



**SPECIAL AUDIT REPORT ON THE
PROJECT OF REHABILITATION OF
RAILWAY ASSETS DAMAGED
DURING THE RIOTS OF
27TH and 28TH DECEMBER, 2007
(SIGNALING SYSTEM)
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor General of Pakistan conducts audit in terms of 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 & Conditions of Service) Ordinance 2001. Special Audit of the Project of Rehabilitation of Railway Assets Damaged during the Riots of 27th and 28th December, 2007 was carried out accordingly.

The Directorate General Audit Railway conducted Special Audit of Rehabilitation of Railway Assets Damaged during the Riots of 27th and 28th December, 2007 during audit year 2015-16 for the period 2008 to 2016 with a view to report significant findings to stakeholders. In addition, Audit also assessed whether the management complied with applicable laws, rules and regulations while execution of the project. The Audit Report indicates specific actions that, if taken, will help the management realise objectives of the project of Rehabilitation of Railway Assets Damaged during the Riots of 27th and 28th December, 2007 (Signaling System). Most of the observations included in this report have been finalised in the light of discussion with the management. However, DAC meeting was not convened by the PAO despite reminders.

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

Islamabad
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(Javaid Jehangir)
Auditor General of Pakistan

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Abbreviations and Acronyms

ADS	Allahdino Sand
AR	Audit Report
ASE	Assistant Signal Engineer
ATP	Automatic Train Protection
BCR	Bucheri
BD	Bombardier Transportation Sweden AB
BGE	Begmanji
BHE	Bandhi
BOQ	Bill of Quantity
BQM	Bin Qasim
BRO	Bhiria Road
C.P	Control Panel.
CBI	Computer Base Interlocking.
CDWP	Central Development Working Party
Co.	Company
CRSC	China Railways Signal & Communications Corporation, China
CSE	Chief Signal Engineer
CTC	Centralized Traffic Control
DAC	Departmental Accounts Committee
DBJ	Dabheji
DD	Deputy Director
DET	Detha
DG Set	Diesel Generator Set
DOU	Daur
DSE	Divisional Signal Engineer
ECNEC	Executive Committee of National Economic Council
FEC	Foreign Exchange Component
FOB	Free on Board
GBT	Gambat
GDR	Gaddar
GHK	Ghotki
HDR	Hyderabad
INTOSAI	International Organization of Supreme Audit Institutions
IRJ	Insulated Rail Joint
JGS	Jungshahi
JHP	Jhampir

KHP	Khairpur
KNX	Khatian Road
KOT	Kotri
KQO	Kot Laloo
LC	Letter of Credit
LKRD	Lakha Road
LOI	Letter of Intent
MHR	Mahrabpur
MHS	Mahesar
MOR	Ministry of Railways
MPR	Monthly Progress Report
MRP	Mirpur Mathelo
ODL	Oderolal
PAC	Provisional Acceptance Certificates
PD	Project Director
PDN	Padidan
PLC	Paper Line Clear
PNL	Pano Akil
PPRs	Public Procurement Rules – 2004
PR	Pakistan Railways
PSDP	Public Sector Development Programme
RAN	Ranipur Riyasat
RB	Railway Board
SI	Signal Inspector
SGL	Sangi
SRH	Sarhari
STJ	Setharja
SEK	Swedish Kerona
TDM	Tando Adam
TMK	Tando Mastikhan
UPS	Uninterruptible Power Supply

EXECUTIVE SUMMARY

The Directorate General Audit Railways conducted Special Audit of the project of Rehabilitation of Railway Assets Damaged during the Riots of 27th and 28th December, 2007 (Signaling System) in April 2016. The audit was conducted in pursuance of a request made by Principal Accounting Officer, Ministry of Railways who had reservations regarding financial and physical development of the project. Therefore, main objectives of the audit were to make a detailed examination of its financial management. The audit was conducted in accordance with the INTOSAI Auditing Standards.

PC-I was prepared in January 2008 for Rehabilitation of Railway Assets damaged during the riots of 27th and 28th December, 2007. Total cost of the project was Rs 7,834.87 million including signaling portion of Rs 3,352.27 million. The cost of Signaling portion was increased by Rs 6,192.64 million in revised PC-I. An agreement was executed with the consortium of Bombardier Transportation Sweden AB and China Railways Signal and Communications Corporation, China for the design, manufacture, supply, installation and commissioning of Computer Based Interlocking system at 23 Railway stations at a cost of Rs 5,743.22 million (SEK 410.23 million, Swedish Krona) on 05th October, 2009 on FOB basis. The work was required to be completed within 24 months i.e. by 4th October, 2011. Another agreement for the work of restoration of Signaling System at 5 Railway stations in Karachi Division was executed with M/s Siemens with a face value of Rs 160.26 million on 02.12.2008. The work was required to be completed by 31st July, 2009. Inordinate delay in completion of both the above mentioned projects was observed. Key audit findings are mentioned below:

Key Audit Findings

- i. Non-maintenance of inventory record and non-retrieval of signaling material from burnt stations - Rs 5,970.91 million.¹

¹ Para 4.5.1

- ii. Loss due to closure of 6 Railway stations, after installation of CBI system - Rs 1,563.57 million.²
- iii. Non-adjustment and non-booking of expenditure – Rs 1,536.59 million.³
- iv. Loss due to import and installation of equipments not in accordance with specifications - Rs 801.37 million.⁴
- v. Non-recovery of Liquidated Damages charges - Rs 470.90 million.⁵
- vi. Loss on account of detention of trains due to unsatisfactory performance of newly installed CBI Signaling System – Rs 381.47 million.⁶
- vii. Time overrun by 56 months and cost overrun - Rs 328.22 million.⁷
- viii. Non-observance of PPRA-Rules for restoration of Signaling System at 5 Railway stations -Rs 160.26 million.⁸
- ix. Non-observance of PPRA-Rules for civil works – Rs 142.53 million.⁹

- x. Unnecessary expenditure on construction of residential and station buildings - Rs 135.35 million..¹⁰

² Para 4.2.5

³ Para 4.2.1

⁴ Para 4.3.2

⁵ Para 4.2.2

⁶ Para 4.6.1

⁷ Para 4.6.2

⁸ Para 4.3.3

⁹ Para 4.3.4

¹⁰ Para 4.4.1

Recommendations

- i. Inventory controls be improved by ensuring proper accounting of newly procured/retrieved equipments.
- ii. Proper planning may be exercised to avoid wastage of resources.
- iii. Maintenance of financial control may be improved.
- iv. Unnecessary procurement/supply of defective signaling equipment causing substantial financial loss be investigated.
- v. PPRA-Rules be observed in all procurement cases.
- vi. Timely completion of project should be ensured to avoid time and cost overrun.

1. INTRODUCTION

Signaling System plays a vital role in ensuring smooth, safe and efficient train operation. It not only provides protection against accidents but also enhances transportation efficiency, speed and line capacity. Major portion of Pakistan Railways' existing system is very obsolete with a slow and time consuming cabin interlocked mechanical signaling. Furthermore, after the assassination of Benazir Bhutto, ex-Prime Minister of Pakistan, on 27 December 2007, furious mobs attacked the Railways infrastructure. The protesters ransacked station buildings, set on fire locomotives, coaches, track machines, cranes etc. Railway assets burnt included 65 stations, 23 locomotives, 139 coaches, 02 track machines and 01 crane, whereas 12 locomotives and 03 cranes were partially damaged.

The signaling apparatus, internal cabling and connections were also burnt /damaged. In the absence of a normal Signaling System, the train operation was managed by extending the block sections and by receipt/dispatch of trains working on authority to pass a station/signal (Paper Line Clear). Each express train was thus being detained for approximately four hours. It was, therefore, imperative to rehabilitate the Signaling System as early as possible to restore normal train operations and to avoid detention at Sukkur and Karachi Divisions.

A PC-I was prepared in January 2008 for Rehabilitation of Railway Assets damaged during the riots of 27th & 28th December 2007. Total cost of the project was Rs 7,834.87 million including signaling portion of Rs 3,352.27 million and procurement of 52 new passenger coaches for Rs 2,969.17 million. ECNEC approved the project on 6th November 2008. Subsequently, PC-I was revised in May 2009 with a completion period of two years at a cost of Rs 7,855.95 million by excluding the cost of 52 new passenger coaches. The cost of Signaling portion was increased by Rs 6,192.64 million in revised PC-I. It was planned to provide Electronic Interlocking at Bin Qasim, Shahdadpur-Begmangi section, Pano Akil, Mahesar, Ghotki and Mirpur Mathelo stations. Moreover, Gaddar, Dabheji, Jungshahi and Jhimpir stations were to be restored with All Relay Interlocking and Auto Block. Bin Qasim-

Hyderabad section was to be restored with similar equipment by replacing the burnt items.

An agreement was executed with the consortium of Bombardier Transportation Sweden AB (BD) and China Railways Signal & Communications Corporation, China for the design, manufacture, supply, installation and commissioning of Computer Based Interlocking system at 23 Railway stations at a cost of Rs 5,743.22 million (SEK 410.23 million, Swedish Krona) on 05th October, 2009 on FOB basis. The work was required to be completed within 24 months i.e. by 4th October 2011. Another agreement for the work of restoration of Signaling System at 5 Railway stations in Karachi Division was executed with M/s Siemens with the face value of Rs 160.26 million on 02.12.2008. The work was required to be completed by 31st July, 2009.

Inordinate delay in completion of both the above mentioned projects was observed. M/s Siemens completed restoration of Signaling System at 5 Railway stations on 05th August 2014. The agreement executed with the consortium of Bombardier Transportation Sweden and China Railways Signal & Communications Corporation for installation of CBI at 23 Railway stations could not be completed even after lapse of more than five years which depicts inefficient project management. It was envisaged that completion of this project would not only normalise the train operation of Pakistan Railways but also be helpful in attaining the confidence of general public, but the same could not be attained.

2. AUDIT OBJECTIVES

- i. To evaluate the performance of CBI Signaling System.
- ii. To examine the process of procurement.
- iii. To review in detail contract management.
- iv. To review compliance with applicable rules, regulations and procedures.
- v. To review human resource management

3. AUDIT SCOPE AND METHODOLOGY

3.1 Audit Scope

The Special Audit of the Project of Rehabilitation of Railway Assets Damaged during the riots of 27th and 28th December 2007 (Signaling System) was conducted during the audit year 2015-16 covering period 2008 to 2016. Main 23 locations where Signaling System was restored and new CBI system was installed were visited. Relevant record of the project was also scrutinised in office of the Project Director Railways Headquarters, Lahore.

3.2 Audit Methodology

Files of contract agreements executed by the management were reviewed. Physical verification of sites and stock where the work actually done was conducted. Financial data regarding procurement and payments made to the contractors was analysed.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

The management did not adhere to Planning Commission's Guidelines. The staff of different categories was mis-utilised by posting on idle places. Significant observations regarding organization and management are discussed in the following para.

4.1.1 Loss due to mis-utilisation of staff – Rs 17.579 million

As per Chief Personnel Officer's letter No.831-E/692(APO-IV) dated 30th May 2009 no employee should be allowed to be utilised on job other than his own category/original posting. Para 807 (1) of Pakistan Railway General Code provides that every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Contrary to the above, during Special Audit, it was noticed that the project management mis-utilised the services of 40 employees of different

categories by unjustified posting on idle places and at residences of officers. This resulted in loss of Rs 17.579 million on account of pay and allowances. (detail in Annex-A and A-I)

The matter was pointed out to the formation in August 2016. Management replied on 14.03.2017 that temporary staff was engaged for the execution of project activities and their services are utilised in the best interest of project works. The reply was not relevant to the audit observation.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for mis-utilisation of staff and action be taken against those found at fault.

4.1.2 Unnecessary frequent visits abroad and non-utilisation of foreign trained staff.

Para 807 (1) of Pakistan Railway General Code provides that every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During Special Audit, it was noticed that eleven different officers and staff visited abroad in order to review design documents, factory acceptance test of CBI software, acquire training and attend technical workshops (detail in Annex-B). On return from abroad, no report in respect of design documents and factory acceptance test was submitted in the office. Moreover, four officers were imparted training for 105 days in Thailand but upon their return to Pakistan not a single person was trained by them. It is pertinent to mention here that one officer, i.e. Project Director made more than 6 foreign visits to different countries. This resulted in wasteful expenditure and loss to Pakistan Railways due to unjustified foreign visits.

The matter was pointed out to the formation in August 2016, and management replied on 14.03.2017 that the purpose of training was to

carry out Factory Acceptance Test (FAT) for a particular component and specifically to the system. Moreover, the officer/officials who have got training have rendered training through practical execution of work at site, as well as through lectures at Walton Academy. The reply was not based on facts because there was

no documentary evidence which proved that the training of CBI system was arranged by those officers/officials who had obtained training abroad.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for above discrepancies may be explained, matter be investigated at an appropriate level and action be taken against those held responsible.

4.1.3 Non-production of record

As per Section 14 (2) of the Auditor-General's (Functions, Powers, and Terms and Conditions of Service) Ordinance, 2001, any officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Furthermore, Section 14 (3) stipulates that any person or authority hindering the audit functions of the Auditor-General regarding inspection of accounts shall be subjected to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

While conducting Special Audit, the Audit team placed several requisitions to the Project Director for the provision of various kinds of record. Despite issuance of reminders to the PD and XENs/Project, the project management did not provide twenty three different cases for audit scrutiny which was a violation of the Auditor-General's Ordinance 2001 (detail in Annex-C).

The matter was pointed out to the formation in August 2016. Management replied on 14.03.2017 that the staff at site remained engaged in the project activities as such could be possible that some state of hesitation might be caused by the staff to the Audit team. The reply of

executive was not tenable, because the requisite record was not provided to the audit by the concerned staff which needed to be investigated and taken up strictly.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non supply of record and non-cooperation with audit team may be explained, matter be taken up at an appropriate level and responsibility for non-cooperation be fixed and disciplinary action be taken against those found at fault.

4.2 Financial Management

Financial management of the project was not found to be sound and many control failures were noticed. The audit observations narrated in the following paragraphs indicate weaknesses in the financial management.

4.2.1 Non-adjustment and non-booking of expenditure – Rs 1,536.59 million

Para 320 of Pakistan Government Railway Code for the Accounts Department provides that all claims should be scrutinised with a view to see that it is covered by the grant at the disposal of the officer incurring it or by funds re-appropriated by the competent authority for the purpose and the charges correctly classified.

Contrary to the above, it was noticed that the Railway administration opened LC for SEK 410.23 million (Rs 5,743.22 million) on disbursement and commitment basis. The State Bank of Pakistan was directed to make payment to the contractor on commitment basis. Upto January 2016, an expenditure of Rs 5,970.91 million was incurred out of which an amount of Rs 1,536.59 million was neither adjusted nor booked.

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the matter for the provision of additional budget to adjust the un-booked expenditure was being followed up with the Ministry of Railways. The reply was not tenable because the amount should have been adjusted.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for non-booking of expenditures and action be taken against those at fault.

4.2.2 Loss due to non-levy of LD charges-Rs 470.90 million

Clause 23.1 of contract agreement executed between PR and Consortium (BT/CRSC) provides that in an event of delay in accordance with the delivery schedule annexed hereto, the employer may collect from the contractor, as liquidated damages, a sum of 0.5% of the FOB price of each consignment so delayed or the sum of 0.5% of the corresponding installation price of the delay in installation/commissioning for each and every week of such delay except for the first week. Total payment of LD herein shall not exceed 5% of the total contract amount and shall constitute the employer's sole and exclusive remedy with regards to damages for delay.

During Special Audit, it was noticed that as per contract agreement, the signaling material/equipment costing US\$ 330.91 million (Rs 28,127.35 million) was required to be imported from the Consortium. As per delivery schedule, contractor was required to supply the material/equipment upto 17th February, 2011, whereas, contractor delayed the supply of material (detail in Annex-D). Moreover, Railway administration did not raise any claim on account of LD charges amounting to Rs 470.90 million and resulted in loss to Railway due to slackness of project management.

The matter was pointed out to the formation in August 2016. Management replied on 14.03.2017 that the consortium had applied for extension of time from Ministry of Railways due to prevailing law and order situation and unavoidable circumstances, which were granted by the competent authority without LD charges as such LD charges, were not applicable. The reply was not tenable, because benefits of the project were not achieved by the Railway due to non completion of project well in time. Moreover, extension in time without L.D. charges was not justified.

DAC meeting was not convened by the PAO despite reminders.

Audit, recommends that matter may be investigated at an appropriate level for not levying LD charges and responsibility be fixed and amount involved be recovered from the responsible person(s).

4.2.3 Loss due to irregular payment to M/s Siemens – Rs 5.33 million

According to Annexure-A of contract agreement executed between PR and M/s Siemens for restoration of all relay and auto block Signaling System between Bin Qasim to Hyderabad section, three Railway stations i.e. Meting, Bholari and Kotri were also to be restored.

During audit of record pertaining to installed material, it was noticed that the contractor had not performed any work on these stations and was therefore, irregularly paid an amount of Rs 5.33 million (detail in Annex-E). Thus, by giving an undue favour to the contractor, Railway sustained a loss of Rs 5.33 million.

The matter was pointed out to the formation in August 2016. Management replied that an amount of Rs 156.61 million was paid to M/s Siemens as per contract instead of Rs 180.65 million. The reply was not tenable because the management did not explain the reasons for making irregular payment of Rs 5.33 million to contractor.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level to fix responsibility for making irregular payment to the contractor and amount involved be recovered from the responsible person(s).

4.2.4 Unjustified expenditure due to unnecessary restoration and provision of CBI Signaling System – Rs 285.89 million

According to Appendix A of Revised PC-I of Rehabilitation of Railway Assets Damaged during riots of 27th and 28th December, 2007, CBI Signaling System was to be provided to twenty two Railway stations. Moreover, para 807 (1) of Pakistan Railway General Code stipulates that

every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Contrary to the above, during Special Audit in April 2016, it was noticed that the contract agreement was executed for the design, manufacture, supply, installation and commissioning of modern Signaling System at 23 Railway stations including Bin Qasim and Panoakil Railway station. Simultaneously, another work of restoration of Signaling System at 5 Railway stations including Bin Qasim was also executed with M/S Siemens at Karachi division at a cost of Rs 180.65 million. An amount of Rs 36.13 million was thus spent on restoration work at Bin Qasim Railway station, which was unjustified. Due to unjustifiable inclusion of Bin Qasim Railway station for the restoration of Signaling System this resulted a loss of Rs 36.13 million to Pakistan Railways.

Moreover, the Railway administration included a 23rd station i.e. Panoakil Railway station unnecessarily for the provision of CBI Signaling System against the provision of twenty two Railway stations as provided in PC-I. The unauthorized inclusion of Panoakil Railway station against the provision of PC-I resulted in a loss of Rs 249.71 million approximately (Rs 5,743.22 million/23 stations).

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the CBI Signaling System was provided/executed on the directives of Prime Minister and PC-I was approved by ECNEC. The reply was not tenable because justification for restoration of Signaling System at Bin Qasim Railway station and provision of CBI Signaling System at Panoakil Railway Station was proposed by Railway management.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter be investigated at an appropriate level and responsibility be fixed and take action accordingly.

4.2.5 Loss due to closure of six newly constructed Railway stations equipped with CBI Signaling System – Rs 1,563.57 million

Para 1801 of Pakistan Railway General Code provides that every public officer should exercise the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money.

During Special Audit, it was noticed that a new project regarding up gradation of Pakistan Railways existing mainline (ML-1) and establishment of Havelian Dry Port was launched by the Railway administration. In this project, a number of Railway stations were proposed for closure including six Railway stations viz. Mahesar, Begmangi, Tandomasti, Ranipur Riasat, Kot Lallo and Lundo, where new station buildings had been constructed and CBI systems installed. Having incurred an amount of Rs 65.31 million for the construction of 06 station buildings and Rs 1,498.26 million for the installation of CBI system, closure of the same 06 Railway stations shows poor planning on part of the management and resulted in loss of Rs 1,563.57 million.

Table-1

S.No.	Name of Stations	Cost of Stations (Rs)
1	Mahesar	249.71
2	Begmangi	249.71
3	Tandomasti	249.71
4	Ranipur Riasat	249.71
5	Kot Lallo	249.71
6	Lundo	249.71
Cost of construction of six stations		65.31
Total		1,563.57

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that, ML-I Scheme was under consideration and finalisation. In case these stations were decided to be closed, the equipment would be installed over the stations on branch lines and would not be wasted. The management contention was not

satisfactory because newly constructed infrastructure, track fitting accessories and different kinds of cables etc would be wasted.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter be investigated at an appropriate level for fixing responsibility, poor planning which led to wastage of resources.

4.2.6 Loss due to irregular payment of taxes and duties on imported material to M/s Siemens – Rs 21.19 million

Clause 14 of contact agreement executed between PR and M/s Siemens for restoration of all relay and auto block Signaling System between Bin Qasim to Hyderabad section provides that all imported items will be cleared by the contractor from the port. All duties and taxes in this regard will be paid by the contractor.

During Special Audit, it was noticed that Railway administration gave undue favour to the contractor by paying an amount of Rs 21.19 million on account of taxes and duties in contravention to the contract agreement (detail in Annex-F). Therefore, PR suffered a loss of Rs 21.19 million due to irregular payment of duties and taxes.

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the payment was made to the contractor in accordance with the contract agreement. The reply of the management was not tenable because no clause of contract agreement was quoted in support of reply.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for irregular payment to the contractor and the amount involved be recovered from the responsible person(s).

4.2.7 Loss due to demurrage and wharfage charges – Rs 5.87 million

Clause 16.2 of contact agreement executed between PR and M/s Consortium for installation of CBI Signaling System provides the

employer shall be responsible for the custom clearance of the equipment/materials imported for the Project and shall clear customs within four weeks after arrival of the equipment/materials at Karachi Port.

Contrary to the above, Railway administration failed to get the imported material/equipment cleared from Customs authority within the stipulated time period. Resultantly, an amount of Rs 5.87 million was paid on account of demurrage and wharfage charges due to negligence of staff deputed for customs clearance. Had customs clearance been done timely, an amount of Rs 5.87 million could have been saved. (detail in Annex-G).

The matter was pointed out to the formation in August 2016 but no reply was received till finalization of this report.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter be investigated at an appropriate level for payment of demurrage and wharfage and for fixing the responsibilities.

4.2.8 Loss due to irregular payment of cartage and other charges– Rs 2.40 million

Clause 16.1 of contact agreement executed between PR and M/s Consortium for installation of CBI Signaling System provides that the employer shall be responsible for paying custom duty on the cost of the equipment/materials. Clause 16.2 provides that all other charges would be paid by the contractor.

Contrary to the above, in addition to payment of CD/ST charges, Railway administration paid an amount of Rs 2.40 million irregularly on account of cartage and other charges (details in Annex-G). This was an undue favor to the contractor and resulted in loss of Rs 2.40 million to Pakistan Railways.

The matter was pointed out to the formation in August 2016 but no reply was received till finalization of this report.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for irregular payment on account of cartage and other charges, responsibility be fixed against those found at fault.

4.2.9 Irregular issuance of HSD oil and non-maintenance of record of oil – Rs 1.69 million

Clause 21.1 of contract agreement provides that taking-over of the works takes place when the taking over tests have been completed or are regarded under article 20 as having been completed.

Contrary to the above, during Special Audit, it was observed that Railway Administration issued 52800 liters HSD oil worth Rs 1.69 million to generators before taking over operation of five Railway stations of Sukkur Division. (detail in Annex-H). No log books /record of issuance and acknowledgement of recipient was provided, showing that HSD Oil was issued suspiciously.

When the matter was pointed out to the formation in August 2016. Management replied on 14.03.2017 that the contractor was not responsible for the supply of fuel for the operation of D.G sets. Log book and other necessary record were available, which can be verified. The remarks were not based on facts, although the contractor was providing fuel at nine Railway Stations, yet at five Railway Stations, fuel was being provided by the Railway. Moreover, no action had been taken against the person(s) responsible for non- maintenance/non provision of record of fuel.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for irregular issuance of HSD oil and non-maintenance of record and responsibility be fixed.

4.3 Procurement and Contract Management

During special audit many control failures regarding procurement and contract management were noticed. Public Procurement Rules-2004 were not being implemented in true letter and spirit. The project had no

procurement plan and defective material was not replaced on certain occasions.

The details of irregularities in the procurement and contract management are narrated in the following paragraphs:-

4.3.1 Loss due to irregular import and installation of R-3 signaling equipment instead of advanced R-4 – Rs 807.34 million

Clause 4 of Appendix-6 (System specification) of the contract agreement, EBI Lock 950 R-4 interlocking was to be provided at four main stations i.e. Mahrabpur, Padidan, Nawabshah and Bin Qasim.

Contrary to above, it was noticed that R-4 Signaling System was not provided for installation at the above mentioned Railway stations. Instead of the contractor installed R-3 Signaling System at these stations. This resulted in irregular procurement and installation of equipment amounting to Rs 807.34 million due to negligence of Railway management.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that there are three types of software in the EBI Lock interlocking system and R-3 was recommended for Rehabilitation project while R-4 for re-signaling project as per decision of Ministry of Railways. The reply of the management was not tenable because the installation of R-3 Signaling System instead of EBI Lock 950 R-4 was in violation of contract clause.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated at an appropriate level for the installation of low quality Signaling System in place of high quality system and responsibility be fixed on the person(s) at fault.

4.3.2 Loss due to import and installation of equipment in violation of contract agreement – Rs 801.37 million

As per Appendix-6, clause 4.8.5.1, contractor was required to supply the air-cooled diesel generating sets from Sweden (SWT).

Clause O (1.1 and 1.3) of technical specification provides that standby UPSs shall be provided at all stations. The standby unit shall energize automatically and take over the load in case of failure of main unit. Moreover, each UPS shall be of a proven design, made by well known and reputed international manufacturer (France). As per contract agreement, external point machine was required to be installed at main line while internal point machine, on loop line. Furthermore, axle IRJ was required to be installed at main line and permali IRJ, on loop line.

Contrary to the above, during Special Audit, it was noticed that the contractor supplied the following equipments against the contract specifications. Moreover, the construction of generator room and the installation of generator suffered from poor planning and therefore were not giving desired results. During a site visit of newly constructed 22 station buildings it was observed that generator room was constructed adjacent to ASM Office in each of the 22 stations and while the generators were operational, no conversation could be made on phone by the ASM with other stations. All the ASMs complained that they were feeling difficulties in performing their operational duties due to noise of generators.

S. No.	Description	Specification as per contract agreement/country of origin	Equipment imported	Remarks
1	Diesel Generator Set	Sweden	China	
2	UPS	France	China	Due to low quality of the UPSs, the firm used both UPSs simultaneously to divide load on each UPS in violation of clause O(1.1&1.3) of technical specification.
3	Signal Cable	1.5mm	1mm	
4	Point Machine for main line	External	Internal	Points machines were water proof and could be damaged during rains/floods.
5	Insulated Rail Joint	Axle Insulated Rail Joint	Permali IRJ	

Thus procurement of substandard equipment, inappropriate installation and poor planning resulted in a loss of Rs 801.37 million (detail in Annex-I).

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the generator rooms were constructed as per design of CBI system provided by the contractor and these would be replaced. Though the management admitted the observation of Audit regarding installation of generators yet they did not offer any comment regarding procurement of substandard equipment and its inappropriate installation.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that an inquiry be conducted and responsibility be fixed against those responsible, substandard equipment may be replaced, the issue arising out of poor planning in the installation of generator may be addressed at an appropriate level

4.3.3 Irregular award of signaling work without tender – Rs 160.26 million

Rule 42 (c) (i) to (v) of PPRs-2004 allows a procuring agency to engage in direct contracting if the procurement concerns the acquisition of spare parts or supplementary services from original manufacturer or supplier, provided that the same are not available from alternative sources, only one manufacturer or supplier exists for the required procurement, provided that the procuring agencies shall specify the appropriate for a, which may authorize procurement of propriety object after due diligence, and, where a change of the supplier would oblige procuring agency to acquire material having different technical specification or characteristics and would result in incompatibility or disproportionate technical difficulties in operation and maintenance, provided that the contract or contracts does not exceed three year in duration and in case of emergency.

Contrary to the above rule, it was noticed that a work for supply, installation and commissioning at five Railway stations of Karachi

Division valuing Rs 160.26 million was awarded on turn-key basis without calling tender irregularly by treating them as proprietary items, although those were general items and required open tendering such as diesel generator set, UPSs and batteries etc. This resulted in loss to Pakistan Railways. Had Railway management conducted open auction competitive rates would have been obtained.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the system installed was made by M/s Siemens and also the proprietary items of the said firm. The reply was not acceptable as the items were not of proprietary nature and the contract was awarded irregularly on single tender basis.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for awarding the signaling work at extraordinarily high rates without calling tender may be explained, matter be investigated at an appropriate level and responsibility be fixed.

4.3.4 Irregular Expenditure due to violation of PPRA Rules – Rs 142.53 million

Rule 9 of Public Procurement Rules-2004 provides that save as otherwise provided and subject to the regulation made by the Authority, with the prior approval of the Federal Government, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency had its own website.

Contrary to the above during Special Audit, it was noticed that civil work of construction of generators room and battery rooms at Sukkur Division valuing Rs 141.30 million was divided into three zones by splitting up work irregularly. This resulted in irregular expenditure amounting to Rs 141.30 million in violation of PPRA Rules. Similarly, the project management incurred an expenditure of Rs 1.23 million on

procurement of different items from local market. But in order to avoid tender, project management procured same items/equipment on the same date from the same supplier by splitting up purchases in violation of PPRA Rules. This resulted in irregular expenditure of Rs 1.23 million (detail in Annex-J). This resulted in total irregular expenditure of Rs 142.53 (141.30 + 1.23) million.

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the tenders were invited from pre-qualified contractors. The work was divided in 3 zones, as no contractor was able to execute this large work, scattered over a span of 321 KMs. The above reply was not tenable because, splitting of work, and non-advertisement in the newspaper, was violation of PPRA rules, which could not be justified.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that responsibility may be fixed for violation of PPR-2004, reasons be explained for non-calling of open tenders.

4.3.5 Loss due to installation of defective material – Rs 35.69 million

Annexure A of contract agreement executed with M/s Siemens provides that the contractor is required to supply Diesel Generator Sets and UPSs of German make and Batteries of Swedish origin. The warranty period of equipment was one year and another year for operation and maintenance period.

During Special Audit, it was noticed that four UPSs and diesel generator sets and batteries installed at the following stations were China origin against contract specifications. The details are tabulated below:

Table-3

Station	Description	Quantity (Nos.)	Unit Cost (Rs)	Total Cost (Rs)	Remarks
Gaddar Dhabeji Jhungshahi	UPS	4	2,099,845	8,399,380	The stand by UPSs were not working and

Jhumpir					had been of order since their installation
	DG Set	4	2,199,059	8,796,236	DG Sets were too noisy, oil was leaking and their performance was unsatisfactory.
	Batteries	4	3,549,624	14,198,496	Battery backup time was poor i.e. 1 hour 30 minutes backup time only
	One diesel generator set and one UPS	1 1		4,300,000	Lying in packed condition in the stores of SSKP/Karachi Bunder
Total				35,694,112	

The warranty of above equipment had expired. The slackness of project management resulted in defective/substandard procurement and installation of this signaling equipment resulted in loss of Rs 35.69 million to Pakistan Railways.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the system installed by M/s Siemens was completed and put into commercial operation successfully as evident by DSE/Karachi vide his final acceptance letter. The reply was not acceptable as the items were defective and not in accordance with specification.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for defective supply/installation of DG Sets and UPSs may be explained, matter be investigated and responsibility be fixed. Necessary arrangement/efforts also be made to replace the defective equipment.

4.3.6 Loss due to non/short receipt of track material – Rs 20.240 million

Para 827 of Pakistan Government Railway Code for the Stores Department provides that any complaints regarding shortage of or damage to stores should be taken up in the first instance by indenters with the supplying firms.

Contrary to the above, during special audit, it was noticed that different kinds of track material valuing Rs 23.07 million was dispatched to the PWIs of Sukkur Division by the TSO, Lahore for installation on the track in connection with CBI system. The material supplied by the TSO, Lahore, was non/short received by the concerned PWIs. The total cost of non/short receipt of track material was Rs 20.24 million (detail in Annex-K). Despite the fact that a full time PWI was also appointed by the project management the proper record of receipt and issuance of track material was not maintained. Therefore, PR sustained a loss of Rs 20.24 million due to non/short receipt of track material from TSO, Lahore.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the material was required for the improvement of track and turnouts for which demand was placed by the sectional PWIs to TSO/Lahore. On receipt of material, the track and turnouts were made in perfect condition to avoid any hindrance. The reply was not tenable as the audit objection was non/short receipt of material while the reply was given regarding utilisation of material by the PWIs.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated at an appropriate level for short/non-receipt of track material and non-maintenance of record, responsibility be fixed against those found at fault and the amount involved be recovered from the responsible person(s).

4.3.7 Blockage of capital due to wrong estimation in the procurement of signaling – Rs 11.60 million

Para 128 (ii) of Pakistan Government Railway Code for the Stores Department stipulates that maximum limit of store items is required to be fixed carefully as fixation of higher limit would involve blockage of capital, risk of deterioration, extra storage and protection arrangements, increased labour charges and accumulation of surplus by unnecessary advance purchase of stores.

During Special Audit, it was observed that a contract agreement was executed with M/s Siemens for restoration of Signaling System at five Railway stations in Karachi Division. After completion of work very costly equipment amounting to Rs 11.602 million remained un-utilised in the store of signal inspector Karachi. The warranty period of these costly signaling equipment also expired resulting in blockage of capital. (detail in Annex-L)

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that during riots, twelve Railway stations in Karachi Division were damaged. Out of twelve, work of five Railway stations was awarded to M/s Siemens and the remaining stations were got repaired with the released material. The reply was not tenable because the project involved only five Railway stations and secondly by the time of audit, the whole restoration work was completed and still the signaling material was lying unutilised in store of signaling inspector.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that a formal inquiry may be ordered into the matter and responsibility be fixed at the person held responsible.

4.3.8 Irregular expenditure on supply and installation of transformers – Rs 10.82 million

Para 38 of Public Procurement Rules 2004 provides that the bidder with the lowest evaluated bid, if not in conflict with any other law, rules, regulations or policy of the Federal Government, shall be awarded the

procurement contract, within the original or extended period of bid validity.

Contrary to the above during Special Audit, it was noticed that limited tenders were called for supply and installation of twenty five transformers at Railway stations of Sukkur and Karachi division. M/s AB Ampere issued an authorization letter in favour of the M/s PRACS to purchase the tender documents and participate in the bidding on their behalf only. Consequently M/s AB Ampere (Pvt.) Limited was declared as the first lowest bidder. However, agreement for installation of transformers was executed with M/s PRACS instead of M/s AB Ampere (Pvt) Limited on 31.08.2012 for Rs 10.82 million. This resulted in non-compliance of PPRA Rules 2004 and favouritism to PRACS.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that all process of tender was adopted according to PPRA Rules. The payment for supply of transformers was made only and nothing was paid on account of installation. Moreover, PRACS was tenderer not manufacturer and they got manufactured from M/s AB Ampere (Pvt.) Limited with whom PR had no concern. The reply is not acceptable because the work was awarded to M/s AB Ampere (Pvt.) Limited and agreement was executed with PRACS irregularly. Responsibility be fixed on the person(s) for irregular award of work.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated at an appropriate level for irregular award of work besides fixing responsibilities.

4.3.9 Loss due to unnecessary purchase and issuance of material – Rs 6.00 million

Para 131 (1) of Pakistan Government Railway Code for the Stores Department provides that every public officer should exercise the same vigilance in respect of expenditure incurred as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Contrary to above, during special audit of project director, it was observed that the project management incurred an expenditure of Rs 6.00 million on account of local purchase of different kinds of material. The material/items were issued to different officers/officials not related to the project. Moreover, no proper record was maintained for their accountal and issuance (detail in Annex-M).

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that credit of Rs 978,184 had been received by the project of Signal Rehabilitation. The reply was not acceptable as the material issued irregularly was of Rs 6.00 million. The complete reply consisting of total amount be provided to Audit.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated at an appropriate level for mis-utilisation of material and for fixing responsibility and taking action accordingly.

4.3.10 Loss due to non-replacement of defective motor trolley – Rs 3.22 million (SEK 0.230 million)

Para 761 of Pakistan Government Railway Code for the Stores Department stipulates that stores should be checked with the standard specification or drawing on which the order is based. In rare cases where orders have been made to a sample, a standard sealed sample should be held by the inspecting officer, and stores be accepted only if they are up to the standard sample. Para 762 further provides that rejected stores should be removed from the store premises by the contractor within 14 days from the date of rejection.

During Special Audit, it was noticed that procurement of six motor trolleys amounting to Rs 10.17 million (SEK 726,560) was provided in the contract agreement executed between Pakistan Railways and the Consortium. One motor trolley was purchased for Rs 3.22 million (SEK 230,077) which was found defective. However, no claim was launched by the Railway management for its repair/replacement and

meanwhile its warranty period expired, resulting in loss to Pakistan Railways.

Table-4

(Amount in SEK)

Cost of 6 Motor Trolleys	Amount paid as 15% Advance payment	Amount paid for one motor trolley	Total amount paid for one motor trolley
726,560	108,984	121,093	230,077
Rs 3.22 million			

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that these Motor trolleys were provided in the PC-I and were essential for the execution of project. These motor trolleys were also used by the Divisional Officer for maintenance purposes. The above reply was not tenable because the project was almost completed but neither these motor trolleys were received so far nor utilised.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter for defective procurement may be investigated at an appropriate level for fixing responsibilities and taking action accordingly.

4.3.11 Irregular expenditure due to purchase of equipment from supplier other than the 1st lowest – Rs 1.06 million

Rule (42) (b) (i) (iv) of Public Procurement Rules-2004 provides that the object of procurement is purchased from the supplier offering the lowest price

Contrary to the above rule during Special Audit, it was noticed that project management had incurred an expenditure of Rs 1.06 million on purchase of different items from local market. On scrutiny of the cases, it was observed that three quotations were obtained for purchase of different items from local market. The items were required to be purchased from the 1st lowest quotationer whereas the items were purchased from another quotationer irregularly (detail in Annex-N).

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the project was commenced on 24.03.2010. An amount of Rs 1.06 million was incurred on purchase of different items from 10.06.2010 to 21.01.2016 in the best interest of administration. The reply was irrelevant as the management failed to justify the purchase.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter be investigated at an appropriate level and responsibility be fixed against the person(s) held responsible. Internal controls be strengthened to avoid recurrence.

4.3.12 Non-inclusion of penal clause in the contract agreement with M/s Siemens

The contract agreement executed between PR and M/s Siemens (Pakistan) Engineering Co. Ltd., Lahore on 2nd December, 2008 included clause 6 (i) which stipulates that payment will be made to the contractor within 15 days after submission of invoices. Clause 10 says that all prices/rates shall remain firm and final and will be not subjected to any variation. However, the contractor reserves the right to claim escalation in case the work extends beyond the completion date due to reasons not attributable to the contractor.

During Special Audit, it was noticed that as per the contract agreement all damaged Relay Interlocking at Gaddar, Dabheji, Jungshahi, and Jhampir stations, and Automatic Block System on Bin-Qasim-Hyderabad section was to be restored by not later than 31st July 2009. However, the work was completed on 05.08.2014 i.e. with a delay of 61 months. But, due to non-inclusion of any penal clause for delayed completion of work, no action could be taken against the contractor. This showed poor contract management on the part of PR.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that as escalation clause was not provided in the agreement, similarly no extra payment was made to the contractor on this account. The extension was granted without escalation.

The reply was not acceptable. No doubt, no extra payment was made but work should have been completed within timelines and contractor penalised on late completion.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that responsibility may be fixed for non-inclusion of such clauses in the contract agreement and contract agreement be rationalized keeping in view the interest of PR.

4.3.13 Delay in evaluation/acceptance of bids

As per rule 26 (3) of PPRs-2004, the procuring agency shall ordinarily be under an obligation to process and evaluate a bid within the stipulated bid validity period. However, under exceptional circumstances for reasons to be recorded in writing, if an extension is considered necessary, all those who have submitted their bids shall be asked to extend their respective bid validity period. Such extension shall be for not more than the period equal to the period of original bid validity.

During Special Audit, it was observed that international tenders for the project were opened on 30th June 2008. Three firms participated in the tender. The offer of M/s Bombardier Transportation, Sweden was declared technically qualified. The management failed to finalize the tender within the validity period of offer, i.e. 120 days. Resultantly, the validity period was extended for further 120 days. The decision could not be taken even in the extended period. Subsequently, the tender was awarded to the short listed firm after expiry of extension in violation of PPRA Rules.

The matter was pointed out to the formation in August 2016 but no reply was received till finalization of this report.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that responsibility may be fixed for inordinate delay in processing of the tender, and for not seeking exemption from PPRs-2004, if admissible under rule.

4.4 Construction and Works

The construction and works should be done in an efficient and economical manner in accordance with the provisions of PC-I. For this purpose, PC-I should be prepared after detailed feasibility study in order to specify the extent and scope of construction work.

Significant observations are given below.

4.4.1 Unnecessary expenditure on construction of residential and station buildings – Rs 135.35 million

Para 1801 of Pakistan Railway General Code provides that every public officer should exercise the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money.

Contrary to above, it was noticed that an amount of Rs 135.35 million was incurred on the construction of residential building, maintenance centre, etc. unjustifiably although sufficient space was already available for the installation of CBI equipment in the old station building requiring little modification. Similarly, a large number of residential buildings were occupied by outsiders and some were even rented out by Railway. Many residential buildings were lying vacant, and were in dilapidated conditions. Moreover, site visit of the said works revealed that construction of residential and station buildings was substandard. (detail in Annex-O)

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that existing buildings did not fulfill the requirements for installation of signaling equipment and accommodation of staff. Moreover, payment to contractor would be finalized after removal of discrepancies for which the contractor had been directed. The reply is not acceptable because unnecessary expenditure was incurred for construction of service and residential buildings without considering the available Railway building structure and civil work executed was substandard.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for incurring unnecessary expenditure may be explained, the matter be investigated at an appropriate level for fixing responsibilities and taking action accordingly.

4.4.2 Excessive expenditure on construction of residential buildings – Rs 45.05 million

As per PC-I, seven different kinds of buildings (Maintenance Centers, Residences of Officers, Inspectors, Sub Engineers, Signal Maintainer, Muawans and Office Buildings) and level crossings at 23 stations were required to be constructed with covered area of 80952 sft at a cost of Rs 113.33 million.

During Special Audit, it was noticed that an amount of Rs 135.34 million was incurred for construction and civil work measuring 64498 sft., whereas proportionate cost of this work should have been Rs 90.29 million only. This resulted in incurring excess expenditure amounting to Rs 45.05 million. (detail in Annex-O).

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the excess incurrence of expenditure was due to inflation, increase in local market rates and abnormal increase in value of US\$. PC-I was prepared in 2008 whereas tenders were called in 2011. The above reply was not acceptable because the proportionate cost of work done was increased by 40% over the approved cost, which was not justified.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for excess expenditure of Rs 45.05 million may be explained. Matter be investigated at an appropriate level for fixing responsibilities and taking action accordingly.

4.5 Asset Management

Asset management of a project should be done in an effective and efficient manner in order to protect sophisticated machinery from any damage/loss or misuse. It was the responsibility of PD to implement the

rules and regulations regarding asset management and ensure that all assets are managed in an efficient and economical manner.

During Special Audit of this project, it was observed that project assets were not being managed in an efficient manner. Significant observations are discussed in the following paras:

4.5.1 Non-maintenance of record of signaling equipment and irregular presentation of expenditure – Rs 5,970.91 million

Para 15 of General Financial Rules provides that every officer whose duty is to prepare and render any Accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

Contrary to above, during Special Audit, it was observed that a substantial amount of Rs 4,642.19 million (SEK 331.585 million) was paid to the contractor irregularly without conducting inspection and accountal of signaling material. Neither any record of receipt of material from the contractor showing the description of signaling equipment was maintained by the concerned official nor any inspection of material was carried out on receipt of material. Moreover, as per expenditure register, an expenditure of Rs 5,970.91 million was incurred on the Signaling Project up to January 2016, but no ledger showing accounts/head wise detail of expenditure was maintained. The expenditure was being recorded in the expenditure register from the vouchers register which was not being maintained properly. Furthermore, neither the expenditure register was maintained from July 2015 to January 2016 nor was it being reconciled with the register maintained in the Accounts Office.

The matter was pointed out to the formation in August 2016. Management replied on 17.02.2017 that the expenditure had been reconciled which could be verified and no reply was received regarding non-maintenance of record of signaling equipment.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non-inspection of imported material and non-maintenance of proper record may be explained and the matter be investigated at an appropriate level for fixing responsibility and taking action accordingly.

4.5.2 Loss due to non-accountal of costly released signaling equipment

Para 1740 of Pakistan Government Railway Code for the Engineering Department stipulates that material released from the work should on displacement be recorded separately as such and be entered with the date and quantity as Receipt. When subsequently utilised on the work again it should be shown as Issued.

Contrary to the above during Special Audit, it was noticed that a substantial number of different costly released signaling equipment removed from 26 damaged Railway stations of Karachi and Sukkur divisions was neither in the notice of any officials of signaling department nor recorded/accounted for in the books/ledgers by the concerned officials. Chances of misappropriation of this costly signaling equipment could not be ruled out. Moreover, audit team visited five Railway stations of Karachi division which were restored by the contractor i.e. M/s Siemens. It was noticed that costly signaling material/equipment lying at different stations/relay rooms were not accounted for in the books by the concerned officials (detail in Annex-P).

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the contract was awarded to M/s Siemens on turn-key basis in 2008 under the Administrative control of DSE/Karachi which completed the all works in all respect with the cost of Rs 160.264 million. The reply was not tenable as the irrelevant reply was provided.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non-accountal of costly equipment at 26 stations may be explained and the matter be investigated at an appropriate level for fixing responsibility against those at fault.

4.5.3 Non-monitoring of receipt, issuance and installation of signaling equipments – Rs 160.26

Pakistan Railway General Code Para 1801 provides that every public officer should exercise the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money.

Contrary to the above, during Special Audit, it was noticed that the signaling parts/equipment such as relay sets of different kinds used for restoration of signaling at five Railway stations in Karachi division costing Rs 160.26 million were issued to the contractor without any documentary evidence (i.e. receipt, issuance and installation). This negligence on the part of project management could have led to misappropriation of signaling equipment.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the contract was awarded to M/s Siemens on turn-key basis in 2008 under the Administrative control of DSE/Karachi which completed the all works in all respect with the cost of Rs 160.264 million. The reply was not tenable as no evidence was provided.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non-maintenance of record regarding receipt, issue and installation of equipment may be explained, matter be investigated and responsibility be fixed.

4.5.4 Loss due to mis-utilization and theft of motor bikes – Rs 0.27 million

Para 372 stipulates that defalcation or losses should be reported to Audit. Moreover, as per Clause 15(ii) of Staff Car Rules 1980 provides that a bound register in the form as set out in Annex IV shall be maintained as the vehicle Log Book by the Officer-in-Charge of the staff car which shall form a permanent historical record of the staff car

including all brief description 'accidents etc. during its life which shall be entered therein.

Contrary to the above rule, during Special Audit, it was noticed that project management incurred an expenditure of Rs 0.27 million for purchase of three motor bikes for operational use at Sukkur/Karachi Division. However, the motor bikes were not utilised at Sukkur/Karachi Division and were being mis-used in HQ, Lahore as tabulated below. Moreover, one motor bike, allotted to Inspector of Works, Signal Project was stolen in June 2011. The log books/ movement register of motor bikes was not supplied/provided to Audit for scrutiny. Thus procurement of motor bikes without any need at Sukkur/Karachi and subsequent theft resulted in loss of Rs 0.27 million.

Table-5

S. No.	Description	Cost of Motor Bike(Rs)	Purchased on	Allotted to	Remarks
1	Honda CG 125	87,900	17.08.10	Signal Inspector	Operated at Lahore
2	Honda CG 125	91,500	14.03.11	Accounts Officer, Project	Operated at Lahore
3	Honda CG 125	91,500	14.03.11	Inspector of Works, Signal Project	stolen in June 2011
Total Rs		270,900			

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that FIR was lodged for stolen bike for which competent authority had accorded approval for written off. The reply was not tenable as no enquiry proceedings were delivered to Audit for stolen bike and no responsibility was fixed. Further, reply regarding mis-utilisation of other two bikes was also not provided.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for procurement of motor bikes without any need and

their misuse, Inquiry may also be held regarding stolen motor bikes and responsibility be fixed.

4.5.5 Loss due to mis-appropriation/shortage of local purchase items - Rs 3.44 million

Para 1801 of Pakistan Railway General Code provides that means should be devised to ensure that every Railway servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and also for any loss arising from fraud or negligence on the part of any other Railway servant to the extent it may be shown that he contributed to the loss by his own action or negligence.

During Special Audit, scrutiny of the record available in the stores of HQ, Nawabshah, and Karachi, it was noticed that items valuing Rs 3.44 million were found short in stores (detail in Annex-Q). This showed misappropriation of material and non-maintenance of proper record of receipt and issuance. Thus Railway suffered a loss of Rs 3.44 million due to weak inventory controls.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that credit of Rs 978,184 had been received by the project of Signal Rehabilitation. The reply was not acceptable as the local purchase items valuing Rs 3.44 million were found short and the reply was provided only for credit of Rs 978181. The complete reply consisting of total amount be provided to Audit.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter be investigated at an appropriate level for shortage of material/non-maintenance of proper record and for fixing responsibility.

4.6 Monitoring and Evaluation

As per Guidelines, project management was required to prepare annual performance reports of the project. Furthermore, all operations were required to be monitored and evaluated properly and timely to

ascertain weaknesses which ultimately could result in wastage of resources. Following paras indicate irregularities in this regard:-

4.6.1 Inefficient performance of CBI Signaling System – Rs 381.47 million

The objectives of the project as per PC-I describe that the assets destruction would affect the targets for both passenger and freight sectors and cause decline in the long term growth potential of Railway. It is, therefore, extremely vital that the damaged assets are rehabilitated as quickly as possible to ensure normal train operation in Sukkur and Karachi division thus eliminating detentions and improving punctuality.

Contrary to the above during Special Audit, it was noticed that despite improvement in train operations after opening of CBI system at ten Railway stations, detention of trains dramatically increased resulting in a loss of Rs 381.47 million on account of consumption of excess fuel (detail in Annex-R). The details for comparative analysis are tabulated below:

Table-6

S. No.	No. of Instances	Before commissioning of CBI Signaling System.	After commissioning of CBI Signaling System.	Percentage
1	No. of pilots	13586	16917	25 %
2	No. of PLCs	7650	170094	2123 %
3	Signal failures	45	363	707 %

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that when a new system is introduced, several difficulties/failures occur due to non-awareness of new modern system. With the passage of time, operation staff becomes familiar and failures are reduced which can be verified. The reply was not acceptable as trained staff should have been deputed at these stations.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated at an appropriate level, for fixing responsibility and taking action accordingly.

4.6.2 Cost and time overrun

The Project agreement for installation of CBI system at twenty three Railway stations was signed with the consortium on turn-key basis, on 5th October, 2009. The work was required to be completed within 24 months i.e. up to October, 2011. Another agreement for the work of restoration of five Railway stations at Karachi Division was signed between PR and M/s Siemens (Pakistan) Engineering Co. Ltd. at a cost of Rs 160.26 million which was to be completed by 31st July, 2009.

Contrary to the above during Special Audit, it was noticed that only 14 Railway stations (out of 23 stations) were partially completed and opened for traffic by March 2016. Hence, the project was delayed by 56 months up till June 2016. Moreover, an amount of Rs 328.22 million was incurred in excess of the amount provided in the PC-I up till January 2016. The restoration work was completed on 05.08.2014 i.e. with a delay of 61 months at a cost of Rs 180.65 million. This resulted in cost overrun of Rs 20.39 million and time over run of 61 months.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that PC-1 was under process for revision. The excess expenditure would be adjusted on revision. Extension in time period was revised for four times due to different reasons. The last extension was essentially required to install and test the CBI system on remaining stations. The reply was not acceptable because all these circumstances are kept in mind while preparing PC-1. It occurred due to bad planning.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non-completion of work in time and expenditure incurred in excess of the approved PC-I may be explained. Matter be investigated at an appropriate level for fixing responsibilities and taking action accordingly.

4.6.3 Loss due to detention of trains because of prolonged restoration work – Rs 118.364 million

As per contract agreement executed with M/s Siemens (Pakistan) Engineering Co. Limited, Lahore, for restoration of all relay interlocking and auto block signaling on Bin Qasim-Hyderabad section, the contractor was required to complete temporary restoration by March 2009 and complete the work by 31st July, 2009.

During Special Audit, it was observed that the contractor failed to complete the project in time. Resultantly, Railway administration imposed speed restrictions which were remained intact upto completion of the restoration work in June 2013. As per Mechanical department's assessment train detention resulted in an extra consumption of 28 liters of fuel per hour (on average). A comparison of stipulated running time of trains between Karachi and Sadiqabad, as provided in time table in vogue in December 2007 with subsequent time tables, disclosed that the Pakistan Railway sustained a loss of Rs 118.364 million on account of excess consumption of fuel (detail in Annex-S). Had the management been efficient enough to complete the work in time, the loss could have been avoided.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the work could not be completed due to non-receipt of cash release. The reply was not tenable as the project must be started and completed in time to avoid detention of trains and ultimately loss to PR.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated for fixing responsibilities and taking action accordingly.

4.6.4 Irregular opening of 14 CBI Railway stations

The Clause 20.1 of contract agreement executed between PR and Consortium provides that after completing tests, the contractor shall send to the Engineer a test report together with a Certificate of Acceptance confirming satisfactory completion of the tests. On receipt of the test

report, the engineer shall within seven working days approve or reject the said report. The absence of the engineer's approval or rejection of the test report shall not delay the start of the Defects Liability Period. Moreover, Article 38 of Revised Master Program before opening of CBI Railway stations, it was a prerequisite that the contractor would issue safety certificate that the system is reliable and safe to start train operation.

Contrary to the above during Special Audit, it was noticed that Railway administration opened fourteen Railway stations where CBI Signaling System was installed without observing safety measures/precautions for trains operation provided in the agreement (detail in Annex-T). Twelve Railway stations were opened by the Railway administration without acceptance/rejection of PACs. Seven CBI Railway stations were opened even before the issuance of PACs by the contractor. Railway administration did not obtain any safety certificate from the contractor before opening of above fourteen CBI Railway stations and started train operations. Thereby creating hazard for general public as well as Railway assets.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that out of 23 stations, 22 had been opened for commercial operations. The issues pointed out in Provisional Acceptance Certificates were not related with the safety of trains operation. The stations opened were purely on trial basis. The reply was not acceptable safety requirements were not fulfilled before opening of trains operation, which were important to safeguard human lives and Railway assets.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter may be investigated at an appropriate level for irregular opening of CBI Railway stations and compromising safety measures, responsibility be fixed against those at fault.

4.6.5 Irregular extension in date of completion of project despite expiry of bank guarantee and performance bond – Rs 574.32 million (SEK 41.02 million)

In terms of Article 6 of contract agreement signed between PR and Consortium the contractor had furnished an unconditional and irrevocable bank guarantee as Performance and Warranty Bond for SEK 41,022,742 (Rs 574.32 million) representing ten percent (10%) of the total contract amount. The performance and warranty bond was to be kept valid by the contractor till the end of the Defects Liability Period. Moreover, the contractor was also required to furnish an advance payment bank bond equal to the amount of 15% of the total contract amount which would be kept valid by the contractor until the entire advance payment was liquidated by the equivalent contract amount repaid by the contractor.

During Special Audit, it was noticed that the work on Bin Qasim to Mirpur Mathelo (Double line) , required to be completed within 24 months i.e. up to October, 2011, was extended up to June 2016. However, Performance Bond of Rs 185.12 million (SEK 13,222,741) and Bank Guarantee of Rs 389.20 million (SEK 27,800,000) got expired on 15.12.2015 and 31.12.2015 respectively before the completion of contract agreement in violation of the above mentioned clause. This was an undue favour to the contractor against the interest of PR.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that the matter had been referred to the Director Procurement for getting extension in Bank guarantee and Performance bond. The reply was not tenable as extension was not obtained in actual.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that matter be investigated at an appropriate level for irregular extension in completion period without validating securities, responsibility be fixed against those at fault and the securities be validated immediately.

4.6.6 Non-completion of installation work of CBI system and non-removal of deficiencies of newly opened stations

The Clause G(1.1) of Technical Specification provides that the contractor shall be completely responsible for design, manufacture, supply, install and commission of all the systems on turn -key basis in all respects. Moreover, Clause B(1.1) provides that all work shall be carried out in a neat, proper and workmanlike manner and in accordance with the best of current practice by competent and trained personnel.

Contrary to the above during Special Audit, it was noticed that the contractor completed the installation, testing/commissioning work at fourteen Railway stations and issued Provisional Acceptance Certificates (PACs) to the Railway administration. At all 14 Railway stations, the contractor left different installation work incomplete which was indicated in PACs. But, the Railway administration opened these fourteen Railway stations for train operations. Despite expiry of more than one year till the time of audit, shortcomings in installation of CBI system were neither attended by the contractor nor followed up by the project management. Furthermore, 5th and 6th Railway line/track at different stations, where CBI system was completed and opened for traffic, was not linked with CBI system. Moreover, emergency crossing at main line was also not linked with the new CBI system due to which station masters were facing difficulties (detail in Annex-U).

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that out of 23 stations, 22 had been opened for commercial operations. The issues pointed out in Provisional Acceptance Certificates were not related with the safety of train operations. The discrepancies in this regard would be replaced/resolved in defects liability period. The reply was irrelevant because stations were opened without complete installation work of CBI system.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that the matter may be investigated at an appropriate level for incomplete installation of CBI system at Railway

stations, responsibility be fixed and shortcomings be attended to at the earliest.

4.6.7 Non-restoration of Signaling System at 22 Railway stations

Appendix-A of the revised PC-I provides that 22 Railway stations on branch lines had been partially restored, which were also damaged. Complete restoration would be done with the released material and those manufactured in Signal shop.

Contrary to the above, during special audit of the project, it was noticed that not even a single Railway station was completely restored until June 2016, despite a lapse of 87 months. It was worth mentioning that a considerable number of signaling officials of different categories were also appointed for the project. Thus negligence of Railway management resulted in non achievement of targets.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that partial restoration of 22 stations was made. The complete restoration was not made due to non-receipt of cash release. The reply was not acceptable as the work was delayed despite availability of huge manpower.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non restoration of 22 Railway stations may be explained, matter be investigated at an appropriate level and responsibility be fixed.

4.7 Compliance with Relevant Rules

As per project management guidelines, compliance with relevant rules was mandatory. However, non-compliance was observed in the following paragraph.

4.7.1 Non-deposit/contribution on account of pension contribution – Rs 7.71 million

As per Appendix-D of PC-I, handsome amount was provided for the payment of pension contribution of regular employees of Railway which was required to be deposited in the Railway Treasury.

Contrary to the above during Special Audit, it was noticed that at the time of audit, forty five Railway officers and staff of different categories were performing their duties in the project (detail in Annex-V), until June 2013, not a single rupee was deposited into the Railway account as pension contribution since the start of project i.e. from 02.12.2008.

The matter was pointed out to the formation in August 2016. Management replied on 17.04.2017 that only eight officers/officials were rendering services in the project on deputation basis, rest of class-III and IV staff was on TLA/Contract basis and their services were not pensionable. However, instructions of audit had been noted for compliance. The remarks were tantamount to the admittance of audit observation.

DAC meeting was not convened by the PAO despite reminders.

Audit recommends that reasons for non-contribution towards pension be explained, amount in question be deposited into the Railway treasury immediately to clear the outstanding amount.

4.8 Overall Assessment

The project Rehabilitation of Railway Assets damaged during the riots of 27th and 28th December 2007 (Signaling System) was finally approved on November 2009 at a total cost of Rs 6,192.64 million with the objective to restore normal train operation by providing CBI system at Railway stations of Karachi and Sukkur division to eliminate detention of trains. The management could not complete the project until June 2016 and the project was delayed for 56 months at least. Not only did the management fail to achieve the envisaged benefits from the project due to poor planning and supervision but many instances of mis-procurement, undue favours to contractors were also observed, thus rendering the viability of the CBI system in future ineffective. There was a cost overrun of more than Rs 328 million under different heads of accounts. The management remained inefficient in planning and organizing the project activities which resulted in unnecessary installation of CBI system at

different stations which were already functioning properly. There was unnecessary procurement, mis-utilization of human resources and financial mismanagement which together resulted in excess expenditure and irregular payments. Serious flaws and non-compliance with rules and regulations was observed in all major areas of the project. Serious violations of PPRA rules and contract agreements were noticed. An inquiry is needed to be conducted to probe into the matter further and investigate the causes of failure of such an important project.

5. CONCLUSION

The project was started without proper planning. Since the start of the project, the management did not give an earnest heed due to which the PC-I was revised repeatedly. The management failed to observe rules/regulations in all major areas of operations. Specific issues regarding improper planning, mis-management, inefficiency of personnel, non observance of financial propriety, non observance of procurement rules and improper assets management were highlighted during this special audit. The Audit team recommends that a departmental inquiry be conducted to fix responsibility of all such lapses.

5.1 Key issues for future

Projects should be initiated on transfer of technology basis to realize the benefits of knowledge development and cost saving instead of turnkey basis. The Project should start after proper planning keeping in view the ground realities and unnecessary works should be avoided. Inspection of material/equipment should be ensured for assessment of quality as per specifications mentioned in contract agreement. Timelines provided in the project should be adhered to for attainment of project objectives and to avoid cost overrun. In future penalty clauses should be included in contract agreement to ensure provision of quality products/services. For operation and maintenance of the system training should be imparted to relevant employees. Financial, supervisory and inventory controls should be strengthened for efficient implementation of project.

5.2 Lessons identified

Being a turnkey project the inventory system of signaling material/equipment which was a significant portion of total project cost was not maintained nor were inspections to check quality standards conducted. This created uncertainty in handing and taking over of project after completion. The project was started without proper planning which resulted in inclusion of unnecessary civil works, restoration and provision of CBI Signaling System at five stations which were later shut down. Supervision and monitoring of project activities were not exercised properly which caused defective installation, testing and commissioning of CBI Railway stations.

ACKNOWLEDGEMENT

We wish to express our appreciation to the Project Director and staff for the assistance and cooperation extended to the auditors during this assignment.

POSITION OF STAFF WORKING ON OTHER STATIONS/RESIDANCES OF OFFICERS

S. NO.	NAME	DESIGNATION	STATION OF POSTING	ACTUAL WORKING AT	PERIOD			MONTHLY SALARY	TOTAL PAID
					FROM	TO	TOTAL MONTHS		
1	2	3	4	5	6	7	8	9	10
1	Mohsin Ali	Sub-Engineer	Nawabshah	Deputy Chief Engineer Signal (Mr. Hanif) Office/Residance	6-Oct-15	30-Apr-16	7	19389	131,845
2	Fayyaz Akram	Muawan	Nawabshah	Deputy Chief Engineer Signal (Mr. Hanif) Office/Residance	16-Aug-10	30-Apr-16	68	16080	1,100,944
3	Rizwan Raza	Muawan	Nawabshah	XEN/Drawing	1-Jul-10	30-Apr-16	70	16080	1,125,064
4	Irfan Anwar	Muawan	Nawabshah	Deputy Chief Engineer Signal (Mr. Ahmad) Rest House	4-Mar-14	30-Apr-16	26	16080	415,936
5	Rasul Bux Lashari	Muawan	Nawabshah	CEN/ Open Line, Lahore	1-Jul-10	30-Apr-16	70	16080	1,125,064
6	Farrukh Hussain	IOW	Nawabshah	P.D. Office, Lahore	1-Jul-10	30-Apr-16	70	25142	1,759,102
7	M. Shafique	Driver	Nawabshah	P.D Private vehicle	1-Jan-16	30-Apr-16	4	16196	64,244
8		Muawan	Nawabshah	IOW/Farrukh	1-Jul-10	30-Apr-16	70	16080	1,125,064
9	Muhamma d Awais	Junior Auditor	SRP Office, Lahore	Railway Accounts Office	12-Jul-14	30-Apr-16	22	20625	445,500
10	Zain Zaheer	UDC	SRP Office, Lahore	I.T Centre, Lahore	2-Jul-13	30-Apr-16	34	18636	632,382

11	Jamshaid	Driver	SRP Office, Nawabshah	XEN/Signal Residance (Mr. Ahsan)	10-Jul-13	30-Apr-16	34	15695	528,398
12	M uhammad Noman	Muawan	SRP Office, Lahore	Railway Press Publication and information Department	1-Nov-10	30-Apr-16	66	15080	994,777
13	Ali Hussain	Chowkidar	SRP Office, Nawabshah	Not Available at NWS	1-Mar-14	30-Apr-16	26	14188	368,415
14	Mujahid Hussain	Muawan	SRP Office, Lahore	Railway Sport Board	1-Aug-15	30-Apr-16	9	15080	135,217
15	Iqbal Ahmad	T/Insp	SRP Office, Lahore	FGIR Office as Admn Office	4-Feb-15	30-Apr-16	15	30862	458,815
16	Khushnood Ahmed	S/Insp	SRP Office, Lahore	Telecom Office, HQ, Lahore	2-Sep-15	30-Apr-16	8	29953	237,627
	TOTAL:-								10,648,395

Annex-A-1

Position showing irregular/unjustified posting of signalling project officers and staff by the Project Director

S. No.	Name	Designation	Posted at	Per month pay
1	2	3	4	5
1	Rahim Yar Mangi	Oil engine Inspector	Sukkur	64,559
2	M. Zubair	SE/Signal	Sukkur	16,170
3	M. Abbas	SE/Signal	Sukkur	16,170
4	M. Farooq	SE/Signal	Sukkur	16,770
5	Nisar Khan	Diesel fitter	Sukkur	12,994
6	Hassan Ali	Signal Maintainer	Sukkur	16,170
7	Arshad Hussain	Signal Maintainer	Sukkur	16,170
Total Rs				159,003
Per Annum Total				1,908,036
1	Mehmood-ul-Hassan	Signal Inspector	Karachi	-
2	Anwar Abbas	S.E.S	Karachi	-
3	Shahid ali Nawaz	H/C	Karachi	18,732
4	Jamshaid khan	Signal Maintainer	Karachi	14,072
5	Signal Muawan	14 numbers (Rs 12727)	Karachi	178,178
Total Rs				210,982
Per Annum Total				2,531,784
1	M. Ahmad	XES	-	70,301

2	M. Aslam Mughal	W/Accountant	-	24,666
3	M. Ishaque	S.E.	-	16,170
4	Bashir Tariq	H/C	-	18,732
5	Daniyal Hussain	S/Maintainer	-	14,072
6	S/Muawan	5 (5 x 12727)	-	63,635
Total Rs				207,576
Per Annum Total				2,490,912
Grand Total Rs				6,930,732 6.931 (M)
Total of Annex-A and A1 (10.648 + 6.931)				17.579 (M)

Annex-B

**Position of foreign training imparted to the officers of signal/telecom
in connection with Rehabilitation Project**

S.No.	Name & Designation	Name of Country and training/visit days	Present posting
1	Muhammad Ashraf, PD Signal	Thailand/8 days, China/ 5 days	Retired
2	Mr. Saeed Ahmad, XEN/Signal	Thailand/8 days, China/5 days	
3	Saeed Iqbal Khan, PD/Signal	Thailand/8 days, Bangkok/11 days, Bangkok/14days, China/5 days, Thailand/7 days, Thailand/5 days	PD, RSP
4	Sayed Ijaz Ali Shah, ASE	Bangkok/11 days	
5	Mr. Abid Amir Mehmood, ATE	Bangkok/14 days	
6	Ali Ibn-e-Zahoor Rana, ASE	Bangkok/105 days	
7	Mr. Mudawwar-ul-Tahir, ASE	Bangkok/105 days	
8	Khalid Zaman, Signal Inspector	Bangkok/105 days	NWS
9	Nadeem Taj, DTE	Bangkok/105 days	
10	Muhammad Ahmad, XES/Project	Bangkok/105 days	LHR HQ
11	Farooq Aslam, PD Project	Thailand/5days	PD, SRP

Annex- C

Detail of record not provided to Audit for scrutiny by Project Management, Signal Rehabilitation Project in connection with Special Audit conducted during the period from 2015-16

S.No.	Description	Record not provided by
1	Detail showing country of origin of material/equipment as per contract agreement/railway specification supplied by BT/CRSC	Project Director
2	Detail showing no. of BT/CRSC teams and personnel deputed for installation testing, commissioning of CBI system for the project.	-do-
3	Detail of expenditure incurred on civil work head wise as per desired proforma provided to IOW/NWS	-do-
4	Stock register	-do-
5	Record of issuance/utilization of local purchase material through reimbursement	-do-
6	Detail of stations where work of signaling has been completed and opened for traffic as per desired proforma.	-do-
7	Actual dates of all activities completed so far against activity plan/Master programme along with documents.	-do-
8	Qualification of staff appointed for Project.	-do-
9	Correspondence files/cases regarding correspondence with the project management and contractor, maintained by the XEN/Sig Project at NWS.	XES, Nawabshah
10	Proper record of released signaling material of stations where CBI system has been installed	-do-
11	Detail of material received from signal shop and issued to the project.	-do-
12	Imprest account alongwith all relevant documents.	-do-

13	Log Book (XEN Sig NWS)	-do-
14	Attendance register/sheets of signaling and civil officers/officials at NWS.	-do-
15	T&P Register at NWS.	-do-
16	Status of T&P items received from Headquarters or other sites and their presence.	-do-
17	All the relevant record in respect of HSD Oil received and issued for the operation of Diesel Generators.	-do-
18	Position of signaling material demanded/requisitioned from Signal Shop, material received, issued and balance. Total payment made to Signal Shop for manufacturing of said material may also be informed.	-do-
19	Activity Plan (Master Plan) and its actual dates of completion. The same has already requested vide this office letter No. L/4-1/PSR/Sig/2016 dated 14.03.2016 which is still awaited).	-do-
20	A copy of approved plan of all the stations where CBI system was required to be installed.	-do-
21	Reasons for non-installation of CBI system at Paddidan Station may be informed due to which the ASM Kot lalo and ASM Bhiria Road were completed to manage rain operation on PLC since opening of stations. Moreover, it may also be informed whether necessary work which was required to be executed by PD Signal management at Paddidan Railway station has been completed or not.	-do-
22	Reason for non-provision of one UPS as standby may also be informed.	-do-
23	Petrol Bills of official vehicle utilised at Nawabshah for the period from January 2014 to April 2016.	-do-
24	Log books of Diesel Generator Sets.	-do-

Position of non-levy of LD charges

S. No.	Description	Scheduled date of delivery	Days	Total weeks after first week	LD charges @ 0.5 % per week
1.	Computer Interlocking Equipment (Invoice No.)	17-Feb-11	85	11	23,847,211
2.		17-Feb-11	99	13	10,763,832
3.		17-Feb-11	136	18	61,947,651
4.		17-Feb-11	141	19	16,790,986
5.		17-Feb-11	141	19	21,828,281
6.		17-Feb-11	216	30	25,240,998
7.		17-Feb-11	263	37	1,275,915
8.	Non-trialable Internal Lock Point	17-Feb-11	31	3	573,976
9.		17-Feb-11	313	44	5,085,368
10.		17-Feb-11	374	52	7,463,699
11.		17-Feb-11	483	68	300,108
12.		17-Feb-11	485	68	2,294,708
13.		17-Feb-11	504	71	1,546,210
14.		17-Feb-11	644	91	5,447,487
15.		17-Feb-11	313	44	4,925,671
16.		17-Feb-11	712	101	4,706,682
17.		17-Feb-11	712	101	11,721,660
18.		17-Feb-11	758	107	30,158,422
19.		17-Feb-11	488	69	14,778,701
20.	Non-trialable external Lock Point Machines	17-Feb-11	248	34	4,174,730
21.		17-Feb-11	374	52	5,325,563
22.		17-Feb-11	504	71	1,546,210

23.		17-Feb-11	520	73	1,028,461
24.	Local Control Work Station	17-Feb-11	223	31	4,561,318
25.		17-Feb-11	263	37	535,202
26.		17-Feb-11	453	64	212,070
27.		17-Feb-11	493	69	303,514
28.	Power Supply Panel (CRSC)	17-Feb-11	253	35	21,500,807
29.	Diesel Generator	17-Feb-11	280	39	7,066,436
30.	U.P.S	17-Feb-11	120	16	16,022,687
31.	Color light signal unit complete	17-Feb-11	313	44	-
32.		17-Feb-11	253	35	403,813
33.		17-Feb-11	482	68	1,079,038
34.	2511/Phase Sensitive Track Circuit Equipment	17-Feb-11	287	40	42,775,780
35.	Signal Cable	17-Feb-11	129	17	6,441,110
36.	Indoor Cable	17-Feb-11	257	36	483,181
37.	Fiber Optical Cable	17-Feb-11	259	36	22,888,680
38.	Lightning Protection Equipment	17-Feb-11	295	41	4,580,601
39.	Motor Trolley	17-Feb-11	640	90	832,223
40.	Maintenance Repair Centre	17-Feb-11	640	90	11,798,432
41.	Point machine	17-Feb-11	1873	267	54,097,021
42.	Magnetic lock Point	17-Feb-11	1873	267	1,284,669
43.	Power Supply Panel (CRSC)	17-Feb-11	1873	267	770,428
44.	Motor Trolley	17-Feb-11	1873	267	10,491,007
Total					470,900,546 470.900 (M)

Annex- E

**Position of irregular payment to M/s Siemens for work not done for restoration
of automatic block signalling system i.e. Karachi Division**

S. No.	Description	Unit	Quantity	Station			Total
				Meeting	Bholari	Kotri	
1	Location Case (General)	No.	1	1,242,133	-	1,242,133	2,484,266
2	Location Case (OHS)	No.	1	-	1,133,333		1,133,333
3	Location Case (ASS)	No.	1	-	-	1,200,000	1,200,000
4	Installation, Testing and Commission and SOM (1 yr.)	Job	1	230,667	230,667	46,133	507,467
Total Rs				1,472,800	1,364,000	2,488,266	5,325,066 5.33 (M)

Annex-F

Statement regarding payment against contract agreement No. 264/38/66/Tender dated 02.12.2008 executed between PR & M/s Siemens

S.No.		Description	Amount (in Million)
(A)	1	Total contract agreement cost	160.264
	2	(i) Advance received by firm	-24.039
	3	Net due to firm	136.225
	4	(ii) Cost of material not paid to firm (M/Telephone)	-0.800
	5	Balance due to firm	135.425
(B)	6	Total payment received by M/s Siemens	156.613
	7	Sales tax payment received by M/s Siemens	-21.188
	8	Net payment received against contract agreement	135.425
	9	Total paid to firm	159.464
	10		0.800
	11	Total payment made to Firm (column 1 +7-10)	180.652

Annex-G

Statement showing the expenditure of signalling system on Bin Qasim to Mirpur Mathelo section
(Contract No.DP/2009/Signal-III DATED 05.10.2009)

S. no.	B/E.No.	Description	Invoice value (SEK)	DO & other charges	Wharf	Demurrage	Cartage	Total
1	2	3	4	5	6	7	8	9
1	165-PR/2010	Computer Interlocking Equipment Block IPU950 8 non modern loops	20,250,000.00	13,650	14,329	54,661	6,000	61,502,116
2	187-R/AIR/2010	Point Machine Non-Triable Internal Lock Point Machine Mock up	84,539.00	500	612	6,630	3,970	76,980
3	191-PR/2010	Optical Fiber Cable	10,100,026.35	-	132,045	875,945	90,655	43,655,157
4	10-PR/2011	1) Signal Cable	10,377,414.86	-	296,772	628,128	273,295	52,236,310

		2) Axle Counter Cables						
5	11-PR/2011	Block Section Axle Counter	8,464,140.30	-	4,710	3,570	7,750	27,655,956
6	33-PR/2011	Non-Triable Internal Lock Point Machine	2,443,937.46	13,700	14,130	2,140	8,612	9,047,613
7	34-PR/2011	Computer Interlocking Equipment	43,900,192.00	-	11,920	-	13,707	153,354,304
8	43-PR/2011	Non-Triable Internal Lock Point Machine	2,443,937.46	13,700	14,130	-	8,612	9,107,770
9	62-PR/2011	Computer Interlocking Equipment	31,357,280.00	-	36,590	178,920	-	94,506,749
10	73-PR/2011	ILS Accessories for 1st & 2nd Shipment	11,826,530.00	-	110	2,400	470	36,240,490

11	85-PR/2011	1. Batteries with Racks 2. Spare Parts 3. UPS spare parts	14,332,936.00	201,125	23,200	317,840	122,910	58,506,347
12	89-PR/2011	Signal Cables	5,395,210.00	245,489	27,840	228,288	94,493	23,812,913
13	90-PR/2011	Computer Interlocking Equipment	50,171,648.00	-	23,200	534,240	13,944	156,012,405
14	95-PR/2011	1) Computer Interlocking Equipment Ebllock Cabinet 2) Field Engineering Units 3) Local Control work Station	16,955,886.00	30,565	4,640	441,677	8,115	52,771,514
15	96-PR/2011	1) Computer Interlocking Equipment Ebllock Cabinet 2) Field	13,042,990.00	30,565	4,640	451,008	6,666	40,840,844

		Engineering Units 3) Local Control work Station						
16	141-PR/2011	Computer Interlocking Equipment	12,542,912.00	-	23,200	135,520	7,750	36,001,616
17	152-PR/2011	Telecom Equipment	7,013,955.00	53,768	6,960	125,976	6,449	21,468,822
18	155-PR/2011	Local Control Work Station-Screen LCD Monitor for EBI Screen	2,188,312.00	-	600	39,750	470	8,439,793
19	1179-PR/2011	1) Power Supply Panel 2) Color Light Signal Units Complete	9,340,635.00	96,488	13,920	72,384	36,369	33,073,695

20	186-PR/2011	i) Computer Interlocking Equipment ILS Accessories ii) Local Control Work Station Misc laser Printer Fax Machine speaker iii) Magnetic Lock Point	2,631,440.00	-	14,850	7,000	7,750	7,981,090
21	196-PR/2011	Indoor Cable (inc 46 pcs of Patch Cable)	208,460.00	48,910	6,960	29,232	20,582	1,775,878
22	203-PR/2011	1) Diesel Generator 2) Spare Parts	2,791,844.00	65,070	11,600	12,992	33,659	11,866,173
23	07-PR/2012	25 Hz Phase sensitive Track Circuit	15,600,211.48	97,800	18,560	72,756	61,460	47,175,763

		Equipment, Spare Parts						
24	08-PR/2012	Lightening Protection Equipment	1,630,074.00	20,870	4,640	45,008	14,164	5,490,741
25	37-PR/2012	1) Accessories for non Triable Internal Lock Point Machine (Accessories for EBI Switch 900 (JEA 73) 2) Accessories for Magnetic Lock Point (Accessories for Point Lock JFV 400/1) 3) Point Indicator and	1,671,435.90	28,950	4,640	45,008	7,889	5,615,590

		Accessories (Including the following items)						
26	38-PR/2012	1) Accessories for non-Triable Internal Lock Point Machine 2) Accessories for Magnetic Lock Point (Accessories for point lock JFV 4001/1) 3) Point indicator and Accessories (including the	1,671,435.90	28,950	4,640	45,008	10,291	5,617,992

		following items						
27	68-PR/2012	Non-Triable Internal Lock Point Machine	2,036,615.00	-	14,124	3,856	12,595	10,820,901
		Magnetic Lock Point	1,453,183.00					
28	89-PR/2012	Joint	438,770.00	-	7,341	3,089	11,651	1,549,778
29	92-PR/2012	Color Light Signal Units Complete	167,746.00	-	39,750	-	22,389	1,456,428
30	108-PR/2012	Local Control Work Station Misc Item (Tables)	49,020.00	-	21,920	-	11,050	806,701
31	110-PR/2012	Local Control Work Station Misc Item (Local Control Console)	63,726.00	-	22,100	-	11,050	1,249,726
32	111-PR/2012	Signal Cable	10,015,915.65	-	341,250	-	343,243	49,474,187

33	115-AIR/2012	Accessories for Non-Trail able Internal Lock Point Machines 4th Shipment	60,790.00	-	1,227	963	1,370	182,112
34	117-PR/2012	1) Non-Trail able Internal Lock Point Machines 2) Magnetic Lock Point 3) Accessories for Magnetic Lock Point	3,099,058.35	-	15,268	5,852	11,206	10,119,437
35	120-PR/2012	Color Light Signal Units Complete	229,295.00	-	56,890	59,180	31,108	2,589,996
36	123-PR/2012	Accessories for Non-Trail able Internal Lock Point Machines	486,317.00	-	16,976	396	680	1,530,285

37	125-PR/2012	Accessories for Non-Trail able Internal Lock Point Machines	296,294.00		15,610	-	8,400	1,294,438
38	132-PR/2012	Accessories for Magnetic Lock Point	192,769.00		24,873	594	680	837,989
39	220-PR/2012	Accessories for Non-Trail able Internal Lock Point Machines	790,264.00		18,959	574	680	2,746,927
40	09-PR/2013	Non-Trail able Internal Lock Point Machines	1,482,615.00		10,855	-	11,050	5,186,380
41	12-PR/2013	Maintenance & Repair Center Test & Diagnostic Equipment	1,716,742.00		26,430	-	11,050	6,820,929
		Motor Trolley	121,093.33					

Annex-H

Detail of HSD oil issued for operation of diesel generator sets

S.NO.	Date	Name of Stations to whom HSD oil was issued						Total	Rate per liter	Amount	Issued vide	Received by
		Nawabshah avr conm-7	Shahdadpur avr conm-5	Lundo avr conm-5	Sarhari avr conm-5	Bucheri avr conm-5	FOT Jalalmari					
1	14.11.15	176	176	176	176	176		880	70	61,600	without proper issue ticket	no receiving was obtained
2	22.11.15	210	210	210	210	210		1050	70	73,500	-do-	-do-
3	30.11.15	210	210	210	210	210		1050	70	73,500	-do-	-do-
4	09.12.15	210	210	210	210	210		1050	70	73,500	-do-	-do-
5	16.12.15		200					200	70	14,000	-do-	-do-
6	17.12.15	175		250	175	250		850	70	59,500	-do-	-do-
7	24.12.15	200	200	250	150	250		1050	70	73,500	-do-	-do-
8	31.12.15	200	200	300	150	200		1050	70	73,500	-do-	-do-
9	9.1.16	250	200	250	150	200		1050	70	73,500	-do-	-do-

10	17.1.16	200	200	250	150	250		1050	70	73,500	-do-	-do-
11	24.1.16	200	150	250	200	200		1000	70	70,000	-do-	-do-
12	31.1.16	150	200	300	200	200		1050	70	73,500	-do-	-do-
13	5.2.16		200	250				450	70	31,500	-do-	-do-
14	6.2.16	200			200	200		600	70	42,000	-do-	-do-
15	14.2.16	250	200	200	200	200		1050	70	73,500	-do-	-do-
16	19.2.16	200	200	300	100	250		1050	70	73,500	-do-	-do-
17	26.2.16	250	150	200	200	250		1050	70	73,500	-do-	-do-
18	4.3.16	200	200	250	200	200		1050	70	73,500	-do-	-do-
19	10.3.16	200	150	300	180	220		1050	70	73,500	-do-	-do-
20	16.3.16	60	210	210	50	50		580	70	40,600	-do-	-do-
21	18.3.16				50	50		100	70	7,000	-do-	-do-
22	19.3.16	50						50	70	3,500	-do-	-do-
23	20.3.16	60			30	50	20	160	70	11,200	-do-	-do-
24	21.3.16	40	210	270	60			580	70	40,600	-do-	-do-
25	22.3.16	70			50	50		170	70	11,900	-do-	-do-
26	24.3.16	30			70	70		170	70	11,900	-do-	-do-
27	25.3.16	50			50	70		170	70	11,900	-do-	-do-
28	26.3.16	50	210	210		70		540	70	37,800	-do-	-do-
29	27.3.16	50			30	75		155	70	10,850	-do-	-do-
30	28.3.16	100			50	70		220	70	15,400	-do-	-do-
31	29.3.16					100		100	70	7,000	-do-	-do-

32	30.3.16	55				100		155	70	10,850	-do-	-do-
33	31.3.16		210	210				420	70	29,400	-do-	-do-
34	1.4.16	35			35	70		140	70	9,800	-do-	-do-
35	2.4.16	70			70	70		210	70	14,700	-do-	-do-
36	4.4.16	70			70	70		210	70	14,700	-do-	-do-
37	6.4.16	35				35		70	70	4,900	-do-	-do-
38	7.4.16	50	210	210				470	70	32,900	-do-	-do-
39	8.4.16	70			70	100		240	70	16,800	-do-	-do-
40	11.4.16	70			100	100		270	70	18,900	-do-	-do-
41	13.4.16	70	210	70				350	70	24,500	-do-	-do-
42	14.4.16	70			80	80		230	70	16,100	-do-	-do-
43	16.4.16	50			70	80		200	70	14,000	-do-	-do-
44	18.4.16	30			50	50		130	70	9,100	-do-	-do-
45	19.4.16	100	70		25	70		265	70	18,550	-do-	-do-
46	20.4.16				100	100		200	70	14,000	-do-	-do-
Total		4816	4586	5336	4171	5256	20	24185		1,692,950 1.69 (M)		

Annex- I

Position of equipments imported against the specification of contract agreement from BT/CRSC

S. NO.	Description	Invoice No.	Total Cost			CD/ST and others	Total Cost	Specification as per C.Agreement	Actually imported
			SEK	Exchange Rate	Rs				
1	Dieser Generator	201107-012	2,791,844	12.98	36,238,135	11,866,173	36,238,135	SWT Made	China Made
2	U.P.S	CRSC-PR-REHAB-201102-007	14,332,936	13.85	198,511,164	58,506,347	198,511,164	France Made	China Made
3	Signal Cable	201103-008	5,395,210	13.7	73,914,377	23,812,913	73,914,377	1.5 mm	1 mm
		201103-017	10,015,916	13.81	138,319,795	117,571,835	138,319,795		
		201103-004	10,377,415	13.54	140,510,197	52,236,310	140,510,197		
4	2511/Phase Sensitive Track Circuit Equipment (Axle IRJ)	CRSC-PR-REHAB-201108-012	15,600,211	13.71	213,878,899	47,175,763	213,878,899	Axle IRJ to be installed on main line	Permal IRJ used on both Main and Loop line

5	Non-trialable external Lock Point Machines							External PM to be installed on Main Line	Internal PM was installed on both Main and Loop line
Total					801,372,567	311,169,341	801,372,567 801.37 (M)		

Statement showing detail of irregular expenditure incurred on local purchase due to splitting of work by Project Director, Signal Rehabilitation

S.No.	File No.	Description	Date of purchase	Cost
1	Sig-Prog/Rehab/V	Purchase of furniture for PD office Account Cabinet=2 Steel Cabinet=3 Steel Almirah=3	7/9/2010	66,800
2		Purchase of furniture for PD office Executive Chair=1 Executive Table=1 Visitors Chair=6	21-6-10	84,640
3	Sig-Proj/FUR/O/SR-2011-Pt-III	Purchase of furniture items for executive officer computer table=1 computer chair=1 executive table=1 executive chair=2 visitors chairs=9 sofa chairs=5 subordinate table=1	18-3-2011	97,000
4	Sig-Proj/FUR/O/SR-2011-Pt-II	purchase of office furniture for PD Office table=6 office chairs=20	18-3-2011	98,000
5	Sig-Proj/LP/CPU/)/SR-2011	Procurement of Core i-3 computer set and accessories for PD office	20-4-11	60,898
6	Sig-Proj/LP/CPU/)/SR-2011-11	Procurement of Core i-3 computer set and accessories for PD office	20-4-11	60,898

7	Sig/Proj/Rehab/12-13	Procurement and manufacture of office file cover, flying covers etc.	nil	41,400
8	Sig/Proj/Rehab/12-13	Procurement and manufacture of office file cover, flying covers etc.	17.09.13	4,588
9	Sig-Proj/SRP	Purchase of papers for use in project	03.12.13	9,900
10	Sig-Proj/SRP/NWS	Local purchase of furniture for XEN/SRP, NWS	22.03.14	98,200
11	Sig-Proj/SRP/2014	Purchase of papers for official use in Sig Rehab project.	08.03.14	9,800
12	Sig-Proj/SRP/2014	Local purchase of three tonners of computer of PD & Dy: PD SRP	07.03.14	19,100
13	Sig-Proj/Rehab-2014/Loose/LP	Local purchase of papers for computer in SRP office	19.04.14	9,000
14	Sig-Proj/SRP/2014	Local purchase of printer for computer for PD/SRP office.	17.04.14	10,500
15	Sig-Proj/SRP/2014	Local purchase of tires for Suzuki No. RIG-1153 under use of XEN/SRP/NWS	25.06.14	17,500
16	Sig-Proj/SRP/2014	Local purchase of stationery items for Dy: PD/SRP office	02.07.14	10,000
17	Sig-Proj/SRP/2014	Local purchase of office cupboard for XEN/SRP NWS	29.09.14	17,800
18	Sig-Proj/SRP/2014	Local purchase of toner cartage 85-A for Dy:PD/SRP office HQ Lahore	27.10.14	5,000
19	Sig-Proj/SRP/2014/Dup	Local purchase of papers for computer in SRP office	30.10.14	10,000
20	Sig-Proj/SRP/2015	Local purchase of PVC paneling	16.01.15	63,000
21	Sig-Proj/SRP/2015	Local purchase of papers for official use	16.01.15	10,200

		in PD/SRP HQ office Lahore		
22	Sig-Proj/SRP/2015	Glass paper and blinds for drawing office signal	23.01.15	59,670
23	Sig-Proj/SRP/2015	Local purchase of material (furniture) for Dy: PD SRP office Lahore	26.02.15	31,500
24	Sig-Proj/SRP/2015	Supply of new office files for drawing office signal HQ Lahore	18.03.15	32,500
25	Sig-Proj/SRP/2015(Telecom)	Local purchase of two nos Printers & one office computer for telecom	09.03.15	98,990
26	Sig-Proj/SRP/2015	Local purchase of toner for Photo copier machine	02.04.15	6,800
27	Sig-Proj/SRP/2015	Local purchase of paper for Dy: PD/SRP office HQ office Lahore	02.06.15	11,400
28	Sig-Proj/SRP/2015	Local purchase of tonner (HP 685A for Dy:SRP office Lahore	06.06.15	6,000
29	Sig-Proj/SRP/2015	Local purchase of PVC paneling in the office of signal rehabilitation project PR HQ Lahore	26.02.15	93,750
30	Sig-Proj/SRP/2015	Local purchase of PVC paneling & fabric blinds in the office of signal rehabilitation project, PR HQ office Lahore	01.07.15	62,300
31	Sig-Proj/SRP/2015	Local purchase of tires general 145R12 (Japan) signal Rehabilitation project office, Nawabshah	25.08.15	11,500
32	Misc/LP/Stationary/SRP/2015	Procurement of office stationary items for project directorate	18.11.15	10,000
Total				1,228,634 1.23 (M)

POSITION SHOWING DETAIL OF NON/SHORT/RECEIPT OF TRACK MATERIAL BY THE CONCERNED PWIS OF SUKKUR DIVISION										
S. NO.	NAME OF PWI	DESCRIPTION	MATERIAL ISSUED/SUPPLIED BY TSO/LHR			QTY SHOWN AS BY THE PWI			QTY SHORT/NOT RECEIVED BY THE PWI (4-7)	AMOUNT (5X10)
			QTY ISSUED	UNIT COST	TOTAL COST	RECEIVED	ISSUED	BALANCE		
1	2	3	4	5	6	7	8	9	10	11
1	PDN	E.R. Clips with S/P 90R	5000	183	915,000	0	0	0	5000	915,000
		Fish Bolts & Nuts 5 x 1	500	144	72,000	0	0	0	500	72,000
		Rail Seat Pad for PSC	10000	34.9	349,000	0	0	0	10000	349,000
		Hammer Keying 7lbs	100	661	66,100	0	0	0	100	66,100
		Spanner D/E 1 x 7/8	100	1368	136,800	0	0	0	100	136,800
		Phowrah Iron	100	100	10,000	0	0	0	100	10,000
		W.I. Dog Spikes BG	3000	96	288,000	0	0	0	3000	288,000
		Fish Plate 100 RE	100	1676	167,600	0	0	0	100	167,600
		Shovel Iron R/N	200	196.77	39,354	0	0	0	200	39,354
		Gauge Tie Plate 100 RE Insulated	2	10346	20,692	0	0	0	2	20,692

	Gauge Tie Plate 90 R Insulated	15	10346	155,190	0	0	0	15	155,190
	Gauge Tie Plate 90 R Insulated	10	10346	103,460	0	0	0	10	103,460
	Gauge Tie Plate 100 RE Insulated	9	10346	93,114	0	0	0	9	93,114
	Gauge Tie Plate 90 R Insulated	10	10346	103,460	0	0	0	10	103,460
	Xing Bolts & Nuts 10 x 1	100	176	17,600	0	0	0	100	17,600
	Xing Bolts & Nuts 9 x 1	100	167	16,700	0	0	0	100	16,700
	Xing Acute 90R : 8-1/2	4	212217	848,868	0	0	0	4	848,868
	Tongue Rail 15' - 6" RH	2	152394	304,788	0	0	0	2	304,788
	Tongue Rail 90R 15' - 6" RH	3	79436	238,308	3	3	0	0	-
	Xing Acute 100 RE 1 : 8 1/2	2	670855	1,341,710	2	2	0	0	-
	Xing Acute 100 RE 1 : 12	2	676815	1,353,630	0	0	0	2	1,353,630
	Xing Acute 100 RE 1 : 16	1	676315	676,315	0	0	0	1	676,315
	Switch 100RE 35' - 4" with S/Rail 42' RH	1	281230	281,230	0	0	0	1	281,230
	Switch 100RE 35' - 4" with S/Rail 42' LH	1	281230	281,230	0	0	0	1	281,230
	Gauge Tie Plate 100 RE for switch	5	19012	95,060	0	0	0	5	95,060
	Gauge Tie Plate 90R for switch	10	19012	190,120	0	0	0	10	190,120
	Gauge Tie Plate 90R for switch	4	19012	76,048	0	0	0	4	76,048

		Gauge Tie Plate 90R Insulated	10	19012	190,120	0	0	0	10	190,120
		Gauge Tie Plate 90R Insulated	10	19012	190,120	0	0	0	10	190,120
		Gauge Tie Plate 100RE for switch	4	19012	76,048	0	0	0	4	76,048
		Gauge Tie Plate 100RE for switch	10	19012	190,120	0	0	0	10	190,120
		Gauge Tie Plate 100RE for switch	10	19012	190,120	0	0	0	10	190,120
		Gauge Tie Plate for Point 90R Insulated	7	19012	133,084	0	0	0	7	133,084
		Gauge Tie Plate for Point 100RE Insulated	10	19012	190,120	0	0	0	10	190,120
		Xing Timber 12' x 10" x 6"	0	0	0	149	149	0	-149	-
		Tongue Rail 100R 15' - 6" RH	0	0	0	2	2	0	-2	-
		Fish Bolts & Nuts 10" x 1"	0	0	0	0	0	0	0	-
		Fish Bolts & Nuts 12" x 1"	0	0	0	0	0	0	0	-
		Gauge Tie plate for xing	0	0	0	0	0	0	0	-
		Gauge Tie Plate 90R for	0	0	0	9	9	0	-9	-
2	MHR	Beater Steel 8 Lbs	100	905	90,500	0	0	0	100	90,500
		E.R Clips with S/P 90R	5000	183	915,000	0	0	0	5000	915,000
		Fish Bolts & Nuts 5 x 1	500	127	63,500	0	0	0	500	63,500
		Beater Steel 8 Lbs	100	905	90,500	0	0	0	100	90,500
		Phowrah Iron	300	100	30,000	0	0	0	300	30,000

		Hammer Keying 7lbs	100	661	66,100	0	0	0	100	66,100
		E.R clips lwith S/P 90R	10000	188	1,880,000	0	0	0	10000	1,880,000
		Rail Seat Pad for PSC	10000	34.9	349,000	0	0	0	10000	349,000
		Key Seat 2 ways	5000	67	335,000	0	0	0	5000	335,000
		W.I. Dog Spikes BG	5000	96	480,000	0	0	0	5000	480,000
		W.I. Dog Spikes BG	2500	66	165,000	0	0	0	2500	165,000
		W.I. Dog Spikes BG	500	96	48,000	0	0	0	500	48,000
		Fish Plate 100 RE	100	1676	167,600	0	0	0	100	167,600
		Fish Bolts & Nuts 5 x 1	500	129	64,500	0	0	0	500	64,500
		Fish Bolts & Nuts 5 x 1/2 x 1	500	137	68,500	0	0	0	500	68,500
		Shovel Iron R/N	200	196.77	39,354	0	0	0	200	39,354
		Rake Ballast 3-1/2 x 1	100	198.77	19,877	0	0	0	100	19,877
		Gauge Tie Plate 90R Insulated	20	19012	380,240	0	0	0	20	380,240
		Gauge Tie Plate 100RE Insulated	10	19279	192,790	10	10	0	0	-
		Gauge Tie Plate 90R Insulated	18	19216	345,888	18	18	0	0	-
		Status Bar 90R	18	20394	367,092	0	0	0	18	367,092
		Xing Bolts & Nuts 9 x 1	100	191	19,100	0	0	0	100	19,100

		Xing Bolts & Nuts 10 x 1	300	202	60,600	0	0	0	300	60,600
		Spring Washer 1" dia	1000	31	31,000	0	0	0	1000	31,000
		Stracher Bar 90R	35	18860	660,100	0	0	0	35	660,100
		Adoptder 90R	30	19279	578,370	0	0	0	30	578,370
		Xing Timber 12' x 10 x 6"	0	0	0	164	164	0	-164	-
3	SHP at JCD	Beater Steel 8 Lbs	50	905	45,250	0	0	0	50	45,250
		Spanner D/E 1 x 7/8	100	1368	136,800	0	0	0	100	136,800
		Hammer Keying 7lbs	15	661	9,915	0	0	0	15	9,915
4	KFZ	Fish Bolts & Nuts 4-1/2 x 1	300	134	40,200	0	0	0	300	40,200
		Hammer Keying 7lbs	15	728	10,920	0	0	0	15	10,920
		Fish Bolts & Nuts 4-1/2 x 1	500	119	59,500	0	0	0	500	59,500
		Fish Bolts & Nuts 4-1/2 x 1	2300	122	280,600	0	0	0	2300	280,600
		Fish Bolts & Nuts 4-1/2 x 1	200	122	24,400	0	0	0	200	24,400
		Shovel Iron R/N	100	196.77	19,677	0	0	0	100	19,677
		W.I. Dog Spikes BG	200	96	19,200	0	0	0	200	19,200
		W.I. Dog Spikes BG	2500	936	2,340,000	0	0	0	2500	2,340,000
		Key Seat 2 ways	15000	67	1,005,000	0	0	0	15000	1,005,000

5	SDU	Gauge Tie Plate 90R Insulated	8	17958	143,664	0	0	0	8	143,664
		Gauge Tie Plate 90R Insulated	20	17958	359,160	11		11	9	161,622
		Gauge Tie Plate 100RE Insulated	12	19012	228,144	12	12	0	0	-
		Comb: Fish Plate 75R 75BSS	32	1972	63,104	32		32	0	-
		Comb: Fish Plate 90R 75/92	32	1972	63,104	0	0	0	32	63,104
		L/Following S/Bar 90R	8	18866	150,928	8		8	0	-
		Gauge Tie Plate 90 R Insulated	11	19012	209,132	0	0	0	11	209,132
		Slide Chair 75R	18	3563	64,134	18	0	18	0	-
		Xing Timber 15 x 10 x 6"	0	0	0	20	0	20	-20	-
		Xing Timber 16 x 10 x 6"	0	0	0	10	0	10	-10	-
		Fish Plate 90R/90BS	0	0	0	100	0	100	-100	-
		L/Following S/Bar	0	0	0	5	3	2	-5	-
		Gauge Tie Plate 90R	0	0	0	19	0	19	-19	-
		Gauge Tie Plate for 90R shitch insulated	0	0	0	20	0	20	-20	-
		Combinature Fish Plate 90R/75/92	0	0	0	32	0	32	-32	-
		Half Madad Bet	0	0	0	200	196	4	-200	-
		Full Madad Bet	0	0	0	300	273	27	-300	-
		Xing 100 RE 1 : 8 1/2	0	0	0	4	2	2	-4	-
Xing Timber 12 x 10 x 6	0	0	0	57	57	0	-57	-		

		Slide Chair 4842	0	0	0	22	22	0	-22	-
		Xing Timber 13 x 10 x 6	0	0	0	3	3	0	-3	-
		Guage Tie Plate 100 R	0	0	0	3	4	-1	-3	-
		Gauge Tie Plate 90R	0	0	0	29	26	3	-29	-
		Gauge Tie Plate 100RE	0	0	0	1	0	1	-1	-
		Key meade type 100 RE	0	0	0	0	0	0	0	-
		Fish Plate 279 TR	0	0	0	16	16	0	-16	-
6	ROH	Gauge Tie Plate 90 R 1 : 8-1/2	22	19279	424,138	0	0	0	22	424,138
		Gauge Tie Plate Insulated 90R 1 : 8-1/2	24	19216	461,184	0	0	0	24	461,184
7	SUK	Gauge Tie Plate for 100 RE	0	0	0	5	5	0	-5	-
		Gauge Tie Plate for 90 RE	0	0	0	10	10	0	-10	-
		Gauge Tie Plate for 90 RE	0	0	0	10	10	0	-10	-
Total			82940	3543637.88	23066874	1304	996	308	81636	20,244,330

Loss due to un-utilised equipments lying in the Store

Description	Quantity (No)	Unit cost (Rs)	Total cost (Rs)
Battery sets	6 sets	345,962	2,075,772
UPS 20kva	02 Nos	2,099,845	4,199,690
DG set	1 No	2,199,059	2,199,059
rail base cable	3000 meters	225	675,000
line transformer	3 Nos	6,667	20,001
frequency unit with cards	2 Nos	1,216,000	2,432,000
transformer 220/110v	1 No		Not provided
rectifier 220v/40/60v	1 No		-do-
rectifier 220V/60V/10A	1		-do-
Flasher 220V/24V/5A	2		-do-
Track pot	13		-do-
Total			11,601,522

**POSITION OF EXPENDITURE INCURRED ON PROCUREMENT OF
EQUIPMENTS FOR UTILIZATION OTHER THAN THE PROJECT**

S.No.	Description	Quantity	Unit Cost	Total Cost	Utilised by
1	LCD TV 46" Sony	1	180,000	180,000	AGM/I
2	UPS (computer)	2	11,800	23,600	AGM/I
3	Photocopier	1	350,000	350,000	AGM/I
4	Water Dispenser	2	15,000	30,000	AO Project
5	Dinner Set (8 persons)	1	25,000	25,000	AO Project
6	Honda CG 125	1	91,500	91,500	AO Project
7	LED 48" Samsung	1	138,000	138,000	CEN/Telecom
8	Water dispenser	1	15,000	15,000	CEN/Telecom
9	Samsung Galaxy Tab	1	55,000	55,000	DSE/Sukkur
10	Samsung Galaxy Tab	1	55,000	55,000	DTO/Sukkur
11	Computer Table	1	97,000	97,000	Dy: Director Vigilance
12	Office table	1	98,000	98,000	Dy: Director Vigilance
13	Office Chairs	4	-	-	Dy: Director Vigilance
14	Office sofa set	4		14,500	Dy: Director Vigilance
15	Revoving Chair	1	6,500	6,500	Dy: Director Vigilance
16	Computer P-IV	1	87,464	87,464	Dy:CSE/Nort h
17	LED 48" Samsung	1	138,000	138,000	FGIR
18	LED 48" Samsung	1	138,000	138,000	GM/Operatio n
19	Laptop Apple Complete	1	180,000	180,000	PD/RSP

20	LCD TV 46" Sony	1	180,000	180,000	PD/RSP
21	Photocopy machine	1	350,000	350,000	PD/RSP
22	Conference Table	1	150,000	150,000	PD/RSP
23	Microwave oven	1	16,000	16,000	PD/RSP
24	Fridge	1	45,000	45,000	PD/RSP
25	Desert Room Cooler	1	10,000	10,000	PD/RSP
26	Dinner Set	2	25,000	50,000	PD/RSP
27	Laptop Dell	1	120,000	120,000	PD/RSP
28	Office Desk with racks	3	100,000	300,000	PD/RSP
29	Executive Chairs	3	20,000	60,000	PD/RSP
30	Visitors Chairs	9	14,000	126,000	PD/RSP
31	AC 2 ton floor mounted cabinet type	1	125,000	125,000	PD/RSP
32	Colored laser printer	1	Not provided	-	PD/RSP
33	HP Laser Jet Printer (1102)	1	Not provided	-	PD/RSP
34	UPS (Computer)	1	11,800	11,800	PD/RSP
35	Office Desk (yellow desk)	1	100,000	100,000	PD/RSP
36	Fax machine	1	41,000	41,000	PD/RSP
37	Computer P-IV	1	99,100	99,100	PD/RSP
38	Laser jet Printer 1102	1	-	-	WM/Signal
Total				3,506,464	
1	Water dispenser	2	15,000	30,000	at NWS
2	Slump Test apparatus	3 sets	7,000	2,100	at NWS
3	Cube test Apparatus	3 sets	12,000	3,600	at NWS
4	Office table	2	Not provided	-	at NWS
5	Office chair executive	2	20,000	40,000	at NWS

6	Conference Table	2	150,000	300,000	at NWS
7	Chairs for conference tables	8	14,000	112,000	at NWS
8	Office Desk with racks	2	100,000	200,000	at NWS
9	Visitor chairs	4	14,000	56,000	at NWS
10	Desert room cooler	1	10,000	10,000	at NWS
11	Fridge	1	45,000	45,000	at NWS
12	Split air conditioners	6	75,000	450,000	at NWS
13	Work station	2	100,000	200,000	at NWS
14	Automatic level	3	110,000	330,000	at NWS
15	Laser jet Printer 1102	1	-	-	at NWS
16	Steel Almirah	2	11,400	22,800	at NWS
Total				1,801,500	
1	Laptop Dell	1	120,000	120,000	XEN (Now transferred to Signal Maintenance)
1	Computer P-IV	2	`	240,000	Not known
2	Executive Table	2		100,900	Not known
3	Desert Cooler	4	10,000	40,000	Not known
4	Electric Generator	1	67,328	67,328	Not known
5	Electric Drill	1	52,000	52,000	Not known
6	Steel Almirah	1	16,000	16,000	Not known
7	Water Cooler	2	27,000	54,000	Not known
Total				570,228	
Grand Total				5,998,192 6.00 (M)	

Statement showing position of purchases were made other than the first lowest Quotationer by the Project Director, Signal Rehabilitation

S. No.	Description	Total Price	1st Lowest Quotationer	Purchased from
1	Purchase of computer and laser printer	87,464		G.S. International
2	Purchase of air conditioner (cabinet type) for PD/Signal Office	98,019		M/s The Progressive
3	Purchase of laptop Dell note book 5010 core i-5 for Pd/Signal Rehab	95,120		Astron Tech Distributions
4	Purchase of furniture items for executive officer	97,000		M/s Best Wood
5	Local purchase of furniture for XEN/SRP, NWS	98,200	Fine Furniture Mart Butchery Road Nawabshah	Al-Husain Furniture Mart Shahdadpur
6	Local purchase of bricks, sand, shingle stone	66,000	M/s M Rafique Building material Bucheri Road Nawabsh	Ali building material Near Doctor Abdul Ghafar Rathor Road Nawabshah Jameel Ahmad Cement Dealer Seway Road Shahdadpur
7	POH & trail of saloon No. URA-23 (purchase of material, LED, Microwave oven & Wangle PTCL inter device required before turnout from work shop)	68,000	Punjab Center shop No. 28 Loco carriage shop Mughalpura Lahore	Gulf Traders
8	Local purchase of Electric Generator (Lutian 5 KW) 1.3. HP for SRP	67,000	M/s Unique Trading Concern, 87 Nishtar Road Lahore	Megas Engineering 272-Pak Block Allama Iqbal Town Lahore

9	Local purchase of electric drill machine with drill bits has demanded by XEN/SRP/NWS	52,000	M. Rizwan Old tool shop 115 street No. 4 Sher Shah Market Karachi	Bukhari Traders Shop No. 133 Street No. 4 Sher Shah Kabari Bazar Karachi
10	Local purchase of office cupboard for XEN/SRP NWS	17,800	Sultan & Brothers Station Road Sukkur	New fine furniture mart Katchery Road Nawabshah
11	Local purchase of toner cartage 85-A for Dy:PD/SRP office HQ Lahore	5,000	Hafiz Traders Shop No. 8-G Patiala Complex Behind U- Phone Franchise Chowk Hall Raod Lahore	Al-fallah Computers Shop No. 56 Zaitoon Plaza Hall Road Lahore
12	Local purchase of steel Almerah for SRP HQ office Lahore	16,000	M.A. Furniture House G-4 Billour Palace McLeod Road Lahore	Zafar Enterprises 17- McLeod Road Lahore
13	Supply of new office files for drawing office signal HQ Lahore	32,500	u	Texpharmy printers
14	Local purchase of two nos Printers & one office computer for telecom	98,990	A com solutions Lahore	GI computer LG 77 Hafeez Centre Gulberg- III Lahore New four brothers LG 107 Hafeez center Gulberg-II Lahore

15	Local purchase of toner for Photo copier machine	6,800	Single quotation General Traders PVT Ltd Empress house 28 empress road Lahore with 17% add GST Rs 1237+ 7275	AV communication Empress road Lahore
16	Local purchase of paper for Dy: PD/SRP office HQ office Lahore	11,400	Shafiq's Chowk Garhi Shahu Lahore	Noble Paper Products, Lahore
17	Local purchase of wood work & ceiling in the office of signal rehabilitation project , PR Lahore	96,678	Samrat Enterprises First Floor Rahat Market Nayyab Street, 13 Nishter Road Lahore	Takbeer Enterprises Suit# 1 Ist floor Rahat Market Nayyab Street No. 13 Nishter Road Lahore
18	Local purchase of lead acid battery 12 volts 200 (Phoenix)	42,500	Sindh Motor Store near Murtazvi Imam Bargah Moni Bazar Nawabshah	AGS Battery Centre Shop No. 9-10 Near Jamia Sidiquia Masti Gate Badami Bagh Lahore
Total		1,056,471 1.06 (M)		

Comparison of PC-I and actual work done of building of civil engineering works executed by the Project Director

S.No.	Description	As per PC-I					Actual					
		Qty	Covered Area		Cost per Sft. (Rs)	Total (million)	Qty	Percentage of actual work done	Covered Area			
			Area per unit Sq: Ft:	Total Area Sq: Ft					Area per unit Sq: Ft	Total Area Sq: Ft:	Cost per Sft. (Rs)	Total (Million)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Equipment room	23	1800	41400	1400	57.96	22	95%	2434	53548	2098.49	112.37
2	Level Crossing Huts (Station)	48	48	2304	1400	3.23	26	54%	61	1586	2098.49	3.33
3	Maintenance Center	2	1600	3200	1400	4.48	2	100%	1622	3244	2098.49	6.81
4	Residence officers	2	3000	6000	1400	8.40	1	50%	3000	3000	2098.49	6.30
5	Residence Inspector	2	1600	3200	1400	4.48	1	50%	1560	1560	2098.49	3.27

6	Residence of Sub. Engineer	4	1000	4000	1400	5.60	1	25%	1560	1560	2098.49	3.27
7	Residence of Signal Maintainers	4	606	2424	1400	3.39	0	0	0	0	0	0
8	Residence of muawans	4	606	2424	1400	3.39	0	0	0	0	0	0
9	Office buildings/	0	0	16000	1400	22.40	0	0	0	0	0	0
Total				80952		113.33			0	64498		135.35

a	Amount provided in the revised PC-I	=	113.33 million
b	Total Work to be done	=	80952 Sq. ft
c	Cost per Sq. ft		Rs 1400
d	Actual Work Done		64498 Sq. ft
e	Proportional amount of actual work done (64498 x 1400)	=	90.297 million
f	Total actual expenditure incurred	=	135.35 million
g	Excess expenditure incurred (135.340 - 90.297)	=	45.053 million

Detail showing very costly signaling material/equipments lying un-accounted on different stations of Karachi Division

S.No.	Description	Quantity	Railway Station	Remarks
1	Relay groups	4	Bin Qasim	
2	Junction Boxes	3		
3	Location Cases	7		
4	Cable of sorts	300 meter		
5	Track Relay of LME system	1	Gaddar	
6	Cable of sorts	200 meter		
7	Cable of sorts	200 meter	Dhabeji	Old relay room was not shown to Audit which was sealed and a huge quantity of signaling material was stacked in that room and not accounted for in the books. Although the restoration of Signaling System has since been completed
8	Relay groups	15	Jhungshahi	These very costly relay groups cost of which is millions of rupees were lying in the rely room. Neither any record was available which shows that where from these relay groups were received nor the quantum of these relay groups was known to anyone
9	Signal/Telecom Cable	84 feet	Jhampir	
10	Old/working batteries	62		

11	Frequency Card Unit	3		
12	Rail Insulated joints	14 sets		
13	Bolt and Nuts Insulated	50		
14	Location Boxes	2		
15	Chargers	3		

Statement showing position of excess/less of local purchase items in the store of PD, Signal Rehabilitation

S. No.	Section	Description	Quantity as per record	Quantity as per store	Difference		Price	Total amount	Remarks
					Excess	Short			
1	HQ Store	P-IV Computers with complete accessories	2	-	-	2	95,000	190,000	Misplacement of new computer and availability of old computers shows that the new computer set was replaced with the old computers
2		Work station	3	1	-	2	100,000	200,000	
3		LCD (DELL & Planar)	-	2	2	-	-	-	
4		CPU old (Desktop)	-	1	1	-	-	-	
5		CPU old (Tower)	-	2	2	-	-	-	

6		Desert Coolers	7	5	-	2	10,000	20,000	
7		Water Dispenser	5	3	-	2	15,000	30,000	
8		Executive Chairs Inter wood	6	3	-	3	20,000	60,000	
9		Visitor Chairs Inter wood	18	17	-	1	14,000	14,000	
10		Dispenser	2	1		1	15,000	15,000	
11	NWS	1.5 ton split AC Orient	0	4	4	0	Not provided		
12		100 KVA Transformers	0	6	6	0	432,970	2,597,820	
13		Desert Cooler	0	1	1	0	10,000	10,000	
14		Office Tables	0	2	2	0	Not provided		

Annex-R**COMPARTIVE ANALYSIS OF SIGNALLING SYSTEM BEFORE AND AFTER CBI SYSTEM**

S. No.	Name of Station	Date of Opening	Detention before installation of CBI system			Detention after installation of CBI system			Difference			Loss due to Detention (Rs)
			Pilots (Nos)	PLCs (Nos)	Signal Failures (Nos)	Pilots (Nos)	PLCs (Nos)	Signal Failures (Nos)	Total Detention due to Pilots	PLCs (Nos)	Signal Failures (Nos)	
1	Shahdadpur	18.6.15	2160	1590	7	2376	2007	31	216	417	24	8,940,443
2	Lundo	6.3.15	1944	1068	5	1188	1188	25	-756	120	20	4,846,565
3	Sarhari	1.2015	864	570	4	1836	1587	84	972	1017	80	6,982,235
4	Nawabshah	25.12.2014	945	873	2	594	210	99	-351	-663	97	1,639,999
5	Bucheri	25.2.2014	936	1449	13	2007	1623	48	1071	174	35	7,404,474
6	Daur	7.8.2015	960	840	4	1944	1296	35	984	456	31	6,608,952
7	Bandi	16.9.2015	150	0	4	6000	3429	7	5850	3429	3	19,233,274
8	Kot lalo	19.10.2015	870	837	3	186	89838	22	-684	89001	19	183,630,955
9	Bhiria Road	17.12.2015	92	99	0	246	68634	0	154	68535	0	140,501,424
10	Lakha Road	9.1.2016	216	324	3	540	282	12	324	-42	9	1,676,716
TOTAL			13586	7650	45	16917	170094	363	7780	162444	318	381,465,038

Note:

Due to non CBI of Padidan Railway station the Kot Lalo
was operating on PLC since 19.10.2015 to 20.04.2016 i.e.
161 days

Due to non CBI of Padidan Railway station the Bhiria
Road was operating on PLC since 17.12.2015 to
20.04.2016 i.e. 123 days

Annex-S

**Comparison of running time of mail/express trains between Karachi and Sadiqabad,
as per time table**

S.No.	Train		Pre incident time (Oct-2007-Apr-2008)	Post incident time (August 2009 to July 2013)			
	Name	No.	Running Time (Hrs)	Running Time (Hrs)	Detention per train (minutes)	Days	Total Detention (hrs)
1	2	3	4	5	6	7	8
1	Shalimar	28 DOWN	9:37	9:51	0:14	1830	427
		27 UP	9:05	9:46	0:41	1830	1,251
3	Allama Iqbal	10 DOWN	9:37	10:31	0:54	1830	1,647
		9 UP	8:37	9:59	1:22	1830	2,501
4	Fareed	38 DOWN	0:42	11:29	10:47	1830	19,734
		37 UP	10:17	10:50	0:33	1830	1,007
5	Millat	18 DOWN	9:12	9:47	0:35	1830	1,068
		17 UP	8:31	9:34	1:03	1830	1,922
6	Karakaram	42 DOWN	8:58	9:59	1:01	1830	1,861
		41 UP	8:11	9:17	1:06	1830	2,013
8	Tezgam	8 DOWN	9:53	10:35	0:42	1830	1,281
		7 UP	9:55	11:02	1:07	1830	2,044
9	Hazara	12 DOWN	10:09	11:19	1:10	1830	2,135
		11 UP	10:10	10:42	0:32	1830	976
10	Shah Rukne Alam	30 DOWN	11:39	12:24	0:45	1830	1,373
		29 UP	11:11	11:44	0:33	1830	1,007
11	Awam	14 DOWN	11:58	12:46	0:48	1830	1,464
		13 UP	10:49	11:51	1:02	1830	1,891
12	Super	34 DOWN	12:16	13:13	0:57	1830	1,739
		33 UP	10:47	12:13	1:26	1830	2,623

13	Karachi	16	DOWN	9:04	10:09	1:05	1830	1,983
		15	UP	8:16	9:30	1:14	1830	2,257
14	Buraq	44	DOWN	8:59	11:10	2:11	1830	3,996
		43	UP	8:23	10:13	1:50	1830	3,355
15	Pakistan	46	DOWN	8:59	10:08	1:09	1830	2,105
		45	UP	8:04	9:32	1:28	1830	2,684
16	Tezrao	6	DOWN	9:04	10:02	0:58	1830	1,769
		5	UP	8:16	9:33	1:17	1830	2,349

Total

70,455.00
118,364,400
118.364
(M)

Value of fuel consumed = 70,455 Hrs x 28 Ltrs per Hr x Rs 60.00

Note:

(i) Average rate of HSD during the period = Rs 60 per litre

**Position of irregular opening of CBI railway stations without safety precautions
and against terms & conditions of contract agreement**

S. No.	Name of Station	Date of PAC	Date of opening of station	Whether safety certificate was issued or not	Whether PAC signed by PR Engineer or not	Remaining Issues	
1	2	3	4	5	6	7	8
1	Bucheri	28-Apr-15	25-Nov-14	No	Yes	1	Replacement of the Diesel Generator sets.
						2	Provision of permanent solution for re-setting of the Axle Counter.
						3	Track circuit between outer and home signal needed to be resolved (PR/Consortium)
						4	Permanent Red indication of Air Conditioning (PR).
						5	Earth alarm (Red Indication) under finalization and to be resolved.

						6	Provision of Main Supply stabilizer of adequate capacity as commercial Main supply is generally very low. (PR)
						7	Insulated Rail Joint (IRJ) for loop line is under finalization.
						8	ML for L-xing is under finalization and to be resolved.
						9	Size of tail cable under finalization and to be resolved.
						10	UPS under finalization and to be resolved.
2	Nawabshah	28-Apr-15	25-Nov-14	No	Yes	1	S.No. 1 to 10 of Col:8
3	Serhari	28-Apr-15	31-Jan-15	No	No	1	S.No. 1 to 10 of Col:8
4	Lundo	28-Apr-15	4-Mar-15	No	No	1	S.No. 1 to 10 of Col:8
5	Shahdadpur	18-May-15	8-Jun-15	No	No	1	S.No. 1 to 10 of Col:8
						2	Temporary arrangement for the physically non-existent LX 256+106.4 has been made

							in order to achieve optimal use of the system. PR need to finalize the status of said LX and take corrective measures required for a permanent solution (PR).
6	Daur	5-Aug-15	7-Aug-15	No	No	1	S.No. 1 to 10 of Col:8
						2	Temporary arrangement for the physically non-existent LX 256+106.4 has been made in order to achieve optimal use of the system. PR need to finalize the status of said LX and take corrective measures required for a permanent solution (PR).
7	Bandhi	15-Sep-15	16-Sep-15	No	No	1	S.No. 1 to 7 of Col:8
8	Jalal Marri	15-Sep-15	16-Sep-15	No	No	1	S.No. 1 to 10 of Col:8
						2	No Air-Conditioners installed (PR).

9	Kot Lallo	16-Oct-15	19-Oct-15	No	No	1	S.No. 1 to 8 of Col:8
10	Bhiria Road	15-Dec-15	17-Dec-15	No	No	1	S.No. 1 to 7 of Col:8
11	Lakha Road	1-Jul-16	9-Jan-16	No	No	1	S.No. 1 to 7 of Col:8
12	Setherja	28-Feb-16	25-Feb-16	No	No	1	S.No. 1 to 7 of Col:8
13	Ranipur Riyasat	10-Mar-16	11-Mar-16	No	No	1	S.No. 1 to 4 of Col:8
14	Gambat	28-Mar-16	25-Feb-16	No	No	1	S.No. 1 to 4 of Col:8

Statement showing position of deficiencies noticed in the Signal and Civil Work executed at 22 Railway Stations during site visit in connection with Rehabilitation of Signaling System

Name of Railway Station	Nature of Deficiencies in Civil Work	Nature of Deficiencies in CBI/Signal System
Shahdadpur	Floor finishing/tile polishing was unsatisfactory	
	Substandard/under size and low quality trenches steel covers were used on the cable drains	Signalling system is satisfactory working as stated by the ASM Mehram Ali Shahdadpur
	Two painting coats were made out of 3 coats on walls and roof. Whereas, full payment of distempering and door painting has been made	Line 5 No and 6 was not connected with CBI system (Manual)
	Substandard paint on walls and doors was made	
	Steel doors were substandard and not painted	
	Certificate of deodar wood/lab test was not available	
	Vengle rubber flooring in the equipment room & ASM room was substandard	
	Door/chowgath of ASM office was badly effected by termite	
Lundo	Floor finishing/tile polishing was unsatisfactory	Loop line was not connecting/out of order

	substandard/under size and low quality trenches steel covers were used on the cable drains	Emergency cases over was not working/defective since long.
	Two painting coats were made out of 3 coats on walls and roof. Whereas, full payment of distemping and door painting has been made	During rain (heavy light) screen become red.
	substandard paint on walls and doors was made	Three A.C has been installed but no A.C was in operation/out of order
	steel doors were substandard and not painted	Equipment room was very hot
	certificate of deodar wood/lab test was not available	ASM room was very noisy due to diesel generator operator
	Floor vanyle rubber floor was broke in ASM Office	
	Venyle rubble floor in equipment room was also poor quality/substandard	
	Stain in front of new station building was broken from several places and substandard connection.	
	Plinth protection was also substandard	
Sarhari	floor finishing/tile polishing was unsatisfactory	Flashing problem are facing frequently by the ASM. No permanent solutions have been made by the concerned signaling officials.
	substandard/under size and low quality trenches steel covers were used on the cable drains	Loop line of down side for department of train was not working

	Two painting coats were made out of 3 coats on walls and roof. Whereas, full payment of distempering and door painting has been made	During raining (heavy light) the ASM EBI screen become real line no.5 was not connected with CBI system (Manual)
	substandard paint on walls and doors was made	
	steel doors were substandard and not painted	
	certificate of deodar wood/lab test was not available	
	Water system was not in operation due to electric connection	
	Plinth protection was not provided properly	
	Steel doors of Generator room was substandard steel jali was broken from several places.	
Nawabshah	floor finishing/tile polishing was unsatisfactory	Two A.C was installed in the equipment room which was not in operation/on at the time of Audit Inspection. The equipment room and K.P.s portion was very hot.
	substandard/under size and low quality trenches steel covers were used on the cable drains	During rains (heavy/light the CBI screen become red
	Two painting coats were made out of 3 coats on walls and roof. Whereas, full payment of distempering and door painting has been made	Line No.5,6 and 7 were not connected with the CBI system (yard)

	substandard paint on walls and doors was made	Emergency crossing the flashing problem was being observed by the ASM since its opening
	steel doors were substandard and not painted	No of D. Generator erreat problem in the normal working of the ASM that the time of through the train the signal of upside become dead/red/green
	certificate of deodar wood/lab test was not available	ASM office was very hot due to which the official work was suffered badly
	Venyle rubber flooring in ASM office as broken badly. Moreover in the equipment room was also not up to the work.	
	Floor of Generator room verandah was substandard	

Annex-V

Position showing the detail of Pension Contribution of Employees for the implementation of Project of "Rehabilitation of Railway Assets (Signalling system)

Sr #	Designation	BPS	ESTABLISHMENT CHARGES AS PER PC-I				Total Pension Contribution
			No. of Posts	Man Months	Average Pay	Pen Cont. @ 33 %	
1	Project Director	20	1	24	33,915	11,192	268,607
2	Dy. CSE	19	3	48	29,380	9,695	465,379
3	XEN/ Signal	18	3	72	22,210	7,329	527,710
4	XEN/ Civil	18	1	18	22,210	7,329	131,927
5	Senior Electrical Engineer	18	1	18	22,210	7,329	131,927
6	Admn Officer/XEN /Sig/G	18	1	24	22,210	7,329	175,903
7	ASE	17	3	72	17,250	5,693	409,860
8	AEN	17	1	18	17,250	5,693	102,465
9	Signal Inspectors	16	6	144	13,110	4,326	622,987
10	IOW	16	1	18	13,110	4,326	77,873
11	PWI	16	1	18	13,110	4,326	77,873
12	EFO	16	1	18	13,110	4,326	77,873
13	Works	16	1	24			103,831

	Accountant				13,110	4,326	
14	TI	16	1	18	13,110	4,326	77,873
15	OEI	16	1	24	13,110	4,326	103,831
16	DSKP	16	1	24	13,110	4,326	103,831
17	Office Superintendent	16	1	24	13,110	4,326	103,831
18	Sub-Engineer/ Signal	11	16	384	8,245	2,721	1,044,806
19	Sub-Engineer/ Works	11	2	36	8,245	2,721	97,951
20	Sub-Engineer/ Way	11	2	36	8,245	2,721	97,951
21	Sub-Engineer/ Signal Diesel	11	2	36	8,245	2,721	97,951
22	Sub-Engineer/Elect	11	2	48	8,245	2,721	130,601
23	Sub-Engineer/AC	11	2	36	8,245	2,721	97,951
24	Drafts Man	11	2	48	8,245	2,721	130,601
25	PA to PD	16	1	24	13,110	4,326	103,831
26	Hd Clerk/ Sr. Computer Operator	14	4	96	10,620	-	-
27	UDC/Jr. Computer Operator	9	4	96	7,270	-	-
Skilled Labor						-	-
28	Signal Maintainer	8	16	384	6,815	2,249	863,597
29	Signal Maintainer/ Diesel	8	2	36	6,815	2,249	80,962
30	Signal Maintainer/D.E.	8	2	48	6,815	2,249	107,950

31	Signal Maintainer/AC	8	2	36	6,815	2,249	80,962
32	Work Mistry	8	4	72	6,815	2,249	161,924
33	P. Way Mstry	8	4	72	6,815	2,249	161,924
34	Fitter Diesel	5	4	72	5,740	-	-
35	Carpenter	5	1	24	5,740	-	-
36	Black Smith	5	2	48	5,740	-	-
37	Hammer Man	3	2	48	4,940	-	-
38	Driver	5	12	288	5,740	-	-
39	Tracer	5	2	48	5,740	-	-
40	Store Issuer	5	2	48	5,740	-	-
Unskilled Labor						-	-
41	Muawan	1	40	960	4,320	-	-
42	Naib Qasid	1	16	384	4,320	-	-
43	Chowkidars	1	8	192	4,320	-	-
Accounts Staff						-	-
44	SA&FO/Project	18	1	24	22,210	7,329	175,903
45	Accounts Officer	17	1	24	17,250	5,693	136,620
46	AAO	16	2	48	13,110	4,326	207,662
47	Senior Auditor	11	2	48	8,245	2,721	130,601
48	Junior Auditor	7	2	48	6,380	2,105	101,059
49	Naib Qasid	1	4	96	4,320	1,426	136,858
	Total		196	4494	558085	160992	7,711,249 7.711 (M)