PROJECT AUDIT REPORT

ON

CONSTRUCTION OF ADDITIONAL ASSEMBLY BUILDING LAHORE

C&W DEPARTMENT

GOVERNMENT OF THE PUNJAB FOR THE YEAR 2013-2014

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor-General 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 (Functions, Powers, Terms and Conditions of Service) Ordinance, 2001. Audit of the project "Construction of Additional Assembly Building Lahore" executed by Communication & Works Department, Government of the Punjab was carried out accordingly.

The Directorate General of Audit Works (Provincial), Lahore conducted audit of the "Construction of Additional Assembly Building Lahore" project during 2013-14 for the period 2005-06 to 2013-14 with a view to reporting significant findings to the stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the Project. In addition, audit also assessed whether the management complied with applicable laws, rules, and regulations in managing the Project. The Audit Report indicates specific actions that, if taken, will help the management to realize the objectives of the Project.

All the observations included in this report have been finalized in the light of written responses and discussion in SDAC meeting held in November, 2015.

The report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly.

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Dated: 24-11-2016

(Rana Assad Amin)
Auditor-General of Pakistan

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EXECUTIVE SUMMARY

ABBREVIATIONS & ACRONYMS

AA	Administrative Approval
ADP	Annual Development Programme
B&R	Buildings and Roads
Cft	Cubic Feet
C&W	Communication and Works
DFR	Departmental Financial Rules
DST	Double Surface Treatment
DAO	Divisional Accounts Officer
DNIT	Draft Notice Inviting Tender
EIA	Environmental Impact Analysis
JMF	Job Mix Formula
KM	Kilometer
MB	Measurement Book
M&R	Maintenance & Repair
MRS	Market Rates System
MTDF	Medium Term Development Framework
PC-I	Planning Commission Proforma-I
P/L	Providing / Laying
PDWP	Provincial Development Working Party
PFR	Punjab Financial Rules
Pft	Per Foot
PWD	Public Works Department
RCC	Reinforced Cement Concrete
RD	Reduced/Road Distance
RFT	Running Foot
RRMTI	Road Research & Material Testing Institute
SDAC	Special Departmental Accounts Committee
Sft	Square Feet
TSE/TS	Technical Sanction Estimate
TST	Tripple Surface Treatment
TOR	Terms of reference

EXECUTIVE SUMMARY

Directorate General of Audit Works (Provincial), Lahore conducted the project audit of the project "Construction of Additional Assembly Building Lahore" covering the financial years 2005-06 to 2013-14to evaluate overall performance, achievements of the project objectives and the desired benefits as envisaged in PC-I.

The scheme, funded under Annual Development Programme (ADP), was originally approved at a cost of Rs 783.015 million in February 2005 with completion period of twelve (12) months. The PC-I was revised to Rs 1470.195 million in May, 2011.The project, split into eighteen (18) groups, was executed by 5th Provincial Building Division, Lahore. The works were awarded after due competition.

Funds for the project were not released according to year-wise allocations under the ADP. Funds amounting to Rs 1072.500 million were allocated from 2005-06 to 2012-13 against which Rs 774.759 million were released against which an expenditure of Rs 772.633 million had incurred up to December, 2013. Project objectives and targets, as envisaged in the PC-I, could not be evaluated and quantified because the project was still incomplete.

At the time of finalization of the report latest status of the project was obtained which depicted that an expenditure of Rs. 886.090 million was incurred up to 30th August, 2016 against PC-I amount of Rs. 1470.195 million (the expenditure after December, 2013 was not audited).

Audit methodology included data collection, examination/analysis of record and discussions with engineering staff. Site visits were also conducted to have a physical view of the quality of the assembly building.

The system of internal controls, as laid down in the departmental codes/instructions, was not effectively implemented. During audit, certain lapses in financial management, procurement &contract management and construction &works etc. were noticed.

Key audit findings

Audit findings categorized into major issues of financial management, procurement& contract management and construction &works were as under:

- Examination of Financial Management revealed irregularities of Rs216.068 million including non-recovery on account of risk and cost amounting to Rs 119.113 million, loss of Rs91.686 million due to application of higher rates, non-obtaining bank guarantee worthRs3.705 million and un-justified sanction of revised technical sanctioned estimate of Rs 1.563 million. Cost overrun of Rs 687.18 million and time overrun of eight(08)years were also observed.

- Under Procurement and Contract Management, irregularities and overpayments ofRs125.497 million including unjustified payment of Rs 70.307 million on account of supply of air conditioning machinery and lifts(Rs 49.507 million and Rs 20.800 million respectively), supply of sand stone without import documents for Rs 45.090 million, irregular payment of Rs 8.88 million to the consultant and irregular payment of Rs 1.221 million on purchase of transformers were noticed.

- Scrutiny of construction and Works record revealed irregularities of Rs37.898 million regarding irregular payment of the items in excess or without provision in TS estimate, payment of non-standardized items without preparation of analysis of rates amounting to Rs 36.590 million, payment of Rs 0.753 million due to double measurement and overpayment of Rs 0.455 million due to application of excess rates.

Recommendations

Audit observed that most of the irregularities were due to weak technical, supervisory and financial controls as well as poor contract management. Principal Accounting Officer needs to strengthen internal controls regime in the department in the light of following recommendations:

i. Internal controls like test check measurements/periodic inspections of works by supervisory officers are required to be implemented in letter and spirit.

ii. Adherence to contractual obligations needs to be ensured at every stage of execution.

iii. Action needs to be initiated and responsibility fixed against the officers concerned for lapses and violation of rules besides effecting recoveries.

iv. Responsibility for cost overrun and time overrun needs to be fixed against the officers concerned.

1 INTRODUCTION

1.1 Existing Punjab Assembly Building was constructed in 1935-38 when the total membership of the Assembly was 175 members. During 2002, strength of Punjab Assembly was increased to 371 members, making it difficult to accommodate them in the existing Assembly Hall. Moreover, in order to run Assembly business, the staff strength was increased which also needed additional space.

1.2 Original PC-I of the scheme was approved for Rs 783.015 million in February 2005. PC-I was first revised to Rs 800.100 million in July 2005 and then in February 2007 for Rs 1320.764 million. Third revised PC-I was approved at a cost of Rs 1470.195 million in May 2011.

1.3 The work was split into eighteen (18) groups (Annex-A). The work on Group-1, 2-A, 2-B, 3, 5 to 18 were awarded. At the time of Audit, work on group No. 5 & 6 was completed while the work on remaining groups was in progress. However, the work on Group-4 was not awarded due to non-availability of funds and the work of group No. 17 was subjudice. The work of Group No.1 (Building Portion), which was not completed by the contractor, was awarded at risk and cost on 08.06.2015

Physical progress as on 31.08.2016 was as under:

Cost as per 3rd/last revised PC-I	Date of revision of 3rd/last PC-I	Actual date of completion	Actual expenditure upto 08/2016	Percentage of expenditure
1470.195 million	May, 2011	In progress	886.090 million	60.27%

The above table depicts that the management could complete the project within the timeframe fixed in original PC-I i.e twelve (12) months upto 14th August, 2006 and also during the extended period. This was mainly because the whole of the work was not awarded due to funding constraints. Later on the PC-I was revised in year 2011 according to which all the works under different groups were scheduled to be completed on 16.12.2011. The abandoned work of group-1 was awarded to a new contractor on 08.6.2015 with a scheduled completion date of 07.6.2016. However, the work on fifteen (15) groups was still in progress in August, 2016 (Annex-A).

1.4 Project objectives were as under:

i. To accommodate the MPAs in the new Assembly Building.
ii. To provide office accommodation to Assembly Secretariat.

For achieving these objectives following constructions works were planned to be executed on the available land in the Assembly premises.

Sr. No.	Construction Work
1	Construction of main building
2	P/F sand stone in front of additional Assembly building
3	Supply and installation of air conditioning machinery
4	Installation of passenger lifts
5	Provision of generator
6	Shifting of services
7	Provision of transformers and allied equipment
8	Provision of information management system
9	Supply and installation of escalators

1.5 Perusal of the project objectives revealed that the management did not quantify the objectives and also did not provide performance indicators to evaluate the planned objectives vis-à-vis outcome.

1.6 The project was funded / financed through ADP without donor component.

1.7 Summary of year-wise financial performance i.e. ADP allocations, funds released and actual expenditure was as under:

(Rs in million)

Sr. No.	Year	ADP Allocations	Releases	Actual Expenditure
1	2005-06	300.000	120.000	118.709
2	2006-07	147.000	87.000	87.000
3	2007-08	200.000	200.000	199.467
4	2008-09	200.000	145.000	145.000
5	2009-10	125.654	75.654	75.653
6	2010-11	100.000	96.605	96.305
7	2011-12	-	40.000	39.999
8	2012-13	0.500	10.500	10.500
9	2013-14	Un-funded	-	-
10	2014-15	96.500	96.500	87.308
11	2015-16	200.00	30.000	26.149

12	2016-17	50.00	50.000	0.000
Total		**1869.654**	**951.229**	**886.090**

Source: Budget Book and statement of releases / expenditure.

Perusal of above table shows that ADP allocations and releases of funds by the Finance Department were not as per ADP funds allocation.

2. AUDIT OBJECTIVES

2.1 To analyze the overall performance vis-à-vis planned targets, achievement of objectives, cost and time over-runs and timely accrual of benefits/outcomes;

2.2 To assess whether the resources were properly utilized for the purpose for which they were provided under three Es (Economy, Efficiency, Effectiveness).

2.3 To review compliance with applicable rules, regulations and procedures.

3. AUDIT SCOPE AND METHODOLODGY

3.1 Audit methodology included data collection, examination/analysis of record and discussions with engineering staff. Site visits were also conducted to have a physical view of the Assembly Building.

3.2 The audit scope included the examination of accounts of the scheme for the financial years from 2005-06 to 2013-14.

4. AUDIT FINDINGS & RECOMMENDATIONS

4.1 ORGANIZATION AND MANAGEMENT

4.1.1 The project was executed by the 5th Provincial Building Division, Lahore under the administrative control of C&W Department. During that period, the Division was also executing other schemes besides this project. The Division, headed by the Executive Engineer and supported by Sub-Divisional Officers, Sub-Engineers and Divisional Accounts Officer.

4.1.2 Job description of the staff was well defined in the Public Works Department Code. The Sub-Engineer was supposed to be present at site throughout execution of the work. The Sub Divisional Officer was to visit the site in routine and was responsible for 100% checking of work. Executive Engineer was supposed to visit the site occasionally and was responsible to carry out ten percent check measurements of the work done. The Chief Engineers and Superintending Engineers concerned were also required to carry out physical inspections of the schemes under execution.

4.1.3 As per procedure, the contractor was required to submit the bills through Sub-Engineer which were forwarded to the Sub-Divisional Officer. The Divisional Accounts Officer pre-audited the bills which were passed by the Executive Engineer. Finally, the cheques were issued to the contractors by the Sub-Divisional Officer for payment. Pre audit conducted by the DAO/XEN was not found effective as audit observations like overpayments, non-recovery and loss to government were found and accordingly reported.

4.1.4 Accounts of the formations were compiled on monthly basis and submitted to the Director General Accounts Works, Lahore for consolidation and onward transmission to the Accountant General Punjab for incorporation in the monthly accounts of the province.

4.1.5 Internal audit was not conducted because as internal audit mechanism did not exist in the organizational set-up of the department. Monitoring system of projects, however, existed but without any IT support. PC-V was not prepared to get post-completion feedback.

4.2 FINANCIAL MANAGEMENT

4.2.1 Details of year-wise funds allocation / releases / utilization and lapse of funds were as under:

(Rs in million)

Sr. No.	Year	ADP Allocations	Releases	Actual Expenditure	Lapsed amount
1	2005-06	300.000	120.000	118.709	1.291
2	2006-07	147.000	87.000	87.000	-
3	2007-08	200.000	200.000	199.467	0.533
4	2008-09	200.000	145.000	145.000	-
5	2009-10	125.654	75.654	75.653	0.001
6	2010-11	100.000	96.605	96.305	0.300
7	2011-12	-	40.000	39.999	0.001
8	2012-13	0.5000	10.500	10.500	-

9	2013-14	Un-funded	-	-	-
10	2014-15	96.500	96.500	87.308	9.192
11	2015-16	200.00	30.000	26.149	3.851
12	2016-17	50.00	50.000	0.000	
Total		**1869.654**	**951.229**	**886.090**	**15.169**

Source: Annual Development Programme, Expenditure Statements/ Monthly Accounts and Release Orders.

4.2.2 In most of the years releases were lesser than ADP allocations. However, excess releases were observed during the years 2011-12 and 2012-13.

4.2.3 Cash flows / release of funds are regulated by the Finance Department through its cash management plan depending on the cash flows. In this project the funds were not released on regular basis.

4.2.4 As per procedure, the reports in the shape of monthly account in respect of development schemes are submitted to the accounting office up to 5th of every calendar month. After incorporation in the provincial monthly account, these are submitted to the Finance Department every month. These reports are also a part of Finance Account and Appropriation Account (Provincial).

4.2.5 Payments were withdrawn from pre-audit counters of field accounting offices of Accountant General Punjab and Director General Accounts Works. As such no bank accounts of the project were maintained.

4.2.6 Payments were regulated in accordance with the provision of contract agreements, Departmental Financial Rules (DFR) and Market Rate System (MRS).

4.2.7 Engineering Divisions maintained their accounts manually. Hence, data archiving was not involved.

4.2.8 Audit observed following issues regarding financial management involving an amount of Rs 216.068 million:

4.2.8.1 Non-recovery of risk and cost amount - Rs 119.113 million

As per clause 60 and 61 of contract agreement, if the contractor does not complete the work after final notice, the Engineer incharge is empowered to rescind the contract and forfeit the security deposit of the contractor. The balance work should be awarded at risk & cost of the original contractor.

The work of group-I i.e. "Building portion including services" was awarded to the contractor on 15.08.2005 at a cost of Rs 513.237 million which was required to be completed in 12-months i.e. upto 14.08.2006. The contractor could not complete the work. The project management issued repeated reminders till 2011. Finally, the Chief Engineer declared the contractor M/s Hussnain Cotex as defaulter under clause 60 and 61 of the contract agreement vide letter No.CW(BN)Gen/1634 dated:14.06.2011.

Weak Financial and Supervisory controls resulted in non-recovery of risk and cost charges from original contractor amounting to Rs 119.113 million.

The department replied that the allocation of funds for the scheme was nil for the year 2011-12. For the year 2012-13 it was Rs 0.500 million and the scheme was dropped from the ADP for the financial year 2013-14. In the absence of funds it was not possible to award the balance work. Sufficient amount for expenditure at the risk and cost of the contractor was available in the shape of security of the contractor / last bill. Several reminders had already been sent to the Assembly Secretariat for arrangement of funds but project funds could not be arranged. Therefore, neither work could be allotted on risk and cost nor could recovery be made in the absence of funds.

The para was discussed in the SDAC meeting held on 29.06.2015. The department promised to effect recovery. Para was kept pending for recovery and its verification within a week. Recovery was not reported till the finalization of the report in August, 2016.

At the time of finalization of this report the management intimated that the tenders of remaining work were called on 30.05.2015 and remaining work was awarded to another contractor at risk and cost of original contractor on 08.06.2015. However, recovery on account risk and cost was not made from defaulting contractor up to 30.06.2016.

Recovery needs to be effected and got verified from Audit.

(Para No. 08)

4.2.8.2 Loss due to application of higher rate – Rs 74.784 million

According to Finance Department's letter No. RO (Tech) FD. 18.23/2004 dated 21.9.2004, the rate analysis for the items (Non-standardize) shall be prepared by the Executive Engineer with clear specification and approved by the competent authority.

4.2.8.2.1 Items of works, "Providing and fixing granite pre-polished marble (imported) 19mm thick for stair steps, vanities and kitchen cabinet i/c computer cutting, marking nosing, chemical polish" and "providing/fixing granite pre-polished stone (imported) 19mm thick complete in all respect" for flooring and dado skirting were provided in TS estimate as non-schedule item on the basis of rate analysis prepared by the department. In the rate analysis higher rate of granite marble (imported) were provided instead of admissible rates as were provided on the website of Finance Department. Besides, 10% wastage was added instead of admissible 5%. In labour component, numbers of masons, un-skilled coolies and bahishties were taken on higher side instead of admissible provisions. Further, inadmissible provision of electric cutter @ Rs 3000 (lump sum) was added, which was already covered in 10% sundries/contractor overhead. Summary of overpayments is given in the table below:

Sr. No.	Group No.	Para No.	Item of work	Composite rate provided (Rs)	Permissible composite rate (Rs)	Difference (Rs)	Quantity	Premium @	Amount (Rs)
1	1	01	Granite prepolished marble (imported) 19mm thick	855.96 p.sft	716.81 p.sft	139.15 p.sft	5036 sft	4.48%	732,153
			Overpayment was made because material cost was taken on higher side						
2	1-B	09	Granite prepolished stone (imported) 19mm thick	855.00 p.sft	753.00 p.sft	102.00 p.sft	2760 sft	4.25%	293,485
			Inadmissible provision of electric cutter and excess labour charges were the reasons for overpayment						

3	1-B	10	Granite prepolished stone (imported) 19mm thick	855.00 p.sft	753.00 p.sft	102.00 p.sft	10859 sft	4.25%	1,154,692
			Inadmissible provision for electric cutter and provision of excess labour charges led to the overpayment.						
4	1	11	Granite prepolished marble (imported) 19mm thick	855.96 p.sft	824.51 p.sft	31.45 p.sft	156179 sft	4.48%	5,131,879
			Excess payment made because labour charges were paid in excess.						
5	1-B	12	Granite prepolished marble (imported) 19mm thick	855.00 p.sft	757.00 p.sft	98.00 p.sft	7488 sft	4.25%	765,012
			Overpayment was due to (a) inadmissible provision for electric cutter (b) labour charges were paid on higher side						
6	1	15	Granite prepolished marble (imported) 19mm thick	855.96 p.sft	819.93 p.sft	36.03 p.sft	156179 sft	4.48%	5,879,224
			Excess payment was made because wastage was provided @ 10% instead of permissible 5%						
7	1	20	Granite prepolished marble (imported) 19mm thick	833.49 p.sft	719.74 p.sft	41.75 p.sft	14386 sft	4.48%	627,523
			Overpayment was due to inadmissible provision of payment for electric cutter						
8	1	22	Granite prepolished marble (imported) 19mm thick	855.96 p.sft	813.81 p.sft	42.15 p.sft	156179 sft	4.48%	6,244,326
			Inadmissible provision of payment for electric cutter led to overpayment						
TOTAL									**20,194,760**

Weak internal controls resulted in approval of higher rates in technical sanctioned estimate and loss of Rs 20,194,760.

The department replied that material rate, extra labour, 10% wastage and electric cutter were correctly provided as it was a special building having historical background. Further, special floor patterns/designs were provided in the drawings. Lot of cutting was required to achieve the floor patterns as per drawings for its execution at site. Replies given by the department were not tenable because extra ordinary labour charges of massons, coolies, bahishties, cost of electric cutter and extra wastage had been taken in the analysis of rates in violation of finance department template.

The paras were discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that special tile feature for Assembly Building was prepared at site. The Committee directed the department to form a Committee to evaluate/examine the rate keeping in view the audit observations and work executed at site and to recommend the solution for recovery or justification of the rate applied within a month. Para was kept pending. No progress was intimated to audit till finalization of the report in August, 2016.

Matter needs to be investigated and loss made good from the concerned.

(Para No. 01,09,10,11,12,15,20 & 22)

4.2.8.2.2 An item of work "Providing, and fabrication of TOR steel bars Grade-60 for RCC including cutting bending laying in position complete in all respect made of Karachi Steel mills" was measured and paid for quantity of 936132 kg @ Rs 6570 per % kg as non schedule rate prepared by the department on the basis of input rates of July 2005 for district Lahore. The estimated rate as worked out by the department was Rs 6000 per % kg (Copy of analysis was not available). Audit prepared the rate analysis of said item based upon the MRS input rates and worked out a rate of Rs 5940.24 per % kg. In this way, excess rate of Rs 59.76 per % kg (6000 – 5940.24) was got approved and paid to the contractor.

Weak financial control resulted in overpayment of Rs 612,578 to the contractor due to approval of higher rate in technical sanction estimate.

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that rate analysis prepared by Audit would be examined and recovery would be effected if any. Para was kept pending for said action within a week. No progress was intimated to audit till finalization of the report.

Audit recommends recovery of overpayment and its verification.

(Para No. 26)

4.2.8.2.3 In the rate analysis of a non-standardized item of work "Providing and laying porcelain ceramic matt/polished dado tiles (imported) on floors for bath rooms complete in all respect", the input rate of imported porcelain ceramic matt / polished tile 18"x18" had been taken @ Rs 58.13 per sft (625 per sqm ÷ 10.76) instead of admissible rate of Rs 51.11 (550 per sqm ÷ 10.76) vide item No.15 (C) page 63 of MRS input rates of July 2005 (District, Lahore). The composite rate of matt porcelain tile imported with Rs 51.11 per sft came to Rs 103.53 per sft instead of Rs 113.64 per sft as provided in the estimate.

Weak financial control resulted in loss of Rs 280,267 to the government due to approval of higher rate in technical sanction estimate.

The department replied that the rate of the tile applied in the analysis of rate was not based on MRS input rate. A special tile for the work was selected by project architect / Chief Engineer and the rate of the same was applied in the analysis of rate and accordingly technically sanctioned by the Chief Engineer. Reply given by the department was not tenable because as per nomenclature of the item of work, the input rate of the imported porcelain ceramic matt / polished tile 18"x18" was Rs 51.11 (550/10.76=Rs 51.11 per sft) vide item No.15(c) Page 63, of input rates of July 2005 (District Lahore).

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that special tile of size 13x21" imported was used. Audit pointed out that AA/TS estimate and agreement did not depict item of special tile to be executed at site. MB for actual execution of item at site also mentioned the same. The Committee directed the department to form a Technical Committee comprising SE 1st Provincial Building Circle Lahore as convener and XEN 2nd Provincial Building Division Lahore, XEN concerned and representative of Punjab Architect Department as members for probe and submission of its findings/recommendation regarding actual execution status of porcelain tile work with evidences enabling the department either to get the matter regularized from proper forum or effect recovery of loss within a month. Para was kept pending. No progress was intimated to audit till finalization of the report.

Matter needs to be investigated and responsibility be fixed besides effecting recovery.

(Para No. 7)

4.2.8.3 Loss due to sanction of estimate with higher rates and award of work at higher premium - Rs 12.439 million

As per instructions in the Delegation of Financial Powers, Rules of Finance Department, the work can be awarded to the contractor up to 4.5% of estimated cost.

The work " Construction of Additional Assembly Building Lahore (G-1/A) comprising of forty four (44) non-schedule items was technically sanctioned for Rs 59,880,890 (for the work out lay portion excluding contingencies) and awarded to the contractor for Rs 62,569,243 alongwith premium of 4.49%. Sanctioned estimate was based on a quotation of M/s Haqeeq Marble dated 01.03.2010 amounting to Rs 47,976,175. The quotation of M/s Haqeeq Marbles was examined and it revealed that the rate provided for items at Sr.# 1 to 44 were for complete item i.e. Providing and fixing / making cutting as per design and drawings. The amount of Rs 47,976,175 (workout lay portion excluding contingencies) was required to be sanctioned without addition of overhead charges and contract was to be awarded at the cost of Rs 50,130,305 (47,976,175x4.49). However, the department added 20% overhead charges and awarded contract at Rs 62,569,243 instead of Rs 50,130,305.

Weak financial and supervisory control resulted in loss of Rs 12,438,938 to the government.

The department replied that the work "P/F of sand stone," items were provided in the quotation of M/s Haqeeq's but the works required before fixing of the sand stone like chiseling / cutting of existing surface to make it as per exact size, in the plumb, providing and fixing of scaffolding upto 40' height and risk like breakage of any item / features was the responsibility of the main contractor. These were ornamental / architectural features, which needed specialized labour / special tools etc for manufacturing / fabrication of the items and then fixing at site. Reply given by the department was not tenable because the contractor M/S Haqeeq Marbal quoted his final rates on 1.3.2010. Therefore, provision of contractor profit & overhead made @ 20% in these rates and work allotted for Rs 62,569,243 was loss to government. The work was required to be allotted on the quoted rates of contractor for Rs 50,130,305 (47,976,175 + 4.49% above).

The para was discussed in the SDAC meeting held on 29.06.2015. The department requested the Committee to keep the para pending for record verification within a week. No progress was intimated to audit till finalization of the report.

Matter needs to be investigated for fixing responsibility besides effecting recovery and its verification.

(Para No. 02 & 06)

4.2.8.4 Non-recovery of mobilization advance and non-obtaining bank guarantee - Rs 3.705 million

As per para (v) of notification issued by Finance Department vide No. R.O. (Tech) F. D. 18-44 / 2006 dated 07.12.2007 mobilization advance is payable on submission of bank guarantee and the recovery thereof shall commence after the lapse of 20% of contract period or after the execution of the 20% of the work (in financial terms) whichever is earlier. The rate of recovery shall be 25% of the value of work done in each interim payment certificate.

Mobilization advance of Rs 3,705,000 (2,486,000+1,225,000) was paid to the contractor in 1st and 2nd running bill dated 24.03.2010. Although a period of six (6) years had been elapsed but neither the work was executed at site nor recovery of mobilization advance was made from the contractor. Hence, undue favour was extended to the contractor. Moreover, the bank guarantee for grant of mobilization advance was neither available in record nor produced to Audit for verification.

Weak financial control resulted in non-recovery of mobilization advance amounting to Rs 3,705,000 and non-obtaining bank guarantee thereon.

The department replied that the matter was in the court. The equipment brought at Karachi port was not as per specification hence it was not accepted by the Department and further action would be taken after the decision of the court. As the matter was sub-judice, further progress of the case will be intimated to Audit. The department did not reply about non-obtaining bank guarantee and pre-shipment inspection.

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that the matter was in the

Court. The Committee kept the para pending for watching decision of the Court. No progress was intimated to audit till finalization of the report.

Audit recommends that responsibility be fixed for non-obtaining bank guarantee and when the litigation is resolved, the recovery needs to be effected and got verified from audit.

(Para No. 3)

4.2.8.5 Unjustified sanction of revised technical sanctioned estimate - Rs1.563 million

As per C&W Department notification No. SOB-I (C&W) 2-51/2004/17515 dated: 06.05.2005 if the amount of project exceeds Rs 200 million, the amount of estimate may be sanctioned with addition of mega allowance @ 4.167%.

T.S estimate of work (Group-1) was sanctioned by Chief Engineer for Rs 495.277 million on 19.07.2005 with provision of 5% of mega project. Amended estimate of the work had also been sanctioned by the Chief Engineer for Rs 492.911 million on 12.08.2005. Estimated amount of work to be done was 471.693 million and by adding 4.167% of mega project in it, total amount came to Rs 491.348 million. The revised estimate of the work had been sanctioned for Rs 492.911 million despite the fact that quantities of original part estimate and revised estimate remained the same.

Weak internal control resulted in unjustified sanction of T.S estimate with excess amount of Rs 1,563,209.

The department replied that the observation of audit regarding application of 5% mega project allowance was not correct as 4.167% mega allowance was applied in the second case on which work was allotted. Reply of the department was not tenable because as per revised TS estimate amount of work to be done was Rs 471.693 million and by adding 4.17% for mega project allowance total amount came to Rs 491.348 million but the revised T.S. estimate of the work was sanctioned for Rs 492.911 million. In this way, excess amount of Rs 1,563,209 had been technically sanctioned which was unjustified.

The para was discussed in the SDAC meeting held on 29.06.2015. The department requested the Committee that para may be kept pending for verification of record within a week. However, no record was verified.

Audit recommends that DAC directive may be implemented without further delay.

(Para No. 18)

4.3 PROCUREMENT AND CONTRACT MANAGEMENT

4.3.1 No centralized procurements by the department were involved in the project. The material consumed in the project was supplied by the contractor and payments were made on the basis of MRS.

4.3.2 Civil works were required to be executed in accordance with the approved specifications and design. The quality of the construction materials was tested by Building Research Station Lahore.

4.3.3 Payments to the contractors were regulated by the framework provided in DFR and Department’s Codes/instructions. However, some lapses were observed which led to irregular procurement, un-justified payment and non-deduction of retention money.

4.3.4 Issues relating to non-observance of contractual obligations involving Rs 125.498 million, observed during audit, were as under:-

4.3.4.1 Non-installation of machinery and wastage/blockage of funds due to poor planning - Rs 115.397million

4.3.4.1.1 As per Rule 2.10 of Punjab Financial Rule, same vigilance should be exercised in respect of expenditure from public money as a man of ordinary prudence incurs expenditure from his own money.

a) Contract of air conditioning machinery was awarded to the contractor on 29.05.2007. The payment was made to the contractor for supply of two items in August and November 2007. Machinery was got supplied in November 2007 and placed at site in open area at the mercy of weather / climatic condition till June 2016. Neither the work was completed nor was the air conditioning machinery installed / fixed at site. The warranty period had also been expired. The factor of wear and tear also could not be ruled out. So the payment of Rs 49.507 million was unjustified and resulted in blockage of government money.

b) Similarly in group-3 of the same scheme, the work installation of passenger lifts was awarded to M/s Emfore Corporation. The payment was made for supply of four imported passenger lifts (@ Rs 5,200,000 each) amounting to Rs 20,800,000 in January, 2009. Neither the work was got executed nor the passenger lifts were installed at site. The warranty period had also been expired. Hence, payment of Rs 20.800 million was also unjustified and tantamount to blockage of government money.

Weak supervisory and financial controls resulted in non-installation of machinery and wastage/blockade of funds due to poor planning amounting to Rs 70.307 million.

The department replied that the observation of audit was not correct. The chillers / cooling towers had been installed in Service Building of the project as per design / drawings. Hence, there was no question of weathering action on the machinery. The machinery was installed on its location but it would be made functional when funds are received. Reply given by the department was not tenable. During site visit of the Additional Assembly Building, it was observed that the machinery in question was lying in open area. Moreover, passenger lifts were not found installed in the building. Amount paid through 8th running bill dated 23.6.2011 for Group-2A and 3rd running bill for group-3 dated 19.01.2009 showed that only supply of machinery was made instead of fixing / installation.

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that the machinery had been installed. Audit pointed out that besides issue of non-installation, defect liability period was also to be watched. Para was kept pending for further verification of record regarding condition/satisfactory operation of machinery with no repair etc. during guarantee period.

As per latest position stated by Divisional Accounts Officer, 5th Provincial Buildings Division, Lahore dated 08.09.2016, Air Conditioning Machinery and Passengers Lifts has been installed at site. It seems to be incorrect as during execution of the civil works only frames of machinery can be installed not the whole electronic machinery. Therefore, at a time when building has not been completed, probability of installation of air conditioning machinery and passengers lifts is a farfetched idea.

The matter needs to be investigated / record verified within stipulated period of time.

(Para No. 19)

4.3.4.1.2 As per Rule No.2.20 of PFR volume-I, every payment including repayment of money previously lodged with government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

Payment of Rs 45.090 million had been made for the item “P/F sand stone imported from Bansiwala India” but no record was available in the division which could substantiate the import of sand stone from Bansiwala, India. Neither any record was produced on request nor it was attached with paid vouchers. Hence, in the absence of documents showing the import of stone by the contractor / supplier from Bansiwala India, the payment was irregular.

Weak supervisory and financial control resulted in irregular payment of Rs 45.090 million.

The department replied that Additional Assembly Building was true replica of old Assembly Building having same façade and shape etc. Accordingly same sand stone features were provided in this building. The sand stone, used in the old Assembly Building, was not available in Pakistan. It was only available in India and had also been used on various other old historical buildings. Different features/items had been carved, chiseled/cut at site as per design/pattern/features of old Assembly Building and fixed at various heights. The contractor was awarded the work as per final finished product of providing and fixing at site. Reply given by the department was not tenable because the department did not reply about the import documents of the sand stone imported from Bansiwala (India). Therefore, in the absence of import documents the payment of Rs 45.090 million was irregular.

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that documents/certificate regarding execution of work with Indian sand stone at site would be produced to Audit for verification. Para was kept pending for record verification within a week. No progress was intimated to audit till finalization of the report.

The matter needs to be verified from record within stipulated period.

(Para No. 5)

4.3.4.2 Irregular payment to the consultant- Rs 8.880 million

As per agreement signed between Secretary Punjab Assembly and M/s NESPAK on 15.03.2010, the total contract price would be Rs 14.460 million for a period of 9 months for construction supervision.

Payment of Rs 23.340 million was made to M/s NESPAK for construction supervision of Punjab Assembly Building, Lahore against the agreement amount of Rs 14.460 million. Neither the agreement for extended period was signed between both the parties nor was the extension granted. Hence, excess payment of Rs 8.880 million (23.340-14.460) was made.

The department replied that the contract of M/s NESPAK was based on man months and bills were provided to Assembly Secretariat by M/s NESPAK for payment regarding the services provided at site which were paid accordingly. Assembly Secretariat had already granted extension to M/s NESPAK. Reply given by the department was not tenable because the department produced copy of minutes of 21st Progress Review Committee dated 28-2-2011 in support of its reply which did not show the date up to which the extension of contract agreement was granted to M/s NESPAK.

In the SDAC meeting held on 29.06.2015 audit pointed out that no record regarding extension in time limit, revised TSE/Agreement was provided. Agreement of the contractor for construction of building was rescinded. Hence, additional amount at risk and cost was recoverable from the defaulting contractor. Para was kept pending for record verification within seven days. No progress was intimated to audit till finalization of the report.

Record may be got verified in support of extension of contract otherwise recovery needs to be effected and responsibility fixed upon the officer/officials concerned.

(Para No. 23)

4.3.4.3 Irregular procurement - Rs 1.220 million

According to instructions issued by the Finance Department vide No.RO(TECH) FD-18-29/2006 dated 8.8.2005, plant and machinery and other store items like generators, lifts, air conditioners, electric motors turbines etc are required to be purchased as per procedure prescribed in purchase manual instead of purchase through contractors by allowing 20% profit and overheads.

Three (03) transformers of 2000-KVA were supplied and installed through civil works contractor at non-schedule rate of Rs 2,582,004 each as a non-standardized item. Contractor's profit & overheads @ 20% was added in cost of transformers. As per instructions of Finance Department and procedure laid down in Purchase Manual, transformers were required to be procured / got supplied directly from manufacturer instead of through civil works contractor.

Weak financial control resulted in irregular procurement and loss of Rs 1.221 million to government.

The department replied that the Purchase Manual had been overruled by PPRA rules. The transformers were to be installed in the Service Building of the project inside the Punjab Assembly premises and not on the polls / platforms outside the premises as in other normal cases. Keeping in view the present scenario, after purchase of such equipment three years back, how could department take the responsibility for its operation. Hence, decision of competent authority in this regard was correct. Reply given by the department was not tenable because the instructions given in PPRA Rules and instructions given by the Finance Department vide letter No.18.29/2006 dated 8.8.2005 are two separate government directions. As per Finance Department instructions, plant & machinery like Generators, Electric Motors and Turbine etc were required to be purchased directly from manufacturer instead of purchasing through the contractor by allowing 20% profit. To mix up this issue with PPRA rules, was not justified.

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that procurement of machinery was made as per prevailing procedure. Audit pointed out that machinery was to be procured as per purchase procedure and FD instructions. Committee kept the para pending for obtaining clarification from FD within one month. No progress was intimated to audit till finalization of the report.

The matter needs to be clarified within stipulated period of time.

(Para No. 24)

4.4 CONSTRUCTION AND WORKS

4.4.1 Design and drawings were prepared by the field engineers concerned and got vetted / approved through Planning & Design /Architect Directorate from the competent authority.

4.4.2 Cost estimates of the scheme were prepared according to the approved specifications and design on the basis of MRS.

4.4.3 Execution of work was required to be supervised through construction schedule agreed between the employer and the contractor. Progress of execution was supervised through periodic progress reports and physical inspection of works by the field engineers for ensuring quality and quantity both.

4.4.4 Issues amounting to Rs 37.798 million including irregular payment of the items in excess or without provision in TS estimate, payment of non-standardized items without preparation of analysis of rates, overpayment due to double measurement and overpayment due to excess rate were observed.

4.4.4.1 Irregular payment - Rs 36.590 million

As per instructions issued by the Finance Department vide No. FD(FR)-II-2/89 in June 1996 and No.RO (TECH) FD-I-2/83-VI in March 2005 and Para 2.12 and 2.86 of Buildings and Roads Department Code, at the instance of execution of work neither the specification and quantity of different item approved in the sanctioned estimate be changed nor any additional standardized/non-standardized item be approved / executed without prior written approval of such change/new addition by the authority who issued technical sanction to estimate and such authority will also record reasons. According to Finance Department letter No. RO (Tech) FD. 18.23/2004 dated 21.9.2004, the rate analysis for the rates (non- standardize) shall be prepared by the Executive Engineer by giving clear specification and approved by the competent authority.

a) It was observed that fifteen (15) items of work were executed at site and paid to the contractor either without the provision or in excess of the provision made in AA/T.S. estimate. Execution of items amounting to Rs 27,883,265 over and above the provision or without provision was violation of instructions of Finance Department.

b) Two (02) non-standardized items costing Rs 8,706,480 were measured / paid without the approval of rate analysis by the competent authority. Neither the rate analysis was available in record nor produced to audit for verification / authentication.

Weak supervisory and financial control resulted in irregular payment of Rs 36,589,745.

In case of sub para (a), the department replied that the item G.I sheet plenum box was as per item No.7 of acceptance letter and its payment was in order. Moreover, the area of building was increased during execution of work and an inter floor was added as per instructions of client department and according to new design provided by project architect. Quantities of some items of HVAC works were increased to cater for the additional requirement of new area. These had been taken in the revised detailed estimate, which was under process. Revised detailed estimate duly sanctioned by the competent authority was not produced till finalization of this report. The Department did not reply the sub para (b).

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that the relevant record would be produced to audit in due course of time. Para was kept pending for verification of record within a month. No progress was intimated to audit till finalization of the report.

Audit recommends that approved revised detailed technical sanctioned estimate may be got verified from audit otherwise recovery needs to be effected and responsibility fixed upon the officer/officials concerned.

(Para No. 17)

4.4.4.2 Overpayment due to double measurement - Rs 0.753 million

As per Rule 7.16 read with Rule 7.17(b) of DFR, all payments for work or supplies are based on the quantities recorded in the measurement book. It is incumbent upon the person taking the measurements to record the quantities clearly and accurately.

An item of work "Providing and laying RCC with form work 1:2:4" was measured for roof slab, beam (2nd pore) in wing "A" 4396 cft vide MB No.2059/5876 at page 28 to 32. Subsequently the quantity of this item of work 4396 cft was clubbed at page 63 of same MB as 8389 cft (3993+4396) and paid to the contractor vide MB No.2057/4494 at page 52 alongwith other quantities. In this connection it is pointed out that in MB 2057/4494 page 51 reference of another quantity of 4396 cft had been given as taken from page 32 of MB No.2059/5876. This showed that the quantity of 4396 cft was paid to the contractor twice i.e. first by adding it (4396 cft) in quantity of 8389 cft (3993+4396) and again as individual quantity of 4396 cft. It is pertinent to mention that both the references of record entry of this quantity i.e. 4396 cft had been given for page 32 of MB No.2059/5876. In this way quantity of 4396 cft was paid twice to the contractor for Rs 752,727.

Weak supervisory and financial controls resulted in overpayment of Rs 752,727.

The department replied that the building had three wings A, B and C. Wing A and wing B are identical. Quantity of pour one of wing A for RCC with frame work was 3999 cft which was measured at page 152 of MB 1986/1476 and quantity of second pour of wing A was 4396 cft which was measured at page 32 of MB 2054/5876 making total quantity (of pour one + two) = 3993+4396 = 8389 cft. The same was measured for wing B at page 63 of MB 5059/5876. Hence, no double quantity was paid. The quantity at page 52 of MB 2057/4494 (i.e. 4396-cft was for wing A) was of abstract of quantities but not of measurement. Reply given by the department was not convincing because the quantity of 4396 cft had been double measured i.e. first by adding it in quantity of 8389 cft (3993+4396) and again as individual quantity of 4396 cft. Both the references of record entry for 4396 cft had been given for page 32 of MB No.2059/5876.

The para was discussed in the SDAC meeting held on 29.06.2015. The department requested the Committee to keep the para pending for verification of record within a week. No progress was intimated to audit till finalization of the report.

Audit recommends that recovery needs to be effected and got verified from audit.

(Para No. 4)

4.4.4.3 Overpayment due to application of excess rates - Rs 0.455 million

As per acceptance letter (substituted) issued vide No.3491 dated 30.06.2007, the rate of item of work "Supply and installation of temperature and auto controls complete with conducting and wiring (AHU-10-Nos) complete in all respect as per Sl. No.31 of acceptance letter was Rs 3,845,398 per job. According to Finance Department letter No. RO (Tech) FD. 18.23/2004 dated 21.9.2004, the rate analysis for the rates (Non- standardize) shall be prepared by the Executive Engineer by giving clear specification and approved by the competent authority.

a) During audit it was observed that the item of work "Supply and installation of temperature and auto controls, as shown on drawings complete in all respect (AHU-10-Nos)" was measured and paid for quantity of 01-No Job @ Rs 4,300,415. Instead, this item was required to be paid @ Rs 3,845,398. In this way the contractor was overpaid for Rs 455,017 (4,300,415 - 3,845,398).

b) The above mentioned item of work was measured and paid as a non-standardized item but rate analysis of this item was neither available in record nor produced to audit. Hence, in the absence of rate analysis the payment of Rs 4,300,415 was irregular.

Weak supervisory and technical controls resulted in overpayment of Rs 0.455 million and irregular payment of Rs 4.300 million.

The department replied in case of sub para (a) that presently there were no funds available for this scheme and scheme was not even depicted in current year's ADP 2013-14. The recovery as pointed out by audit would be made from next bill of the contractor. The department did not reply sub para (b).

The para was discussed in the SDAC meeting held on 29.06.2015. The department explained to the Committee that recovery had been made from running bill of the contractor. Audit intimated that the department did not reply the sub-para (b). Para was settled subject to production of final bill and reply of the sub-para (b). However, no record was shown to audit till finalization of the report.

Record of recovery along with the final bill with reply of the sub-para (b) needs to be got verified from audit.

(Para No. 16)

4.5 ASSET MANAGEMENT

Data and manual record of buildings under the jurisdiction of Communication & Works Department are being maintained building-wise and location-wise as prescribed in the Department's Codes and Manuals.

4.6 MONITORING AND EVALUATION

4.6.1 Progress of schemes under execution is reviewed on monthly basis and quarterly basis by the Chief Engineers, Principal Accounting Officer (PAO) concerned and Planning & Development Department.

4.6.2 Internal checks such as inspections, regular monitoring, supervision by field engineers, mechanized testing and laboratory test reports of the executed works are also vital to ensure qualitative execution of work in line with the specifications and approved design. Two levels of monitoring/supervision firstly by Building Research Station and secondly by the supervisory engineers are prescribed in this regard. Prescribed monitoring of works by the field engineers was not performed properly.

4.7 ENVIRONMENT

4.7.1 Compliance of Section 12 of Pakistan Environmental Protection Act, 1997 was not made.

4.7.2 Environmental Impact Analysis (EIA) was not carried out.

4.7.3 No environmental data and analysis thereon were available with the department to check whether or not any remedial steps towards improvement viz-a-viz the planned results were taken or initiated by the department.

4.8 SUSTAINABILITY

4.8.1 Sustainability is an integral part of operational performance. Sustainability of the project depends mainly upon the sufficient flow of financial resources both during implementation and operation.

4.8.2 Operational and maintenance cost of Rs 4.782 million was provided in the PC-I. Communication & Works Department is responsible for overall maintenance of provincial buildings.

4.8.3 Recurring cost is met through annual budget provision under Grant No. 24 (M&R).

4.8.4 Communication & Works Department has required expertise and skill to maintain the additional block of the assembly building.

4.9 OVERALL ASSESSMENT

4.9.1 **Relevance:** The scheme was within overall MTDF and in line with the government's sectoral policies and sectoral priorities identified for Punjab's building sector.

4.9.2 **Efficacy:** Review of the scheme indicated that cost and time overrun was a permanent feature prevailing in Communication and Works Department resulting in delays in the achievement of the project objectives/targets and delay in delivery of the desired benefits to the end users.

4.9.3 **Efficiency:** The project which was planned to be completed within twelve (12) months upto February 2006 has been delayed for more than eight (08) years. The original cost planned in PC-I was increased from Rs 783.015 million to Rs 1470.195 million which was 87.76% above. One of the main causes of delay was non-provision of required funds during 2005-06 to 2013-14.

4.9.4 **Economy:** All the groups of work were awarded through open competition on competitive and economical rates.

4.9.5 **Effectiveness:** Since the scheme is still in progress, therefore, successful achievement of objectives, targets and desired results cannot be analyzed and assessed.

4.9.6 **Compliance with Rules:** Defective contract management, financial management and construction & works resulted in overpayment and loss of Rs 379.363 million. Non-adherence to the principles of financial management is a critical area which needs to be given serious attention to improve service delivery and ensure timely execution of quality work.

4.9.7 **Performance Rating:** Moderately satisfactory.

4.9.8 **Risk Rating:** Medium.

5 CONCLUSION

5.1 **Key Issues for the Future:**
Fluctuation in the prices of materials/labour and climatic conditions besides inadequate funding are likely to limit project's/scheme's performance and achievement of objectives.

5.2 **Lessons learnt:** Non-compliance of contractual obligations and violation of rules are critical areas to be improved.

i. Loss sustained by the government due to sanction of higher rates in technical sanctioned estimate needs to be recovered from persons at fault.

ii. Internal controls like test check measurements / periodic inspections of works by supervisory officers need to be implemented.

iii. Adherence to contractual obligations needs to be ensured at every stage of execution.

iv. Action needs to be initiated and responsibility be fixed against the officers concerned for lapses and violation of rules besides effecting recoveries.

v. Responsibility for cost overrun and time overrun needs to be fixed against the officers concerned.

ACKNOWLEDGEMENT

We wish to express our appreciation to the Management and staff of 5th Provincial Building Division, Lahore for the assistance and cooperation extended to the auditors during this assignment.

Annex-A

GROUP WISE DETAIL OF WORKS AS ON 31.8.2016

(Rupees in million)

Sr. No.	Group No.	Scope of Work	Physical Progress Report	Date of Technical Sanctioned Estimate	Amount of Technical Sanctioned Estimate	Last Paid Voucher No. and Date
1	1	Building portion including services	Civil contractor abandoned the work. Work rescinded on 17.06.2011. Prequalification of contractor is completed at the risk and cost of old contractors. Further progress hampered due to shortage / non availability of funds.	12.08.2005	492.911	Vr. No. 105 dt 18.06.2010
2	1-A	Sand stone on the front of Additional Assembly Building	Work of front portion / columns in progress.			Vr. No. 152 dt 02.06.2013
3	2-A	Air conditioning machinery	Machinery reached at site and is under installation.	07.03.2007	94.241	Vr. No. 195 dt 23.06.2011
4	1-B	Miscellaneous works	Progress very slow due to shortage / non availability of funds.			Vr. No. 197 dt 18.06.2012
5	2-B	A.C ducting and piping with allied equipments	HVAC ducting work of G.F, F.F & 2nd floor near completion.	14.05.2007	45.174	Vr. No. 197 dt 23.06.2011
6	3	Installation of passenger lift	Lifts have reached at site.	02.06.2006	26.392	Vr. No. 70 dt 06.01.2009
7	4	Provision of generator	Work not yet awarded.			Not yet awarded
8	5 & 6	Shifting of services, power cable, tube well, turbine, water supply pipe etc.	Work completed.	06.08.2005	3.869	Vr. No. 10 dt 07.09.2010
9	7	Provision of HT/LT panels	Equipment reached at site. Equipment is being installed in service building.	26.04.2007	88.635	Vr. No. 196 dt 23.06.2011
10	8	Hot water generator	Hot water generator reached at site and is being installed in service building.	28.12.2008	5.406	Vr. No. 56 dt 31.03.2010

11	9	Construction of service building	Structure work completed, final finishing work in progress, work stopped due to shortage / non availability of funds.	28.12.2008	19.344	Vr. No. 42 dt 26.05.2011
12	10-A	P/F glass floor panels	Steel frames are being fixed at site. Glass will be fixed after the completion of civil work.	18.04.2007	5.362	Vr. No. 28 dt 25.04.2009
13	11	Wooden frame lasani board false ceiling	Frame of false ceiling on basement G.F, F.F, is completed and is in progress on 2nd floor work of false ceiling could not be finalized due to IT works.	25.04.2007	46.276	Vr. No. 09 dt 12.02.2011
14	12, 13,14, 15, 16 & 18	IT/BMS works	Work of IT/BMS awarded on 04.03.2011 and is in progress. M/s NESPAK have been appointed as consultants for designing / construction supervision of IT / BMS works.	18.10.2010	101.065	Vr. No. 22 dt 10.04.2012
15	17	Supply and installation of escalators	Escalators reached at Karachi Port but not accepted by the department.	26.04.2007	29.024	Vr. No. 38 dt 24.03.2010
16	1	Civil contractor abandoned the work. Work rescinded on 17.06.2011. Awarded on 08.06.2015 at risk and cost of original contract	Only 26% completed.	22.05.2015	247.451	Vr. No. 217 dt 10.05.2016