1.1 Rationale of the Project

The Sindh Workers Welfare Board Karachi proposed the project construction of Labour Complex consisting 3008 flats near Northern Bypass Karachi to provide housing facilities with allied services to the workers, as the main functions of the Workers Welfare Fund include financing projects connected with the establishment of housing estates, construction of houses, schools, hospitals and technical training institutes for the workers. As per PC-I, the Project is the part of scheme of Government for providing housing facilities to workers. Allocation of funds is to be made out of WWF.

### 1.2 Approval of the Scheme

A Technical Committee constituted by Workers Welfare Fund who scrutinizes the development schemes for approval by the Competent Forum and work is got executed by the respective Board. The PC-I of the project was approved by the Governing Body of Workers Welfare Fund in February 2007 with the estimated cost of Rs 3,531.019 million.

### 1.3 Timeline/Period of project

As per PC-I, the project was planned to be completed in 36 months with annual phasing as under:

<b>Year</b>	<b>%age</b>	<b>Amount (Rs in million)</b>
2007-08	20%	706.203
2008-09	40%	1,412.408
2009-10	40%	1,412.408
<b>Total</b>	<b>100%</b>	<b>3,531.019</b>

## **1.4 Description of Project**

Construction of 3008 flats (Labour Complex) at Karachi, to provide housing facilities and allied services to the workers.

## **1.5 Project Objectives and Outputs provided in PC-I and Achievements**

### **1.5.1 Objectives**

Through this project 3008 workers and their families will get housing facilities.

### **1.5.2 Outputs**

The main outputs of the project are given as under:

- Provision of housing facilities to 3008 workers and their families in Karachi.
- Provision of Model School for the children of the workers. The proposed school shall provide education for primary and secondary level separately.
- Provision of ten (10) bedded hospital.
- Provision of Community Centre.
- Provision of Industrial Home.
- Provision of Training Institute.
- Provision of Mosque.
- Provision of Playground.
- Provision of all services, which are considered necessary for the human rehabilitation.

### 1.5.3 Achievements

The component wise achievement of the project up to February 2015 is as under:-

S. No.	Component	Achievement
1	Procurement of land	100%
2	Construction of 3008 flats	99%
3	Amenities	63%

### 1.6 Cost and Financing

The year-wise budget, releases and expenditure is as below:

(Rs in million)

S. No.	Period	Allocation	Releases	Expenditure
1	2006-2007	75.000	1,009.515	1,009.515
2	2007-2008	500.000	495.953	495.953
3	2008-2009	800.000	615.946	615.946
4	2009-2010	800.000	701.332	701.332
5	2010-2011	825.000	418.659	418.659
6	2011-2012	600.000	539.369	539.369
7	2012-2013	450.000	272.822	272.822
8	2013-2014	300.000	253.349	253.349
9	2014-2015 (upto February 2015)	340.000	78.608	78.608
	<b>Total</b>	<b>4,690.000</b>	<b>4,385.553</b>	<b>4,385.553</b>

## 1.7 Actual Cost and Scope Vs Original PC-I

PC-I Original		Actual Expenditure* (Rs in million)
Description	Amount (Rs in million)	
Construction cost of 3008 flats	2,126.350	2,985.004
2% Designing/consultancy	43.803	44.930
<b>Sub Total</b>	<b>2,170.153</b>	<b>3,029.934</b>
Construction cost of other building work (Amenities)	613.402	555.859
4% Designing/consultancy	25.272	21.563
<b>Sub Total</b>	<b>638.674</b>	<b>577.422</b>
Cost of 200 acre land @ Rs 3,200,000 per acre	640.000	769.120
Contingencies including cost of vehicle	82.192	9.077
<b>Grand Total</b>	<b>3,531.019</b>	<b>4,385.553</b>

\* Up to February, 2015

## 2. AUDIT OBJECTIVES

The main objectives of the audit of project “Construction of 3008 flats (Labour Complex) at Karachi” are to:

- Improve public service and management of public resources
- Report on public sector project management to the users and improve accountability process of public managers

### *Main Focus of Performance Audit*

- a. Examine the economy of activities in accordance with sound administrative principles and practices, and management policies;
- b. Examine the efficiency of utilization of human, financial and other resources, including examination of information systems,

performance measures and monitoring arrangements, and procedures followed by audited entities for remedying identified deficiencies; and

- c. Examine the effectiveness of performance in relation to the achievement of the objectives of the project, and the actual impact of activities compared with the intended impact.
- d. Examine financial and compliance audit aspects including environmental considerations.

### **3. AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Scope**

a. **Time Period:**

Project planning, execution and Accounts record since inception of the project in 2006 to the date of audit (March 2015) was subject to audit.

b. **Location:**

Project site at Northern Bypass, Karachi and Management Office, near Nursery, Shakra-e- Faisal at Karachi

c. **Performance measurement**

Performance of the project management was examined in the light of following criteria:

- Whether Feasibility Study was carried out and PC-I was approved by the competent forum?
- Whether Planning Commission Project Management Guidelines were followed?
- Whether rules & regulations regarding execution of works were followed? (Detailed Engineer's Estimates/Technical Sanction - CPWA Code)

- Whether due prudence was exercised while selecting site/location of the project?
- Whether land was acquired after proper evaluation and land acquired was properly mutated?
- Whether Public Procurement Rules were followed while procuring works, services, material, etc.?
- Whether information system, performance measures and monitoring arrangements exist, and procedures followed by audited entities for remedying identified deficiencies?
- Whether objectives of the project achieved and the actual impact of activities was in line with the intended impact?
- Whether environmental aspects were duly considered and mitigating measures were taken?
- Whether project and accounts record was properly maintained in accordance with rules and regulations?
- Whether payments were covered under contract clauses and rules & regulations?
- Whether post-bid changes in the contract agreements were made with the approval of competent authority?
- Whether variation orders were approved by the competent authority?
- Whether clauses for imposition of penalty/liquidated damages for delay in completion of works were invoked/extensions of times were granted after due process?
- Whether insurance policies for works/equipment were obtained as per rules & regulations?
- Whether the actual work was executed in accordance with contract specifications?
- Whether payment of escalation and advances to the contractor was in line with agreement and government rules?

- Whether adequate measures were ensured for safeguard of assets?

### **3.2 Methodology**

Audit methodology included the following:

- a. Collection of data, analysis of facts to determine problem areas, their causes and possible remedial action
- b. Review of project documents, accounts record, performance/ progress reports
- c. Interview key project officials,
- d. Visit to site of the project to collect direct information/ evidence

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

#### **4.1.1 Organizational Structure**

The Director (Works), SWWB Karachi was responsible to monitor the execution of work and liaise with the Consultant and Contractor regarding difficulties that may arise during progress of works.

M/s Usmani & Company (Pvt) Ltd. and M/s Al-Jadid Associates were responsible for Consultancy Services and supervision of the construction works of the project.

The project was executed in six phases and 71 packages through various contractors. An update payment of Rs 4,385.553 million has been made on account of purchase of land and bills of contractors/consultants.

#### **4.1.2 Turnover against Key Posts**

According to Para 3.17 of Guidelines for Project Management, a step involved in the activation of the project is the appointment of a Project Director. As per ECNEC decision dated 18<sup>th</sup> February, 2004 an independent (full time) Project Director should be appointed for the project costing Rs 100 million and above.

Independent (Full Time) Project Director was not appointed on the project. However, Director (Works) SWWB had worked as Project Director, on additional charge, resulting lack of proper supervision.

Two consulting firms were engaged who were responsible for different Phases throughout the execution. M/s Usmani & Company (Pvt) Ltd. was responsible for Phase-I, II, III, IV and Amenities while M/s Al-Jadid Associates was responsible for Phase-V & VI.

#### **4.1.3 Qualifications and Experience**

There was no provision in the PC-I for the qualifications of the staff deployed on the project.

#### **4.1.4 Mode of Appointment of Management and Staff**

Workers Welfare Fund is fully empowered to appoint management and staff on permanent, contract, temporary and deputation basis. All management and staff for the project were to be arranged by Board from its own human resources. However, no appointment has been made on this project.

#### **4.1.5 Job description of key posts**

##### **Resident Engineer / Consultant**

- To prepare tender documents as per final design.
- Evaluation report showing methodology of evaluation, financial capacity of the contractors, availability of equipment,

tools and plant, technical capacity and competence to carry out the works.

- To depute experts and supporting staff for ensuring quality of works in accordance with the contract specifications.
- Supervision of the work execution.
- To estimate fund requirement and prepare Cash Flow Statement for the project.
- To assess claims submitted by the Contractor and recommend payments to the client.
- To check all measurements of works.
- To provide full design support during project execution / implementation.

## **4.2 Financial Management**

### **4.2.1 Overview**

The Sindh Workers Welfare Board Karachi proposed the project construction of 3008 flats (Labour Complex) near Northern Bypass Karachi to provide housing facilities with allied services to the workers. The PC-I of the project was prepared and subsequently approved by the Governing Body of Workers Welfare Fund in February 2007 with the estimated cost of Rs 3,531.019 million. As per PC-I, it was planned that the project is to be completed in 36 months after the approval and releases of funds. The execution of the project was carried out in six (06) phases and up to February 2015, physical progress of 87% was achieved and the work is still in progress.

## **FINANCIAL MANAGEMENT FINDINGS**

### **4.2.2 Cost over-run due to non-completion of project within specified period - Rs 854.534 million**

As per Para 10.1-A-XV of Planning Commission Guidelines, a strong check should be exercised on time over-runs and cost over-runs. For this purpose frequent revisions of scope and design of the projects

should be avoided. Acquisition of land where required should be completed in the minimum time. Efficient and honest officers should be made responsible for supervision, implementation and timely completion of the projects.

Audit noted that as per PC-I, the estimated cost of the project “Construction of 3008 flats (Labour Complex) at Karachi” was Rs 3,531.019 million. Audit observed that an expenditure of Rs 4,385.553 million was incurred on account of purchase of land, civil works, escalation and consultancy services etc. Audit further observed that during execution of works, quantities of some items, steel reinforcement bars, reinforced cement concrete, solid block masonry, painting, etc were increased abnormally than the quantities provided in BOQ of the contracts. Audit holds that design of the building/specification of the items of work was changed during execution of works. This resulted in excess quantities, which led to excessive expenditure of Rs 148.428 million and overall cost overrun of Rs 854.534 million constituting 24.20%. The details of cost overrun are as under:

<b>PC-I Original</b>		<b>Actual Expenditure (Rs in million)</b>	<b>Difference (Rs in million) Excess/(Saving)</b>
<b>Description</b>	<b>Amount (Rs in million)</b>		
Construction cost of 3008 flats	2,126.350	2,985.004	858.654
Construction cost of other building work (Amenities)	613.402	555.859	(57.543)
Cost of land	640.000	769.120	129.120
Contingencies including cost of vehicle	82.192	9.077	(73.115)
Consultancy	69.075	66.493	(2.582)
<b>Grand Total</b>	<b>3,531.019</b>	<b>4,385.553</b>	<b>854.534</b>

Audit maintains that cost overrun was due to weak internal and financial controls.

The Board admitted Audit contention.

Recommendations: The matter be investigated and action be taken against the responsible(s). Focus be made on completing the project without further delay in order to avoid further cost overrun and to allow benefits to accrue to the end-users.

(Refer to Obs. No. 6 &17)

#### **4.2.3 Purchase of land beyond requirement - Rs 503.315 million**

Rule 10 (i) of General Financial Rules (Volume-I) denotes that every public servant is expected to exercise the same vigilance in respect of expenditure from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit observed that the Sindh Workers Welfare Board Karachi purchased 194-54 acres of land for execution of project “Construction of 3008 flats at Karachi”, whereas, the project was executed on the land measuring 66-25 acres and is about to be completed. Audit holds that the remaining land measuring 128-29 acres was not used which indicated that the land was acquired beyond the requirement. This resulted in excessive purchase of land valuing Rs 503.315 million.

The Board replied that remaining land measuring 128-29 acres was acquired for future extension/construction of flats for the industrial labour. The reply was not tenable because the land of 128-29 acres was purchased from the funds of the existing project, whereas, the project was completed on 66-25 acres. Therefore, excessive land was purchased beyond the requirement; this resulted in undue burden and excess expenditure. Further, there was no proposal on record for utilization of excess land since its purchase.

Recommendations: The matter of excess purchase of land be investigated at higher level.

(Refer to Obs. No. 03)

**4.2.4 Unjustified execution of item resulted in excess expenditure - Rs 6.738 million**

Rule 10(i) of General Financial Rules(Volume-I) denotes that every public servant is expected to exercise the same vigilance in respect of expenditure from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit observed that in seven (07) packages, an item of work vide BOQ item No. 22 “Providing and laying 1:3:6 cement concrete solid block masonry more than 8” thick” was provided in the BOQ of all the packages related to construction of flats. Whereas, at the time of execution of work, the said item was not executed and the other expensive BOQ item No. 23 “Providing and laying 1:3:6 cement concrete machines made solid block masonry 4” to 6” thick” was executed. This resulted in excess expenditure of Rs 6.738 million (Annexure-A). Package-wise detail of excess expenditure is narrated below:

<b>S No.</b>	<b>Name of work</b>	<b>Amount (Rs)</b>
1	Phase-6, Package-2	1,259,626
2	Phase-6, Package-3	1,259,626
3	Phase-4, Package-6	211,960
4	Phase-3, Package-5	947,572
5	Phase-4, Package-4	1,420,514
6	Phase-6, Package-1	1,259,626
7	Phase-6, Package-8	379,028
<b>Total</b>		<b>6,737,952</b>

Audit maintains that excess expenditure was due to weak internal/financial controls.

The Board replied that design was revised taking into consideration of Loads and Soil conditions and 6 inch Block Masonry was provided. Accordingly 6 inch thick wall had been used instead of 8 inch thick wall. The reply was not tenable because both the items were provided in the BOQ with different rates. The expensive item was executed and other item was not executed. This resulted in excess expenditure.

Recommendations: The matter needs investigation and action against the responsible because from the reply it is evident that soil investigation of site was carried out after award of work.

(Refer to Obs. No. 24)

#### **4.2.5 Overpayment beyond the provision of specification - Rs 1.632 million**

Clause 15 of special provisions provides that the contractor's rates shall include all incidental charges in connection with the work such as the cost of removing trees, shrubs, grass etc., which interfere with the execution of the work as well as the cost of Natural Ground Compaction (NGC) which will be carried out by the Contractor up to the satisfaction of the Engineer prior to the earthwork.

Audit observed that an item of work "clearing jungle by cutting/removing all shrubs, trees up to six inch girth etc. and taking out their entire roots and filling hollows with earth complete with dressing, consolidating and watering the filling" measured and paid to the contractors separately whereas the cost of same item was included in the other item of works and no separate payment for said item was admissible. This resulted in overpayment of Rs 1.632 million. Audit holds that non-adherence to provision of special provisions of contract caused overpayment.

The Board replied that nomenclature of item-15 of special provisions and item No. 01 of BOQ are different. The items paid to the contractor included removal of 'Dense Jungle' with removal of entire

roots, filling hollows, standing serviceable material and disposal of useless material upto 10 chains” whereas the said clause 15 of special provision does not cover the complete details of work done at site. Since, the nature of work done was different as provided in the clause 15 of special provision as such no overpayment was made to the contractor. The reply was not tenable because Clause 15 of special provisions clearly defines that the contractor’s rates shall include all incidental charges in connection with the work such as the cost of removing trees, shrubs, grass etc., which interfere with the execution of the work as well as the cost of NGC which will be carried out by the Contractor up to the satisfaction of the Engineer prior to the earthwork. Therefore, inclusion of such item in BOQ and its execution/payment was unjustified and resulted in undue expenditure of Rs 1.632 million.

Recommendations: Adjustment/recovery of overpayments from the contractor is stressed upon.

(Refer to Obs. No. 11)

#### **4.2.6 Overpayment due to incorrect measurement of doors - Rs 1.552 million**

Paras 208 and 209 of CPWA Code provide that payments for all work done and for all supplies are made on the basis of measurements recorded in the Measurement Books. All measurements should be neatly taken down in a Measurement Book issued for the purpose. As all payments of work are based on the quantities recorded in the Measurement Book.

Record measurement for the project construction of 3008 flats at Karachi, made by SWWB disclosed that deductions on account of doors from the BOQ items block masonry, plastering and distempering were made as under:-

D-1	4’x7’
D-2	3’x7’
D-3	2’ .50”x7’ & 2’ .50” x 3’

Audit observed that door shutters under item 28 were measured and paid as follows:

D-1	3'.75" x 7.00'
D-2	2'.75" x 7.00'
D-3	2'.25" x 7.00'

Since M.S. Steel door frames were provided separately under item 27 of the BOQ therefore measurement for shutters should have been made excluding door frames.

Audit holds that the length of the doors was taken 7' instead of actual length at site measuring 6.87". In this way excessive quantity of doors were measured and paid to the contractor. This resulted in overpayment of Rs 1.552 million as detailed below:

Door	Quantity	Size allowed		Size to be allowed		Diff in size	Total excess	
		B	L	B	L			
Type	Nos						Per block	
D-1	32	3'.75"	7'	3'.75"	6'.87"	0.13 rft	15.60 sft	
D-2	160	2'.76"	7'	2'.76"	6'.87"	0.13 rft	57.41 sft	
D-3	64	2'.25"	7'	2'.25"	6'.87"	0.13 rft	18.72 sft	
Total excess quantity per block								91.73 sft
Total for Two Blocks								183.46 sft
Total for 47 packages								8,622.62 sft
Cost @ Rs. 180 per sft (Rs)								<b>1,552,071</b>

The Board admitted the irregularity but no evidence of recovery/adjustment had been provided till finalization of the report.

Recommendations: Early adjustment/recovery of overpayments from the contractor is stressed upon.

(Refer to Obs. No. 23)

### **4.3 Procurement and Contract Management**

Since the project is related to the construction work, therefore, procurement was not involved directly. The Contractor was responsible for all the necessary procurements under the Contract Agreement.

### **4.4 Construction and Work**

#### **4.4.1 Site Selection**

The entire work was executed at the Sindh Industrial Trading Estate (S.I.T.E) area near Northern Bypass Karachi.

#### **4.4.2 Preparation of drawing and design**

The Workers Welfare Board appointed two consultants i.e. M/s Usmani & Co. and M/s Al-Jadid Enterprises for preparation of drawing & design and supervision.

#### **4.4.3 Cost Estimates**

PC-I (Original) of Rs 3,531.019 million was based on Pakistan Public Works Department Schedule of Rates, 2004.

#### **4.4.4 Contract Award**

The Project was executed through six phases and 71 packages. All the works were awarded to pre-qualified contractors. The detail of works and contract/award amount is at Annexure-B.

#### **4.4.5 Construction Schedule**

The construction/execution schedule for the project approved by the Sindh Workers Welfare Board comprises of six phases. One phase was divided into eight (08) packages having construction of 64 flats in one package. Initially the timeline for completion of project was allowed as 36

months up to June 2010 but due to land dispute, slow pace of work and shortage of funds the project is still in execution phase.

#### **4.4.6 Monitoring of Construction**

The Consultants M/s Usmani & Co. and M/s Al-Jadid Associates were responsible for monitoring of construction work for timely completion.

#### **4.4.7 Preparation of periodic status reports**

The Consultants M/s Usmani & Co. and M/s Al-Jadid Associates submitted Monthly Status Reports with detailed activity and work done.

#### **4.4.8 Physical Progress (Actual vs Planned)**

The original date of completion of project was April 2010, which was subsequently extended from time to time, and now the stipulated date of completion of project was approved as June 2015.

#### **4.4.9 Procedures to ensure Quality of Work**

The Consultants were hired to ensure the quality of work. Their responsibility was to inspect the site from time to time, properly test the material through laboratory tests and to ensure execution of work as per approved drawing and specifications.

Recommendations: Proper planning based on accurate survey and feasibility studies needs to be undertaken to avoid unnecessary delays. For all future projects, proper planning in respect of design/drawing to be ensured to avoid any subsequent material changes.

## **4.5 Asset Management**

As the project is still in construction phase and has not been handed over to the Board, the review of Asset Management could not be done at this stage.

## **4.6 Monitoring and Evaluation**

### **4.6.1 Description of Monitoring & Evaluation Mechanism**

The Sindh Workers Welfare Board Karachi appointed two consultants M/s Usmani & Co. and M/s Al-Jadid Associates for detailed design and monitoring / supervision of construction work executed by the Contractors. The Consultants were responsible for monitoring as well as satisfactory and timely completion of the project.

### **4.6.2 Key Indicators Developed for Monitoring**

- Verification of the accuracy of works executed by the Contractor.
- Continuous inspections at the locations where the construction work was being performed.
- Testing of material incorporated into the work.
- Inspection of all the Contractor's installations, such as Batching Plants, laboratory, material, site area, etc.
- Checking of approved detailed drawings prepared by the Contractor.
- Checking of daily report for execution of work.

### **4.6.3 Preparation and Circulation of Periodic Monitoring Reports**

The periodic monitoring reports / progress reports were prepared every month and contained only the planned versus actual progress.

However, proper periodic monitoring reports are not being maintained and circulated.

#### **4.6.4 Monitoring/Steering Committee meetings**

Monthly Progress Review Meetings chaired by the Director Works were conducted to monitor the progress of the work as stated by the Director Works. There is no practice of taking minutes of the meetings.

#### **4.6.5 Evidence of follow-up**

There was no practice of maintaining Monitoring Reports.

### **4.7 Environment**

No study regarding environment protection was carried out before execution of the project as required under Section 12 of Environmental Protection Act, 1997. Proper NOC from the Pakistan Environment Protection Agency was also not obtained.

Recommendations: Steps need to be taken to ensure compliance of rules regarding environmental protection.

### **4.8 Sustainability**

#### **4.8.1 Probability of Funding for Project Completion**

Initially, the PC-I of the project was approved for Rs 3,531.019 million, but actual updated expenditure of Rs 4,385.553 million has been incurred with the physical achievement of 87%. Timely funding is required on regular basis to complete the project without further delay.

#### **4.8.2 Estimated Annual Recurring Cost**

An amount of Rs 65.189 million has been provided in PC-I as Annual Operating Cost after completion.

Recommendations: Steps need to be taken to ensure smooth funding for operation/maintenance of the project as provided in PC-1.

## **4.9 Overall Assessment**

### **4.9.1 Adherence of Three E's**

Three E's, i.e. Efficiency, Economy and Effectiveness were not strictly adhered to, as narrated below:

- The approved PC-I of Rs 3,531.019 million was substantially surpassed by the management and 24.20% excess payment has been made up to February 2015, which is likely to increase further as four packages of electrical works were yet to be executed.

### **4.9.2 Compliance with Rules**

The Workers Welfare Fund (WWF) was established at the federal level and Workers Welfare Boards (WWBs) at the provincial level under Workers Welfare Fund Ordinance, 1971. The Secretary, Ministry of Overseas Pakistanis and Human Resource Development is the Principal Accounting Officer of the WWF. The rules and regulations set out by the Authority and the instructions issued from time to time by the Federal Government are binding on the Authority. Scrutiny of the record pertaining to the Project "Construction of 3008 flats (Labour Complex) at Karachi" revealed that certain rules, regulations, procedures and instructions were not followed in letter and spirit, as highlighted below:

#### **4.9.2.1 Irregular execution of project without feasibility study- Rs 3.531 billion**

Para-2 of Planning & Development Division, instructions to all Federal Ministries vide letter No 20(40)PIA/PC/2007 dated 10<sup>th</sup> March 2007 provides that large / mega projects having an estimated cost of Rs 1.0 billion or above, PC-II should be prepared and got approved from

the competent forum. Once the design is finalized, PC-I with details of the project may be prepared and submitted for consideration of the competent forum.

Audit observed that the SWWB executed the project valuing Rs 3.531 billion (PC-I Cost) without preparing and getting approval of the feasibility study (PC-II), in violation of Planning Commission's instructions. Audit holds that non-adherence to guidelines of Planning and Development Division resulted in irregular execution of project.

The Board admitted the audit contention that Feasibility Study was not carried out.

Recommendations: The Planning Commission guidelines be followed in its true spirit. Responsibility also be fixed on the person(s) responsible for non-preparation of PC-II.

(Refer to Obs. No. 01)

#### **4.9.2.2 Irregular execution of Project prior to the Approval from competent forum involving Rs 4.385 billion**

Planning and Development Division Office Memorandum No.21-(2-Gen)/PIA/PC-2004 dated 18<sup>th</sup> December, 2004 provides that the autonomous organizations whether commercial or non-commercial having board by whatever name called, should be competent to sanction their development schemes with 100% self-financing with no government guarantee and involving less than 25% foreign exchange/foreign assistance, subject to the condition that:

- i. A development Working Party should be constituted by each organization and notified to consider and approve their self-financed projects.
- ii. The Development Working Party should be headed by the Chairman/head of the Organization and, among others, should include representatives of the Planning & Development Division, the Finance Division, and the

concerned Ministry/Division each not below the rank of Joint Secretary.

- iii. The decision of the Development Working Party will be subject to the endorsement of the board of the organization.

Audit observed that the Sindh Workers Welfare Board initiated a project for construction of 3008 flats (Labour Complex) at Karachi having estimated project cost of Rs 3,531.019 million and implemented the project by engaging consultants and contractors by incurring expenditure of Rs 4,385.553 million upto February 2015. Audit further observed that the project was not got approved from the Development Working Party as directed by the Executive Committee of the National Economic Council (ECNEC). Audit holds that the implementation of the project and expenditure thereon was in contradiction to the ECNEC directives and resulted into irregular expenditure of Rs 4,385.553 million.

The Board replied that the Technical Committee of Governing Body of Workers Welfare Fund already exists and is working like Development Working Party which approves the Projects before final approval from the Governing Body of Workers Welfare Fund, Islamabad. The reply was not tenable because the instructions of Planning and Development Division are very clear in terms of approval of the scheme and composition of Technical Committee is not according to these instructions. No prior approval of the competent authority (as per Planning & Development Division) was obtained by the Board.

Recommendations: The matter be investigated and irregularity be got condoned from the competent authority. The Planning Commission guidelines be followed in its true spirit.

(Refer to Obs. No. 21)

#### **4.9.2.3 Improper implementation of project without Project Director - Rs 4.385 billion**

According to Para 3.17 of Guidelines for Project Management, a step involved in the activation of the project is the appointment of a

Project Director. As per ECNEC decision dated 18<sup>th</sup> February, 2004 an independent (full time) Project Director should be appointed for the project costing Rs 100 million and above.

Audit observed that the Sindh Workers Welfare Board Karachi executed a project for construction of 3008 flats (Labour Complex) at Karachi having estimated project cost of Rs 3,531.019 million and expenditure of Rs 4,385.553 million has been incurred up to June 2014. Audit further observed that no Project Director was appointed on the project, which resulted in cost overrun and time overrun, lack of proper supervision and unauthorized payments. Audit holds that absence of Project Director was a violation of the guidelines of the Planning Commission of Pakistan and resulted delay in implementation of the project and achieving its objectives in its true spirit.

The Board admitted the audit para that no independent Project Director was appointed.

Recommendations: The matter be got regularized from the competent authority. The Planning Commission guidelines be followed in its true spirit for future projects.

(Refer to Obs. No. 20)

#### **4.9.2.4 Irregular execution of works without Technical Sanction - Rs 3,531.019 million**

Para 53 read with Para 56 of Central Public Works Department Code provides that there are four main stages in the project for a central work, namely, administrative approval, expenditure sanction, technical sanction, and the appropriation or re-appropriation of funds. For each individual work proposed to be carried out, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate and, must be obtained before the construction of the work is commenced.

Audit observed that Sindh Workers Welfare Board Karachi executed a project for construction of 3008 flats (Labour Complex) at Karachi having estimated project cost of Rs 3,531.019 million. The Board divided the project into 71 packages and executed through various contractors without preparing and getting approval of Technical Sanctioned Estimates. Audit holds that non-adherence to CPWD Code and award of work without approval of Technical Sanction Estimates resulted in irregular execution of project.

The Board admitted the audit contention that works were executed without Technical Sanction.

Recommendations: The matter be investigated at higher level to fix the responsibility.

(Refer to Obs. No. 04)

#### **4.9.2.5 Non-revision of PC-I resulted in violation of Planning Commission guidelines for project - Rs 3,531 million**

Para 11(II)(15) & (29) of Project Management Guidelines approved by Planning Commission of Pakistan states that at the time of award of contract if it is found that cost of the project would exceed the approval limits by 15% get the project revised and approved by the competent forum before implementation. Further, project authorities are required to not incur expenditure in excess of 15% of approved cost before revising the project.

Audit observed that Sindh Workers Welfare Board Karachi executed the project construction of 3008 flats (Labour Complex) at Karachi having estimated project cost of Rs 3,531.019 million. Audit further observed that total expenditure of Rs 4,385.553 million had been incurred by the Sindh Workers Welfare Board on the above project on account of Civil, Electrical works and purchase of land. The total expenditure exceeds the PC-I cost valuing Rs 854.534 million i.e. almost 24% above the PC-I without approval of revised PC-I from the competent

authority. Audit holds that non-revision of PC-I was due to non-compliance of the relevant rules and weak internal/financial controls.

The Board admitted the audit para.

Recommendations: The matter be got regularized from the competent authority. The Planning Commission guidelines be followed in its true spirit. The PC-I be revised as per the guidelines and got approved from the competent forum.

(Refer to Obs. No. 22)

#### **4.9.2.6 Conflict of Interest - Irregular payment - Rs 26.453 million**

As per FIDIC Policy Statement regarding Conflict of Interest approved by the FIDIC Executive Committee in May 2004, FIDIC is strongly committed to the avoidance of conflict of interest in the consulting engineering industry, and to the concept that clear, transparent and internationally accepted principles should be applied. It is further defined in respect of consultants that the consultants engaged to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project. Similarly, consultants hired to prepare terms of reference for an assignment shall not be engaged for the assignment in question.

Audit observed that the design and tendering phase was awarded to the consultants in addition thereof supervision of construction was also awarded to the same consultants. This was, being a matter of conflict of interest, against the best engineering practices as laid down by FIDIC. Audit holds that the award of construction supervision to the consultants having responsibilities for designing and tendering was against the instructions and guidelines of FIDIC. This resulted in irregular payment of Rs 26.453 million.

The Board replied that in most of the works in Pakistan and internationally where consultants are engaged, they provide full consultancy in design and detailed supervision. There is no such policy

that Design consultants should not supervise the works designed by the same consultant. The respective contract administrations e.g. NHA, Pakistan Housing Authority, Karachi Water & Sewerage Board, Defence Housing Authority etc all are using the same consultant for design and detailed supervision. The reply was not tenable because FIDIC clearly defines the conflict of interest by engaging design consultant for supervision. The matter be referred to the higher authorities for their comments.

Recommendations: Compliance to the FIDIC guidelines be ensured in all future contracts.

(Refer to Obs. No. 19)

#### **4.9.2.7 Irregular execution of work -Rs 3.714 million**

Nomenclature of the BOQ item 13 “providing manhole type ‘A’ size 2’x1-1/2” x 2”” and BOQ item 15 “providing manhole type ‘B’ size 3’x2-1/2” x 4’ “, describes that cost of excavation is not included in the item rate.

Audit observed that record measurement in MBs for plumbing work did not show excavation for manholes as mentioned above. Further the depth for class “A” manhole was taken as 2’, whereas 6” dia pipe was laid at the depth of 2.25’, this way of execution of work could not maintain proper flow of water. It was further observed that as per specification for the manholes, as provided in the description of item, burnt-bricks masonry in walls were required to be used. Whereas no evidences showed that burnt bricks were actually used at site. Audit holds that the construction of manholes without compliance of specifications, leads to doubtful payment of Rs 3.714 million for 13 packages.

The Board replied that there was no problem in the design of the sewerage network. The excavation was not included in the BOQ item. The contractor had not claimed the excavation and no extra payment was made to the contractor. The contractor constructed the manholes in 1:2:4 concrete instead of burnt brick masonry because good quality bricks were

not available. The contractor has not claimed the extra payment for making the manholes in 1:2:4 concrete. The reply is replica of the audit observation; all the facts which were pointed out by Audit have been reproduced. The measurement books are the basic engineering record in which every aspect of construction work has to be recorded. If the excavation was carried out by the contractor, it has to be measured irrespective of the claim/payment. Moreover, it was also observed that the specifications of manholes were changed. Deviation from approved specifications was neither got approved from competent authority nor paid item revised as per actual execution at site. Thus, the payment made against the item stands unjustified.

Recommendations: The matter be investigated at higher level as to how the manholes were constructed without excavation.

(Refer to Obs. No. 09)

#### **4.9.2.8 Unjustified inclusion of Superfluous items in the road work - Rs 0.940 million**

Rule 10 (i) of General Financial Rules(Volume-I) denotes that every public servant is expected to exercise the same vigilance in respect of expenditure from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit observed that in the Pak PWD Schedule of Rates 2004, there was a complete chapter i.e. Chapter-127 for construction of Roads and Runways and all the allied items, required for construction of roads and runways are available in the said chapter. Audit further observed that the Sindh Workers Welfare Board Karachi awarded the work “Construction of Internal Roads” to M/s BASM Construction for Rs 26.553 million with the provision of items “Providing and laying PCC 1:4:8 cement concrete” and “Providing and laying in situ 1:3:6 cement concrete”, whereas, the same items were not covered in the Chapter-127 of Pak PWD Schedule of Rates. This resulted in provision of superfluous items involving Rs 939,849. Audit holds that non-adherence to the CSR-2004 was due to weak internal controls.

The Board replied that 1:4:8 cement concrete was provided to be laid under the foundation of kerb block and 1:3:6 cement concrete was provided for foot path situ. It was part of the design. No superfluous item was included in the BOQ. The reply was not tenable because the consolidated items were provided in the Schedule of Rates and there was no provision of the said items in the chapter of Roads. Hence, the items stand superfluous.

Recommendations: The Pak PWD CSR be followed in its true spirit to avoid duplication / provision of superfluous items.

(Refer to Obs. No. 12)

#### **4.9.2.9 Time overrun due to non-completion of work within specified period**

As per Para 9.4 of Project Management Guidelines, the project is approved with a specific period of completion. Efforts should be made to complete the project within the stipulated period to ensure flow of benefits well in time. As per PC-I, Part-A, Project Digest, Para-3, of “Construction of 3008 flats (Labour Complex) at Karachi” the work will be taken up after the approval of the scheme and release of funds. It is expected to be started within 2 months and will be completed in 36 months’ time from the date of actual commencement.

Audit observed that the Sindh Workers Welfare Board Karachi executed the project, construction of 3008 flats (Labour Complex) at Karachi having estimated project cost of Rs 3,531.019 million. The project was executed through six phases and 71 packages. All the packages were awarded during April-June 2007. Audit further observed that as per timelines provided in PC-I, the project has to be completed by April 2010, whereas, the project was still in progress and to date 87% physical progress has been achieved. Audit holds that non-completion of works resulted in time overrun of almost 5 years and non-deduction of liquidated damages Rs 286 million @ 10% of contract costs.

The Board admitted the delay and cost overrun in the project.

Recommendations: The matter be investigated and action be taken against the responsible. Focus be given on completing the projects within the stipulated time in order to avoid cost overrun and to allow benefits to accrue to the end-users.

(Refer to Obs. No. 18)

#### **4.9.3 Performance rating of the project**

Moderately satisfactory

#### **4.9.4 Risk Rating of the Project**

Low

### **5. CONCLUSION**

#### **5.1 Key issues for the future beyond the project's control**

- Fluctuation in prices of the material/ labour and law & order situation is likely to limit project's performance and achievement of objectives.
- Release of Funds in time

#### **5.2 Lessons identified**

- Proper feasibility study should be carried out prior to execution of projects.
- Three E's, Agreement Clauses, PC-I and all applicable rules should be adhered in its true spirit.
- Implementation and strict compliance of the approved specifications should be ensured.
- Proper checks should be carried out prior to payments to the Contractors/Consultants.

- Management should take necessary steps to evaluate and strengthen internal controls, i.e. internal system/checks in the organization, based on rules & regulations, in order to ensure achievements of the objectives.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the Management and staff of Sindh Workers Welfare Board, Karachi for the assistance and cooperation extended to the auditors during this assignment.

**Annexure-A**  
Ref to Para 4.2.4

**Excess expenditure**

Description	Quantity	Rate of masonry 4 to 6 inch	Rate of masonry more than 6 inch	Difference	Amount (Rs)
<b>Phase-6, Package-2</b>					
Ground floor	4580.05	100	75	25	114,501.25
1st floor	4380.05	110	80	30	131,401.50
2nd floor	4380.05	120	85	35	153,301.75
3rd floor	4380.05	130	90	40	175,202.00
4th floor	1231.25	140	95	45	55,406.25
<b>Sub-total for one block (a)</b>					<b>629,812.75</b>
<b>Sub-total for two blocks b=(a*2)</b>					<b>1,259,625.50</b>
<b>Phase-6, Package-3</b>					
Ground floor	4580.05	100	75	25	114,501.25
1st floor	4380.05	110	80	30	131,401.50
2nd floor	4380.05	120	85	35	153,301.75
3rd floor	4380.05	130	90	40	175,202.00
4th floor	1231.25	140	95	45	55,406.25
<b>Sub-total for one block (a)</b>					<b>629,812.75</b>
<b>Sub-total for two blocks (a*2)</b>					<b>1,259,625.50</b>
<b>Phase-4, Package-6</b>					
Ground floor	4580.05	80	75	5	22,900.25
1st floor	4380.05	80	75	5	21,900.25
2nd floor	4380.05	84	79	5	21,900.25
3rd floor	4380.05	90	83	7	30,660.35
4th floor	1231.25	90	83	7	8,618.75
<b>Sub-total for one block (a)</b>					<b>105,979.85</b>
<b>Sub-total for two blocks (a*2)</b>					<b>211,959.70</b>

<b>Phase-3, Package-5</b>						
	<b>Description</b>	<b>Quantity</b>	<b>Rate 4 to 6 inch</b>	<b>Rate above 6 inch</b>	<b>Difference</b>	<b>Amount</b>
	G. floor	4580.05	125	100	25	114,501.25
	1st floor	4380.05	125	100	25	109,501.25
	2nd floor	4380.05	125	100	25	109,501.25
	3rd floor	4380.05	125	100	25	109,501.25
	4th floor	1231.25	125	100	25	30,781.25
	<b>Sub-total for one block (a)</b>					<b>473,786.25</b>
	<b>Sub-total for two blocks (a*2)</b>					<b>947,572.50</b>
<b>Phase-4, Package-4</b>						
	Ground floor	4580.05	110	90	20	91,601.00
	1st floor	4380.05	120	90	30	131,401.50
	2nd floor	4380.05	130	100	30	131,401.50
	3rd floor	4380.05	170	100	70	306,603.50
	4th floor	1231.25	150	110	40	49,250.00
	<b>Sub-total for one block (a)</b>					<b>710,257.50</b>
	<b>Sub-total for two blocks (a*2)</b>					<b>1,420,515.00</b>
<b>Phase-6, Package-1</b>						
	Ground floor	4580.05	100	75	25	114,501.25
	1st floor	4380.05	110	80	30	131,401.50
	2nd floor	4380.05	120	85	35	153,301.75
	3rd floor	4380.05	130	90	40	175,202.00
	4th floor	1231.25	140	95	45	55,406.25
	<b>Sub-total for one block (a)</b>					<b>629,812.75</b>
	<b>Sub-total for two blocks (a*2)</b>					<b>1,259,625.50</b>
<b>Phase-6, Package-8</b>						
	Ground floor	4580.05	80	70	10	45,800.50
	1st floor	4380.05	80	70	10	43,800.50
	2nd floor	4380.05	80	70	10	43,800.50
	3rd floor	4380.05	80	70	10	43,800.50
	4th floor	1231.25	80	70	10	12,312.50
	<b>Sub-total for one block (a)</b>					<b>189,514.50</b>
	<b>Sub-total for two blocks (a*2)</b>					<b>379,029.00</b>
	<b>Grand Total</b>					<b>6,737,952.70</b>

Annexure-B  
Ref to Para 4.4.4

**Detail of works**

<b>S. No.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>Tender Amount (Rs)</b>
1	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-5	M/s Imran & Shan	49,675,734
2	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-6	M/s Imran & Shan	49,662,350
3	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-7	M/s Imran & Shan	49,674,580
4	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-8	M/s Imran & Shan	49,646,210
5	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-1	M/s Pearl Construction	49,857,030
6	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-2	M/s Pearl Construction	49,857,030
7	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-3	M/s Pearl Construction	49,857,030
8	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-4	M/s Pearl Construction	49,857,030
9	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-5	M/s Housing Enterprises	49,608,805
10	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-6	M/s Housing Enterprises	49,608,805
11	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-7	M/s Housing Enterprises	49,608,805
12	Construction of 3008 Flats at Labour Colony Karachi Phase-2, Package-8	M/s Housing Enterprises	49,583,804
13	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-1	M/s Sameen Enterprises	49,881,540
14	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-2	M/s Sameen Enterprises	49,746,354
15	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-3	M/s Sameen Enterprises	49,759,026
16	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-4	M/s Sameen Enterprises	49,761,184

<b>S. No.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>Tender Amount (Rs)</b>
17	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-5	M/s Sarfaraz& Sons	49,852,046
18	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-6	M/s Sarfaraz& Sons	49,852,046
19	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-7	M/s Sarfaraz& Sons	49,852,046
20	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-1	M/s D.R. Construction	49,723,414
21	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-2	M/s D.R. Construction	49,733,974
22	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-3	M/s D.R. Construction	49,723,414
23	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-4	M/s D.R. Construction	49,723,414
24	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-5	M/s D.R. Construction	49,723,414
25	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-6	M/s Delta Engineering	49,787,125
26	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-7	M/s Delta Engineering	49,784,286
27	Construction of 3008 Flats at Labour Colony Karachi Phase-4, Package-8	M/s D.R. Construction	24,861,707
28	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-1	M/s Friends Syndicate	49,800,194
29	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-2	M/s Friends Syndicate	49,825,154
30	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-4	M/s Friends Syndicate	49,883,490
31	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-7	M/s Technical Builders	49,443,590
32	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-8	M/s Galaxy Enterprises	49,680,890
33	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-1	M/s Galaxy Enterprises	49,680,890
34	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-2	M/s Galaxy Enterprises	49,680,890

<b>S. No.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>Tender Amount (Rs)</b>
35	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-3	M/s Galaxy Enterprises	49,680,890
36	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-8	M/s Technical	24,705,295
37	Infrastructure Works of 3008 Flats at Labour Colony Karachi Construction of Septic Tanks	M/s Pearl Construction	10,582,000
38	Infrastructure Works of 3008 Flats at Labour Colony Karachi Providing/Laying Main Water Supply Line	M/s Sameen Enterprises	42,993,370
39	Infrastructure Works of 3008 Flats at Labour Colony Karachi Providing/Laying Main Water Supply Line	M/s Sameen Enterprises	42,993,370
40	Infrastructure Development Works of 3008 Flats at Karachi Construction of Compound Wall	M/s Nadir Khan & Bros	16,179,430
41	Infrastructure Development Works of 3008 Flats at Karachi Supply of Individual Gas Connection	M/s Galaxy Enterprises	49,181,100
42	Infrastructure Development Works of 3008 Flats at Karachi Shopping Complex	M/s Technical Builders	12,676,560
43	Infrastructure Development Works of 3008 Flats at Karachi Supply of Individual Gas Connection	M/s Galaxy Enterprises	49,030,400
44	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-1	M/s Citi Engineers	49,663,486
45	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-2	M/s Citi Engineers	49,663,486
46	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-3	M/s Citi Engineers	49,663,486
47	Construction of 3008 Flats at Labour Colony Karachi Phase-1, Package-4	M/s Citi Engineers	49,663,486
48	Construction of 3008 Flats at Labour Colony Karachi Phase-3, Package-8	M/s Khan Muhammad	49,722,166

<b>S. No.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>Tender Amount (Rs)</b>
49	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-3	M/s Friends Syndicate	49,835,690
50	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-5	M/s Friends Syndicate	49,874,690
51	Construction of 3008 Flats at Labour Colony Karachi Phase-5, Package-6	M/s Basm Construction	49,628,750
52	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-4	M/s Khan Muhammad	49,783,520
53	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-5	M/s M.S. Construction	49,835,424
54	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-6	M/s M.S. Construction	49,742,114
55	Construction of 3008 Flats at Labour Colony Karachi Phase-6, Package-7	M/s Basm Construction	49,575,950
56	Infrastructure Development Works of 3008 Flats at Karachi Construction Multipurpose Hall & Canteen	M/s Citi Engineers	14,031,923
57	Infrastructure Works of 3008 Flats at Labour Colony Karachi Construction of Under Ground Tanks	M/s Pearl Construction	41,635,140
58	Infrastructure Development Works of 3008 Flats at Labour Colony Karachi Water Supply Main Connection	M/s Sameen Enterprises	49,808,000
59	Infrastructure Works of 3008 Flats at Labour Colony Karachi Intake Reservoir Tank & Pump Room	M/s Sameen Enterprises	6,957,707
60	Infrastructure Development Works of 3008 Flats at Karachi Construction of Model School	M/s Citi Engineers	45,415,952
61	Infrastructure Works of 3008 Flats at Labour Colony Karachi Laying of Internal Sewerage System & Water supply Network	M/s Sameen Enterprises	27,355,235
62	Infrastructure Development Works of 3008 Flats at Karachi	M/s Sarfaraz & Sons	37,393,411
63	Infrastructure Works of 3008 Flats at Labour Colony Karachi Construction	M/s Quick Builders	16,366,338

<b>S. No.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>Tender Amount (Rs)</b>
	of Mosque		
64	Infrastructure Development Works of 3008 Flats at Karachi Construction of Cement Concrete Flooring / Walkways / Footpath	M/s Basm Construction	30,489,570
65	Infrastructure Development Works of 3008 Flats at Karachi Construction of Ladies & Gents Parks & Walkway	M/s Technical Builders	3,714,792
66	Infrastructure Development Works of 3008 Flats at Karachi Play Ground	M/s Technical	4,440,690
67	Infrastructure Development Works of 3008 Flats at Karachi Construction of Internal Roads Networks	M/s Basm Construction	26,553,354
68	Infrastructure Development Works of 3008 Flats. Power Transformer	M/s Sameen Enterprises	33,113,280
69	Infrastructure Development Works of 3008 Flats at Karachi High Tension Overhead Transmission Line Pole & Sub-Station	M/s Sameen Enterprises	43,870,620
70	Infrastructure Development Works of 3008 Flats at Karachi Street Light / Low Tension underground Feeder Cable Meter	M/s Sameen Enterprises	42,903,125
71	Infrastructure Development Works of 3008 Flats at Karachi Main Electric Connection	M/s Sameen Enterprises	22,800,000
<b>Total</b>			<b>3,007,781,101</b>