



**Performance Audit Report
of
Punjab Cities Governance Improvement
Project in
City District Gujranwala
Audit Year 2016-17**

AUDITOR GENERAL OF PAKISTAN

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Abbreviations and Acronyms

APP	Annual Procurement Plan
BER	Bid Evaluation Report
CPU	City Program Unit
DA	Development Authority
DNIT	Draft Notice Inviting Tender
DLIs	Disbursement Linked Indicators
EEP	Eligible Expenditure Program
EIA	Environmental Impact Assessment
ESMF	Environmental and Social Management Framework
ESMP	Environmental and Social Management Plan
GIS	Geographic Information System
IDAMP	Integrated Development and Asset Management Plan
INTOSAI	International Organization of Supreme Audit Institutions
MTBF	Mid-Term Budgetary Framework
MTDF	Mid-Term Development Framework
OSR	Own Source Revenue
PFC	Provincial Finance Commission
RCC	Re-enforced Cement Concrete
RFT	Running feet
RFP	Request for Proposal
TEPA	Traffic Engineering and Planning Agency
UIPT	Urban Immoveable Property Tax
USPMSU	Urban Sector Planning and Management Services Unit
WASA	Water and Sanitation Agency

PREFACE

The Auditor General of Pakistan conducts audit under 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 (Function, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 115 of the Punjab Local Government Ordinance 2001. The performance audit of “Punjab Cities Governance Improvement Project (PCGIP) in City District Gujranwala” was carried out accordingly.

The Directorate General Audit, District Governments, Punjab (North), conducted performance audit of “Punjab Cities Governance Improvement Project in City District Gujranwala” during May-June, 2017 for the period 2013-14 to 2015-16 with a view to reporting significant findings to stakeholders. Audit examined economy, efficiency and effectiveness aspects of the project. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules and regulations in implementing the project. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the project.

The observations included in this report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting was convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

Director General of Audit, District Governments Punjab (North), Lahore conducted audit of “Punjab Cities Governance Improvement Project in City District Gujranwala” from May to June 2017. The main objectives of the audit were to ensure that the funds allocated for the project were utilized in an economical, efficient and effective manner. The audit was conducted in accordance with the INTOSAI Auditing Standards.

Key Audit Findings of Performance Audit Report

The key audit findings observed during Performance Audit are as under:

- i. The Environmental and Social Management Plan (ESMP) was not implemented for PCGIP schemes worth Rs 249.121 million.
- ii. Requirements of Environmental and Social Management Plan (ESMP) were not observed for PCGIP schemes.
- iii. The project was not efficiently handled as the schemes costing Rs 266.870 million were not completed within the stipulated period involving time overrun of about two to sixteen months.
- iv. Integrated Development and Asset Management Plans (IDAMP) were not prepared as per target under Disbursement Linked Indicator-1 (DLI-1).
- v. Complete Assets inventory for the whole district was not prepared for proper resource planning.
- vi. No Mechanism was developed and approved for complaint monitoring & resolution, and grievance redress related to municipal services in accordance with the provisions of PLGO 2001 (now defunct).
- vii. Own Source Revenue (OSR) was not increased with respect to the total revenue of CDG Gujranwala as was required under DLI-4.
- viii. Out of the allocated funds, about 37% of project funds amounting Rs 430.672 million were not transferred to CDG Gujranwala by Finance Department. Further, funds were not transferred on timely basis resulting in delay for achievement of targets.
- ix. Procurement Plan for the schemes costing Rs 205.362 million was not got approved from the competent authority.

Recommendations

- i. In the light of Environmental and Social Management Framework (ESMF), the CDG / city entity should conduct environmental and social screening for every scheme.
- ii. Cities should prepare three-year rolling Development and Asset Management Plans (DAMP) every year on regular basis to improve the consistency of development and asset maintenance plans across the city.
- iii. A comprehensive asset inventory system should be developed to know the complete asset inventory of the district including the assets owned by TMAs.
- iv. Funds should be transferred on timely basis by the concerned authorities to ensure effectiveness of the project.
- v. Strategy should be devised to improve the system to increase Own Source Revenue (OSR) with respect to the total revenue of CDG Gujranwala.
- vi. A mechanism should be developed and implemented for Public Disclosure of Information, Citizen Feedback and their grievance redress.
- vii. The management needs to have a system in place to strictly monitor resource utilization and to prevent wastage of resources. Monitoring committees should be constituted to prevent any deviations from specifications and to ensure timely completion in the execution of civil works.
- viii. Punjab Procurement Rules /Procurement SOPs should be followed in letter and spirit by all departments of CDG Gujranwala.

1. INTRODUCTION

The Director General of Audit, District Governments, Punjab (North), Lahore conducted Performance audit of “Punjab Cities Governance Improvement Project in City District Gujranwala” from May to June 2017.

The Punjab Cities Governance Improvement Project (PCGIP) is a five year World Bank funded initiative being implemented by the Government of Punjab. The project focuses on strengthening the institutional capacity and service delivery of local governments in five key cities; Faisalabad, Gujranwala, Lahore, Multan and Rawalpindi. PCGIP comprises of three distinct components.

Component-1: Performance Grants (US\$145 million)

As per the terms of the Project, the Bank shall provide credit to the Government of Punjab. The Government of Punjab will in turn disburse funds to the cities in the form of a Performance Grant under Component 1.

This component focuses on two areas of urban governance: resource planning and management, seeking to improve decision making, consolidate revenue sources and strengthen resource mobilization; and transparency and voice in the preparation, monitoring and evaluation of plans and programs in urban areas. This component will provide an annual grant to the project cities, based on achievement of specified annual targets against a set of following Disbursement Linked Indicators (DLIs) in selected governance areas.

DLI1: Resource Planning	Three-year rolling and integrated Development and Asset Management Plans implemented by each CDG for area within its „city “ boundary.
DLI2: Procurement	Good procurement performance practices operationalized in CDGs through implementation of the provincial procurement rules.
DLI3: Intergovernmental Finance System	Reporting of flow of funds to CDGs and city entities, at the CDG level
DLI4: Revenue Collection System	Improvements in Own Source Revenue (OSR) collection systems
DLI5:	Boundary of city area adopted by each city

Boundary Alignment	and its entities as the spatial planning and service delivery area
DLI6: Public Disclosure and Access to Information	Public Disclosure and Access to Information mechanism operationalized
DLI 7: Accountability	Effective and transparent feedback and grievance redress mechanisms operationalized

Component 2: Project Implementation and Capacity Building (US\$ 5 million)

This component supports the cities and province through technical assistance and capacity building to achieve the DLIs and enhancement in revenue. The Urban Sector Planning and Management Services Unit (USPMSU), and a City Program Unit (CPU) in each of the five cities will be responsible for providing this support and the corresponding costs will be financed from this component.

Component 3: Contingent Emergency Response:

This component will support preparedness and rapid response to disaster, emergency, and/or catastrophic events, as needed. The provisional zero cost for this component will allow for rapid reallocation of credit proceeds from other components under streamlined procurement and disbursement procedures. This component could also be used to channel additional funds should they become available as a result of the emergency

Project Objectives:

The project development objectives were to support the Province of Punjab’s cities in strengthening systems for improved planning, resource management, and accountability, and to improve the Province of Punjab’s capacity to respond promptly and effectively to an Eligible Crisis or Emergency.

The project higher level objectives were to:

- Shift focus from expanding urban infrastructure to increasing productivity and efficiency of the existing networks;
- Reform the existing institutions that manage the infrastructure and facilitating them to adopt innovative engineering and maintenance techniques;

- Encourage the local/city governments to improve systems for the collection of Own Source Revenue (OSR);
- Make urban governance system more responsive, efficient and accountable, by adopting two essential prerequisites - political power to administer and trained manpower to run the system.

Total cost of the project was US\$ 150.00 million for a period of five years. The funds for the project were provided by World Bank as an investment credit. Out of total project funds the share of Gujranwala was US\$ 22.9 million. Allocation of project funds under Component 1 for each city, for each year is given below:

(Million USD)

Name of Cities	Year 1	Year 2	Year 3	Year 4	Total
Lahore	7.7	8.5	11.9	14.5	42.7
Faisalabad	6.4	7.1	9.9	12.0	35.3
Rawalpindi	4.3	4.8	6.7	8.1	23.9
Gujranwala	4.1	4.6	6.4	7.8	22.9
Multan	3.6	4.0	5.7	6.9	20.2
Total:-	26.1	29	40.6	49.3	145.0

On the basis of 50:50 sharing of funds between WASA Gujranwala and CDG Gujranwala, the share of CDG Gujranwala comes to US\$ 11.45 million. The above allocation of funds is based on the PFC formula given below:

Sr. #	Districts	PFC Formula share
1	Lahore	29%
2	Faisalabad	24%
3	Rawalpindi	16%
4	Gujranwala	16%
5	Multan	14%
Total		100%

Year wise summary of financial results for CDG Gujranwala is given below:

Rs in million

Financial Year	Funds Released	Actual Expenditure	% age utilization
2013-14	195.066	194.270	99.59 %
2014-15	220.962	162.220	73.42 %
2015-16	302.803	74.991	24.77 %
Total	718.831	431.481	60.03 %

2. AUDIT OBJECTIVES

The main objectives of the audit were to:

- Review project's performance against intended objectives.
- Evaluate the performance of the project with regard to economy, efficiency and effectiveness in achievement of the objectives.
- To assess compliance and achievement of targets set under DLIs.
- To ensure that PCGIP Schemes were duly completed and its benefits were transmitted to the community as whole. Further, to determine the reasons, if any, for in-completion of schemes and all works were completed according to the provisions of PLGO, 2001

3. AUDIT SCOPE AND METHODOLOGY

The scope of the audit entails assessment and evaluation of the PCGIP development schemes executed by DO Roads and DO Buildings Gujranwala during the Financial Years 2013-14 to 2015-16. The audit also assesses impacts of the Project activities during various stages from planning to completion of the schemes in addition to the evaluation of other activities/ objectives of the project having relevance with City District Government Gujranwala. The scope of the audit is limited only to the extent of expenditure / activities executed by City District Government Gujranwala and does not cover the activities of the project relating to WASA Gujranwala. Further, the activities relating to other city districts and Urban Unit are also not covered in this report.

The Audit relies both on primary and secondary data sources. However, greater reliance has been placed on primary sources, which include files review, site visits, and soliciting information from the key persons of PCGIP and other relevant City District Government authorities. Stakeholders' consultations and focused group meetings have also been used as a primary source to solicit viewpoint and knowing concerns of the stakeholders. The secondary sources include office record of the PCGIP, files and papers, information available on websites and other indirect sources of information.

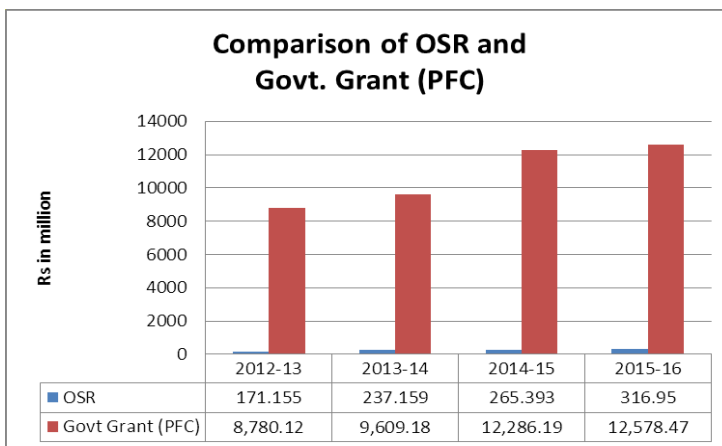
4. AUDIT FINDINGS & RECOMMENDATIONS

4.1 Financial Management

4.1.1 Non-compliance of DLI-4 (Revenue Collection System)

As per target given in Project Appraisal Document, at the end of Year 2, each city entity was required to operationalize the approved Action Plan for enhancement of self collected own source revenues OSR. Further as per Project Appraisal Document, OSR as a percentage of total revenues varies between 3% for Gujranwala to 8% for Lahore for the year 2011-12.

During audit of PCGIP in City District Government Gujranwala, it was observed that Own Source Revenue (OSR) was not increased and remained below 3% as a percentage of total revenues for the year 2012-13 to 2015-16 as depicted in the table given below. Own source revenues are small (around 2%) and declining in proportion to the overall budgets, reflecting that no efforts were made for revenue enhancement.



[Source: Financial Statements CDG, Gujranwala]

Audit is of the view that due to poor financial management own source revenue was not increased depriving the city of financial sustainability.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends that efforts should be made for enhancement of own source revenue besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.31]

4.1.2 Less receipt of Funds from Finance Department – Rs 430.672 million

As per Project Appraisal Document, year wise distribution of funds to each City District was to be provided on the basis of PFC Formula.

During audit of PCGIP in CDG Gujranwala, it was observed that funds of Rs 430.672 million were not received from Finance Department. In terms of percentage the figure came to 37% as detailed below:

Financial Year	As per Project Appraisal Documents \$ (million)	Exchange Rate (Rs)	Funds for Gujranwala (Rs in million)	50% share of CDG (Rs in million)	Funds received from FD (Rs in million)	Release order	Less Receipt of Funds from FD (Rs in million)
2013-14	4.100	98.32	403.11	201.556	195.066	No. FD(W&M)1-31/2013-14/151 dated 13-1-2014	6.490
2014-15	4.600	98.30	452.18	226.090	220.962	No. FD(W&M)1-31/2014-15/134 dated 13-10-2014	5.128
2015-16	6.400	101.67	650.69	325.344	302.803	No. FD(W&M)1-31/2015-16/293 dated 4-3-2016	22.541
2016-17 (upto May 2017)	7.800	101.67	793.026	396.513	0	-	396.513
Total	22.900		2,299.006	1,149.503	718.831		430.672
Percentage				100%	63%		37%

Audit is of the view that due to weak financial management, less funds were received. This resulted in non-achievements of targets.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends that matter may be taken up with the Finance Department for timely release of funds.

[PDP No.32]

4.1.3 Non-compliance of DLI-3 (Intergovernmental Finance System)

As per Annex-1 of Project Appraisal Document, all development and non-development allocations/ UIPT proceeds/ funds/ grants/ foreign assistance for all city entities shall be reported to the CDG at the time of being transferred from the Government of Punjab to the city entities. In turn, this will help the CDGs to prepare city budgets keeping in view predictability of funding. Each CDG will also be able to hold city entities accountable for results against such funding. This consolidation will in turn allow improved planning and control of resources for city level development expenditures.

During audit of PCGIP in CDG Gujranwala it was observed that in case of following releases endorsement was not made to the CDG and hence allocation of funds remained unreported to CDG as evident from Release Order Information for the period July 2015 to December 2015.

S. No.	Notification #	Date of Issue	Rs in million	Compliance of DLI-3 (Yes/No)
1	STO(EXCISE)2009(300)P-V	10/9/2015	10.425	No
2	STO(EXCISE)2009(300)P-VII	12/29/2015	5.466	No
3	STO(EXCISE)2009(300)P-VIII	1/4/2016	64.321	No
Total			80.212	

Audit is of the view that due to financial indiscipline funds allocation to the city entities was not reported to CDG Gujranwala.

This resulted in non-compliance of DLI-3 besides restricting the CDG to hold city entities accountable for results against the above allocations.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends that policy guidelines for the projects should be followed in letter and spirit besides fixing responsibility for lapse and negligence under intimation to Audit.

4.1.4 Expenditure without re-authorization of Funds – Rs 24.934 million

According to Rule 64(1)(ii) and 59(v) of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, each local government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure. Further, the Schedule of Authorized Expenditure shall lapse at the end of the Financial Year.

During audit of PCGIP schemes executed by DO Roads Gujranwala it was observed that expenditure of Rs 51.339 million was incurred during 2013-14 against the funds of Rs 76.273 million resulting in lapse of funds of Rs 24.934 million. The same funds were required to be re-authorized during 2014-15 but the expenditure was incurred during 2014-15 without re-authorization of funds of Rs 24.934 million as detailed in **Annex-A**.

Audit is of the view that due to weak financial management funds were not re-authorized. This resulted in unauthorized expenditure of Rs 24.934 million.

Management replied that due to promulgation of the new system the relevant record is not yet been traced out. Reply was not accepted being evasive.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends regularization besides fixing responsibility for utilization of funds without re-authorization.

4.2 Procurement and Contract Management

At the city district governments level the project was aimed to assist in developing a system of adequate planning, and documentation of SOPs for procurement. The CDGs and WASAs are required to use the provincial procurement rules, but compliance is partial due to gaps in implementation instruments, as well as dissemination issues. The participating entities were required to establish a procurement planning system linked to the budget, developing an SOP for procurement and contract management systems, web postings, pre award disclosures and complaints redressal mechanism. World Bank procurement review include repair of Plant & Machinery, Transport, repair of Roads and Buildings.

A procurement link would be maintained at the relevant implementing agency of the various cities website to provide the overall procurement plans and updates. It will be the responsibility of the City Program Units to ensure that the website is current for all goods, works and consultancies; for which procurement plans, procurement notices, invitation to bid, bid documents and Request for Proposal (RFPs) as issued, latest information on procurement contracts, complaints and actions taken, contract award and performance under the contracts and other relevant information related to procurement shall be displayed. The website would be accessible to all bidders and interested persons equally and free of charge.

4.2.1 Non approval and announcement of Procurement Plan - Rs 205.362 million

As per para 3.1(IV) of SOPs for Punjab Procurement Rules 2014, DCO shall approve the final draft of Annual Procurement Plan (APP). Further as per 3.2(V), after approval of the proposed APP, by DCO, it is mandatory to advertise the APP on PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit of PCGIP schemes executed by DO Roads Gujranwala, it was observed that Procurement Plans for the following schemes were not got approved from DCO as detailed at **Annex-B**. Only DO Roads signed the procurement plan.

Audit is of the view that due to financial indiscipline and weak administrative controls approval of the DCO was not obtained. This resulted in expenditure in violation of World Bank guidelines.

Management replied that the signed and approved copy of procurement plans is available for verification. The reply was not tenable as copy of approval was not provided.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends regularization besides fixing responsibility for lapse and negligence.

[PDP No.16]

4.2.2 Minimum amount of liquid assets and credit facilities net of other contractual commitments was not fulfilled – Rs 198.00 million

As per para 4.5(e) of bidding documents, it was prerequisite for a contractor to have minimum amount of liquid assets and or credit facilities net of other contractual commitments to be eligible for participation in the bidding process.

During scrutiny of record of PCGIP schemes executed by DO (Buildings) and (Roads) Gujranwala, it was observed that various works were awarded to different contractors but evidence for eligibility of the contractors regarding minimum amount of liquid assets and credit facilities net of other contractual commitments was not provided. The detail of schemes is given at **Annex-C**.

Audit is of the view that due to weak internal and administrative controls requirements for minimum amount of liquid assets and credit facilities were not fulfilled. This resulted in expenditure in violation of World Bank guidelines.

Management replied that the said works has been completed successfully. The reply was not tenable being evasive.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends fixing responsibility for lapse and negligence.

[PDP No.15, 35]

4.2.3 Defective constitution of Procurement Committee

According to para 4.2(V) of SOPs for Punjab Procurement Rules 2014, the inter-departmental procurement committee shall be constituted

for large and complex procurements (above ten million rupees). The committee shall consist of the following members;

1. EDO (F&P) (convener)
2. EDO of the initiating Department (Secretary)
3. EDO of a department other than initiating Department
4. Technical officer having expertise in the concerned procurement
5. Indenting Officer

During audit of PCGIP schemes executed by DO Roads Gujranwala it was observed that EDO of a department other than the initiating department was not included in the committee in case of the following schemes each costing above rupees ten million.

S. No.	Name of Scheme.	TS Amount (Rs in million)
1	Repair of Saddique-A-Akber road and Chaman Shah road and Tanveer Chowk Jinnah road Gujranwala. (L= 7145 RFT)	28.355
2	Repair of GT road Chand Da Qila to Chenab Canal Bridge. (L= 5014 RFT)	49.386
3	Repair of Jinnah road from Hayat UuNabi Chowk to Western Bye pass Gujranwala(L= 6200 RFT)	41.736
4	Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala.(L= 4109 RFT)	26.768
5	Repair of GT road City portion NigarPhatak to overhead Bridge Gujranwala. (L= 3450 RFT)	22.530
	Total	168.775

Audit is of the view that due to weak internal and administrative controls defective procurement committee was constituted. This resulted in expenditure in violation of Punjab Procurement Rules, 2014.

Management replied that all the committee members are involved and all documents are signed. Reply was not tenable as no documentary evidence was provided in support of the reply.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.17]

4.2.4 Non observance of schedule as per Procurement Plan

As per para 3.1(IV) of SOPs for Punjab Procurement Rules 2014, DCO shall approve the final draft of Annual Procurement Plan (APP). Further as per 3.2(V), after approval of the proposed APP, by DCO, it is mandatory to advertise the APP on PPRA's website as well as on the

website of the procuring agency in case the procuring agency has its own website.

During scrutiny of record of PCGIP schemes executed by DO (Buildings) Gujranwala, it was observed that Schedule as per approved Procurement Plan was not followed and resulted in delay of activities as detailed in **Annex-D**.

Audit is of the view that due to weak internal and administrative control procurement plan was not followed.

This resulted in delay in completion of schemes and achievement of desired objectives.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends that approved procurement plan should be followed in letter and spirit besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.36]

4.3 Constructions and Works

Civil works under the project fall within the EEP of repair and maintenance. This category refers to the W&S department of CDGs and WASAs. The funds were provided for the repair / special repair of existing roads and buildings. The construction of new roads and buildings were not executed in this project.

4.3.1 Non-imposing of Penalty for delay – Rs 26.687 million

As per instructions in clause 7 read with 39 of Contract Agreement, the contractor shall at his own expense will inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatically condition, availability of labour, material and water as well as electric power, transportation facility etc. and subsequent department will not assume the responsibility and if contractor did not complete the work he would be penalized up to 10% of the estimated cost and copy of the same be sent to secretary C&W and Chief Engineer concerned.

During audit of PCGIP schemes executed by DO (Buildings) and DO (Roads) Gujranwala, it was observed that the schemes were not completed in due time. Neither the applications for extensions in time limit were available in the record nor were the penalties amounting Rs 26.687 million imposed for delay of work. The detail of schemes is given at **Annex-E**.

Audit is of the view that non-imposition of penalty was due to weak monitoring system. Non-completion of schemes within the stipulated time deprived the community of the desired benefits. Further, non-imposition of penalty resulted in loss of revenue.

XEN Highways replied that Time extension taken in the Para have been sent to the competent authority vide this office letter No.2260/G dated 27-05-2016 and as yet waiting for due to promulgation of the new system however time extension for the work falls at Sr. No. 1, 3, 5, are attached for verification .Therefore it is requested that Para may kindly be reduced up to the extent of available extension. Reply was not satisfactory because no documentary evidence was provided in support of the reply.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

[PDP No.2, 38]

4.3.2 Unjustified expenditure on fabrication of Steel Bars – Rs 21.736 million

According to the FD Letter No.RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of Steel Bars as per specifications are mandatory.

Scrutiny of the PCGIP schemes executed by DO (Buildings) and (Roads) Gujranwala revealed that expenditure of Rs 21.736 million was incurred on Fabrication of steel Bars. The expenditure was held unauthorized because quality tests were not conducted in violation of the instructions of Finance Department. The detail of the schemes is given at **Annex-F**.

Audit is of the view that due to noncompliance of instructions unauthorized payment was made. This may result in substandard use of steel in the various public utility schemes.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit besides production of test reports.

[PDP No.30, 39]

4.3.3 Award of work without obtaining performance security from the contractor- Rs15.131 million

According to 26(a) general directions for the guidance of the contract documents, in case the total tendered amount is less than 5% of the approved estimated (DNIT) amount the lowest bidder will have to deposit additional performance security from the schedule bank ranging from 5% to 10% within 15 days of issuance of notice or within expiry period of bid, whichever is earlier.

During scrutiny of record of DO (Roads) Gujranwala, it was observed that works were awarded without obtaining the performance

security which is clear violation of the above rule. The detail of the schemes is given at **Annex-G**.

Audit is of the view that work was awarded without depositing of performance security due to weak internal controls and defective financial discipline. This resulted in un-authorized award of work amounting to Rs 15.131 million.

Management replied that the above said works have been successfully completed at sites. Now, after laps of about two years after completion the requisite performance security have been release by competent authority. Reply was not tenable because no documentary evidence was provided in support of the reply.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault for un-authorized award of work under intimation to Audit.

[PDP No.4]

4.3.4 Non-deduction of price variation on account of Diesel, Steel and Bitumen – Rs 6.443 million

Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. Further, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of contract agreement.

During audit of DO Roads Gujranwala, scrutiny of record of different schemes revealed that rates of Diesel, Steel and Bitumen were decreased below 5% but price variation was not deducted from the contractors claims. Further, in case of one scheme of DO Roads, price variation was paid to contractor in extended period. This resulted in overpayment of Rs 6.443 million as detailed at **Annex-H**.

Audit is of the view that deduction of price variation was not made due to non-compliance of rules and favor to the contractors resulting in loss of Rs 6.443 million to the public exchequer.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of Rs 6.443 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.6, 7, 8, 10]

4.3.5 Delay in completion due to non-integration with WASA

As per project appraisal document, cities will prepare three-year rolling Development and Asset Management Plans (DAMP). The preparation of these plans will be coordinated at the city level and will be based on integration of the capital improvement and asset maintenance plans of the city and its entities.

During scrutiny of record of DO (Roads) Gujranwala, it was observed that following work was delayed due to execution of water supply work at the same roads by WASA. The fact was also discussed in the 2nd meeting of Gujranwala Planning & Coordination Committee held on 17th April 2015 whereby Director Engineering WASA commented that work will be completed within seven days. However the scheme was completed on 8-2015 after delay of 4 months.

Name of Scheme	Date of commencement	Target date of completion	Actual date of completion	Cost Estimates (Rs)
Repair of Siddique-a-Akbar Road, Chaman Shah Road and Tanvir Chowk, Jinnah road Gujranwala	23-2-15	22-4-15	8-2015	28,355,110

Audit is of the view that due to poor planning and non-integration with WASA the scheme was not completed within the stipulated time.

Non-completion of scheme within the stipulated time deprived the community of the desired benefits.

Management replied that time extension has been granted by the competent authority vide his letter No. 621/G, dated 26-2-2016. Reply was not satisfactory as the requirements for integration with other entities was not fulfilled.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends fixing responsibility against the officers/officials at fault under intimation to Audit.

[PDP No.18]

4.3.6 Overpayment due to allowing excessive rate for RCC work – Rs 3.131 million

According to the instruction issued by the Standing Rates Committee recorded in the remarks column of market rates notified by the Finance Department against item No. 6(a) chapter “Concrete”, the composite rate shall be reduced by Rs 5.50 per Cft to Rs12 per Cft if Chanab sand and local sand respectively is used.

During audit of DO Roads Gujranwala, it was revealed that the payment on account of RCC work was made to various contractors against different works but the rates were not reduced as required under the instructions of standing rate committee. This resulted in overpayment of Rs 3.131 million as detailed at **Annex-I**.

Audit is of the view that due to weak financial controls rates were not reduced for RCC works. This resulted in overpayment of Rs 3.131 million.

Management replied that the payments of above said works were made as per approved T.S estimates. The reply was not tenable because neither the deduction was made nor the certificate was given showing that Chenab sand or local sand was not used.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides recovery from the quarter concerned under intimation to Audit.

[PDP No.33]

4.3.7 Unjustified award of contract without approval of urban unit Rs 526.069 million

As per minutes of Bid Opening Committee meeting, the committee members will prepare Bid Evaluation Report (BER) on the standard format provided by the World Bank and same will be sent to Urban Unit for prior approval before signing and award of contract.

Scrutiny of record of PCGIP schemes executed by DO (Roads) Gujranwala revealed that different works were awarded for Rs 526.069

million but Bid Evaluation Reports were neither sent to Urban Unit nor any proof for approval of Urban Unit was on record. Detail of the schemes is given at **Annex-J**.

Audit is of the view that due to weak internal and administrative controls approval of Urban Unit was not obtained.

This resulted in award of work in violation of World Bank guidelines.

Management replied that the above said works were awarded correctly. Reply was not accepted being evasive.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends that the project guidelines should be followed in letter and spirit.

[PDP No.21]

4.3.8 Unjustified payment on account of Protective Material Rs 506,900

According to Clause 32 of Contract Agreement, the Contractor shall employ labour and provide all facilities in accordance with Labour Laws and rules framed from time to time.

During scrutiny of record of different schemes of PCGIP revealed that the department made payment for material used as Precautionary measures such as first aid box, gloves, dust mask, safety shoes etc. The provision of such material was the contractor's responsibility. This resulted in overpayment for Rs 506,900 as detailed at **Annex-K**.

Audit holds that due to weak administrative controls unauthorized payment was made to the contractors.

Management replied that the relevant record was thrashed out wherefrom it appears that payment of the in question items were paid according to the provisions in the T.S estimates and were provided through contractor to the laborers for their safety required under the rules, and as per policy /guidelines provided by the funding agency. The reply was not tenable because contractor was required to provide all facilities to the labour in accordance with Labour Laws and rules.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit stresses for fixing of responsibility against the officers/officials at fault besides the amount in question be recovered from the quarter concerned under intimation Audit.

[PDP No.1]

4.3.9 Unjustified Payment on account of Carpeting without Coat - Rs 477,972

As per book of Specification, prime coat means an application of liquid bitumen to a previously prepared sub-base course or base course to provide bond with the surfacing. It also binds any loose aggregates and provides temporary seal against penetration of surface water. Providing and laying bituminous priming coat, using 10 lbs. kerosene oil and 10 lbs binder per 100 Sft or 0.5 Kg kerosene and 0.5 Kg binder per square meter. Tack coat was applied when existing surface (existing carpeting layer) required providing bond with a super imposed course (another layer of carpeting). Providing and laying bituminous tack coat, using 10 lbs. of bitumen per 100 Sft (0.49 Kg of bitumen per sq.m.). Prime/ Tack Coat and Layer of carpeting are part and parcel for each other.

During audit of PCGIP Schemes executed by DO Roads Gujranwala, scrutiny of record of the scheme “Rehabilitation of Service Road of GT Road (western side)” revealed that payment of Rs16.728 million was made through 3rd& Running Bill on account of 2” thick carpeting for quantity of 246,000 sft against the quantity of 238,971sft of priming /Tack coat. Hence, 7,029 sft carpeting was shown laid without coat. Measurement for carpeting of road could only be done on the surface where the Prime or Tack Coat has already been done. These are the part and parcel of each other. This resulted in unjustified payment of Rs 477,972 (7029 sft @ Rs 6,800 % sft).

Audit is of the view that due to weak internal controls and financial indiscipline unauthorized payment was made.

Management replied that relevant record has been examined and it was found from the record entries that the measurement was taken as under:-

1. Priming Coat 11584
2. –do-- 15146
3. Tack Coat 219270

But while entries in the abstract were brought forwarded quantity has been taken i.e. 212841 instead of 219270 and as such qty 6429 was

not paid to the contractor . Hence from the above it appears that less payment for Rs.31502/- was made to the contractor. Lapse was admitted by the department. Further, no evidence was provided in support of the contention.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends justification besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.9]

4.4 Assets Management

At present manual and inadequate fixed assets records being maintained in the cities in a scattered manner. There is a need to develop proper computerized Fixed Assets Management system.

4.4.1 Non preparation of IDAMP

As per Project Appraisal Document, Cities will prepare three-year rolling Development and Asset Management Plans (DAMP). The preparation of these plans will be coordinated at the city level and will be based on integration of the capital improvement and asset maintenance plans of the city and its entities. The planning will be for a three year period with the first year detailed to form the annual budget for that year. These plans will be updated each year for a three year period on a rolling basis. This will help improve the consistency of development and asset maintenance plans across the city.

Further, under DLI for year 1, each CDG and its entities have been instructed to adopt a 3 Year Rolling Integrated Development and Asset Management Plan (IDAMP) as mandatory integrated development and asset maintenance planning exercise for municipal services.

During audit of PCGIP in CDG Gujranwala it was observed that IDAMP was not prepared for the year 2013-16, 2014-17 and 2015-18 in violation of above instructions. Only for the year 2016-17 IDAMP was prepared.

Audit is of the view that due to poor planning and negligence on part of the management, IDAMP was not prepared for the year 2013-16, 2014-17 and 2015-18 resulting in non-integration of resources within the city.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends preparation of IDAMP on consistent basis besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.26]

4.4.2 Incomplete preparation of assets inventory

As per Integrated Development and Asset Management Plan (IDAMP) for 2016-17, centralized Asset Management System (AMS) has been designed for the management of assets. As per AMS, Assets of City District Government had been classified into following categories, namely:

- i. Roads
- ii. Bridges
- iii. Underpasses
- iv. Buildings
- v. Parking Stands
- vi. Land
- vii. Machinery & Equipment
- viii. Vehicles

Further, in the 4th Progress Review meeting of PCGIP held on 13-2-2015 under the chairmanship of Secretary P&D, it was decided to include assets of TMAs to get complete inventory of assets.

During audit of PCGIP in CDG Gujranwala it was revealed that Furniture and Fixtures were not included in the inventory list of City District Government Gujranwala resulting in incomplete asset inventory. Further, assets of TMAs were not included in the inventory in violation of above instructions.

Audit is of the view that due to poor planning and negligence on part of the management, incomplete asset inventory was prepared. Due to the reason complete asset inventory of the city could not be determined for planning of resources.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends preparation of complete assets inventory besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.24]

4.5 Environment

The environmental and social appraisal shall focus on: a) Compliance with regulatory requirements and clearances; b) Comprehensiveness of the ESMP in light of the activity specific environmental and social issues; c) Integration of environmental and social measures into the design wherever relevant; d) Arrangements for implementation of ESMP, including institutional capacity and contractual provisions; e) Inclusion of ESMP budgets in the scheme cost; f) ESMP monitoring and reporting arrangements; g) Adequacy of the social issues identified and suggested mitigation measure; h) Need for any legal covenant to address any specific environmental risks including regulatory risks.

The Safeguards Specialist will ensure that the above requirements are fulfilled. The DO (Environment) will review and approve the ESMPs and also advise the implementing entity on the environmental regulatory requirements.

The scheme will be approved once all the technical requirements are fulfilled and the ESMP/EIA is cleared. As stated above, ESMPs will be cleared by the DO (Environment), whereas EIAs will be approved by the Punjab EPA.

During this phase, the Safeguards Specialist will conduct environmental and a social monitoring to ensure that the mitigation measures given in the ESMP or EIA are effectively implemented. The environmental and social monitoring will include: a) Frequent site visits by the Safeguards Specialist b) Environmental and social monitoring to ensure effective implementation of ESMPs/EIA particularly the mitigation measures included in these documents.

PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT (PCGIP)

Environmental and Social Management Plan

R&M of G.T road section chan-da-Qila to bridge upper chanab canal
Gujranwala



Punjab Cities Governance
Improvement Project



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4.5.1 Non-observance of ESMP Requirements

According to Table 4.2 of Environmental and Social management Plan (ESMP), samples were required to be taken before during and after the execution to test and compare the Ground water quality, Ambient Air Quality Testing and Noise Level Testing to check any negative impact of project activities.

During scrutiny of record of different development schemes executed DO (Roads) Gujranwala, it was observed that only for one time the samples were taken for testing instead of two or three times. Hence neither the comparison could be made nor negative impact of the projects could be determined. The detail of schemes is given at **Annex-L**.

Audit is of the view that due to weak internal and administrative control ESMP requirements were not fulfilled. Due to the reason impact of the schemes on environment could not be assessed.

Management replied that the works was executed as per Technical Sanction Estimate and necessary test reports. Reply was not tenable as test for environmental impact was not taken as per requirement.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends that ESMP requirements should be followed in letter and spirit besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.12]

4.5.2 Non-implementation of ESMP for PCGIP funded schemes - Rs 249.121 million

As per Environmental and Social Management Framework (ESMF), the CDG / city entity will conduct environmental and social screening for every scheme, during the scheme identification/preparation stage, on the basis of nature and size of scheme as well as the nature and severity of associated environmental and social impacts.

During scrutiny of record of PCGIP schemes executed by DO (Roads) and DO (Buildings) Gujranwala, it was observed that ESMP was not implemented for the schemes costing Rs 249.121 million as detailed at **Annex-M**.

Audit is of the view that due to poor planning and weak administrative controls guidelines of the World Bank were not followed. Due to this the environmental and social requirements were not considered in execution of development schemes.

DO Roads replied that during the execution of work ESMP formalities were implemented in true spirits. Reply was not tenable as no evidence was provided in support of the contention. DO (Buildings) did not submit any reply.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends that ESMP requirements should be followed in letter and spirit besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.13, 34]

4.5.3 Non-implementation of ESMP for the schemes other than PCGIP

As per Environmental and Social Management Framework (ESMF), the CDG / city entity will conduct environmental and social screening for every scheme, during the scheme identification/preparation stage, on the basis of nature and size of scheme as well as the nature and severity of associated environmental and social impacts. For ESMF implementation, following year wise target was provided for the government financed schemes.

Financial Year	% of government-financed schemes to follow the environmental and social management procedure
2013-14	10%
2014-15	30%
2015-16	60%
2016-17	100%

During scrutiny of record of DO (Roads) and DO (Buildings) Gujranwala, it was observed that ESMP was not implemented for the schemes other than the PCGIP schemes as per year wise target envisaged in Environmental and Social Management Framework.

Financial Year	Number of Schemes	
	DO Roads	DO Buildings
2013-14	62	277
2014-15	202	208
2015-16	73	180

Audit is of the view that due to poor planning and weak administrative controls guidelines of the World Bank were not followed. Due to this the environmental and social requirements were not considered in execution of development schemes.

DO Roads replied that during the execution of work ESMP formalities were implemented in true spirits. Reply was not tenable as no evidence was provided in support of the contention. DO Buildings did not submit any reply.

The matter was reported to the PAO in July 2017 but DAC meeting was not convened till the finalization of this report.

Audit recommends that ESMP requirements should be followed in letter and spirit besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.14, 42]

4.6 Monitoring

4.6.1 Non-establishment of mechanism for complaint monitoring & resolution and grievance redress of Citizen

According to para, 23 (C) of Project appraisal document, the project will also support the development of a complaint and grievance redress mechanism for citizens. The city and its entities will operationalize a “one-window” complaint center and follow-up mechanism linked to all service providers in the city. Further, as per LG&CD Department letter No.SO.FPs(LG)1- 3/2010(P), dated Feb 3, 2012, all the CDGs and city entities were directed to establish a mechanism for complaint monitoring and resolution, and grievance redress in accordance with the provisions of PLGO 2001.

During audit of PCGIP in CDG Gujranwala it was observed that NIL satisfaction level was shown for “Citizens satisfaction for service delivery” in the column of Current Level of Services in IDAMP CDG Gujranwala 2016-17, page 48 under DLI-1 (section 5 Level of Service (LOS)). Further, as per year 3 target, a Mechanism was required to be developed and approved for complaint monitoring and resolution, and grievance redress related to municipal services fully implemented by each CDG and its entities, in accordance with the provisions of PLGO 2001, but no proof for implementing the said mechanism was provided. A questionnaire relating to mechanism for complaint monitoring & resolution and grievance redress given at **Annex-N** was designed but the same was not responded by the CDG Gujranwala, which showed that no effort was made to develop the said mechanism.

Audit is of the view that due to poor administration and willful negligence on part of the management mechanism for complaint monitoring & resolution and grievance redress was not developed. Due to this the citizen feedback could not be obtained and no action could be done for their grievance redress.

Management replied that detail reply will be given after scrutiny of record.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends establishment of said mechanism besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.43]

4.6.2 Non-disclosure of information to public

According to Para-23(b) of Project Appraisal Document, the project was to support improvements in the collection (and up-dating) of data, preparation of periodic reports, and disclosure of information to citizens. The city and its entities will post budgets, notices of award of contracts, etc. on their websites and disseminate to the public through radio, television, newspapers and at public notice boards in prominent places at all their offices accessible to the public.

During audit of PCGIP in CDG Gujranwala it was observed that no arrangements were made for public disclosure of information. Notices for award of contract were not found available at website and hence accessible to public in violation of requirements envisaged in Project Appraisal Document. A questionnaire relating to public disclosure of information given at **Annex-O** was designed but the same was remained un-responded by the CDG Gujranwala, which showed that no effort was made for public disclosure of information.

Audit is of the view that due to poor administration and willful negligence on part of the management mechanism for public disclosure of information was not developed. Due to this the citizens were deprived of the desired information relating to the public utility government schemes.

The matter was reported to the PAO in July 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends that arrangements be made for public disclosure of information besides fixing responsibility for lapse and negligence under intimation to Audit.

[PDP No.44]

4.7 Overall Assessment

i. Relevance: The project was in line with government's sectoral policies.

ii. Efficacy: Repair & maintenance work of existing roads and buildings was carried out. However, two schemes costing Rs 4.540 million relating to repair & maintenance of fire brigade and official vehicles could not be initiated despite availability of funds.

iii. Efficiency: Schemes were not completed in time involving time over run of about 2-16 months in completion of different development schemes.

iv. Economy: Procurements were made by violating the procurements rules/ SOPs to avoid fair competition and in some cases the items were purchased at exorbitant rates.

v. Effectiveness: The objectives of the project relating to provision of repair & maintenance of Roads & Buildings were achieved. However, the extent of achievement of the project objectives regarding enhancement of OSR and other targets under different DLIs could not be achieved.

vi. Compliance with rules: Deficiencies were found in compliance of rules and policy guidelines.

vii. Performance Rating of Project: Moderately satisfactory

viii. Risk Rating of Project: Medium

5. CONCLUSION

5.1 Key Issues for the Future: Issues that can still limit Project's performance and achievement of objectives are as under:

- a. The compliance of DLIs needs immediate attention and strict monitoring.
- b. New techniques need to be implemented for generation, collection, and increase of OSR. These techniques will create positive changes to increase the efficiency of the PCGIP.
- c. Targets as per time line framed at each step are not being achieved. Proper training and education needs to be provided to the workers and public awareness programs should be conducted regularly.
- d. The Environmental and Social Management Framework was not implemented as per project targets. Health and safety programs have to be conducted regularly to check the health condition of the workers and environmental hazards in the various development schemes. Further, the workers should be educated on the health hazards related to their work and the importance of wearing the safety gear.
- e. The procurement plans needs to be strictly complied. Competent authority should ensure to consider the recommendations of this report seriously and necessary steps should be taken to protect the environment and utilization of funds out of public exchequer in an economical and efficient manner.
- f. The performance audit of only one entity (CDG-G) was conducted out of total 15 agencies. It is advisable that performance audit of other entities may also be carried out by respective FAOs.

5.2 Lessons Identified:

- i. PCGIP should target 100% achievement of DLIs to improve overall governance of CDG Gujranwala.
- ii. Strict internal controls should be established over execution and its timely completion
- iii. As far as possible benchmarks should be established and followed in execution stages

- iv. Standard operating system should be implemented at each level of activity
- v. Training courses should be initiated for all staff
- vi. Performance measures and performance evaluation should be done for all staff.
- vii. Clear understanding of the issues is extremely important for proper planning.
- viii. There is a need for proper monitoring of the Projects
- ix. Highly integrated planning alone can produce desired and sustainable results.
- x. Proper mechanism needs to be developed for the efficient and effective execution of the Project
- xi. Commitment and ownership of the concerned authorities are essential for implementation of Project.

ACKNOWLEDGEMENT

We wish to express our appreciation to the Management and staff of City District Government Gujranwala and executing agencies for the assistance and cooperation extended to the auditors during this assignment.

ANNEXES

Annex-A**Expenditure without re-authorization of Funds – Rs 24.934 million**

(Rs in million)

Name of Scheme	Funds released during 2013-14	Expenditure 2013-14	Funds Lapsed	Expenditure 2014-15
Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light. (Length = 3.08KMS)	28.150	16.079	12.071	12.071
Repair/Rehabilitaion of GujranwlaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian. (Length = 4.36KMS)	48.123	35.260	12.863	12.863
Total	76.273	51.339	24.934	24.934

Non approval and announcement of Procurement Plan

S. No.	Name of Scheme	TS Amount (Rs in million)
1	Repair/Rehabilitaion of GujranwlaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian.	48.912
2	Repain/Rehabilitaion of Jinnah Road from G.T road to Shamsi Chowk. Including Gill Road & DC road.	13.856
3	Repair/Rehabilitaion providing/fixing LED lights in place of sodium street lights from G.T road chan Da Qila to Nigar Pathak Gujranwala	18.393
4	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light.	30.309
5	Repair/Rehabilitation of roadShamsi chowk to G.T road (DPS School) via railway crossing.	8.353
6	Repair/Rehabilitaion of church road from sailkot road to Commissioner office chowk	4.188
7	Repair of Railway Station / Passport Office road upto Gill Road Gujranwala.	9.827
8	Repair/Improvement of road from (i) Muneer Chowk to Old Session Court road. (ii) Commissioner chowk to police station civil line.	8.824
9	Repair/Rehabilitation of road from Civil line National Bank chowk to RPO office chowk.	7.831
10	Repair/ Rehabilitation of road from Sialkot road to Jinnah stadium chowk in city Gujranwala.	9.495
11	Repair/ Rehabilitation of road from CPO office Chowk to Munir chowk Trauma Center.	7.863
12	Improvement/Rehabilitation of G.T Road in mile No. 41(Construction of slip road at More Sheikupura Gujranwala.	5.958
13	Repair/Rehabilitation of road arround Jinnah Stadium Gujranwala.	9.887
14	Repair/Rehabilitation of flyover road towards Sialkot road Gujranwala	3.156
15	Repair/Rehabilitation of College road from Kashmir road (Near Sasta Bazar) to Upper Chanab Canal People colony Gujranwala	9.229
16	Restoration of Street Lights and Traffic Signals in Gujranwala City.	9.281
	TOTAL	205.362

Annex-C

Minimum amount of liquid assets and or credit facilities net of other contractual commitments was not fulfilled –Rs 198.00 million

Rs in million

A. DO (Buildings) Gujranwala				
S. No.	Name of Scheme	Contractor	TS Cost	Required minimum amount of liquid assets and or credit facilities net of other contractual commitments
1	Rehabilitation of Sports Ground People Colony and Jinnah Stadium, Gujranwala	United Construction Co.	36.450	13.000
2	Repair and Rehabilitation of City Tehsil Complex, Shelter Home, institute of Blind Children People Colony, DCO Office, Settlement Record room etc, Uplifting Boundary wall DHQ Gujranwala Two Health Dispensaries, DO Building office	M/s Gold Builders	30.000	12.000
	Total			25.000

Rs in million

B. DO (Roads) Gujranwala				
S. No.	Name of Scheme	Contractor	TS Cost	Required minimum amount of liquid assets and or credit facilities net of other contractual commitments
1	Repair of Model Town Link Road connected with main park (L=1500 rft) and service road of gt road (western side) (L=12300 rft)	Doughal& Co	30.334	12.000
2	Repair/Rehabilitation of Haidery road from haidery under pass to kashmir road via race course road Gujranwala (L=3722 rft)	Doughal& Co	28.948	10.000
3	Repair/Rehabilitation of internal road of general bus stand (L=1600 rft)	Doughal& Co	17.969	7.000

B. DO (Roads) Gujranwala				
S. No.	Name of Scheme	Contractor	TS Cost	Required minimum amount of liquid assets and or credit facilities net of other contractual commitments
4	Rehabilitation of Khiali By pass under overhead bridge and traffic island Gujranwala (L=1193 rft)	M/s Imran Sharif	13.295	7.000
5	Repair/Rehabilitation of road from GES NowsheraSaansi from NowsheraSaansi Road to Western Bypass(L=1985 RFT) (W=20 FT), Check Post road from SemNullahKhiali to Kamboh Chowk (L=1050 RFT) (W=20 FT) and Rasheed Cheema Road from SemNullahKhiali to House Iqbal Kamboh.(L=1550 RFT) (W=20 FT)	Doughal& Co	19.881	7.000
6	Rehabilitation of RCC JamiaMuhammadia Road from GT Road to same NullahSarfraz Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town, (L=3700 RFT)	Doughal& Co	35.778	13.000
7	Repair/Rehabilitation of Links Bazar No 1,2 & 3 Firdous Colony From Sheikhpura Road to Jinnah Road (L=3437 RFT) and main bazar Kashmir Colony From GT Road opposite G Mgnolia (L=1605 RFT)	Doughal& Co	20.779	8.000
8	Repair/Rehabilitation Gala TaranwalaMohallah Mughal Pura Jinnah road (L=920 RFT, W=30 Feet), Repair/Rehabilitation Gurmonkpura Street No. 8 Gujranwala (L=700 RFT, W=16.50 Feet),Street No. 09 Al-Fateh Park, Fareed Town Gujranwala (L=300 RFT, W=14 Feet), Khawaja Model Ground East side (L=600 RFT, W=12 Feet) and Service road rax Cinema to Khawaja Majeed (L=1800 RFT, W=12 Feet)	Doughal& Co	19.790	7.000
9	Repair/Rehabilitation of Saharan Road , Fareed Town, Pasrur Road Gujranwala (L=3800 RFT) 16 ftAvg	Doughal& Co	17.967	7.000
10	Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road KachaFattomand (L=2500 RFT) (W=20 FT)	Doughal& Co	16.776	7.000
11	Repair of Jinnah road from Hayat UuNabi Chowk to Western Bye pass Gujranwala(L= 6200 RFT)	M/S SahiAccociates	41.736	15.000

B. DO (Roads) Gujranwala				
S. No.	Name of Scheme	Contractor	TS Cost	Required minimum amount of liquid assets and or credit facilities net of other contractual commitments
12	Repair of GT road Chand Da Qila to Chenab Canal Bridge. (L= 5014 RFT)	M/S Asad& Co	49.386	10.000
13	Repair of Traffice Signals & Street lights and Lane marking, Cat eyes etc Gujranwala (GT road) Peoples Colony Etc.	M/S Pak German Engineering	9.500	4.000
14	Repair/Rehabilitaion of GujranwlaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian.	M/s M.F Karim Construction Co.	48.712	20.000
15	Repain/Rehabilitaion of Jinnah Road from G.T road to Shamsi Chowk. Including Gill Road & DC road.	M/s MF Kareem Construction	13.856	5.000
16	Repair/Rehabilitaion providing/fixing LED lights in place of sodium street lights from G.T road chan Da Qila to Nigar Pathak Gujranwala.	Pak German Engineers	18.393	8.000
17	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light.	M/s M.F Karim Construction Co.	30.309	12.000
18	Reapir of road from ChungiSammanabad to Byepass Gujranwala	M/s M. Riaz	9.585	4.000
19	Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala.(L= 4109 RFT)	Doughal& Co	26.768	10.00
	Total		469.762	173.00
Grand Total = A + B = Rs25.00 + Rs 173.00 =				198.00

Non observance of schedule as per Procurement Plan

Name of Scheme	Procurement Step	Planned Dates	Actual Dates
Rehabilitation of Sports Ground People Colony and Jinnah Stadium, Gujranwala	Advertisement of invitation for bids	6-11-2015	3-1-2016
	Bid opening Date	7-12-2015	10-2-2016
	Completion of evaluation and Recommendations	10-12-2015	10-2-2016
	Urban unit No objection to evaluation and contract award	12-12-2015	Not provided
	Award of contract	22-12-2015	18-3-2016
	Completion of contract	1-6-2016	Work in progress till date of audit i.e.10-6-2017
	Disbursement of payment	25-6-2016	Upto 5 th Running bill payment was made through V.No.67 dated 29-12-2016
Repair and Rehabilitation of City Tehsil Complex, Shelter Home, institute of Blind Children People Colony, DCO Office, Settlement Record room etc, Uplifting Boundary wall DHQ Gujranwala Two Health Dispensaries, DO Building office	Advertisement of invitation for bids	6-11-2015	3-1-2016
	Bid opening Date	7-12-2015	10-2-2016
	Completion of evaluation and Recommendations	10-12-2015	10-2-2016
	Urban unit No objection to evaluation and contract award	12-12-2015	Not provided
	Award of contract	22-12-2015	18-3-2016
	Completion of contract	1-6-2016	Work in progress till date of audit i.e.10-6-2017
	Disbursement of payment	25-6-2016	Upto4 th Running bill payment was made through V.No.72 dated 29-12-2016

Annex-E

Loss to Government due to Non-imposing of Penalty - Rs26.687 million

A. DO (Buildings) Gujranwala						
S. No.	Name of work	Date of award of contract	Required Date of completion	Physical Progress upto June 2017	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)
1	Rehabilitation of Sports Ground People Colony and Jinnah Stadium, Gujranwala	18-3-16	17-8-16	WIP	36.450	3.645
2	Repair and Rehabilitation of City Tehsil Complex, Shelter Home, institute of Blind Children People Colony, DCO Office, Settlement Record room etc, Uplifting Boundary wall DHQ Gujranwala Two Health Dispensaries, DO Building office	18-3-16	17-8-16	WIP	30.000	3.000
3	Repair of office building Excise & Taxation	1-8-16	15-9-16	WIP	2.000	0.200
Total						6.845

B. DO (Roads) Gujranwala						
S. No.	Name of work	Date of award of contract	Target Date of completion	Actual Date of completion	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)
1	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light. (Length = 3.08KMS)	19-4-14	31-5-14	Work in Progress till June 2015	30.309	3.031
2	Repair/Rehabilitaion of GujranwalaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian. (Length = 4.36KMS)	19-4-14	22-4-15	Work in Progress till June 2015	48.712	4.871
3	Repair of Saddique-A-Akber road and Chaman Shah road and Tanveer Chowk Jinnah road Gujranwala. (L= 7145 RFT)	23-2-15	22-4-15	Work in Progress till June 2015 (80% completed)	28.355	2.836

B. DO (Roads) Gujranwala						
S. No.	Name of work	Date of award of contract	Target Date of completion	Actual Date of completion	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)
4	Repair of Jinnah road from Hayat UuNabi Chowk to Western Bye pass Gujranwala(L= 6200 RFT)	23-2-15	22-4-15	Work in Progress till June 2015 (45% completed)	41.736	4.174
5	Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala.(L= 4109 RFT)	23-2-15	22-4-15	Work in Progress till June 2015 (55% completed)	26.768	2.677
6	Repair of GT road City portion NigarPhatak to overhead Bridge Gujranwala. (L= 3450 RFT)	23-2-15	22-4-15	Work in Progress till June 2015 (30% completed)	22.530	2.253
Total						19.842
Grand Total = A + B = Rs 6.845 + Rs 19.842						26.687

Annex-F

Unauthorized expenditure on fabrication of MS Bars – Rs 21.736 million

A. DO (Buildings) Gujranwala				
V.No./ Date	Name of Scheme	Qty (Kg)	Rate %kg	Total steel amount (Rs)
72/29-12-16	Repair and Rehabilitation of City Tehsil Complex, Shelter Home, institute of Blind Children People Colony, DCO Office, Settlement Record room etc, Uplifting Boundary wall DHQ Gujranwala Two Health Dispensaries, DO Building office	15,905	11,015	1,751,936

B. DO (Roads) Gujranwala					
S. No.	Name of Scheme.	V.No. /Date	Qty (Kg)	Rate %Kg	Amount (Rs)
1	Rehabilitation of RCC Jamia Muhammadia Road from GT Road to same NullahSarfrac Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town, (L=3700 RFT)		48,068	11,000	5,287,480
2	Repair/Rehabilitation Gala Taranwala Mohallah Mughal Pura Jinnah road (L=920 RFT, W=30 Feet), Repair/Rehabilitation Gurnonkpura Street No. 8 Gujranwala (L=700 RFT, W=16.50 Feet),Street No. 09 Al-Fateh Park, Fareed Town Gujranwala (L=300 RFT, W=14 Feet), Khawaja Model Ground East side (L=600 RFT, W=12 Feet) and Service road rax Cinema to Khawaja Majeed (L=1800 RFT, W=12 Feet)	59/25-4-16	6,164	10,000	616,400
3	Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road Kacha Fattomand (L=2500 RFT) (W=20 FT)	37/26-9-16	10,439	11,000	1,148,290
4	Repair/Rehabilitaion of GujranwlaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian. (Length = 4.36KMS)	52/20-1-15	21,087	10,674	2,250,721

B. DO (Roads) Gujranwala					
S. No.	Name of Scheme.	V.No. /Date	Qty (Kg)	Rate %Kg	Amount (Rs)
5	Repair/Rehabilitaion of Jinnah Road from G.T road to Shamsi Chowk. Including Gill Road & DC road. (2210+600=2810 Rft or 0.86KMS	26/17-10-15	6,787	10,674	724,410
6	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light. (Length = 3.08KMS)	11/4-8-16	18,445	10,674	1,968,727
7	Repair/Improvement of road from (i) Muneer Chowk to Old Session Court road. (ii) Commissioner chowk to police station civil line. Length = 1000Rft	5/2-9-14	11,471	10,674	1,224,357
8	Repair/ Rehabilitation of road from CPO office Chowk to Munir chowk Trauma Center.	39/21-9-15	13,219	10,674	1,410,930
9	Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala	13/6-1-16	47791	11200	5,352,592
	Total				19,983,907
	Grand Total = A + B = Rs 1,751,936 + Rs 19,983,907 =				21,735,843

Annex-G**Award of work without depositing performance security from the contractor- Rs15.131 million**

Rs in million

Work Order No. & Date	Name of Scheme	Amount of Estimate	Below %age	Performance Security
3150 dt.20.02.2016	Repair/rehabilitation gala taranwala mohallah mughalpura Jinah road Gujranwala	19.852	15.81	1.985
3183 dt.24.02.16	Repair/rehabilitation of Saharan Road Fareed Town Pasrur Road Gujranwala	17.961	18.41	1.796
3132 dt.20.02.16	Rehabilitation of Model Town Link Roads connected with Main Park	32.789	13.24	3.279
3131 dt.20.02.16	Repair / Rehab of Haidery road From Haidery Underpass to Kashmir Road Grw	28.948	21.63	2.895
3136 dt.20.02.16	Repair / Rehab of Link Bazar No.01 to 03 Fardous Colony from Sheikupura Road to Jinnah Road	20.779	15.70	2.078
3151 dt.20.02.16	Repair / Rehab of Chughtai Road Grw	14.199	17.63	1.420
3133 dt.20.02.16	Repair / Rehab of Chuhan Road Grw	16.776	15.31	1.678
Total				15.131

Annex-H

Non-deduction of price variation on account of Diesel, Steel and Bitumen – Rs 6.443 million

A. DO (Roads) Gujranwala									
Bill NO	V. No. Date	Tender date	Date of abstract	Name of Scheme	Quantity (Kg)	Base Rate	Current Rate	Diff .	Amount (Rs)
2nd RR Bills	05 06.04.16	20-1-16	31.03.16	Repair/Rehabilitation of Taranwala mohallah Mughalpura Jinnah Road PTC	6,164	75.57	71.57	4	24,656
4 th	13/6-1-16	20-1-15	4-1-16	Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala	19,585	86.57	75.57	11	215,435
Total									240,091

B. DO (Roads) Gujranwala								
Name of Scheme.	Bill No	Tender Date	Date of abstract	Amount of Bill (Rs)	Base Rate	Current Rate	Diff .	PV (Rs)
Repair of Model Town Link Road connected with main park (L=1500 rft) and service road of gt road (western side)	3	20.01.2016	7/10/2016	4,529,940	80.79	72.52	8.27	69,556
Repair/Rehabilitation of Haidery road from haidery under pass to kashmir road via race course road Gujranwala	1	20.01.2016	1/4/2016	6,999,976	80.79	72.52	8.27	107,482
	2	20.01.2016	24-5-16	10,497,610	80.79	72.52	8.27	161,187
	3	20.01.2016	1/9/2016	4,109,145	80.79	72.52	8.27	63,094
Rehabilitation of Khiali By pass under overhead bridge and traffic island Gujranwala	2	20.01.2016	13-4-16	5,200,805	80.79	72.52	8.27	79,856
Repair/Rehabilitation of road from GES NowsheraSaansi from NowsheraSaansi Road to Western Bypass(L=1985 RFT) (W=20 FT), Check Post road	1	20.01.2016	25-3-16	8,703,938	80.79	71.12	9.67	156,270

B. DO (Roads) Gujranwala								
Name of Scheme.	Bill No	Tender Date	Date of abstract	Amount of Bill (Rs)	Base Rate	Current Rate	Diff .	PV (Rs)
from SemNullahKhiali to Kamboh Chowk (L=1050 RFT) (W=20 FT) and Rasheed Cheema Road from SemNullahKhiali to House Iqbal Kamboh	2	20.01.2016	15-4-16	3,478,290	80.79	72.52	8.27	53,408
	3	20.01.2016	10/5/2016	2,738,986	80.79	72.52	8.27	42,056
	4	20.01.2016	2/9/2016	1,187,642	80.79	72.52	8.27	18,236
Rehabilitation of RCC JamiaMuhammadia Road from GT Road to same NullahSarfrac Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town,	1	20.01.2016	18-3-16	4,800,386	80.79	71.12	9.67	86,186
	2	20.01.2016	2/4/2016	13,140,337	80.79	72.52	8.27	201,765
	3	20.01.2016	10/5/2016	6,683,030	80.79	72.52	8.27	102,615
	4	20.01.2016	8/10/2016	2,944,388	80.79	72.52	8.27	45,210
Repair/Rehabilitation Gala TaranwalaMohallah Mughal Pura Jinnah road Repair/Rehabilitation Gurnonkpura Street No. 8 Gujranwala, Street No. 09 Al-Fateh Park, Fareed Town Gujranwala, Khawaja Model Ground East side and Service road rax Cinema to Khawaja Majeed	1	20.1.16	19-3-16	4,110,010	80.79	71.12	9.67	73,791
Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road KachaFattomand	2	20.01.2016	30-6-16	1,666,925	80.79	72.52	8.27	25,595
	3	20.01.2016	1/9/2016	6,422,497	80.79	72.52	8.27	98,615
Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala	4	20.01.2015	4/1/2016	9,633,883	86.23	80.79	5.44	91,166
Total								1,476,088

C. DO (Roads) Gujranwala						
Bill No. V. No. /Date	Tender/ Work done	Name of Work		Diff of Rate/ kg (Rs)	Calculation	Price Variation (Rs.)
3R	01-2016/10-2016	Repair of Model Town Link Road connected with main park and service road of GT road (western side)	Priming coat	68.769 - 52.613 =16.156	15,146sft X10/2.204X100 = 687 kg x Rs16.156	11,099
-do-	-do-	-do-	Tack Coat	68.769 - 52.613 =16.156	43,825sft X10/2.204X100 = 1,988 kg x Rs16.156	32,118
-do-	-do-	-do-	2" Carpeting	68.769 - 52.613 =16.156	61,632sftX111.02/2.204X100 = 31,045 kg x Rs16.156	501,563
3R	01-2015/9-2015	Repair of GT road Chand Da Qila to Chenab Canal Bridge.	Tack Coat	81.520-67.600 =13.920	361,008sft X10/2.204X100 = 16,380 kg x Rs13.920	228,010
-do-	-do-	-do-	1.5" Carpeting	81.520-67.600 =13.920	361,008 sftX111.02/2.204X100 = 181,847 kg x Rs13.920	2,531,310
Total						3,304,100

D. DO (Roads) Gujranwala					
V.No. & Date	Name of Scheme	Date of Commencement	Target Date of completion	Actual	Price variation (Rs)
13/6-1-16 (4 th & Running)	Repair of Katcha Khiali Road from Khiali Gate to Jinnah road Gujranwala.(L= 4109 RFT)	23-2-2015	22-4-2015	WIP	1,422,432
Grand Total = A + B + C + D = Rs 240,091 + Rs 1,476,088 + Rs 3,304,100 + Rs 1,422,432 =					6,442,711

Annex-I

Overpayment due to allowing excessive rate for RCC work – Rs 3.131 million

V.No. /Date	Name of Scheme.	Qty (cft)	Rate to be reduced by (Rs)	Overpayment (Rs)
	Rehabilitation of RCC JamiaMuhammadia Road from GT Road to same NullahSarfraz Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town, (L=3700 RFT)	73,115	12	877,380
37/26-9-16	Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road KachaFattomand (L=2500 RFT) (W=20 FT)	16,783	12	201,396
13/6-1-16	Repair of KatchaKhiali Road from Khiali Gate to Jinnah road Gujranwala.(L= 4109 RFT)	76,838	12	922,056
52/20-1-15	Repair/Rehabilitaion of GujranwlaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian.	10,835	12	130,020
26/17-10-15	Repair/Rehabilitaion of Jinnah Road from G.T road to Shamsi Chowk. Including Gill Road & DC road.	10,493	12	125,916
11/4-8-16	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light	32,128	12	385,536
5/2-9-14	Repair/Improvement of road from (i) Muneer Chowk to Old Session Court road. (ii) Commissioner chowk to police station civil line.	19,362	12	232,344
39/21-9-15	Repair/ Rehabilitation of road from CPO office Chowk to Munir chowk Trauma Center.	21,370	12	256,440
	Total			3,131,088

Annex-J

Unauthorized award of contract without approval of urban unit Rs 526.069 million

S. No.	Name of Scheme.	Bid Opening Date	Start Date	Bid Evaluation Date	Agreement Amount (Rs in million)
1	Repair of Model Town Link Road connected with main park (L=1500 rft) and service road of gt road (western side) (L=12300 rft)	20.01.2016	20-02-16	20.01.2016	28.447
2	Repair/Rehabilitation of Haidery road from haidery under pass to kashmir road via race course road Gujranwala (L=3722 rft)	20.01.2016	20-02-16	20.01.2016	22.683
3	Repair/Rehabilitation of internal road of general bus stand (L=1600 rft)	20.01.2016	20-02-16	20.01.2016	15.621
4	Rehabilitation of Khiali By pass under overhead bridge and traffic island Gujranwala (L=1193 rft)	20.01.2016	20-02-16	20.01.2016	10.855
5	Repair/Rehabilitation of road from GES NowsheraSaansi from NowsheraSaansi Road to Western Bypass(L=1985 RFT) (W=20 FT), Check Post road from SemNullahKhiali to Kamboh Chowk (L=1050 RFT) (W=20 FT) and Rasheed Cheema Road from SemNullahKhiali to House Iqbal Kamboh.(L=1550 RFT) (W=20 FT)	20.01.2016	20-02-16	20.01.2016	16.878
6	Rehabilitation of RCC JamiaMuhammadia Road from GT Road to same NullahSarfraz Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town, (L=3700 RFT)	20.01.2016	20-02-16	20.01.2016	29.66
7	Repair/Rehabilitation of Links Bazar No 1,2 & 3 Firdous Colony From Sheikhpura Road to Jinnah Road (L=3437 RFT) and main bazar bazar Kashmir Colony From GT Road opposite G Mgnolia (L=1605 RFT)	20.01.2016	20-02-16	20.01.2016	17.515

S. No.	Name of Scheme.	Bid Opening Date	Start Date	Bid Evaluation Date	Agreement Amount (Rs in million)
8	Repair/Rehabilitation Gala Taranwala Mohallah Mughal Pura Jinnah road (L=920 RFT, W=30 Feet), Repair/Rehabilitation Gurnonkpura Street No. 8 Gujranwala (L=700 RFT, W=16.50 Feet), Street No. 09 Al-Fateh Park, Fareed Town Gujranwala (L=300 RFT, W=14 Feet), Khawaja Model Ground East side (L=600 RFT, W=12 Feet) and Service road rax Cinema to Khawaja Majeed (L=1800 RFT, W=12 Feet)	20.1.16	20-02-16	20.01.2016	16.713
9	Repair/Rehabilitation of Saharan Road, Fareed Town, Pasrur Road Gujranwala (L=3800 RFT) 16 ft Avg	20.01.2016	20-02-16	20.01.2016	14.656
10	Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road Kacha Fattomand (L=2500 RFT) (W=20 FT)	20.01.2016	20-02-16	20.01.2016	16.206
11	R/R of road from Chugtai Road, Gujranwala (L=2140 Rft) W=20 Ft)	20.01.2016	20-02-16	20.01.2016	11.694
12	Rehabilitation of road in industrail estate No. 2 back side of Sonex Factory Khiali By Pass Gujranwala L = 2023 Rft	20.01.2016	20-02-16	20.01.2016	7.513
13	Rehabilitation of road in industrail estate No. 2 Frant side of Sonex Factory Khiali By Pass Gujranwala L = 2023 Rft	20.01.2016	20-02-16	20.01.2016	7.898
14	Rehabilitation of road from KFC to link road Model Twon Gujranwala Length = 466 Rft	20.01.2016	20-02-16	20.01.2016	3.483
15	Rehabilitation of road from Bypass to Street Malik Rafique Opposite Charry Hotal industrial estate No. 2 Gujranwala L = 1300 Rft	20.01.2016	20-02-16	15.6.16	6.885
16	Repair of Saddique-A-Akber road and Chaman Shah road and Tanveer Chowk Jinnah road Gujranwala. (L= 7145 RFT)	20.01.2016	20-02-16	20.01.2016	28.330
17	Repair of Jinnah road from Hayat UuNabi Chowk to Western Bye pass Gujranwala (L= 6200 RFT)	6.1.15	20-02-16	11.2.15	41.713
18	Repair of Katcha Khiali Road from Khiali Gate to Jinnah road Gujranwala. (L= 4109 RFT)	20.01.2016	20-02-16	20.01.2016	26.754

S. No.	Name of Scheme.	Bid Opening Date	Start Date	Bid Evaluation Date	Agreement Amount (Rs in million)
19	REPAIR/ REHABILITATION OF ROAD FROM DHULLAY MASQUE DINDARIAN WALI TO KASHMIR ROAD CHOWK POLICE STATION (L=1150 RFT.)	20.01.2016	20-02-16	20.01.2016	9.581
20	Repair of GT road Chand Da Qila to Chenab Canal Bridge. (L= 5014 RFT)	06.01.2015	23-02-2015	21.1.15	49.371
21	Repair of GT road City portion NigarPhatak to overhead Bridge Gujranwala. (L= 3450 RFT)	20.01.2016	23-02-2015	20.01.2016	25.909
22	Repair/Rehabilitaion of GujranwalaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian. (Length = 4.36KMS) Scope. S/B 3333 Cft, Base 10754 Cft, Carpet 209366 Sft, Brick Soling 66000 Cft.	16-4-14	19-4-14	17-4-14	48.123
23	Repair/Rehabilitaion of Jinnah Road from G.T road to Shamsi Chowk. Including Gill Road & DC road. (2210+600=2810 Rft or 0.86KMS Scope. Dismantling of road pavement 10774 Cft, RCC 12113 Cft, Carpet 85504 Sft		19-4-14		13.453
24	Repair/Rehabilitaion providing/fixing LED lights in place of sodium street lights from G.T road chan Da Qila to Nigar Pathak Gujranwala. Length = 4.50KMS Scope. Dismantling& laying of Tuff Tile 21200 Sft, Led Street Light 176 Nos.	16-4-14	21-4-14	17-4-14	18.393
25	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light. (Length = 3.08KMS) Scope. Median 10100 Rft, Street Lights 42 Nos. Led Light 22 Nos	16-4-14	19-4-14	17-4-14	28.150

S. No.	Name of Scheme.	Bid Opening Date	Start Date	Bid Evaluation Date	Agreement Amount (Rs in million)
26	Reapir of road from ChungiSammanabad to Bypass Gujranwala	6.1.15	23.2.15	11.2.15	9.585
					526.069

Annex-K**Unauthorized payment on account of Protective Material Rs 506,900**

S. No.	Name of Scheme.	PPEs cost (Rs)
1	Repair of Model Town Link Road connected with main park (L=1500 rft) and service road of GT road (western side) (L=12300 rft)	67,200
2	Repair/Rehabilitation of internal road of general bus stand (L=1600 rft)	83,800
3	Rehabilitation of RCC JamiaMuhammadia Road from GT Road to same NullahSarfraz Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town, (L=3700 RFT)	87,800
4	Repair/Rehabilitation Gala TaranwalaMohallah Mughal Pura Jinnah road (L=920 RFT, W=30 Feet), Repair/Rehabilitation Gurnonkpura Street No. 8 Gujranwala (L=700 RFT, W=16.50 Feet),Street No. 09 Al-Fateh Park, Fareed Town Gujranwala (L=300 RFT, W=14 Feet), Khawaja Model Ground East side (L=600 RFT, W=12 Feet) and Service road rax Cinema to Khawaja Majeed (L=1800 RFT, W=12 Feet)	47,200
5	Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road KachaFattomand (L=2500 RFT) (W=20 FT)	47,200
6	Repair of GT road Chand Da Qila to Chenab Canal Bridge. (L= 5014 RFT)	120,200
7	Repair/Rehabilitaion of GujranwlaHafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian. (Length = 4.36KMS) Scope. S/B 3333 Cft, Base 10754 Cft, Carpet 209366 Sft, Brick Soling 66000 Cft.	53,500
	TOTAL	506,900

Non-observance of ESMP Requirements

S. No.		Date of start	Date of completion	Date of Sample
1	i)Rehabilitation of Link Bazar no. 1,2&3 Firdous colony from Sheikhpura Road to Jinnah Road Gujranwala ii)Rehabilitation of Main Bazar Kashmir Colony from GT Road opposite Mangolia	20-02-2016	20-06-2016	1-3-2016
2	Rehabilitation of KhialiByepass Chowk under overhead bridge and Traffic Islands	20-02-2016	25-03-2016	1-3-2016
3	Repair/ rehabilitation of road from GES NowsheraSaansi to wsternbyepass and Rasheed Cheema road semnallahKhiali to House Iqbal Kamboh	20-02-2016	25-03-2016	1-3-2016
4	Repair of Model Town Link Road connected with main park (L=1500 rft) and service road of gt road (western side) (L=12300 rft)	20-02-16	19-07-16	No lab test report found
5	Repair/Rehabilitation of internal road of general bus stand (L=1600 rft)	20-02-16	19-07-16	No lab test report found
6	Rehabilitation of RCC JamiaMuhammadia Road from GT Road to same NullahSarfraz Colony(2970 RFT) and Qabarstan Road from Kangniwala Chowk to Qabarstan, Ahsan Town, (L=3700 RFT)	20-02-16	19-07-16	01.03.2016
7	Repair/Rehabilitation Gala TaranwalaMohallah Mughal Pura Jinnah road (L=920 RFT, W=30 Feet), Repair/Rehabilitation Gurnonkpura Street No. 8 Gujranwala (L=700 RFT, W=16.50 Feet),Street No. 09 Al-Fateh Park, Fareed Town Gujranwala (L=300 RFT, W=14 Feet), Khawaja Model Ground East side (L=600 RFT, W=12 Feet) and Service road rax Cinema to Khawaja Majeed (L=1800 RFT, W=12 Feet)	20-02-16	19-07-16	No lab test report found
8	Repair/Rehabilitation of Chohan Road (L=1312 Rft) and Allah Wala Road KachaFattomand (L=2500 RFT) (W=20 FT)	20-02-16	19-07-16	

Annex-M

Non-implementation of ESMP for PCGIP funded schemes Rs249.121 million

S. No.	Name of Scheme.	TS Amount Rs in million
1	Repair/Rehabilitaion of Gujranwla Hafizabad road from G.T road SheranwalaBagh to Alam Chowk Western Bye Pass (Section Niyian Chowk to Ary Wala Chowk and Baghanpura Chowk to Gala Gartallian.	48.712
2	Repaion/Rehabilitaion of Jinnah Road from G.T road to Shamsi Chowk. Including Gill Road & DC road.	13.856
3	Repair/Rehabilitaion of Gujranwala Hafizabad Road from Araywala Chowk to Alam Chowk Westren Bypass (Construction of Centre median and providing and fixing street light. (Length = 3.08KMS)	30.309
4	Repair/Rehabilitation of roadShamsi chowk to G.T road (DPS School) via railway crossing. Length = 2050Rft or 0.63 KMS.	8.353
5	Repair/Rehabilitaion of church road from sailkot road to Commissioner office chowk. Length = 0.41KMS	4.188
6	Repair of Railway Station / Passport Office road upto Gill Road Gujranwala.	9.879
7	Repair/Improvement of road from (i) Muneer Chowk to Old Session Court road. (ii) Commissioner chowk to police station civil line. Length = 1000Rft	8.824
8	Repair/Rehabilitation of road from Civil line National Bank chowk to RPO office chowk. Length = 1800Rft or 0.55 KMS	7.831
9	Repair/ Rehabilitation of road from Sialkot road to Jinnah stadium chowk in city Gujranwala. Length = 1593 Rft or 0.49 KM	9.122
10	Repair/ Rehabilitation of road from CPO office Chowk to Munir chowk Trauma Center.	7.863
11	Improvement/Rehabilitation of G.T Road in mile No. 41(Construction of slip road at More Sheikupura Gujranwala.	2.818
12	Repair/Rehabilitation of road arround Jinnah Stadium Gujranwala.	9.087
13	Repair/Rehabilitation of flyover road towards Sialkot road Gujranwala (L=1020 Rft)	3.380
14	Repair/Rehabilitation of College road from Kashmir road (Near Sasta Bazar) to Upper Chanab Canal People colony Gujranwala (L=2300 Rft)	9.229
17	Repair/ Rehabilitation of college road from sialkot road to HFC Satellite town market	9.220
Total		182.671

DO Buildings

S. No.	Name of Scheme	Estimated Cost (Rs in million)
1	Rehabilitation of Sports Ground People Colony and Jinnah Stadium, Gujranwala	36.450
2	Repair and Rehabilitation of City Tehsil Complex, Shelter Home, institute of Blind Children People Colony, DCO Office, Settlement Record room etc, Uplifting Boundary wall DHQ Gujranwala Two Health Dispensaries, DO Building office	30.000
Total		66.450

CITIZEN FEEDBACK MECHANISM

1. Whether Integrated Citizen Feedback Mechanism is being implemented in CDG Gujranwala?
2. What mode for Citizen Feedback Mechanism is being used?
 - i) Consumer survey
 - ii) Establishing call centers for feedback
 - iii) Establishing website for online citizen feedback
3. What options are available for lodging a complaint?
 - Written (by post)
 - Complaint Cell
 - Toll Free Helpline
 - Internet (Email)
 - Website (online)
4. How many complaints were received after implementation of the mechanism?
5. How many complaints were resolved?
6. Whether consolidated report was prepared regarding consumer grievance redress? If yes, give percentage of consumer satisfaction.
7. Give Percentage of service area population having an institutionalized mechanism available at city service delivery entities for providing feedback and grievance redress.

PUBLIC DISCLOSURE AND ACCESS TO INFORMATION

1. Are Standard Operating Procedures (SOPs) developed by Urban Unit for CDGs available with the department?
2. Is Principal Public Information Officer (PIO) nominated in the CDG Gujranwala? If Yes, please mention the name and address.
3. Is Departmental Public Information Officer nominated for each department in the CDG Gujranwala? If Yes, please mention the name and address.
4. What mode is being used for information request/ application?
 - i) Written Application
 - ii) Email
5. Is every application is assigned application reference number?
6. Is “Application Recording Register’ is being maintained?
7. What is mode to acknowledge the receipt?
 - i) through mobile text at the applicant’s mobile
 - ii) Other mode
8. Whether ‘Case of Refusals’ were prepared together with reason of refusal?
9. Whether Refusal cases were forwarded to Principal PIO and within how many working days of receipt of application
10. Is mechanism of Application Transfer Letter is being used in case the information pertained to other department?
11. On an average, in how many days information is being provided to applicant?
12. Are Acknowledgements being taken on “Feedback and Acknowledgement Receipt Form’
13. Is Monthly Information Request Report’ being prepared? If yes Please provide copy of the same.
14. Was ‘Consolidated Information Requested Report’ was prepared? If yes Please provide copy of the same.

15. Whether Principal PIO submitted the Consolidated Information Requested Report to DCO?
16. Whether the endorsed report sent to SNA/Concerned IT Official for proactive disclosure through website? If yes, please give address of the website.
17. Whether Internal Review Committee (IRC) was constituted? If yes, please give copy of notification for composition of the committee.
18. What medium is being used for proactive disclosure of information?
 - i. Website
 - ii. Social Media
 - iii. Notice Board
 - iv. Email Notification
 - v. Hard Copy
 - vi. Newspaper
 - vii. Pamphlet