



SPECIAL AUDIT REPORT

ON THE ACCOUNTS OF

CONSTRUCTION OF HOSTEL

FOR TRAINEES OF

FOREIGN SERVICE ACADEMY,

ISLAMABAD

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
1. INTRODUCTION	1
2. AUDIT OBJECTIVES.....	3
3. AUDIT SCOPE AND METHODOLOGY	3
4. AUDIT FINDINGS AND RECOMMENDATIONS	4
4.1 Organization and Management	4
4.3 Procurement and Contract Management.....	13
4.4 Asset Management.....	19
4.5 Monitoring and Evaluation	20
4.6 Environment.....	24
4.7 Sustainability.....	24
4.8 Overall Assessment.....	24
4.9 Compliance with Rules	24
5. CONCLUSION.....	25
ACKNOWLEDGEMENT	27
ANNEXES	28
Annex-A (Para-4.1.1).....	28
Annex-B (Para-4.1.2).....	29
Annex-C(Para-4.2.1).....	30
Annex-D (Para-4.3.2).....	31
Annex-E (Para-4.3.4)	36
Annex-F (Para-4.5.2)	38
Annex-G (Para-4.5.3).....	39

ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AI&SP	Audit, Inspection & Special Projects
BOQ	Bill of Quantity
CDA	Capital Development Authority
CDWP	Central Development Working Party
CPWA	Central Public Works Account Code
CPWD	Central Public Works Departmental Code
CSR	Composite Schedule Rates
DAC	Departmental Accounts Committee
DDWP	Departmental Development Working Party
FIGOB	Fund for Improvement of Government Owned Buildings
FSA	Foreign Service Academy
GFR	General Financial Rules
GOVT.	Government
GS	General Section
GST	General Sales Tax
HQ	Head Quarter
HVAC	Heating, Ventilation and Air-conditioning
INTOSAI	International Organization of Supreme Audit Institutions
IPC	Interim Payment Certificate
LD	Liquidated Damages
Ltd.	Limited
MB&SP	Mission Building & Special Project
M/s	Masers
MOFA	Ministry of Foreign Affairs
NESPAK	National Engineering Services Pakistan (Pvt.) Limited
NIDA	National Income Daily Account
PAC	Public Accounts Committee
Pak PWD	Pakistan Public Works Department
PAO	Principal Accounting Officer
PC	Planning Commission
PCC	Plain Cement Concrete
PD	Project Director

P&D	Planning & Development
PEC	Pakistan Engineering Council
PIA	Pakistan Air line
PPR	Public Procurement Rules
PPRA	Public Procurement Rule Authority
PSDP	Public Sector Development Program
Pvt.	Private
Qty	Quantity
Rs.	Rupees
SP	Special Project
Sft	Square Foot
STAP	Special Technical Assistance Program
VO	Variation Order

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure from the Federal Consolidated Fund and Public Account.

The report is based on special audit of the accounts of the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad”. The project was partially funded from donation received from the Brunei Government and partially from “Funds for Improvement of Government Owned Buildings” of the Ministry of Foreign Affairs. The Ministry executed the project during the period 2004-14. On the request of Ministry of Foreign Affairs, Directorate General Audit (Foreign & International), Islamabad conducted special audit during 2016-17 on test check basis with a view to reporting significant findings to the PAC.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities in future.

The observations included in this report have been finalized in the light of replies submitted by the MOFA. No DAC meeting was conducted despite several requests.

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

Islamabad
Dated: 14.09.2018

Sd/-
Javaid Jehangir
Auditor General of Pakistan

EXECUTIVE SUMMARY

Directorate General Audit (Foreign & International) conducts audit of the Ministry of Foreign Affairs and its Missions abroad, besides audit of the allied wings of other Ministries and PIA sales offices located abroad. It conducts Financial Attest, Regularity & Compliance with Authority Audit, Performance Audit and Special Audit of expenditure including programs / projects & receipts of the Ministry of Foreign Affairs.

The project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” was executed by the Ministry of Foreign Affairs, Islamabad during the period 2004-14, to address the issue of shortfall of housing facilities for its trainee officers. As per available record, an expenditure of Rs.362.301 million was incurred up to the year 2014, which was partially funded from donation received from the Government of Brunei and partially by transfer from FIGOB available at the disposal of MOFA.

Special audit of the project was undertaken by the Directorate General Audit (Foreign & International) on the request of the Ministry. Audit was conducted during April-May, 2017, in accordance with the INTOSAI Auditing Standards, to verify whether expenditure was made in accordance with the applicable laws and rules and there was no deviation there from.

FINDINGS

Significant findings of the audit report are:-

1. Ministry incurred expenditure worth millions of rupees but did not produce relevant record to Audit.
2. Ministry executed the construction work of the project without getting PC-I approved from the CDWP.
3. In (04) cases Ministry allowed payments without observing provisions of the General Financial Rules.
4. In some cases Ministry made overpayments / allowed undue financial assistance to the contractors.
5. Ministry failed to maintain permanent accounting records like, cash book, measurement books, contractor`s ledger(s) etc.
6. Pre-qualification of the contractors, enlisted for execution of civil works and procurement of furniture was defective.

7. Provisions of Public Procurement Rules 2004 regarding tendering were not observed.
8. Ministry also failed to implement various contract clauses pertaining to payment of consultancy charges, insurance of works and enhancement of scope of work.

RECOMMENDATIONS

Based on the findings audit recommends to:

1. Investigate the matter, fix responsibility and ensure production of all auditable record in compliance with statutory provisions and PAC directives.
2. Comply with the guidelines issued by the Planning, Development and Reforms Division regarding preparation and approval of the project documents.
3. Ensure implementation of the General Financial Rules in letter and spirit.
4. Take necessary steps for the recovery of overpaid amounts as pointed out by audit.
5. Direct the concerned staff to maintain prescribed accounting records i.e. cash book, measurement books, stock registers, contractor ledgers etc.
6. Ensure proper procurement planning and compliance of Public Procurement Rules 2004.
7. Execute the works strictly according to the contract clauses and ensure adherence to contractual obligations at all stages of work.

1. INTRODUCTION

The project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” was executed by the Ministry of Foreign Affairs, Islamabad during the period 2004-14, to address the issue of shortfall of housing facilities for trainee officers. As per available record, total expenditure of Rs.362.301 million was incurred up to the year 2014, which was funded partially from donation received from the Government of Brunei and partially by transfer from FIGOB available at the disposal of MOFA.

1.1 Rationale of the project

The project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” was under taken to address the issue of shortfall of space for the residences of the national and international trainees enrolled in the Foreign Service Academy. The hostel was planned to be constructed within the premises of Foreign Services Academy, Islamabad. Facilities like air conditioning system, lifts, furniture, electric and communication work(s) etc were also provided in the project.

1.2 Approval of the scheme

Project PC-I was prepared in December 2004, with an estimated cost of Rs.157.500 million. However, PC-I was never approved by the competent forum i.e. CDWP but execution of the project commenced in January, 2005 with the approval of the Foreign Secretary. A new PC-I, with an enhanced scope of Rs. 404.058 million was prepared in December 2010 without mentioning it as a revised PC-I. This PC-I was also not approved by the Planning Commission and execution of the project continued against the unapproved PC-I document. Similarly, PC-II, PC-III, PC-IV & PC-V were also not prepared.

1.3 Timeline/period of project

Completion period of the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” as per un-approved PC-I was 18 months. However, works were not completed and measured till execution of audit. Approval of PC-I not yet accorded by the CDWP.

1.4 Project objectives, outputs / achievements

1.4.1 Project objective

The main objective of the project was to provide space for the residences of the national and international trainees in the academy.

1.4.2 Cost and financing

The project was partially financed from the grant of Rs. 186.387 million provided by the Brunei Government and partially by transferring an amount of Rs.175.915 million from FIGOB, as a loan, to be recouped from the savings occurred on account of lodging of foreign diplomats under the ongoing Special Technical Assistance Program (STAP). As per available record, total expenditure of Rs. 362.301 million (Rs. 384.070 million – Rebate : Rs. 21.769 million) was incurred up to the year 2014.

1.4.3 Responsible authorities

1.4.3.1 The Project Director, under the control of Director General (AI&SP), Ministry of Foreign Affairs was responsible for monitoring and execution of the project as planned. He was also responsible to closely liaise with the Consultant, Contractor and other stakeholders to address the bottlenecks faced during the progress of works.

1.4.3.2 M/s National Engineering Services Pakistan (Pvt) Limited was contracted for consultancy and supervision of the project. The key responsibilities of the Consultant included:

- Designs review/vetting.
- Preparation of detailed estimates, specifications, drawings and contract documents.
- Pre-qualification of contractors.
- Preparation and calling of tenders.
- Evaluation of bids.
- Assistance in award of work.
- Full time supervision and issuance of maintenance certificates.
- Finalization of project accounts and clearance of audit observations.

1.4.3.3 Outputs

By the projects, academy now have (70) seventy furnished air-conditioned bedrooms with attached baths for the trainees. Besides that on each floor, common kitchen, recreation area now available. Gymnasium and prayer hall and Communication system and one air-conditioned auditorium hall with sitting capacity of 110 peoples. Car Parking in the basement.

2. AUDIT OBJECTIVES

Special audit of the project was undertaken by the Directorate General Audit (Foreign & International) on the request of Ministry of Foreign Affairs. Audit was conducted during April-May, 2017, in accordance with the INTOSAI Auditing Standards.

The main objectives of the audit of the project were to see whether:

- Rules, regulations, procedures and government/management's instructions were followed in letter & spirit
- Due care and prudence was applied at all levels
- Project was completed in time
- Required standards of financial propriety were observed
- Internal controls were in place and working effectively
- 3Es i.e. Economy, Efficiency and Effectiveness were observed during execution of the project.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Scope

The main scope of audit was to examine whether:

- Project was prepared and procedures were determined in accordance with the standard financial reporting framework.
- Applicable rules and regulations, including General Financial Rules, CPWA Code, CPWD Code, Public Procurement Rules 2004, System of Financial Control and Budgeting, provisions of the Contract Agreement, etc. were followed.

3.2 Methodology

Audit methodology included data collection, determination of objectives and audit criteria, analysis/consultation of record, and discussion with the concerned officers / officials, etc.

a) Eligibility of expenditure incurred

The expenditure was reviewed to check whether it was in line with the provisions of the Contract Agreement(s) and was expended for the authorized purposes only.

b) Assessment of procurement of civil works and consultancy services

Audit reviewed the process / procedure adopted by the Project Management for procurement of civil works and consultancy services as per Public Procurement Rules.

c) Verification of expenditure trail with the relevant supporting documents / record

Expenditure trail was reviewed and verified with the help of supporting vouchers.

d) Assessing effectiveness of monitoring and evaluation mechanism

The system of monitoring and utilization of funds through progress reports and IPCs was reviewed.

e) Maintenance of books of accounts

Audit determined the quality and completeness of books of accounts and other available record.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Non-production of Record

According to Section 14 of the Auditor General's Ordinance 2001 (Function, Powers and Terms/conditions of Service), the Auditor General shall in connection with the performance of his duties under this ordinance, has the authority to require any accounts, books, papers and other documents which deal with or form the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 14(3) of the said ordinance, states that any person or authority hindering the functions of the Auditor

General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person(s).

During the examination of the record, it was observed that MOFA made payments worth Rs. 362.301 million to different firms during the period 2005-2014. Audit requested for provision of accounting record (details at Annex-A), which was not provided till close of audit, despite the fact that special audit was conducted on the request of MOFA.

Audit holds that non production of record is a gross violation of statutory provisions and reflects weak internal controls and negligence.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017 for furnishing reply within four weeks. Ministry informed that all available record was provided to the audit authorities. Some of the relevant record was procured from the contractor and provided to audit authorities vide note dated 15 June 2017. M/s NESPAK has also been requested to provide relevant record vide letter no. PD/FSA/Audit (BF)/2017/01 date 23 May 2017; and is being followed up.

Reply of the Ministry is not tenable as complete record was not produced despite several requisitions and reminders.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to investigate the matter and fix responsibility against the person(s) at fault, besides provision of relevant record.

(Para-22 SAR on Construction of Hostel for Trainees 2016-17)

4.1.2 Irregular expenditure due to execution of project without approval of PC-I and technical sanction - Rs. 362.301 million

In accordance with Article 3.3 of the Planning Commission Project Management Guideline, it is mandatory that for low cost project, in house feasibility is carried out. Based on the data and findings of the feasibility study, PC-I is prepared and submitted for approval by the competent authority.

According to Para 51 read with the provisions of paragraph 102,106 of CPWD Code, for each individual work proposed to be carried out, except petty works, petty repairs, and repairs for which a lump sum provision has been sanctioned, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate.

As per Para 58 of CPWD code, read with Para 54 to 57, except in cases where the omission of one or more of the stages therein referred to is permissible under other rules, it is a fundamental rule that no work shall be commenced or liability incurred in connection with it until administrative approval has been obtained, a properly detailed design and estimate have been sanctioned, expenditure sanction has been accorded and allotment of funds made.

MOFA executed a project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad”. PC-I of the project showing estimated cost of Rs.157.50 million (US\$ 2.63 million) was prepared in December 2004 but its approval was not available. In December 2010, another PC-I amounting to 404.058 million was prepared which was also not approved by the competent authority i.e. CDWP. The technical sanction of the estimate was also not obtained as required under above mentioned rule. Ministry incurred a total expenditure of Rs.362.301 million on the project during 2005-2013(detail at Annex-B).

Audit holds that the execution of the project without approval of PC-I was in violation of the Project Management Guidelines, hence entire expenditure was irregular.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that revised PC-1 costing Rs. 404 million was sent to the Planning and Development Division vide Project Directorate’s letter no. PD/FSA/PC-1/074/01, dated June 11, 2011 for approval. Since the approval/ regularization of the PC-I has already been sought from the competent forum.

Reply of the Ministry was not tenable as project was executed without obtaining approval of the PC-I and technical sanction from the competent forum.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends for regularization of expenditure by obtaining ex-post facto approval of the revised PC-I from CDWP and technical sanction from the Pak PWD.

(Para-1 SAR on Construction of Hostel for Trainees 2016-17)

4.2 FINANCIAL MANAGEMENT

4.2.1 Doubtful payments without vouched account – Rs.197.710 million

According to Para 134 of GFR-VOL-I, no detailed bills need be submitted to a higher authority for contingent charges which are not classed as countersigned contingencies, each bill presented at a treasury should, therefore, contain full details of the expenditure, supported by necessary sub-vouchers for individual payments included in the bill.

Scrutiny of the bank statement of the National Income Daily Account (NIDA) No. 000009-2 (later on changed to Account No. 3012652317 as per bank policy) revealed that project management made payments of Rs. 197.710 million, including an amount of Rs. 51.405 million which was drawn from the account on 23.07.2014 against issuance of a pay order. All those payments were made without any supporting documents and payment record, hence held doubtful. Details at Annex-C.

Audit is of the view that payments made without supporting documents reflects weak financial controls and may lead to a substantial loss to public exchequer.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that most of the expenditure incurred from the NIDA Account No. 000009-2 has been reconciled with the bank statement. For the non reconciled expenditure, the matter is being taken up with relevant quarters. No compliance was reported till finalization of the Audit Report.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends that:

- i. Matter may be inquired thoroughly and nature and purpose of the expenditure may be substantiated by providing supporting record.
- ii. Transfer of Rs. 51.405 million through issuance of pay order may be justified.

(Para-11 SAR on Construction of Hostel for Trainees 2016-17)

4.2.2 Non-recoupment of loan from FIGOB – Rs. 175.915 million

According to Para-4 of the summary initiated by Ministry of Foreign Affairs vide U.O. No. S/FS/AD-69, dated 02.10.2010, the Prime Minister approved a loan of US\$ 2 million from FIGOB for partially financing the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2,

Islamabad'. The loaned amount was required to be recouped from the savings to be accrued on account of lodging of foreign diplomats under the ongoing STAP.

In the light of approval of the Prime Minister Rs.175.915 million were transferred from FIGOB to the NIDA Account No. 3012652317 as a loan. Audit observed that no record regarding recoument of FIGOB loan was available.

Audit is of the view that due to weak financial discipline FIGOB was not recouped.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that funds from FIGOB were transferred on loan basis with the approval of the Prime Minister. This amount could be recouped from the saving to be accrued on account of lodging diplomats under the ongoing STAP.

Reply of the Ministry was not tenable as neither any provision was made in the un-approved / revised PC-I, nor any record for recoument of the FIGOB loan was produced to audit. Further, building should had been constructed through grant of Government of Pakistan. Recoument plan of FIGOB through savings of hotel charges of trainees was also irregular.

The Secretary / PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends that matter be investigated to fix responsibility besides adjustment of the borrowed amount.

(Para-21 SAR on Construction of Hostel for Trainees 2016-17)

4.2.3 Loss due to execution of work at higher rates - Rs. 108.667 million

According to Para-10 of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of government expenditure as a person of ordinary prudence would exercise in respect of his personal expenditure.

Audit of the accounts of the project "Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad" revealed that civil work was awarded by MOFA to M/s AS Khan Construction (Pvt.) Ltd in 2007 at an agreed cost of Rs. 216.276 million at the calculated rate of Rs. 2,762.148 per sft. Payment was made on the basis of the rates derived by the consultant. In the year 2006-07 ECNEC approved a similar nature project titled, "Construction of Petroleum House at G-5, Islamabad" at the rate of Rs. 1,374/65sft which was based on the Pak. PWD Composite Scheduled Rates - 2004. Audit observed that rates allowed by MOFA

were much higher than the rates approved by the ECNEC. Resultantly a loss of Rs. 108.667 million was sustained. Detail is as under:

(Amount in Rs.)

Rate approved by ECNEC (per sft)	Rate paid by MOFA (per sft)	Difference of Rate / Excess (per sft)	Constructed area (sft)	Loss Due To Higher Rates (Difference X Covered Area)
1,374.65	2,762.48	1,387.83	78,300	108,666,680

It is pertinent to mention that the cost of the work “Construction of Petroleum House at G-5, Islamabad” was revised twice, first in the year 2006-07 and second revision was made in the year 2010-11. The cost of the above referred project remained lower (@ Rs.2,349.65/sft) than the above mentioned project (executed by MOFA) even after the second revision.

Audit is of the view that due to weak managerial discipline, work was executed on higher rates, which resulted into a loss.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that contractor was hired in October 2006 on open tender basis as per PPRA Rules 2004. The rates of Petroleum House were for another project which was approved in 2006-07, for which rates must have been proposed earlier.

The reply of the Ministry was not tenable as applicability of CSR 2004 continued till 2012 and contract was executed by MOFA at higher rates without any reference to the CSR approved by the Government.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to investigate the matter and fix responsibility for execution of works at higher rates, causing substantial loss to the national exchequer.

(Para-12 SAR on Construction of Hostel for Trainees 2016-17)

4.2.4 Undue favor to the contractor by not obtaining 3rd party insurance cover - Rs. 5.612 million.

As per Clauses 21.6 to 25.4 of the Contract entered into by MOFA with M/s A.S. Khan (Pvt) Ltd, contractor was required to get the works insured from the third party (@Contract cost plus 15%) and provide it to employer prior to start of the work. If contractor fails to effect and keep in force any of the insurance required under the contract or fails to provide the policies to the employer, the employer shall effect and

keep in force such insurance and pay any premium for the purpose, from time to time deducted / recovered from the contractor @ 2% of contract price.

During scrutiny of the record, Audit observed that contractor failed to provide the 3rd party insurance cover. MOFA failed to enforce the contractual obligations, under above referred contract clauses. Neither third party insurance cover was obtained from contractor nor any effort was made to penalize the contractor by recovering Rs. 5.612 million i.e. 2% of contract price x Rs.280.615 million.

Audit is of the view that due to weak managerial discipline contractual obligations were not fulfilled and undue financial benefit was allowed to the contractor.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that Para has been referred to M/s NESPAK for their point of view. No reply / record was provided till finalization of the Audit Report.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to investigate the matter for fixing responsibility against the person(s) at fault besides, recovery of undue benefit from the contractor.

(Para-20 SAR on Construction of Hostel for Trainees 2016-17)

4.2.5 Excess payment of consultancy charges – Rs. 2.448 million

As per clause 6.1 of the Consultancy Agreement between MOFA and M/s NESPAK, remuneration of consultant was admissible as under:

- i. For Survey Data Collection, Schematic Design, Feasibility and Preparation of PC-I, Detail Design & Bid documents etc @ 3.5% of cost of works on completion.
- ii. For detailed construction supervision @ 2% of cost of works on completion.

As per payment record total expenditure of Rs. 244.582 million was incurred on the works up to June 2014, as detailed below;

Head	Expenditure (Rs.)
A-Civil	232,267,418
B-HVAC	3,738,170
C-Lifts	8,576,800
D-Total Expenditure incurred	244,582,388

Audit observed that consultant was paid Rs.15.890 million on account of remuneration, instead of due amount of Rs.13.452 million @ 5.5% (2%+3.5%) of Rs.244.582 million. Thus, excess payment of Rs.2.448 million was made.

Audit is of the view that due to weak financial discipline payment was made over and above the entitlement, resulting in loss to public exchequer.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that para has been referred to M/s NESPAK for justification. No further progress was reported.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to recover the overpaid amount.

(Para-16 SAR on Construction of Hostel for Trainees 2016-17)

4.2.6 Overpayment due to wrong calculation of quantity of steel – Rs. 1.024 million

According to Rule 23 of GFR Vol-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Scrutiny of the final bill submitted by M/s A.S. Khan Construction (Pvt.) Ltd, revealed that an amount of Rs.1.024 million was over paid to the contractor due to errors in arithmetic calculations on account of reinforcement of steel. Details are as under:

(Amount in Rs.)

IPC No.	Item	Paid(M.ton)	Due(M.ton)	Excess(M.ton)	Rate/M.ton	Amount
2	C-D-01"Supply and fix high tensile steel deformed bars grade 60 including cutting, bending, placing reinforced in position	190.718	190.080	0.638	80,000	51,072
3		40.701	40.329	0.372	80,000	29,755
4		76.022	74.277	1.745	80,000	139,600
5		70.313	69.300	1.013	80,000	81,040
6		81.940	80.103	1.837	80,000	146,960
7		87.702	86.198	1.504	80,000	120,320
8		122.590	119.174	3.416	80,000	273,280
9		83.000	80.856	2.144	80,000	171,520
10		41.781	41.646	0.135	80,000	10,800
		Total				

Audit is of the view that due care was not exercised while making the final measurements, resulting in excess payment and loss to public exchequer.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that Para has been referred to M/s NESPAK for their views/ necessary correction as pointed out by the audit authorities. No further reply was received from the Ministry.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to fix the responsibility against the person(s) at fault besides recovery of overpaid amount.

(Para-10 SAR on Construction of Hostel for Trainees 2016-17)

4.3 Procurement and Contract Management

4.3.1 Defective tendering and pre-qualification of firms – Rs. 280.615 million

According to Rule 4 of PPRA 2004, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

Further, Rule 15(1) *ibid* provides that a procuring agency, prior to the floating of tenders, invitation to proposals or offers in procurement proceedings, may engage in pre-qualification of bidders in case of services, civil works, turnkey projects and in case of procurement of expensive and technically complex equipment to ensure that only technically and financially capable firms having adequate managerial capability are invited to submit bids.

Rule 40 *ibid*, describes that save as otherwise provided there shall be no negotiations with the bidder having submitted the lowest evaluated bid or with any other bidder, provided that the extent of negotiation permissible shall be subject to the regulations issued by the Authority.

Scrutiny of the record regarding award of contract in the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” revealed a number of discrepancies i.e. record was silent about when and how the tendering process was made, deposit of tender fee, pre-qualification documents, process of pre-qualification of firms etc. MOFA letter No. MS&SP/FSA/BIDS/2007-1 dated 30.03.2007 further revealed that the bids offered by the two pre-qualified firms were not in line with the fair market price and were frozen. Under para 3 of above referred letter, MOFA asked for rebate from both firms on their quoted price, in violation of PPRA Rules 2004. Under the procurement rules if the quoted price is not found in accordance with the reserve price, the bid(s) is cancelled and retendered.

Audit is of the view that due to weak financial discipline PPRA Rules were violated.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that the bidding process was undertaken by M/s NESPAK. Copies of Bid Evaluation Report, Bid Opening Attendance Sheet, Bid Opening Statement are available which indicate the selection process of Pre-Qualification. Further information has been requested from M/s NESPAK. The reply

of the Ministry was not tenable as requisite record was not provided to audit for verification.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit is of the view that tendering process of pre-qualification and bidding was not transparent and was in violation of criteria which needs justification.

(Para-19 SAR on Construction of Hostel for Trainees 2016-17)

4.3.2 Irregular / unauthorized expenditure over and above BOQ – Rs. 52.302 million.

According to Rule 42(b)(iv) of PPR 2004 repeat orders should not exceed fifteen per cent of the original value of the contract.

Further, as per Para 4.14(f), Chapter 4 of the Planning Commission Manual of Development Projects, in case a project has been revised for the first time either due to increase in the total cost by more than 15% or due to revision in its scope, it would be treated as a new scheme for obtaining sanction of the competent authority. Any further increase thereafter is not allowed and therefore it is essential that the revised cost estimates are prepared with due care.

Scrutiny of the record of project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” revealed that project management allowed executing BOQ items worth Rs. 52.302 million which were beyond the permissible limit of 15% as specified under the above mentioned PPR, 2004. Hence, these variations were held un-authorized / irregular. Details are at Annex-D.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that revised cost of the project is Rs. 404.058 million and the permissible limit of 15% is worked out to Rs. 60.600 million. It shows that overall increase is within the permissible limit. Reply of the Ministry was not tenable as scope of work had already been revised by the Ministry from the original project cost of Rs.157.500 million, using 15% cushion and no further revision of cost is permissible.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to fix responsibility against the person(s) at fault for not keeping the project within permissible limit and not revising the PC-I.

(Para-7 SAR on Construction of Hostel for Trainees 2016-17)

4.3.3 Irregular award of consultancy contract without competitive bidding - Rs. 15.900 million

Establishment Division's "Guidelines for Appointment of Consultants", prescribe following procedure to be followed by the client Ministry/ Division/ Department/ Organization etc. for hiring of consultancy services:

- (i) Consultancy should be widely advertised indicating the requirements
- (ii) The applicants will be short listed and prioritized by an in-house committee of the client organization.
- (iii) For general/ non development budget funded project(s), a selection board, headed by the Secretary of the Ministry concerned including representatives from Establishment Division, Finance Division, and P&D Division, will recommend a panel of at least three candidates to the appropriate forum for approval.

Further clause 6.3 of the PEC Standard Guideline for Pre-Qualification, Short listing of Engineering Consultancy Firms, requires for proper competition and selection of a good firm.

In violation of above guidelines MOFA hired M/s NESPAK as Engineering Consultant for design and supervision of the project "Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad", without wide publicity, pre-qualification of the firm(s) and proper competition. Thus award of Contract to M/s NESPAK and expenditure of Rs. 15.900 million incurred against Consultancy was held irregular.

Audit is of the view that due to weak internal controls contract was awarded without competitive bidding and hence, held un-economical.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that M/s NESPAK was already executing the Ministry's project "Construction of High Security Block". At that time it was decided to engage M/s NESPAK for the construction of FSA hostel building as best available choice. Reply of the Ministry was not tenable as the consultant firm was hired in violation of the prescribed rules mentioned above.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to investigate the matter and fix responsibility for violation of the prescribed procedure /rules besides regularization of the expenditure from the Cabinet Division.

(Para-13 SAR on Construction of Hostel for Trainees 2016-17)

4.3.4 Execution of additional / new works without competitive bidding - Rs. 14.705 million

In terms of decision of the Inter Departmental Committee of the PAC made on 30 and 31 May 2001, "Clause-12 of the Contract Agreement" does not empower the executive to award entirely a new work without calling open tenders as additional work beyond the scope of the original Contract. It only allows minor adjustments in already awarded work, so as to complete it in all respect.

Scrutiny of the final bill of the project "Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad" revealed that project management subsequently, added some entirely new works amounting to Rs. 14.705 million and got them executed from the same contractor, without competitive bidding. Details are at Annex-E.

Audit holds the expenditure incurred on additional new works, in violation of IDC / PAC directives and without open competitive bidding, as irregular.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry informed that the items executed at the site were allied works which were not included in the B.O.Q earlier. However, same were essentially required and it was not feasible technically to hire another contractor of the same job. Reply of the Ministry was not tenable as scope of work, as defined in BOQ did not include the additional works. Further, the executed items were beyond the 15% permissible limit defined by the Planning Commission Guidelines.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to investigate the matter and fix responsibility for violation of procurement rules and directives of PAC, to avoid recurrence of such incidents in future.

(Para-9 SAR on Construction of Hostel for Trainees 2016-17)

4.3.5 Irregular expenditure without tendering – Rs. 2.046 million

According to Rule 12 read with Rule 4 of PPR 2004, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be

advertised on the Authority’s website in the manner and format specified by the Authority from time to time. These procurement opportunities may also be advertised in the print media.

In the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad”, MOFA incurred an expenditure of Rs 2.046 million on the following works, without calling tenders and in violation of the above mentioned criteria.

Work Component	Name of Firm(s)	Amount (Rs.)
Gas pipe fittings etc	M/s Modern Gas Enterprises	389,286
Telephone Exchange	M/s Insiyabi	1,656,958
	Total	2,046,244

Audit is of the view that due to weak financial controls, procurement rules were violated which led to irregular expenditure.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that M/s Modern Gas was approved contractor of the SNGPL and already mobilized for gas pipeline fitting works of the High Security Block of the Ministry. Furthermore, M/s NESPAK had verified the rates/quotations of M/s Modern Gas Enterprises. In the other case, M/s Insiyabi was the sole dealer of telephone exchanges Hipath 3800 Unified Communication System and Digital Telephone System, which were compatible with the already laid infrastructure in the building. Reply of the Ministry was not tenable as rates approved for HSB were not applicable to this project. Further, no record pertaining to tendering process was provided.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to investigate the matter and fix responsibility against the person(s) at fault besides regularization from the Cabinet Division.

(Para-6 SAR on Construction of Hostel for Trainees 2016-17)

4.3.6 Unauthorized payment of consultancy charges beyond provision in PC-I – Rs. 1.200 million

As per Para 58 of CPWD code, read with Para 54 to 57, except in cases where the omission of one or more of the stages therein referred to is permissible under other rules, it is a fundamental rule that no work shall be commenced or liability incurred in connection with it until administrative approval has been obtained, a properly detailed design and estimate have been sanctioned, expenditure sanction has been accorded and

allotment of funds made. If in any case, whether on grounds of urgency or otherwise, an executive officer is required by superior authority to carry out a work or incur a liability which involves an infringement of these fundamental rules, the orders of such authority should be conveyed in writing. On receipt of such written orders or, in cases of emergency, on his own responsibility, the officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Audit Officer concerned that he is incurring an unauthorized liability and states approximately the amount of the liability which he is likely to incur.

MOFA executed a project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad”. Scrutiny of the record revealed that there was no provision in the (unapproved) PC-I for hiring of services of consultant for the procurement of furniture & fixtures. However, MOFA hired services of M/s CITE as consultant, without any provision in PC-I and paid Rs. 1.20 million as consultancy charges, which was held irregular

Audit is of the view that due to weak managerial controls consultancy services were hired without any provision, resulting in irregularity.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that consultancy services were essentially required for efficiently undertaking the furnishing of the project. This however could not be included in the PC-I. Reply of the Ministry was not tenable as consultancy services were hired without any provision in the (unapproved) PC-I.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to revise PC-I and get it approved from the CDWP.

(Para-14 SAR on Construction of Hostel for Trainees 2016-17)

4.4 Asset Management

4.4.1 Non maintenance of Stock Register - Rs.50.735 million

According to Rule-148 of GFR-Vol-I, all materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality is good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

During scrutiny of record of the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad”, it was observed that MOFA purchased furniture, fixtures items etc, worth Rs. 50.735 million during 2012-14. However, stocktaking was not carried out as required under the above mentioned rule. Details are as under:

Sr. No.	Work Component	Name of Firm	Expenditure (Rs.)
1	Furniture Items	M/s Inter Wood	35,246,358
2	HVAC System	M/s S.T. Associates	13,831,802
3	Telephone Exchange	M/s Insiyabi	1,656,958
		Total	50,735,118

Audit is of the view due to weak internal controls stock taking was not made.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that all the store items received were properly handed over to the FSA management by the Special Project Division. Verified list of the documents are available. Reply of the Ministry was not tenable as no record regarding stock taking was provided for verification.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends that responsibility for the negligence be fixed against the person(s) at fault besides, completion of proper stock register(s) and physical verification.

(Para-5 SAR on Construction of Hostel for Trainees 2016-17)

4.5 Monitoring and Evaluation

4.5.1 Illegal construction beyond CDA bye-laws and occupation of hostel without obtaining completion certificate from CDA

In the project “Construction of Hostel for Trainees of Foreign affairs Training Academy at Sector F-5/2, Islamabad”, CDA approved building design (vide Design Wing`s letter No. CDA/Arch-6(28)6/F/5-2/06/134 dated 18.01.2007) for construction of Basement, Ground + Five Floors and Top Floor (Stairs Hall & Lifts Rooms only) with a total covered area of 81,645.13 sft.

Audit observed that 18 servant rooms were added in the existing blocks without approval from CDA and construction of Foreign Services Hostel was made in violation of the approved design. Moreover, building was occupied without obtaining completion certificate from CDA.

Audit is of the view that due to weak internal controls and negligence of MOFA, CDA`s By-laws were violated.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that para has been referred to M/s NESPAK for their point of view. However, no further reply was received.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit advises to obtain completion certificate from the CDA to justify the construction of lodges/ addition alteration in accordance with CDA bye laws.

(Para-18 SAR on Construction of Hostel for Trainees 2016-17)

4.5.2 Improper maintenance of Measurement Book, Cash book & Contractor Ledger etc.

Paragraph 76 to 78 read with Paragraph 284, 285 and 297 of Pak PWD Accounts Code prescribe the procedure for maintenance of essential accounting records like Cash Book, Works Register, Contractor Ledger etc.

MOFA executed the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad” during the period 2004-14. An expenditure of Rs. 362.301 million was incurred on various contracts pertaining to project. Details are at Annex-F.

During scrutiny of the record it was observed that the Ministry did not maintain measurement books, cashbook, and contractor`s ledgers as per prescribed format, to substantiate the genuineness of payments made.

Audit is of the view that due to weak internal controls permanent records were not maintained.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that bills prepared by the Consultant of the Project i.e. M/s NESPAK, carry all measurements/quantities/rates etc. which are required through Measurement Books. Regarding maintenance of cash book and contractor ledger it is informed that services of professional accountant were not hired for the project, due to which proper books could not be maintained. However, computer based excel record was provided to the audit team. Reply of the Ministry was not tenable as permanent records were not maintained properly, leading to many omissions and over payments.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to fix responsibility against the person(s) at fault besides, construction of permanent record, under intimation to Audit.

(Para-2 SAR on Construction of Hostel for Trainees 2016-17)

4.5.3 Un-authorized issuance of completion certificate by consultant against incomplete work – Rs. 41.577 million

According to Para 99(a) of PWD Code, a consolidated Completion Certificate of all completed works should be prepared on Central Public Works Account Form No. 45.

During Scrutiny of the final bill pertaining to the project “Construction of Hostel for Trainees (National / International) of Foreign Service Academy at Sector F-5/2, Islamabad”, it was revealed that project management issued completion certificate and released 50% retention money to the contractor whereas the work worth Rs. 41.577 million (Detail at Annex-G) was either not executed or less executed. Issuance of completion certificate by the consultant without ensuring planned completion needs justification.

Audit is of the view that due to weak internal controls, completion certificate was issued without realizing planned scope of work, leading to pre-mature release of 50% retention money.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that para was being referred to M/s NESPAK for their views. No further reply was received.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to fix responsibility against the person(s) at fault.

(Para-8 SAR on Construction of Hostel for Trainees 2016-17)

4.5.4 Non-imposition of penalty and recovery of liquidity damages - Rs. 33.145 million

According to the Clause 47.1 of various Contract Agreement(s), liquidity damages @ 0.1% for each day or 10% of the maximum of the contract value will be imposed on delay in supply beyond the stipulated period.

Scrutiny of the record pertaining to the project “Construction of Hostel for Trainees of Foreign affairs Training Academy at Sector F-5/2, Islamabad” revealed that following firms failed to complete the contractual obligations within the stipulated time frame. They also did not submit any request for time extension. Hence the said firms were liable to be penalized for Rs. 33.145 million @10% of the contract value, under the above referred contract clause. Details are as under:

(Rs. in million)

Sr. No.	Name of Contractor	Contract Amount	Commencement Date	Period of Completion	Due Completion Date	Date of Completion	Amount
1	M/s A.S Khan Construction (Pvt) Ltd	280.615	02.07.07	549 days	31.12.08	06.01.12	28.062
2	M/s Inter Wood	35.246	08.02.12	120 days	06.06.12	16.11.12	3.525
3	M/s S.T. Associates	15.577	09.09.11	4 months	08.12.011	08.11.12	1.558
						Total	33.145

Audit is of the view that due to weak financial discipline contractors were not penalized in violation of the above mentioned clause of the contract agreements.

The matter was reported to the Ministry at the conclusion of audit and again in September 2017. Ministry replied that extension of time was given on the request of the contractor(s) and on the recommendations of the consultant. Reply of the MOFA was not acceptable as firms neither completed their job in time nor time extension granted by MOFA was provided.

The Secretary/PAO was requested in September 2017, on 22.01.2018 and again on 02.02.2018 to convene a DAC meeting. However, DAC meeting was not convened till finalization of the Audit Report.

Audit recommends to fix responsibility against the person(s) at fault besides, recovery of liquidated damages from the contractor under intimation to Audit.

(Para-17 SAR on Construction of Hostel for Trainees 2016-17)

4.6 Environment

4.6.1 Environment effects are likely to be encountered, as no provision for engaging an environment engineer was made in the original scope of work. Moreover, scope of work was enhanced without approval of the Capital Development Authority which may result in environmental degradation.

4.7 Sustainability

4.7.1 Continued funding for completion of the program and maintenance is required for sustainability of the project. Neither any funding for completion of the project was provided by the Government of Pakistan nor any provision was made for the maintenance of the building in the unapproved PC-I of the project. Similarly, PC-V (form for submission of annual review on development project) was also not prepared.

4.8 Overall Assessment

4.8.1 The building constructed under the project is fully functional and serving the purpose for which the project was initiated. Work was executed without administrative approval and without keeping in mind of civil works rules governed under CPW (A&D) code and Technical Sanction of the estimates were also not obtained from the authority. No analysis of rates were prepared to gauge the reasonability of rates paid to the contractor and tendering process in line with PPRA Rules was not followed. Works were allotted without Technical Sanction estimates. The contractor was unduly favored by granting extra work through various, variation orders. Per sft cost of the project was too high as compared to similar new construction cost. The maintenance of record position was poor. Fabricated files were produced which did not serve the audit purposes as relevant record was not produced.

4.9 Compliance with Rules

4.9.1 The Project Management did not produce the cost break down of the rates and monthly progress reports for evaluation of the project. Scrutiny of the record pertaining to the project revealed that certain rules, regulations, procedures and instructions were not followed.

5. CONCLUSION

Audit concludes that project was commenced without approval of the basic document i.e. PC-I from CDWP. Further, while executing the project, management did not observe the economy, efficiency and effectiveness. Procurement rules, financial rules and spirit of CPW (A & D) codes were also violated during the procurement process. Mandatory / permanent record i.e. measurement book(s), cashbook, stock registers etc. were not maintained. Retention money was released without substantial completion of works. Neither works were executed within stipulated timeline nor was any penalty imposed under relevant contract clause. In this regard following observations are highlighted:-

1. Ministry incurred expenditure worth millions of rupees but did not produce relevant record to Audit.
2. Ministry executed the construction work of the project without getting PC-I approved from the CDWP.
3. In a number of cases Ministry allowed payments without observing provisions of the General Financial Rules.
4. In some cases Ministry made overpayments / allowed undue financial assistance to the contractors.
5. Ministry failed to maintain permanent accounting records like, cash book, measurement books, contractor`s ledger(s) etc.
6. Pre-qualification of the contractors, enlisted for execution of civil works and procurement of furniture was defective.
7. Provisions of Public Procurement Rules 2004 regarding tendering were not observed.
8. Ministry also failed to implement various contract clauses pertaining to payment of consultancy charges, insurance of works and enhancement of scope of work.

RECOMMENDATIONS

Based on the findings audit recommends to:

1. Investigate the matter, fix responsibility and ensure production of all auditable record in compliance with statutory provisions and PAC directives.
2. Comply with the guidelines issued by the Planning, Development and Reforms Division regarding preparation and approval of the project documents.

3. Ensure implementation of the General Financial Rules in letter and spirit.
4. Take necessary steps for the recovery of overpaid amounts as pointed out by audit.
5. Direct the concerned staff to maintain prescribed accounting records i.e. cash book, measurement books, stock registers, contractor ledgers etc.
6. Ensure proper procurement planning and compliance of Public Procurement Rules 2004.
7. Execute the works strictly according to the contract clauses and ensure adherence to contractual obligations at all stages of work.

ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of Ministry of Foreign Affairs, Islamabad for the assistance and cooperation extended to the auditors during this assignment.

ANNEXES

Annex-A (Para-4.1.1)

List of auditable record

- 1) Approved PC-I, PC-II, PC-III, PC-IV
- 2) Tendering process of the hiring of consultant “M/s NESPAK”
- 3) Pre-Qualification criteria for hiring the services of the consultant.
- 4) Approval of the hiring the services of Consultant “M/s NESPAK”
- 5) Report of the third party audit.
- 6) Technical/Financial documents of the firms participated in the tender process for construction work of the FSA.
- 7) Detail of delay in completion of work as well as the penalties, if any, imposed by the Ministry, in case of delay.
- 8) Renewal of bank guarantees of the firms entered into the contract in case of non completion of work within the time as prescribed in the bank guarantees.
- 9) 2nd revision of PC-I, PC-II, PC-III, PC-IV
- 10) Reconciled Expenditure statements
- 11) Bid Evaluation Reports civil work
- 12) Detail Engineer Estimates
- 13) Construction Drawings, Designs Typical X section
- 14) Check request
- 15) Completion Certificate along with progress report.
- 16) Handing /Taking over certificates
- 17) Contractor ledger and list of contractors.
- 18) Stock registers
- 19) Detail of project employees
- 20) Personal files of project employees
- 21) Paid bills of salary of project employees
- 22) Details of the bank accounts along with approval for opening bank accounts.
- 23) Bank statements (Complete from date of opening to date).
- 24) Cash book of the funds.
- 25) Cheque books, Cheque books counter files etc.
- 26) Detail of lift works
- 27) BOQ of lift works
- 28) Pre-qualification of lift works
- 29) Tender process of lift works
- 30) Payments detail of lift works
- 31) Completion certificate of lift works.
- 32) Detail of HVAC works
- 33) BOQ of HVAC works
- 34) Pre-qualification of HVAC works
- 35) Technical specification of HVAC works
- 36) Tender process of HVAC works
- 37) Payments detail of HVAC works
- 38) Completion certificate of HVAC works.

Annex-B (Para-4.1.2)

Work Components	Name of Firm	Work Order	Work Done	Rebate	Amount Paid(Rs.)
Civil	M/s A. S. Khan Builders (Pvt.)Ltd.	216,276,232	295,941,195	15,326,035	280,615,161
Furniture items	M/s Inter wood	37,741,423	35,246,358	4,486,861	30,759,497
HVAC system	M/s S. T. Associates	15,577,892	13,831,802	1,746,090	12,085,712
Lifts work	M/s Merin	11,200,000	6,997,600	-	6,997,600
Gas pipe fittings etc	M/s Modern Gas	389,286	389,286	-	389,286
Utility connection Gas	SNGPL	857,831	857,831	-	857,831
Electric Transformer	IESCO	10,121,041	10,121,041	-	10,121,041
Telephone Exchange	M/s Insiyabi	1,656,958	1,656,958	-	1,656,958
Consultants civil work	M/s Nespak	6,600,000	15,899,681	-	15,899,681
Consultant furniture	M/s CITE	1,600,000	1,409,854	209,854	1,200,000
Overheads	Project Director Payment	1,652,418	1,652,418	-	1,652,418
Electric Bill	IESCO	65,988	65,988	-	65,988
	Total	303,739,069	384,070,012	21,768,840	362,301,173

Annex-C(Para-4.2.1)

Detail of payments made without vouched accounts.

Date	Description	Instru #	Amount (Rs.)	Date	Description	Instru #	Amount (Rs.)
11.02.2011	Transfer	8040001	120,000,000	23.10.2013	Transfer	163781	500,000
10.05.2011	Transfer	8080001	811,036	04.11.2013	Clearing	163786	1,298,150
13.05.2011	Transfer	163706	6,140,136	05.11.2013	Clearing	163785	2,939,501
18.10.2011	Transfer	163714	1,000	17.12.2013	Cash	163787	13,300
25.11.2011	Transfer	163718	654	15.01.2014	Cash	163789	20,968
07.12.2011	Transfer	163,722	291,764	15.01.2014	Cash	163790	20,968
14.12.2011	Transfer	163723	2,650	15.01.2014	Cash	163791	20,968
19.12.2011	Transfer	163724	380,958	15.01.2014	Cash	163792	20,968
22.12.2011	Transfer	163725	3,460	16.01.2014	Cash	163788	20,968
25.07.2012	Transfer	163749	65,988	27.01.2014	Clearing	163793	210,000
27.07.2012	Transfer	163750	3,353,655	03.02.2014	Clearing	163794	807,325
31.07.2012	Transfer	163751	214,063	18.03.2014	Transfer	1	500
10.09.2012	Transfer	163752	84,270	20.03.2014	Cash	9247401	20,000
13.09.2012	Transfer	163753	70,000	20.03.2014	Cash	163798	15,357
08.10.2012	Transfer	163754	20,620	20.03.2014	Cash	9247402	15,714
31.01.2013	Clearing	163763	98,600	21.03.2014	Cash	163799	20,000
12.04.2013	Transfer	4020005	392,000	21.03.2014	Cash	163800	16,786
17.04.2013	Clearing	163769	59,160	06.05.2014	Clearing	9247403	5,606,322
17.04.2013	Clearing	163770	173,020	09.05.2014	Cash	9247404	10,000
18.04.2013	Transfer	163771	883,730	09.05.2014	Cash	9247405	10,000
19.04.2013	Clearing	163768	98,000	09.05.2014	Cash	9247406	6,666
22.04.2013	Clearing	163773	37,271	13.05.2014	Cash	9247407	10,000
23.04.2013	Clearing	163772	150,000	09.05.2014	Cash	9247408	10,000
25.04.2013	Clearing	163776	94,956	20.05.2014	Clearing	9247409	28,500
26.04.2013	Clearing	163774	1,194	14.07.2014	Clearing	9247410	85,500
26.04.2013	Clearing	163775	1,091	10.07.2014	Cash	9247411	29,333
09.05.2013	cheque	163777	3,444	10.07.2014	Cash	9247412	26,688
20.05.2013	Transfer	4070009	78,798	10.07.2014	Cash	9247413	28,000
11.10.2013	Cash	163784	320,450	10.07.2014	Cash	9247414	30,000
22.10.2013	Clearing	163782	405,000	10.07.2014	Cash	9247415	30,000
22.10.2013	Clearing	163783	195,000	23.07.2014	Payment Order	10511777	51,405,102
Sub Total			134,431,968	Sub Total			63,277,584
				Grand Total			197,709,552

Annex-D (Para-4.3.2)

Detail of Irregular / unauthorized expenditure over and above BOQ

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty Paid.	Rate	Excess Quantity	Excess Payment (Rs.)	%age
CIVIL WORKS	C-D-01	Supply and fix high tensile steel deformed bars Grade 60	576	824	80,000	247.73	19,818,400	43
	C-E-04	P/L reinforced Concrete Class 'A' using sulphate resistant cement	1,600	2,599	261	999	260,778	62
	i	Raft/Foundation /Base slab	50,250	67,929	165	17,679	2,917,058	35
	C-E-06 ii	Walls /Walls Stems	18,000	24,704	220	6,704	1,474,926	37
	C-F-02	Reinforced Solid block masonry in walls 4"	5,025	6,001	149	976	145,488	19
	C-G-02	Color CC Comprising 3/8" thick (1:3) cement	31,500	44,578	106	13,078	1,386,243	42
		DW-3	672	805	893	133	118,769	20
		DW-4	141	420	944	279	263,376	198
		D-5	1,680	2,042	1,744	362	631,764	22
	C-H-05	Wardrobe Cabinets	8,000	9,386	840	1,386	1,164,055	17
		W-1	168	536	532	368	195,936	219
		W-6	196	313	532	117	62,436	60
		W-7	322	767	532	445	236,570	138
		V-1	48	410	858	362	310,424	754
		V-2	98	428	858	330	282,711	336
		V-3	72	938	858	866	743,414	1,203
	C-K-01	Steel Lowers Door	256	414	560	158	88,564	62
	C-L-05 i	8" wide PVC water Stopper	1,400	1,662	105	262	27,494	19
	C-N-02	P/L plain concrete class "E" laid under floors.	200	1,274	84	1,074	90,250	537
	C-N-04	P/L 2" thick plain concrete class 'C' laid in panels.	23,350	50,449	63	27,099	1,707,232	116
C-N-05	P/L 4" thick plain concrete class 'C'	500	3,483	91	2,983	271,424	597	
C-N-07	P/L 3/4" thick (minimum) white / colored Marble	3,875	7,458	332	3,583	1,189,413	92	
C-N-09	P & F of Non Skid Floor Ceramic Tiles (imported) tiles	6,900	8,073	100	1,173	117,285	17	
C-P-02	Providing & Laying Porcelain Tiles in dado/ skirting.	4,200	7,224	262	3,024	792,361	72	

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty Paid.	Rate	Excess Quantity	Excess Payment (Rs.)	%age
CIVIL WORKS	C-Q-04	2 Coats of bitumen coating @ 2 lbs./10 sft.	6,000	17,991	28	11,991	335,754	200
	C-R-01	Fiber glass canopy	1	2	700,000	1	700,000	100
PLUMBING WORKS	P-A-04	Wash hand basin with pedestal of Approved make and color quality.	57	70	10,780	13	140,140	23
	P-A-06	Stainless steel kitchen sink (single bowl,	3	5	9,380	2	18,760	67
	P-A-07	Glass reinforced / fiber glass, shower tray of best quality	56	70	4,900	14	68,600	25
	P-A-08	Bath mixer wall shower	59	73	5,880	14	82,320	24
	P-A-10	5mm thick glass mirror Belgium (24"x18")	57	70	1,960	13	25,480	23
	P-A-11	Glass Shelf	56	70	1,120	14	15,680	25
	P-A-16	Muslim Shower	30	80	2,100	50	105,000	167
	P-A-18	Ablution mixer for cold and hot	4	7	3,220	3	9,660	75
	P-A-21	Gas water Heater	7	12	18,340	5	91,700	71
	a	1" pipe	90	218	350	128	44,856	142
	c	1-1/2 inches	185	502	490	317	155,296	171
	d	2 inches	30	461	630	431	271,769	1,438
	e	2-1/2 inches	125	299	770	174	134,042	139
	b	3/4" inches (25 mm)	1,620	3,795	132	2,175	287,101	134
	e	1-1/2 inches (50 mm)	65	95	252	30	7,434	45
	b	4" inches	1,715	3,277	315	1,562	492,039	91
	c	3"- inches	1,850	4,132	245	2,282	558,972	123
	P-C-02	U PVC multi floor trap (110 mm x 75 mm)	76	189	1,680	113	189,840	149
	b	3" inches	59	71	2,100	12	25,200	20
	d	3 inches	80	97	490	17	8,330	21
	a	3/4" inches	87	111	840	24	20,160	28
	c	1-1/4" inches	10	13	1,540	3	4,620	30
	e	2" inches	3	6	3,500	3	10,500	100
	P-G-01	Submersible drainage, pump with electric motor, i/c all accessories,	1	2	140,000	1	140,000	100
	a	1 - 1/2 " inches	20	27	288	7	2,111	37
	c	3" inches	80	118	455	38	17,331	48
	d	4" inches	120	201	560	81	45,080	67
a	24"x24" Grade B Class 2	7	15	12,600	8	100,800	114	
a	24"x24" Grade A Class 2	4	9	16,800	5	84,000	125	
a	3" inches	5	8	6,300	3	18,900	60	

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty Paid.	Rate	Excess Quantity	Excess Payment (Rs.)	%age
PLUMBING WORKS	P-T-02	Supply fabrication and installation of 3/4" diameter galvanized MS ladder rungs etc	8	36	350	28	9,800	350
Electrical Works	E-C-01	3 core 95 sq.mm 154 kv, cable.	50	145	1,750	95	166,250	190
	a	TYPE -F1	21	103	1,634	82	133,988	390
	b	TYPE -F2	12	80	1,634	68	111,112	567
	g	TYPE -F7	4	117	8,000	113	904,000	2,825
	j	TYPE -D3	57	466	905	409	370,145	718
	k	TYPE -W1	360	466	1,647	106	174,582	29
	m	TYPE -B1	46	54	4,698	8	37,584	17
	a	1 core 300 sq. mm	3,440	6,412	1,002	2,972	2,977,944	86
	b	4 core 10 sq.mm	125	164	146	39	5,694	31
	c	4 core 16 sq. mm	1,070	2,211	209	1,141	238,469	107
	E-J-01	Wiring of Light Circuits from distribution board (94	153	2,200	59	129,800	63
	E-J-02	Wiring from light / exhaust and wall bracket fan	758	1,045	1,400	287	401,800	38
	E-J-03	Same as item E-J-02 but wiring from point to point.	347	628	600	281	168,600	81
	E-J-04	Wiring from fan point to regulator / switch with 3x(1x1.5mm) single core copper conductor	108	134	1,950	26	50,700	24
	a	From Distribution Board (DB) to outlet with 3(1x4.0 sq.mm) cable	73	155	3,500	82	287,000	112
	E-J-11	Wiring from distribution board (DB) to 20A, SP&N, 250 volts,	2	4	3,500	2	7,000	100
	E-J-12	Same as above Item E-J-11, but 32A, SP&N 250 volts, 3 (1x4sqmm).	6	70	4,500	64	288,000	1,067
	E-J-15	Same as above Item E-J-11, but 40A, TP&N 500	8	10	13,000	2	26,000	25
	E-K- 01	single 3 pin, 15 amp switch socket	234	430	700	196	137,200	84
	a	6 inches dia	365	1,337	460	972	447,120	266
b	4 inches dia	50	275	236	225	53,100	450	
a	2 inches dia	30	300	60	270	16,200	900	
b	1.5 inches dia	25	460	40	435	17,400	1,740	

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty Paid.	Rate	Excess Quantity	Excess Payment (Rs.)	%age
	a	10 sq.mm	125	160	42	35	1,470	28
	b	16 .sq.mm	1,260	2,392	60	1,132	67,920	90
	c	25 sq.mm	140	164	96	24	2,304	17
Electrical Works	E-M-05	70 sq.mm bare stander caper conductors	1,320	1,980	250	660	165,000	50
	E-M-07	25 x 3 mm caper strip	1,395	2,500	290	1,105	320,450	79
	E-N-01	Electrical Manholes.	3	8	25,000	5	125,000	167
	a	56 inches sweep fan	102	120	2,295	18	41,310	18
	b	32 amp , SP&N	6	70	4,800	64	307,200	1,067
	e	40 Amp , TP&N	6	10	6,000	4	24,000	67
	b	500mm x 75mm	136	200	1,080	64	69,120	47
	e	200mm x 75mm	45	1,250	840	1,205	1,012,200	2,678
	E-P-03	TELEPHONE 25 pair cable	300	550	480	250	120,000	83
	b	1" dia	2,300	3,000	18	700	12,600	30
	b	24 port	1	7	54,000	6	324,000	600
	E-Q-11	cat 6 F/FTP cable	200	550	50	350	17,500	175
	E-R-01	wiring of fire alarm system	3,500	4,325	58	825	47,850	24
	E-R-03	Heat Ditector	19	22	8,100	3	24,300	16
	E-T-01	6 way splitter	1	3	3,600	2	7,200	200
	E-T-03	T.V outlet with sheet steel back box.	68	80	840	12	10,080	18
	E-T-04	Rg - 6 , soilt caper conductor	800	5,500	42	4,700	197,400	588
HVAC WORKS	5H	GI Sheet metal ductwork complete with hangers ,):	-	4,913	225	4,913	1,105,425	100
	9H	Fiber glass insulation for ductwork including canvas cloth adhesives ,tape etc	-	1,216	50	1,216	60,785	100
		a) Code:EF-1	-	1	195,347	1	195,347	100
		b) Code:EF-7	-	1	175,000	1	175,000	100
		a) Code:EF/2-1 to EF/2-2	-	5	120,000	5	600,000	100
		b) Code:EF/3-1 to EF/3-5	-	4	200,000	4	800,000	100
		c) Code:EF/3-1 to EF/3-6	-	2	130,000	2	260,000	100
		d) Code:EF/3-1 to EF/3-7	-	1	160,000	1	160,000	100
		e) Code:EF/3-1 to EF/3-8	-	1	175,000	1	175,000	100

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty Paid.	Rate	Excess Quantity	Excess Payment (Rs.)	%age
HVAC WORKS		i) Neck Size : 12 x 12	-	14	2,000	14	28,000	100
		i) Neck Size : 18 x 6	-	11	2,200	11	24,200	100
		ii) Neck Size : 12 x 8	-	7	1,800	7	12,600	100
		iii) Neck Size : 8 x 6	-	87	1,400	87	121,800	100
		iv) Neck Size : 8 x 4	-	4	1,000	4	4,000	100
	6H	Flexible connections for connecting ductwork with AC unit & fan:	-	7	500	7	3,500	100
	7H	Volume control dampers, opposed blade type (Various sizes)	-	3	1,500	1,497	5,025	100
	8H	Fire Dampers (Various sizes)	-	4	1,800	1,796	7,488	100
						Total	52,302,408	

Annex-E (Para-4.3.4)

Sl. No.	Description of Additional Works	Rate	Total Qty	Amount Rs.
	Water Repellant Coating on Ext. Surfaces			
1	Providing & Applying of Water Repellant Chemical Coating on External Surfaces of the building	54.00	43,051.47	2,324,779
	Mineral Fiber False Ceiling.			
2	P&F of Mineral Fiber False Ceiling square edge 5/8" (15mm) thick & 600 x 600 size china with desired texture and color	109.00	2,216.23	241,569
	Automatic Glass Door at Main Entrance.			
3	P & F of Automatic Door at Main Entrance comprising of Australia make Adis Auto door mechanism and 12mm tempered glass sliding shutters, 12mm tempered glass fixed panel with anti shutter 3m film	489,675.00	1.00	489,675
	8mm Tempered Glass			
4	P&F of 8mm tempered glass panel fixed with already provide aluminum sections	224.00	735.83	164,826
	S.S. Kitchen Cooker & Ventilation System.			
5	P & F of Commercial S.S Cooker with S.S Kitchen Hood 2 Nos including oil strainers and S.S Ventilation ducts, exhaust system complete in all respect.	710,128.00	1.00	710,128
	Electrical Works as per attached Sheet.			
C-E-	Class 'E' Concrete. Under foundation.	1,200.00	-	
01	P/I/F/L of Electrical works as per approved specifications,	1,850,309.00	1.00	1,850,309
	C.C.T.V System for Security Purpose.			
7	P/I/F CCTV System Honeywell make as per approved specifications, drawings,	1,169,375.00	1.00	1,169,375
	HVAC / Ventilation System of Buildings.			
8	Providing and fixing of HVAC Ventilation Works as per attached BOQ detail complete in all respects.	3,738,169.50	1.00	3,738,170
	Wooden Partitions.			
9	P & F of Wooden Partitions consisting of 1/2" thick Lasani Sheet on both side of Partal Wood Frame	234.00	761.53	178,198
	Weather Shield Paint on Ext. Surfaces.			
10	Supply & Applying of Weather Shield Paint on External Surfaces of the Buildings, retaining & boundary walls of approved colour	33.00	48,785.76	1,609,930
	Gypsum Sheet False Ceiling.			
11	P&F of Gypsum False Ceiling (15mm) thick china with desired texture and colour.	119.00	542.64	64,574
	Checkeded Tile Flooring.			
12	P&F of 1" thick Checkeded Tile on External Plinth Protection Surfaces i/c base C.S mortar (1:4) and	89.50	1,136.82	101,745
	Brass Room No. Plates.			
13	P&F of Brass Plates marked signs & Room Names at Room Doors at G. Floors & Basement	788.00	85.00	66,980
	Room Name / Sign Plates.			
14	P&F of Plates marked signs & Room Names at Room Doors at G. Floors & Basement - 1	788.00	39.00	30,732
	C.P Cloth Hook			
15	P&F of Chromium Plated Cloth Hooks at Typical Floors as per approved sample	525.00	80.00	42,000

Sl. No.	Description of Additional Works	Rate	Total Qty	Amount Rs.
	Security Razor Wire.			
	Boundary Wall for Security Purpose consisting of Galvanized Iron Razor Wire	340.00	209.50	71,230
	P/L of following size Electrical Cables.			
16	a) 35 Sq. mm Single Core.	205.00	864.00	177,120
	b) 70 Sq. mm 4 Core.	1,526.00	864.00	1,318,464
	Providing and Installation of MCU Electrical Power DB Distribution Board for Pump Room complete in all respects.	295,850.00	1.00	295,850
	Providing and Installation of Electrical DOL Starter Switches (3 Phase) for HVAC equipments complete in all respects as per directed by the Engineer.	6,375.00	8.00	51,000
17	Providing and Installation of Electrical DOL Starter Switches (Single Phase) for HVAC equipments complete in all respects as per directed by the Engineer.	1,125.00	7.00	7,875
	TOTAL			14,704,530

Annex-F (Para-4.5.2)

Work components	Name of Firm	Work Order	Work Done	Rebate	Amount Paid(Rs.)
Civil	M/s A. S. Khan Builders (Pvt.)Ltd.	216,276,232	295,941,195	15,326,035	280,615,161
Furniture items	M/s Inter wood	37,741,423	35,246,358	4,486,861	30,759,497
HVAC system	M/s S. T. Associates	15,577,892	13,831,802	1,746,090	12,085,712
Lifts work	M/s Merin	11,200,000	6,997,600	-	6,997,600
Gas pipe fittings etc	M/s Modern Gas	389,286	389,286	-	389,286
Utility connection Gas	SNGPL	857,831	857,831	-	857,831
Electric Transformer	IESCO	10,121,041	10,121,041	-	10,121,041
Telephone Exchange	M/s Insiyabi	1,656,958	1,656,958	-	1,656,958
Consultants civil work	M/s Nespak	6,600,000	15,899,681	-	15,899,681
Consultant furniture	M/s CITE	1,600,000	1,409,854	209,854	1,200,000
Overheads	Project Director Payment	1,652,418	1,652,418	-	1,652,418
Electric Bill	IESCO	65,988	65,988	-	65,988
	Total	303,739,069	384,070,012	21,768,840	362,301,173

Annex-G (Para-4.5.3)

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age
CIVIL WORKS	C-B-02	Fill & back fill with suitable approved selected material	64,000	60,806	9	3,194	27,151	4.99
	C-B-03	Sand filling (Lawrence pur origin)	5,000	4,534	30	466	13,994	9.33
	C-C-01	Termite Control Treatment in foundation	25,000	17,454	15	7,546	113,186	30.18
	C-D-02	Supply and fix high tensile steel deformed bars Grade 40.	15	3	78,250	12	949,955	80.93
	C-E-01	Class 'E' Concrete. Under foundation.	1,200	-	89	1,200	106,800	100.
	C-E-03	Class 'D' Concrete. Under foundation.	950	284	141	666	93,960	70.15
CIVIL WORKS	C-E-05	Class 'A' Concrete. In wall , slab etc.	1,000	803	261	197	51,417	19.70
	C-E-06 iii	Columns/Columns Stems	4,150	3,881	220	269	59,112	6.47
	C-E-06 iv	Beams	6,275	5,531	220	744	163,581	11.85
	C-E-06 v	Slab	10,550	9,281	220	1,269	279,187	12.03
	C-E-06 vi	Stairs	3,550	3,389	220	161	35,336	4.52
	C-E-07 ii	Plinth Beams	450	229	219	221	48,463	49.18
	C-E-07 iii	Walls /Walls Stems	5,060	3,199	219	1,861	407,594	36.78
	C-E-07 iv	Columns/Columns Stems	12,750	11,876	219	874	191,415	6.86
	C-E-07 v	Beams & Lintels	32,410	27,873	219	4,537	993,649	14.00
	C-E-07 vi	Slab & Projections	31,550	31,042	219	508	111,208	1.61
	C-E-07 vii	Parapet	750	502	219	248	54,373	33.10
	C-E-07 viii	Stairs	3,600	3,516	219	84	18,488	2.35
	C-E-08	P&F 2" thick class 'C' reinforced concrete Fair face Decorative jali	1,750	1,585	223	165	36,840	9.44
	C-E-09	Fair face Curb Stone.	325	214	223	111	24,809	34.23
	C-F-01	Reinforced Hollow block masonry in walls 8" (200 mm) thick	50,550	41,542	134	9,008	1,207,119	17.82
C-G-01	1/2" thick 1:4 cement sand plaster.	376,050	257,528	28	118,522	3,318,627	31.52	

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age	
		DW-1	184	-	850	184	156,400	100	
		DW-2	131	-	809	131	105,979	100	
		D-1	315	245	1,378	70	96,460	22.22	
		D-2	168	28	1,527	140	213,780	83.33	
		D-3	3,308	2,965	1,422	344	488,457	10.38	
		D-4	147	74	1,557	74	114,440	50.00	
		C-H-04 i	Base Cabinets	950	428	615	522	321,122	54.96
		C-H-04 ii	Wall Hung Cabinets	1,025	217	1,088	809	879,648	78.88
		FD-1		350	207	1,960	143	280,280	40.86
		FD-2		100	-	1,960	100	196,000	100.
		W-2		640	-	532	640	340,480	100.
		W-3		720	-	532	720	383,040	100.
		W-4		784	278	532	506	269,442	64.60
		W-5		1,334	450	532	884	470,283	66.27
		W-8		582	375	532	207	109,948	35.51
		W-9		2,814	2,184	532	630	335,160	22.39
		W-9a		336	-	532	336	178,752	100.
		V-4		78	-	858	78	66,924	100.
		V-5		45	-	858	45	38,610	100.
		V-6		66	-	558	66	36,828	100.
	V-7		12	-	558	12	6,696	100.	
CIVIL WORKS	C-J-02	Aluminum Strip on expansion joints. Ventilators	1,500	-	574	1,500	861,000	100.	
	C-K-02	Steel Lower Windows	96	72	560	24	13,440	25.00	
	C-K-04	Railing with Sheesham wood top rail	850	586	980	264	258,720	31.06	
	C-K-06	M.S Gate at B. wall	300	192	770	108	83,160	36.00	
	C-K-08	Corner Edge guard to Basement Columns comprising M.S angles	500	267	370	233	86,210	46.60	
	C-K-09	Steel Plates.	1	-	105,000	1	52,500	100.	
	C-L-01	Waterproofing Treatment on roof slab.	12,415	11,855	238	560	133,282	4.51	
	ii	2" thick plain concrete class 'E' using sulphate resistant cement	196,000	17,296	78	178,705	13,938,951	91.18	
	ii	4" thick block masonry with 1:4 cement sand	14,500	10,649	105	3,851	404,351	26.56	
	C-L-04	Sealant for Expansion Joints	1,400	-	392	1,400	548,800	100	

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age
	C-L-05 ii	12" wide PVC water Stopper	1,400	537	252	863	217,504	61.65
	C-L-05 iii	13" wide PVC water Stopper with central bulb.	350	21	280	329	92,212	94.09
	C-M-01	Damp Ceiling	10,500	8,888	301	1,612	485,146	15.35
	C-N-01	P/L stone ballast under floors and area directed by the Engineer.	9,150	3,997	34	5,153	175,198	56.32
	C-N-03	P/L plain concrete class "D" laid under floors / plinth protection.	7,000	4,304	101	2,696	272,257	38.51
	C-N-06	P & F of Porcelain Tiles (46,500	45,201	272	1,299	353,404	2.79
	C-N-08	P/L 1" thick white / colored Marble	600	561	385	39	15,038	6.51
	C-P-01	1/2" Thick 1:3 CS Skirting	1,200	-	42	1,200	50,400	100
CIVIL WORKS	C-P-03	1/2" marble /dado/ Skirting, stairs Risers	1,950	370	245	1,580	387,164	81.04
	C-P-04	P & F of Ceramic Tiles, dado / skirting	21,250	18,524	91	2,726	248,111	12.83
	C-P-05	3/4" thick terrazzo flooring	2,175	1,577	84	598	50,249	27.50
	C-P-06	Providing of Envecrete Split Blocks	5,200	4,208	98	992	97,180	19.07
	C-Q-01	3 Coats of Matt Enamel paint	224,900	123,175	21	101,725	2,136,226	45.23
	C-Q-02	3 coats of Vinyl Enamel paints	74,950	61,164	17	13,786	234,354	18.39
	C-Q-03	Reflective CR paints marking	1,400	846	25	554	13,856	39.59
PLUMBING WORKS	P-A-02	Water Closet Asiatic pattern best quality with integral foot rests	8	7	5,320	1	5,320	12.50
	P-A-03	Vanity type wash hand basin of Approve make and colored quality.	21	14	9,800	7	68,600	33.33
	P-A-09	5mm thick glass mirror Belgium	220	-	210	220	46,200	100.
	P-A-12	Plastic Shelf	22	-	700	22	15,400	100.
	P-A-17	C.P water Tap	11	6	924	5	4,620	45.45
	P-A-19	Electric water coolers MECCO	14	9	16,800	5	84,000	35.71

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age
		40 gallons						
	P-A-20	water filter	14	9	24,500	5	122,500	35.71
	a	1/2" inch	3,245	-	98	3,245	318,010	100.
	c	1- inches (32 mm)	860	673	189	187	35,284	21.71
	d	1 - 1/4 " inches (40 mm)	450	357	210	93	19,530	20.67
	a	6" inches	350	183	420	168	70,350	47.86
	d	2" inches	530	407	140	123	17,198	23.18
	e	1-1/2 inches	135	-	126	135	17,010	100
	P-C-03	U PVC floor trap (110 mm x 75 mm)	28	-	1,540	28	43,120	100
	P-C-04	CI Floor drain including strainer,	2	1	3,500	1	3,500	50.00
	P-C-07	construction of gully trap chamber (12"x12")	13	8	4,200	5	21,000	38.46
	P-C-08	Supply and installation of grease interceptor	1	-	18,900	1	18,900	100
	a	4 inches	280	-	490	280	137,200	100
	b	3 inches	355	91	420	264	110,985	74.44
	a	4 inches	4	-	3,220	4	12,880	100
	b	3 inches	4	-	2,940	4	11,760	100
	a	1.5 inches	355	38	210	317	66,570	89.30
	b	2 inches	455	63	280	392	109,808	86.19
	c	2.5 inches	685	262	350	423	148,022	61.74
	b	1 inches	31	23	1,120	8	8,960	25.81
	d	1-1/2" inches	7	5	2,240	2	4,480	28.57
	a	2 - 1/2" inches	3	-	4,900	3	14,700	100
	a	3/4" inches	18	-	1,400	18	25,200	100
	a	2" inches	1	-	3,500	1	3,500	100
	P-H-01	3/4" diameter Galvanized	33	-	350	33	11,550	100
	a	24"x24" Grade B Class 2	3	-	16,800	3	50,400	100
	P-H-03	Testing of water tank as specified	3	-	7,000	3	21,000	100
	P-H-04	Miscellaneous Items of Sump Pit.	1	-	8,400	1	8,400	100
	a	12" wide	75	-	1,120	75	84,000	100
	P-J-01	S/I slotted (Screen) upvc Pipe of 100 mm (4")	850	531	280	319	89,320	37.53
	P-J-02	S/I of longitudinally half cut Upvc	850	531	280	319	89,320	37.53
	P-J-03	S/L of sand filter material	22,000	13,554	28	8,446	236,483	38.39
	P-J-04	S/L of Gravel filter material	23,000	18,218	35	4,782	167,379	20.79
	P-K-01	Excavation in all	58,860	25,647	9	33,213	282,309	56.43

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age
		kinds of soil for pipe trenches						
	P-K-02	Fill & back fill in pipe trenches	44,120	12,519	9	31,601	268,606	71.62
	P-K-03	Supplying stacking, compacting in trenches sand	11,700	8,300	25	3,400	84,998	29.06
	a	Grade 60	5	2	75,600	2	154,980	45.56
	P-M-01	Preparing, applying and curing of 13mm (1/2") thick cement sand plaster.	2,100	-	28	2,100	58,800	100
	P-N-01	P/L and curing of plain cement concrete" E" (1:4:8)	125	-	84	125	10,500	100
	P-N-02	P/L and curing of plain cement concrete" D" (1:3:6)	220	-	140	220	30,800	100
	P-N-03	concrete class 'C' (1:2:4)	1,975	-	154	1,975	304,150	100
	P-P-03	Construction of valve chambers in bricks masonry	1	-	14,000	1	14,000	100
	a	6" inches	180	10	140	171	23,870	94.72
	b	9" inches	415	362	196	53	10,404	12.79
	a	12" inches	450	417	280	33	9,192	7.30
	b	24"x24" Grade C	12	8	8,400	4	33,600	33.33
	b	24"x24" Grade B	8	5	12,600	3	37,800	37.50
	P-T-01	Miscellaneous items of underground water tank" including 2 no`s C.I cover with frames (grade C)	1	-	16,800	1	16,800	100
	P-T-03	Testing of underground water tank as specified including disinfection.	1	-	14,000	1	14,000	100
	P-T-04	Miscellaneous items of Septic tank	1	-	9,800	1	9,800	100
Electrical Works	E-B-02	Spare parts for Transformer as per appendix - N to Bid	1	-	11,100	1	11,100	100
	E-D-03	Rubber Insulation mat	1	-	6,750	1	6,750	100

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age
	E-D-04	Danger boards	1	-	6,750	1	6,750	100
	E-D-05	Spare parts for H.T Switch Board as per appendix -N to Bid	1	-	15,000	1	15,000	100
	E-E-02	Spare parts 1.t panels	1	-	15,000	1	15,000	100
	e	TYPE -F5	49	-	2,795	49	136,955	100
	f	TYPE -F6	59	48	4,090	11	44,990	18.64
	h	TYPE -D1	347	-	837	347	290,439	100
	i	TYPE -D2	84	-	3,200	84	268,800	100
	l	TYPE -W2	9	-	12,893	9	116,037	100
	d	4 core 25 sq.mm	80	50	351	30	10,530	37.50
	e	4 core 35 sq.mm	110	98	481	12	5,772	10.91
g	4 core 95 sq.mm	60	-	1,283	60	76,980	100	
E-J-05	Wiring of contactor controlled light circuits from distribution board	51	10	2,000	41	82,000	80.39	
Electrical Works	E-J-06	Same as item E-J-05 but wiring from light point to point with 3 (1x1.5mm)	296	61	800	235	188,000	79.39
	E-J-07	Wiring of contactor controlled coil from distribution board to control switch /	17	-	1,900	17	32,300	100
	E-J-08		4	-	3,200	4	12,800	100
	E-J-09	Same as item E-J-08 but wiring from light fixture to light fixture.	52	-	800	52	41,600	100
	E-J-13	Same as above Item E-J-11, but 20A, TP&N 500 volts, 5 (1x4sqmm).	8	5	5,500	3	16,500	37.50
	E-J-14	Same as above Item E-J-11, but 32A, TP&N 500 volts, 5 (1x6sqmm).	79	32	8,500	47	399,500	59.49
	E-K- 02	Dupleix 3 pin 13 amp switch socket	120	108	650	12	7,800	10.00
	d	50 sq.mm	60	-	175	60	10,500	100
	E-M-02	Palet type earth electrode	14	10	21,600	4	86,400	28.57
	E-M-03	Rod type earth	7	6	10,800	1	10,800	14.29

Work Component	B.O.Q	Description	B.O.Q Qty	Total Qty	Rate	Qty not /less executed	Amount (Rs.)	%age
		electrode						
	E-M-04	earth counting points	12	6	3,000	6	18,000	50.00
	b	16 inches wall bracket fan	60	27	2,295	33	75,735	55.00
	a	20 amp , SP&N	6	4	4,800	2	9,600	33.33
	c	20 amp , TP&N	8	5	6,000	3	18,000	37.50
	d	32 amp , TP&N	79	32	6,000	47	282,000	59.49
	a	1000mm x 100mm	30	-	1,200	30	36,000	100
	c	450mm x 100mm	75	-	840	75	63,000	100
	d	300mm x 75mm	50	-	960	50	48,000	100
	E-P-02	RJ45 UTP socket outlet.	120	92	900	28	25,200	23.33
	a	16 port	5	-	36,000	5	180,000	100
	E-Q-07	19 inches rack monted fine front cable management	4	3	18,000	1	18,000	25.00
	E-Q-10	4" dia pvc class D pipe	40	-	9,600	40	384,000	100
Electrical Works	E-R-02	smoke detector	153	140	8,640	13	112,320	8.50
	a	Isolator modules	11	-	7,290	11	80,190	100
	E-R-05	Addressable Manual Call Points with base and mounting accessories.	20	19	6,750	1	6,750	5.00
	E-R-06	loop powered two wire sounder	23	17	4,050	6	24,300	26.09
	E-T-05	20 mm dia steel conduits	800	680	96	120	11,520	15.00
						Total	41,576,692	