



**PERFORMANCE AUDIT REPORT
ON
SHAHEED BENAZIR BHUTTO PARK,
BOAT BASIN, KARACHI**

AUDIT YEAR 2016-17

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 sections 8 and 12 of the Auditor- General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 116 of Sindh Local Government Act 2013. The audit of Shaheed Benazir Bhutto Park, Boat Basin Karachi, was carried out accordingly.

The Directorate General Audit, Local Councils, Sindh conducted the performance audit of the project Shaheed Benazir Bhutto Park, Boat Basin Karachi in January & February, 2017 for the period from 2008-09 to 2015-16 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness of the project. In addition, audit also assessed, on test check basis whether the management complied with applicable laws, rules and regulations in managing the project. Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the project.

The Audit Report is submitted to the Governor of Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 116 of the Sindh Local Government Act 2013, for causing it to be laid before the Provincial Assembly of Sindh.

Dated ,2018
Islamabad

(Javaid Jehangir)
Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

CDGK	City District Government Karachi
CDWP	Central Development Working Party
DDWC	District Development Working Committee
DDWP	Departmental Development Working Party
DG	Director General
ECNEC	Executive Committee for National Economic Council
EIA	Environmental Impact Assessment
FT	Feet
GoS	Government of Sindh
GFR	General Financial Rules
IEE	Initial Environmental Examination
KMC	Karachi Metropolitan Corporation
KDA	Karachi Development Authority
PA	Performance Audit
PEPA	Pakistan Environmental Protection Act
PC-I	Planning Commission Proforma One
PMU	Project Monitoring Unit
PDWP	Provincial Development Working Party
Rs	Rupees
RCE	Rough Cost Estimate
Sq.ft	Square Feet
SPPRA	Sindh Public Procurement Regularity Authority
Sq.yds	Square yards

EXECUTIVE SUMMARY

The Directorate General of Audit, Local Councils, Sindh conducted a performance audit of Shaheed Benazir Bhutto Park at Boat Basin, Karachi in January & February, 2017 for the period from 2008-09 to 2015-16. The main objectives of the performance audit were: 1) to examine the economy, efficiency and effectiveness of the project as a whole with special emphasis on the judicious and meticulous use of public resources & 2) to examine the project's objectives as to whether it provided recreational and healthy activity. The audit was conducted in accordance with the INTOSAI auditing standards.

The project was launched in January, 2009 spreading over an area of 152 acres. The estimated cost of the project was Rs877 million financed through ADP by Local Government Department. The main objectives of the project were:

- i. To develop recreational facilities in open space for the people of Karachi.
- ii. To enhance the beauty of the city by changing ugly look along the periphery of Boat Basin by proposing 152 acres with linear length/strip for park.
- iii. A unique project established on the basis of shortages of parks within the city.
- iv. To establish environment for Physical activities, maintaining fitness and health, increasing strength, flexibility, and endurance.
- v. To the extent that greenways can reduce aerial pollution which helps mitigate health problems associated with fossil-fuel.
- vi. For small children, playing is learning. Play has proven to be a critical element in a child's future success. Play helps kids develop muscular strength and coordination, language, cognitive thinking, and reasoning abilities. Exercise has been shown to increase the brain's capacity for learning.
- vii. Among the most important benefits of city parks though perhaps the hardest to quantify their role in the social health of communities. City parks make inner-city neighborhoods more livable. They offer opportunities for recreation and exercise to low-income children, youth, people and families who might not be able to afford them elsewhere.

The audit observed that the entire project went under substantial failures primarily on account of time overrun. Out of twenty six planned components, eight components were incomplete. The approval of PC-I from Provincial Development Working Party was not obtained. Project Feasibility Report was not prepared. Project Completion Report was not produced to audit. The project was in shamble due to deteriorated condition of wooden board walkways, incomplete construction of food court, deteriorated floating bridge connecting the food court, rusted and non-operational sea jet fountains, non-construction of rest rooms for public visiting the park, improper lighting arrangements and crumbling stone fencing wall running along wooden board walkways. The park was not being maintained despite the

appointment of maintenance contractor. Commercial Plaza was constructed at site of parking area. There was poor financial management. The works awarded to contractors were on open rate basis without taking into account the approved Composite Schedule Rates. Payment was made to contractors on exorbitant rates. Security deposits were refunded to contractors without completion of the work. Major earth filling work was undertaken for reclaiming the land of creek without conducting any environmental impact assessment. Fresh water inflow from the sea is disturbed in the creek due to blocking of water ways which is causing bad smell in the water thereby causing unhealthy environment. The sustainability of the project is at stake because of inadequate revenue.

The audit mainly recommends that corrective measures should be taken for commencement of project without Environment Impact Assessment. The management should justify disproportionate expenditure on land reclamation, Inferior Quality Fountains, Excess Execution of items beyond permissible limit, premature refund of Security Deposits, abandoning the work before completion, wasteful expenditure on lighting arrangements, non-preparation of Feasibility Report, expenditure without Rate Analysis, construction of sub-standard Fencing, non-allocation of annual funds for maintenance, un-authorized revision of work without fresh tender & construction of commercial plaza on land reserved for parking. The management should undertake maintenance work to restore the beauty of park.

1. INTRODUCTION

Karachi is the largest metropolitan city of Pakistan having an estimated population of more than twenty million people lacking recreational facilities. The construction of Shaheed Benazir Bhutto Park at Boat Basin, Clifton was envisioned to cater for the need of ever increasing population of Karachi for healthy recreational and environmental impact on the city.

1.1 Main Objectives of the Project

According to the PC-I, goals and objectives of project were as under:

- 1.1.1 To develop recreational facilities in open space for the people of Karachi.
- 1.1.2 To enhance the beauty of the city by changing ugly look along the periphery of Boat Basin by proposing 152 acres with linear length/strip for park.
- 1.1.3 A unique project established on the basis of shortages of parks within the city.
- 1.1.4 To establish environment for Physical activities, maintaining fitness and health, increasing strength, flexibility, and endurance.
- 1.1.5 To the extent that green ways can reduce aerial pollution which helps mitigate health problems associated with fossil-fuel.
- 1.1.6 For small children, playing is learning. Play has proven to be a critical element in a child's future success. Play helps kids develop muscular strength and coordination, language, cognitive thinking, and reasoning abilities. Exercise has been shown to increase the brain's capacity for learning.
- 1.1.7 Among the most important benefits of city parks though perhaps the hardest to quantify their role in the social health of communities. City parks make inner-city neighborhoods more livable. They offer opportunities for recreation and exercise to low-income children, youth, people and families who might not be able to afford them elsewhere.

1.2 Source of Financing

According to PC-I, the project was to be financed through Local Government Department.

1.3 Completion Period

As per PC-I, project was supposed to be completed within six months in January 2010; however, it is yet to be completed.

The entire project was planned to be financed through Local Government Department, Government of Sindh of worth Rs877 million. As mentioned in PC-I, that Income to the project was supposed to be financed through selling ticketing leasing of food courts and parking place located surrounding to the park which were incorporated in revised estimates. But, no revenue has been realized in this respect up till now.

2. AUDIT OBJECTIVES

- 2.1 The major objectives of the performance audit were to examine:
 - 2.1.1 The Economy, Efficiency and Effectiveness of the project as a whole with special emphasis on the judicious and meticulous use of public resources.
 - 2.1.2 The project's objectives as to whether it provided recreational and healthy activity.

3. AUDIT SCOPE AND METHODOLOGY

- 3.1 The main audit scope was to examine:
 - 3.1.1 The Economy, Efficiency and Effectiveness of the project were focused.
- 3.2 The main audit methodology was:
 - 3.2.1 Interviews of key personnel of the office of Director General, Parks & Horticulture KMC Karachi.
 - 3.2.2 Physical visits of the project to notice some deficiencies regarding management, construction and operations of the Project.

4. AUDIT FINDINGS & RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Non production of record amounting to Rs182.781 million

As per Article 170 (2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitutional (Eighteenth Amendment) Act, 2010 w.e.f 20-04-2010, "The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the Federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit".

Further, the Constitutional provisions were stressed upon by the Honorable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that "the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor-General without exception".

Moreover, "Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary Local Government Department (LGD) vide letter No. SOA/(LG)LG/4/(77)2013 dated 21.11.2013 was pleased to direct all Municipal organizations / Local Councils for immediate provision of record to audit. In case of failure, the

cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

During the performance audit of Shaheed Benazir Bhutto Park Boat Basin, the Management of Parks and Horticulture department failed to produce following audit record despite requisitions & reminders:

Sr.	Description	Amount
01.	Development portion ‘C’, Lighting arrangements & P/F fixing stone wall fencing portion ‘A’	182.781
02.	Reconciled Expenditure Statement	-
03.	Bank Statement	-
04.	Cash Book	-
05	Detail of Liabilities	-
06	Technical Sanction	
07	Progressive Report	
08	Record related to Rehabilitation Work of Park	-
09	Record Handed to Anti-Corruption & Inquiry report	-
	Total	182.781

Audit is of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on the management for non-provision of record in accordance with rules and regulations.

4.1.2 Non-appointment of independent Project Director & Non-constitution of Project Monitoring Unit (PMU)

Planning Commission guidelines/directives for monitoring and evaluation of Projects Para 6.339 (i), states that, “The provision for the appointment of Project Directors for projects costing Rs100 million and above will be mandatory for the new projects to be approved by CDWP/ECNEC”.

During the examination of accounts record of the Shaheed Benazir Bhutto Park, Boat Basin Clifton under control of DG Parks & Horticulture, KMC, it was observed that the management failed to appoint independent Project Director for the project. Besides, no Project Monitoring Unit (PMU) was constituted for proper implementation and monitoring for the project.

Audit is of the view that non-appointment of independent Project Director and non-constitution of PMU resulted into failure of monitoring mechanism of the project.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on account of non-appointment of independent Project Director and & non-constitution of PMU, under intimation to audit.

4.1.3 Internal Inspection not conducted by the Controlling Officer

According to Para – 13 of General Financial Rules Volume – I, “Controlling Officer is required to carry out the internal audit and inspection of his office and those of Sub-ordinate disbursing officers, if any, at least once in every financial year to detect the error and irregularities to safeguard against waste and loss of Public money and store, but also that the prescribed checks are effectively applied. The results of these inspections should be incorporated in the form of an Inspection Report, copy of which should be endorsed to audit. The head of the department should, after his scrutiny of the report, communicate to audit a copy of his remarks thereon and any orders issued in that connection”.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the management failed to conduct internal audit & inspection since the start of the Project.

Audit is of the view that the management failed to observe the Government rules and procedures, which reflects the absence of systematic control and financial discipline prevalent in the department.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends responsibility may be fixed against the person (s) at fault for non-conduct of internal Audit and Inspection.

4.2 Financial Management

4.2.1 Disproportionate expenditure on land reclamation Rs217.207 million

According to para-10(1) of GFR Volume-I, "Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety among the principles on which emphasis is generally laid are the following;

- i. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- ii. The expenditure should not be prima facie more than the occasion demands."

The Karachi Strategic Development Plan 2020 envisioned improving recreational opportunities and their equitable distribution to all residents of Karachi.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that boat basin creek land was reclaimed by earth filling with a cost of Rs217.207 million. Instead of equitable distribution of recreational opportunities, Rs877 million was spent on a single park in Clifton already having sufficient recreational facilities out of which Rs217.207 million was spent on reclamation of land from boat basin creek ignoring the dilapidated condition of 165 parks in Karachi. Detail of earth reclaim for the SBB Park is attached in Annexure-I.

Audit is of the view that huge expenditure was made on reclamation of land without considering the financial impact.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on person(s) at fault.

4.2.2 Loss of Rs42.478 million on account of sea jet fountains

According to Para-10 (i) of GFR Vol-I, “every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that four sea jet fountains were installed in the park at the cost of Rs42.478 million. An amount of Rs25.486 million was paid to the contractor leaving a liability amounting to Rs16.992 million. As per estimates, the rust proof material was to be used in the installation whereas the installed poles & other machinery was not rust proof as noticed by the audit party during visit and found sea jet fountains were out of order. Pictures attached as Annexure-II.

Audit is of the view that management in collusion with contractor purchased substandard machinery and equipment resulting into wastage of public money.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends that the Inquiry should be conducted for purchase of inferior quality fountains and responsibility should be fixed on person(s) at fault under intimation to audit.

4.2.3 Excess execution of items beyond permissible limit in construction of plinth of food court Rs6.790 million

According to Clause-38 of the Contract Agreement, “the quantities shown in the tender are approximate and no claim shall be entertained for quantities of work executed being 30% more or less than those entered in the tender or estimate.”

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the work of construction of food court was awarded to M/s Muhammad Saleem at the cost of Rs20 million. Whereas, the expenditure incurred on the court up to plinth level was Rs26.790 million which is Rs6.790 million i.e. 34% above the estimated cost. Detail is provided at Annexure-III. It is pertinent to mention here that food court was incomplete at the time of audit.

Audit is of the view that weak financial controls were prevalent in the organization due to which work could not be completed within estimated cost.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends inquiry in the matter for fixing of responsibility on person(s) at fault under intimation to audit.

4.2.4 Payment on maintenance of park without measuring the quantum of work done – Rs37.265 million

According to the tender documents submitted by M/S Rumi Enterprises on 28-11-2013, “the contractor had to maintain Shaheed Benazir Bhutto Park, Boat Basin at the cost of Rs9.932 million per annum for an area spread over 42.00 acres. Department issued acceptance letter to the contractor vide No. DG (P&H)/KMC/5150/2014 dated: 12-03-2014 that competent authority has pleased to accord sanction the above mentioned work and work order was issued vide no. DG (P&H)/KMC/322/2014 dated 14-03-2014.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed during the visit of the park that the contractor was maintaining 5 to 10 acres on the both sides of the main entrance instead of 42 acres in collusion with the management. Detail is as under:

Sr.	Description of work	Quantity	Rate P/Acre	Period	Amount
01.	Maintenance look after of lawn including grass cutting, cleaning maintaining time to time, supplying spray of pesticides on plants/trees where required	42 Acres	23,500	26 Approx.	25,662,000

02.	Supply of irrigation water to lawns/plants/ trees as required regularly for maintaining the greenery of lawns	42 Acres	10,625	26 Approx.	11,602,500
Total					37,264,500
Amount in million					37.265

Audit is of the view that management failed to maintain the park properly and work of the contractor was also not properly supervised. Deteriorating condition of the park resulted in lack of interest of general public in visiting the park and number of persons visiting the park declined considerably.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on official(s) at fault for non-maintenance of the park.

4.2.5 Premature refund of Security Deposit – Rs9.048 million

Para 182 (c) of the Sindh Financial Rules Volume-I and Para 2.66 (b) of B& R Code states: “Deduction of 10% security deposit including earnest money is required to be made from the bills of the Contractors.

As per serial No. 7.12.3 (i) (a) (b) of SPPRA Guidelines for procurement, on completion of the works; half the total amount retained is refunded to the contractor and half when the defects liability period has passed and the engineer has certified that all defects notified to the contractor before the end of this period have been attended to his satisfaction. Full amount be released after completion of defect liability period.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that management released security deposit amounting to Rs9.048 million without completion of works. Detail is as under:

Sr.	Name of Work	WO/Date	WO Amount	Payment Made	Completion %	Amount of Security Deposit released
01.	Construction of Wooden Board Walk	631/ 11-06-09	58,521,312	40,165,207	69%	3,213,218
02.	Supply of Grown-up Trees, Shrubs, Creepers – Portion B	05/ 14-07-09	34,310,203	19,775,083	58%	1,581,912
03.	Supply of Grown-up Trees, Shrubs, Creepers – Portion C	03/ 14-07-09	37,985,915	17,895,481	47%	2,461,639

04.	P/F Floating Bridge to Central Island	09/ 14-07-09	34,290,432	22,904,640	67%	1,791,718
Total			165,107,862	100,740,411	-	9,048,487
Amount in million			165.108	100.740	-	9.048

The audit is of the view that management failed to observe the Government rules and procedures, which reflects the absence of systematic control and financial discipline in the department.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on person(s) at fault on account of premature refund of Security Deposit.

4.2.6 Inauguration of park before completion – Rs168.782 million

According to Rule 57(1) of SPPRA Rules 2010 “Except for defect liability or maintenance by the supplier, consultant or contractor, as specified in the conditions of contract, performance of the contract shall be deemed close on the issue of overall delivery certificate, certificate of completion of deliverables, or taking over certificate which shall be issued within thirty days of final taking over of goods or receiving the deliverables or completion of works enabling the supplier or contractor to submit final bill and the procuring agency to carry out any inspection of goods, works or services related thereto, as provided in the contract agreement and auditors to do substantial audit”.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that park was inaugurated on 30th June 2010 without completion of essential components of the project. The details of incomplete components are tabulated below:

Sr.	Component	Contractor	WO/Date	Amount As per WO	Actual Payment	Approx. % completed
01.	Construction of Wooden Board Walkways	M/S Fatima Venture	631/ 11-06-2009	58,521,312	40,165,207	69%
02.	Construction of Entrance Gate	M/S King ARP Link	632/ 15-06-2009	15,454,194	7,611,605	50%
03.	Construction of Food Court Adjacent to Mai Kolachi Road	M/S Muhammad Saleem	634/ 20-06-2009	39,899,751	19,950,000	50%
04.	Supply of Grown-up Trees, Shrubs, Creepers – Portion A	M/S Muhammad Saleem	04/ 14-07-2009	31,972,395	14,993,583	50%
05.	Supply of Grown-up Trees, Shrubs, Creepers – Portion B	M/S King Super Const.	05/ 14-07-2009	34,310,203	19,775,083	58%
06.	Supply of Grown-up	M/S King ARP	03/	37,985,915	17,895,481	47%

	Trees, Shrubs, Creepers – Portion C	Link	14-07-2009			
07.	P/F & running of Sea Water Jets	M/S Faizan Electric Eng.	11/20-07-2009	42,477,500	25,486,484	60%
08.	P/F Floating Bridge to Central Island	M/S Fatima Venture	09/14-07-2009	34,290,432	22,904,640	67%
Total				294,911,702	168,782,083	-

Photographs of abovementioned components are attached at Annexure-IV.

Audit is of the view that due to improper planning the components were not completed within the specific time frame.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on official(s) at fault for abandoning the work before completion.

4.3 Procurement & Contract Management

4.3.1 Un-authorized execution of PC-I without approval from PDWP – Rs877.00 million

According to section 2.22 of SPPRA Procurement Regulation (Works), “PC-I/PC-II of schemes/projects prepared by the administrative department is required to be placed before the Development Working Party/Committee according to the cost/competency of the forum as enumerated below:

S.No.	Competent Forum	Cost of Scheme up to
1	District Development Working Committee (DDWC)	Rs. 20 million
2	Departmental Development Working Party (DDWP)	Rs. 40 million
3	Provincial Development Working Party (PDWP)	Rs. Five billion
4	Central Development Working Party (CDWP)	Rs. One billion
5	Executive Committee of the National Economic Council (ECNEC). After clearance from CDWP	Above Rs. One billion

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, Karachi, it was observed that the PC-I of the project was not approved by the competent forum i.e. PDWP instead it was approved by DCO in violation of the rule.

Audit is of opinion that proper financial management was not followed in the project.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility for exercising powers beyond delegated financial limit.

4.3.2 Wasteful expenditure incurred on account of lighting arrangements of Park Rs52.129 million

According to Rule 23 of General Financial Rule “Every Government Officer should realize fully and clearly that he would 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 ornament officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that management incurred expenditure of Rs52.129 million on lighting arrangements of the park but during visit audit noticed following discrepancies.

- i. 80% of the lights were non-functional due to use of substandard material
 - ii. Some Lighting Poles were found without electric connection
 - iii. Completion Certificates were issued without installation of lights. The work was not executed as per sanctioned estimate
- Pictorial view of lighting arrangements is attached at Annexure-V.

Audit is of the view that improper & sub-standard lighting arrangements resulted into lack of interest of public and loss of Public Money. Hence, efficiency and effectiveness of the project was compromised.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on person(s) at fault under intimation to audit.

4.3.3 Wastage of public money on purchase of trees and shrubs amounting to Rs15.220 million

According to Rule 23 of General Financial Rule “Every Government Officer should realize fully and clearly that he would 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 ornament officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that grownup trees and shrubs worth Rs15.220 million were purchased to meet the

completion target of the project of six months by ignoring the savings that could have been made by growing seedlings. Detail of payment is attached at Annexure-VI. It is worth mentioning here that the development of park was carried out by Director General Parks and Horticulture KMC having its own nurseries in the city. Instead of planting seedlings in the park, the grownup trees and shrubs were purchased from open market at exorbitantly high rates. Detail of expenditure is at Annexure-VI.

Audit is of the view that public money was wasted on purchase of grownup trees to meet the unrealistic completion target of six months.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on person(s) at fault under intimation to audit.

4.3.4 Un-authorized execution of work without fresh tendering – Rs185.802 million

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

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that management awarded work of Development Portion “A” of park at the cost of Rs151.766 million, during financial year 2015-16 to contractor M/S Muhammad Saleem. The work was revised to Rs185.962 million which was 25% above than the original cost. However, the management allowed contractors to continue work without fresh tender and made payment of Rs185.802 million, in violation of above rules.

Audit is of the view that the revision of schemes beyond 15% permissible limit constituted weak financial management.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility for un-authorized revision of work without fresh tender, under intimation to audit.

4.3.5 Non-preparation of Feasibility Report (PC-II)

According to rule 3.4 of planning commission's manual for development projects, "PC-I to PC-IV are required to be prepared in large development projects". Furthermore, according to the clause 3.3 of Project Management Guidelines issued by Project Wing, Planning Commission, it is mandatory that the projects costing Rs300.00 million and above should undertake proper feasibility studies before the submission of PC-I.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the management executed the project without the preparation of Feasibility Report (PC-II).

Audit is of the view that the management failed to observe the Government rules and procedures, which reflects the absence of systematic control and financial discipline prevalent in the department.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on management on account of non-preparation of Feasibility Report (PC-II) under intimation to audit.

4.3.6 Preparation of estimates without Rate Analysis – Rs972.206 million

As per Serial No. 11.2.1 of Procurement Regulation (Works) by PPRA, "Documents & Data: Detailed estimate to be sanctioned by competent authority requires relevant information to be attached in form of data, documents, detailed measurements worked out from drawings and cost abstract of items based on the specifications and rates provided in CSR or rate analysis prepared on market rates. Documents and data attached depend on the nature of project/scheme".

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the tender was accepted on offer rate basis without preparing/sanctioning rate analysis for the components mentioned in Annexure-VII.

Audit was of opinion that preparation of estimate without proper rate analysis resulted into non-obtaining of competitive rates thus putting extra burden on public exchequer.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing the responsibility on person(s) at fault under intimation to audit.

4.3.7 Integrity pact not executed with contractors – Rs972.206 million

Rule 89 of Sindh Public Procurement Rules, states that, “Procurements exceeding Rs10 million for goods and works, and Rs 2.5 million for services shall be subject to an integrity pact, as specified by regulations, between the procuring agency and the suppliers of contractors or consultants”.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the management awarded various works of Rs972.206 million. But, integrity pact was not signed with the contractors, in violation of above rule. Detail of components is attached at Annexure-VIII.

Audit is of the view that non-execution of integrity pact constituted weak financial management.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends responsibility should be fixed on the person (s) at fault for under intimation to audit.

4.4 Construction and Works

4.4.1 Wooden Walkways in shamble condition– Rs40.165 million

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

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that project management incurred expenditure of Rs40.165 million on construction of wooden walkways measuring 6000 sq.ft which were found in deteriorated condition. Some wooden planks were missing from floor, some were broken and remaining boards had lost their shine. The pictorial view is given at Annexure-IX.

Audit is of the view that management failed to maintain the economy, efficiency and effectiveness of the project.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommend that the persons involved in negligence should be held responsible and maintenance work should to carried out to restore the beauty of the park.

4.4.2 Construction of sub-standard fencing – Rs37.614 million

According to Rule 23 of General Financial Rule “Every Government Officer should realize fully and clearly that he would 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 ornament officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the fencing constructed at the cost of Rs37.614 million along the wooden walkways fell into creek water as the material used in its construction was of inferior quality. Reconstruction of same fencing with different design was in progress as witnessed during the course of audit. Pictorial view is given at Annexure-X.

Audit is of the view that the management in collusion with contractor constructed substandard fencing resulting into total wastage of public money.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on person(s) at fault under intimation to audit.

4.5 Asset Management

4.5.1 Illegal construction of commercial plaza on land reserved for parking of the park

According to the master plan of the Shaheed Benazir Bhutto Park, Boat Basin, plot on southern side of the park was reserved for parking area.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that high rise commercial building named COM3 Plaza was constructed on the plot reserved for parking of Shaheed Benazir Bhutto Park. It is evident from the pictures obtained from Google earth that the plot was part of the park before 2015 and management failed to stop the illegal construction of the plaza. Images of master plan and Google Earth taken in 2010 – 2016 are attached at Annexure-XI.

Audit is of the view that management failed to provide basic facility to the visitors thereby decreasing the effectiveness of the project.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility on person(s) at fault under intimation to audit.

4.5.2 Non-construction of restrooms in park

As per item no. 61 of Annexure-1 attached with PC-I, two numbers of Wash Rooms with all facilities of rest rooms were to be constructed.

During the performance audit of Benazir Park, Boat Basin, Karachi it was observed that rest rooms were not constructed as per approved PC-I due to which the public was deprived of basic facility.

Audit is of the view that non-construction of rest rooms resulted into reduction in number of visitors and subsequent loss of revenue thereby affecting the effectiveness of project.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends fixing of responsibility against person(s) at fault under intimation of audit.

4.6 Monitoring and Evaluation

4.6.1 Non-allocation of annual maintenance funds as per PC-I

As per serial 8 of PC-I, Annual Operating & Maintenance Cost after completion of the project was Rs 43.85 million based on 5% of the total project cost and arranged by the City District Government, Karachi.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that the management failed to allocate required funds for the maintenance of the project.

Audit is of the view that due to non-allocation of required funds for the maintenance of the park, the park is losing its beauty day by day. Consequently number of visitors are decreasing thereby effectiveness of the project was has been compromised.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends responsibility may be fixed against the person (s) at fault for non-allocation of maintenance funds.

4.7 Environment

4.7.1 Commencement of a Project without Environment Impact Assessment

According to Sub Section (1) of Section 12 of the Pakistan Environmental Protection Act, (PEPA) 1997 “No proponent of a project shall commence construction or operation unless he has filed with the Government Agency designated by Federal Environmental Protection Agency or Provincial Environmental Protection Agencies, as the case may be, or, where the project is likely to cause an adverse environmental effects an environmental impact assessment, and has obtained from the Government Agency approval in respect thereof”. Further, according to Regulation No.3 of the Pakistan Environmental Protection Agency (Review of IEE and EIA) Regulations, 2000 “A proponent of a project falling in any category specified in Schedule – I shall file an (IEE) with the Federal Agency, and the provisions of section 12 shall apply to such project”.

During the performance audit of Shaheed Benazir Bhutto Park, Boat Basin, it was observed that management started work of the Project without carrying out Environmental Impact Assessment from Environmental Protection Agency. Pictorial evidence at Annexure-XII.

Audit is of the view that in the absence of Environmental Impact Assessment the hazards to the marine ecosystem could not be ascertained.

The irregularities were pointed out to the Authority/Department during the month of May, 2017, but no reply has been furnished to this office till finalization of this report even our repeated written reminders.

Audit recommends that corrective measures should be taken.

4.8 Sustainability

For the last four years the management failed to incorporate provision of annual operating cost of project as mentioned in PC-I.

In the absence of sufficient maintenance funds in respect of security, janitorial and other necessary services; lack of managerial control; improper monitoring & Evaluation system, there is likelihood that the human, institutional and financial resources would not be available to achieve project’s results. As a result, the project is going to be non-sustainable with the passage of time.

4.9 Overall Assessment

4.91. The project remains a partial failure from different aspects:

- 4.9.1.1 **Relevance:** The project is relevant to Government policies, but could not succeed due to inefficiency and ineffectiveness of management.
- 4.9.1.2 **Efficacy:** The efficacy of the project seems highly questionable in the absence of concrete outcomes and unaccomplished objectives.
- 4.9.1.3 **Efficiency:** Substantial time overrun, failure to achieve revenue targets for self-financing of the project and absence of basic facilities in the park made the project inefficient.
- 4.9.1.4 **Economy:** Owing to the non-revision of PC-I as well as subsequent fresh tendering process for obtaining competitive rates for procurements, the economy was compromised.
- 4.9.1.5 **Effectiveness:** The project suffered from ineffectiveness as it failed to provide recreational facility to the public.
- 4.9.1.6 **Compliance with rules:** Violations of SPPRA rules and PC-I in particular were observed.
- 4.9.1.7 **Risk rating of Project:** Moderate

5. CONCLUSION

The project can still give the better results, if it is run economically, efficiently and effectively. All that is required is the managerial commitment for better management of the project.

5.1 Lessons identified:

- 5.1.1 Improper planning and inefficient management were keys to fiasco.
- 5.1.2 Marketing and modern service delivery has a positive impact.
- 5.1.3 The best planning can be foiled by the worst execution.
- 5.1.4 Public assets are not looked after by management as their own resources.

ACKNOWLEDGEMENT

The DAGP express appreciation to the Management and staff of DG Parks & Horticulture, KMC for the assistance and cooperation extended to the auditors during this assignment.

Annexure-I

Detail of Land/earth filling

Sr.	Name of Work	Item Description	N/Contractor	Estimated Qty (cft)	Executed Qty (cft)	Rate	Amount
01.	Development of Portion "A" of Park at Boat Basin Block – 6 Clifton, CDGK	39/- S/Filling earth from approved outside source i/c all leads and lifts quantity as per verified by DG concerned	M/S Muhammad Saleem	6000000	9221006	12.00	110,652,072
		40/- Filling watering remaining earth in floor with surplus for formation etc compete		270000	522175	5.00	2,610,875
02.	Development of Portion "B" of Park at Boat Basin Block – 6 Clifton, CDGK	39/- S/Filling earth from approved outside source i/c all leads and lifts quantity as per verified by DG concerned	M/S King Super Const. Co.	2400000	4764633	12.00	57,175,596
		40/- Filling watering remaining earth in floor with surplus for formation etc compete		270000	196189	8.00	1,569,512
03.	Development of Portion "C" of Park at Boat Basin Block – 6 Clifton, CDGK	39/- S/Filling earth from approved outside source i/c all leads and lifts quantity as per verified by DG concerned	M/S King ARP Link	3402108	3402108	12.00	40,825,296
		40/- Filling watering remaining earth in floor with surplus for formation etc compete		3000000	874726	5.00	4,373,630
Total				15342108	18980837	-	217,206,981

Picture creek land before reclaimed by earth filling in 2008



After reclaimed by earth filling in 2009



Total of four fountains in rusted & deteriorating condition



Annexure-III

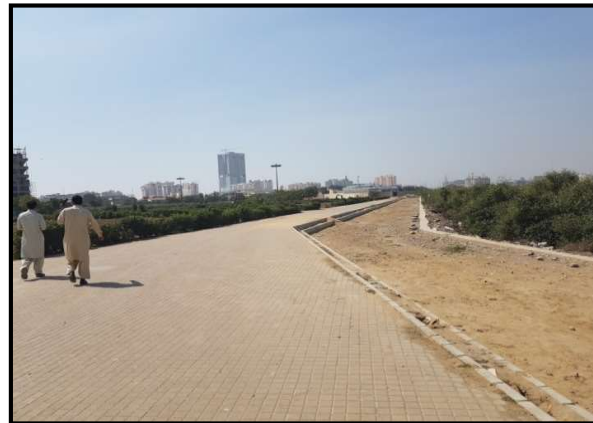
Plinth of food court along the Mai Kolachi Road

Plinth of food court along the Mai Kolachi Road											
Sr	Item Sr.	Items Executed	As per Estimate			As per Work Done			Excess Execution		
			Qty	Rate	Amount	Qty	Rate	Amount	Qty	Rate	Amount
1	1	Excavation in foundation of building bridges and other structure including cost of back filling	10,000	6	60,000	453,133	6	2,718,798	443,133	6	2,658,798
2	2	P/L Stone pitching/soiling i/c sub base hammer chiseled dressed stone on surface	500	75	37,500	2,562	75	192,150	1,562	75	117,150
3	3	Supplying earth filling from approved outside source i/c all leads and lifts qty as verified by DD (P&H) Concer.	80,000	12	960,000	1,457,578	12	17,490,936	1,377,578	12	16,530,936
4	4	Filling watering ramming earth in floor with surplus earth from foundation	500	5	2,500	453,133	5	2,265,665	452,633	5	2,263,165
5	6	Fabrication of milled steel reinforcement for i/c cutting bending	440	120	52,800	5,719	120	686,256	5,279	120	633,456
6	7	P/L reinforcement CC work including placing finishing also used SR Cement 1:2:4	200	300	60,000	5,604	300	1,681,200	5,404	300	1,621,200
7	10	P/L 1:3:6 CC plain i/c placing compacting finishing & cutting etc	500	200	100,000	563	200	112,600	63	200	12,600
8	8	Leveling and dressing the ground i/c cutting & filling upto 6" thick	40,000	10	400,000	164,288	10	1,642,880	124,288	10	1,242,880
Total					1,672,800			26,790,485			25,080,185

Plinth of food court along the Mai Kolachi Road



Incomplete Board Walking Track



Incomplete Development Portion



Inauguration



Lighting Poles found without lights and connection





Annexure-VI

Detail of purchasing of grown-up shrubs & trees

Sr.	Description of Item	Rate of grown-up shrubs and trees	Rates of seedling	Diff.	Qty purchased Nos	Excess Amount paid
Supply of Grown-up Trees, Shrubs, Creepers – Portion A						
1	Bogenvilla grown up multi-colour size 2' to 3' feet head 5 to 15 year old height not less than 6' with 24' pots etc	37,500	3,000	34,500	62	2,139,000
2	Fox tell palm, stamp thickness maximum 6" etc	18,500	500	18,000	90	1,620,000
3	Fox tell plam, stamp thickness maximum 4" size etc	10,000	500	9,500	79	750,500
4	Champa mix colour height 6' to 8' feet at least 5 years old with 24" pots etc	10,000	800	9,200	49	450,800
5	Triangular Palm Black with 24" pots stap thick 6" etc	8,500	1,200	7,300	87	635,100
6	Golden Triangular Palm 24" pots 6" to 8" stamp	15,800	1,800	14,000	33	462,000
Supply of Grown-up Trees, Shrubs, Creepers – Portion B						
-						
1	Bogenvilla grown up multi-colour size 2' to 3' feet head 5 to 15 year old height not less than 6' with 24' pots etc	37,500	3,000	34,500	40	1,380,000
2	Fox tell palm, stamp thickness maximum 6" etc	18,000	500	17,500	97	1,697,500
3	Fox tell plam, stamp thickness maximum 4" size etc	10,000	500	9,500	56	532,000
4	Triangular Palm Black with 24" pots stap thick 6" etc	10,000	1,200	8,800	20	176,000
5	Golden Triangular Palm 24" pots 6" to 8" stamp	18,000	1,800	16,200	20	324,000
6	Champa mix colour height 6' to 8' feet at least 5 years old with 24" pots etc	10,000	800	9,200	73	671,600
7	Naeem 6" dia 10' to 12' feet height	15,000	600	14,400	15	216,000
8	Naeem 4" dia 8' to 10' feet height	10,000	600	9,400	30	282,000
9	Naeem 2 1/2" dia 8' to 10' feet height	25,000	600	24,400	50	1,220,000

Supply of Grown-up Trees, Shrubs, Creepers – Portion C						-
1	Bogenvilla grown up multi-colour size 2' to 3' feet head 5 to 15 year old height not less than 6' with 24' pots etc	36,000	3,000	33,000	57	1,881,000
2	Champa mix colour height 6' to 8' feet at least 5 years old with 24" pots etc	9,000	800	8,200	28	229,600
3	Triangular Palm Black with 24" pots stap thick 6" etc	8,500	1,200	7,300	22	160,600
4	Golden Triangular Palm 24" pots 6" to 8" stamp	15,800	1,800	14,000	28	392,000
Total						15,219,700
Amount in million						15.220

Annexure-VII

Detail of Estimates prepared without rate analysis

Sr.	Component	N/Contractor	Work Awarded Rates	WO/Date	Amount As per WO
01.	Construction of Wooden Board Walk	M/S Fatima Venture	O/R	631/ 11-06-2009	58,521,312
02.	Construction of Entrance Gate	M/S King ARP Link	O/R	632/ 15-06-2009	15,454,194
03.	Construction of Food Court Adjacent to Mai Kolachi Road	M/S Muhammad Saleem	O/R	634/ 20-06-2009	39,899,751
04.	Supply of Grown-up Trees, Shrubs, Creepers – Portion A	M/S Muhammad Saleem	O/R	04/ 14-07-2009	31,972,395
05.	Supply of Grown-up Trees, Shrubs, Creepers – Portion B	M/S King Super Const.	O/R	05/ 14-07-2009	34,310,203
06.	Supply of Grown-up Trees, Shrubs, Creepers – Portion C	M/S King ARP Link	O/R	03/ 14-07-2009	37,985,915
07.	P/F & running of Sea Water Jets	M/S Faizan Electric Eng.	O/R	11/ 20-07-2009	42,477,500
08.	P/F Floating Bridge to Central Island	M/S Fatima Venture	O/R	09/ 14-07-2009	34,290,432
09.	Development Portion A	M/S Muhammad Saleem	O/R	611/ 22/04/2009	151,766,120
10.	Development Portion B	M/S King Super Const. Co.	O/R	611/ 22/04/2009	153,307,293
11.	Development Portion C	M/S King ARP Link	O/R	611/ 22/04/2009	150,236,214
12.	Lighting Arrangements laying irrigation system & installation of fountain	M/S Sumair Electric Store Karachi	O/R	613/ 22/04/2009	59,955,500
13.	Construction of stone fencing around portion “B”	M/S King ARP Link	O/R	613/ 22-04-2009	27,905,855
14.	Construction of stone fencing around portion “c”	M/S King ARP Link	O/R	636/ 20-06-2009	27,312,113
15.	P/F sand stone wall fencing on Board walk, Dust bin, stone benches and sand canopies at Portion – B	M/S King Super Const. Co.	O/R	08/ 10-07-2009	44,594,188
16.	P/F sand stone wall fencing on Board walk, Dust bin, stone benches and sand canopies at Portion – B	M/S King ARP Link	O/R	07/ 14-07-2009	44,617,450
17.	P/F sand stone wall fencing around park	M/S King ARP Link	O/R	21/ 21-04-2009	17,600,023
Total					972,206,458
Amount in million					972.206

Annexure-VIII

Detail of components executed without Integrity pact

Sr.	N/Component	N/Contractor	Awarded Rates	WO/Date	Amount
01.	Construction of Wooden Board Walk	M/S Fatima Venture	O/R	631/ 11-06-2009	58,521,312
02.	Construction of Entrance Gate	M/S King ARP Link	O/R	632/ 15-06-2009	15,454,194
03.	Construction of Food Court Adjacent to Mai Kolachi Road	M/S M.Saleem	O/R	634/ 20-06-2009	39,899,751
04.	Supply of Grown-up Trees, Shrubs, Creepers – Portion A	M/S M.Saleem	O/R	04/ 14-07-2009	31,972,395
05.	Supply of Grown-up Trees, Shrubs, Creepers – Portion B	M/S King Super Const.	O/R	05/ 14-07-2009	34,310,203
06.	Supply of Grown-up Trees, Shrubs, Creepers – Portion C	M/S King ARP Link	O/R	03/ 14-07-2009	37,985,915
07.	P/F & running of Sea Water Jets	M/S Faizan Electric Eng.	O/R	11/ 20-07-2009	42,477,500
08.	P/F Floating Bridge to Central Island	M/S Fatima Venture	O/R	09/ 14-07-2009	34,290,432
09.	Development Portion A	M/S M.Saleem	O/R	611/ 22/04/2009	151,766,120
10.	Development Portion B	M/S King Super Const. Co.	O/R	611/ 22/04/2009	153,307,293
11.	Development Portion C	M/S King ARP Link	O/R	611/ 22/04/2009	150,236,214
12.	Lighting Arrangements laying irrigation system & installation of fountain	M/S Sumair Electric Store Karachi	O/R	613/ 22/04/2009	59,955,500
13.	Construction of stone fencing around portion “B”	M/S King ARP Link	O/R	613/ 22-04-2009	27,905,855
14.	Construction of stone fencing around portion “c”	M/S King ARP Link	O/R	636/ 20-06-2009	27,312,113
15.	P/F sand stone wall fencing on Board walk, Dust bin, stone benches and sand canopies at Portion – B	M/S King Super Const. Co.	O/R	08/ 10-07-2009	44,594,188
16.	P/F sand stone wall fencing on Board walk, Dust bin, stone benches and sand canopies at Portion – B	M/S King ARP Link	O/R	07/ 14-07-2009	44,617,450

17.	P/F sand stone wall fencing around park	M/S King ARP Link	O/R	21/ 21-04-2009	17,600,023
Total					972,206,458

Wooden Board Walk–Condition in 2010



Wooden Board Walkways Condition in 2016



Deteriorating condition of Board Walk – 2016



Detail of payment on fencing wall on board walk

Sr.	N/Component	N/Cont.	Item	Executed Qty – Rft	Rate per Rft	Expend. Amount
01.	P/F Sand Stone Wall fencing on Board walk portion B	M/S King Super Const. Co.	P/F imported artificial sand stone wall fencing double faced pedestal and balustrade 1100 mm height including the cost of iron work.	2000	14000	28,000,000
02.	P/F Sand Stone Wall fencing on Board walk portion C	M/S King ARP Link	-do-	788	12200	9,613,600
Total						37,613,600

Substandard fencing in creek water



Master Plan



Google Image in 2010



Google Image in 2016



Without Environmental Assessment

