AUDITOR GENERAL’S REPORT
FOR THE YEAR 2011

PREFACE AND REPORT SUMMARY

AUDITOR GENERAL’S REPORT 2011
ON THE ACTIVITIES OF PENANG STATE
GOVERNMENT DEPARTMENTS/AGENCIES AND
THE MANAGEMENT OF STATE GOVERNMENT
COMPANIES

NATIONAL AUDIT DEPARTMENT
MALAYSIA
1. Article 106 and 107 of the Federal Constitution and the Audit Act 1957 requires the Auditor General to audit the State Government’s Financial Statements, as reported in the State Government’s Financial Statements and the Financial Management of the State Departments and Agencies Report. Additionally, the Auditor General is required to audit the state activities and to report to the Supreme Head of Malaysia, His Majesty, Seri Paduka Baginda Yang di-Pertuan Agong and His Excellency, the Head of State of Penang. His Majesty would grant his Royal Assent for the tabling of the Report to Parliament while His Excellency will then consent for the tabling of the Report in the State Legislative Assembly. To fulfill these responsibilities, the National Audit Department conducts performance audits to evaluate the performances of the Departments and Agencies and the Management of the State Government’s Companies as to whether they have carried out efficiently, prudently and achieve the stipulated targets.

2. My Report on the management of activities of the Departments/Agencies and State Government’s Companies For The Year 2011 are results from the auditing that has been carried out on specific activities implemented by 5 departments, 3 agencies and 3 state government companies. The Report comprises the following parts:

- **Part I** : Activities of State Departments/Agencies
- **Part II** : Management of State Government’s Companies
- **Part III** : General Matters

3. The audit undertaken on the activities of the State Government is to ascertain whether programs and activities that were plan successfully implemented within the period, prudently and achieved their objectives. In general, the audit carried out revealed several weaknesses in planning, implementing and monitoring by the State Departments/Agencies/State Government’s Companies for the year 2011 as being reported in this Report. Among the weaknesses were shortcomings in management information system; inefficient enforcement; lack of close supervision; ineffective monitoring and shortage of financial allocations. The respective Controlling Officers have been informed on the matters reported to obtain their confirmations. I have put forward 39 recommendations for the respective Department Heads to take corrective actions on the weaknesses raised and also to avoid recurrences of such shortcomings.

4. Besides fulfilling the legislative requirements, I hope this Report will be a basis for remedial actions and to enhance the accountability and integrity as well as to achieve value for money on expenditure in line with the Government Intentions. Indirectly, this will contribute to the Government Transformation Program with its slogan “People First, Performance Now” hereby fulfilling the needs, interests and aspirations of all Malaysians.
5. I would like to express my gratitude to all officers in the various Departments/Agencies and State Government’s Companies in Penang who have given their full corporation to my officers during the audit. I would also like to extend my appreciation and thanks to my officers who have given their whole commitment to complete this Report.

(TAN SRI DATO’ SETIA HAJI AMBRIN BIN BUANG)
Auditor General of Malaysia
Malaysia

Putrajaya
11 May 2012
PART I - ACTIVITIES OF STATE DEPARTMENTS/AGENCIES

1. SYARIAH JUDICIARY DEPARTMENT
   - Construction of the Syariah Lower Court, Southwest District

1.1. In 2002, the Syariah Judiciary Department (Department) planned to build a Syariah Lower Court in Southwest District (Court) on Lot 648, 651, 654, 658, 782 and 783, Mukim 6, Southwest District, with a total area of 3.25 acres. The original cost of the construction amounted to RM8.23 million which was funded from the development allocation of the State Secretariat Office including land acquisition costs amounting to RM2.83 million. This project was undertaken by the Public Works Department (PWD) as the implementing agency and the Department as the customer. The project was tendered twice due to the failure of the first Contractor to complete all of the construction works. As of August 15, 2011, a total of RM9.03 million was paid to both contractors. The remaining amount of RM0.66 million has not been paid to the second Contractor yet. Overall construction costs of the court has increased by RM1.46 million (17.7%), from RM8.23 million to RM9.69 million.

1.2. An audit carried out between June and September 2011 found that on the whole, the construction of the Syariah Lower Court in Southwest District has benefited the Department by having a new building that provides comfort to the user. However, overall, the project implementation process was less than satisfactory, especially with respect to the appointment of contractors and the project performance as follows:

1.2.1. Project implementation was not according to schedule as there was a delay of 1,310 days from the stipulated time period.

1.2.2. The appointment of the second Contractor took 11 months after the first contractor withdrew from pursuing the project.

1.2.3. Delay by PWD between 158 days and 288 days in appointing three subcontractors which were not in accordance with the time stipulated in Critical Path Method (CPM).

1.2.4. A total of 21 variation orders were issued of which 6 were to the first Contractor and 15 to the second Contractor.

1.2.5. Delay of 10 days by the second Contractor to start work after the date of possession of site.

1.2.6. Delay of progress payments by PWD to the first Contractor between 20 and 155 days and to the second Contractor between 15 and 47 days.
1.2.7. The construction work done is not neat/appropriate.

1.3. To ensure the construction of the Syariah Lower Court in Southwest District implemented effectively, it is recommended that the following actions be taken:

1.3.1. PWD should ensure the Certificate of Practical Completion (CPC) is issued after the work is fully completed and to impose fines for late completion if the project cannot be submitted to the Department after the expiration of EOT.

1.3.2. PWD should effectively monitor the defect repair work so that it can be completed within the defect liability period.

1.3.3. PWD need to expedite progress payments to the contractor to improve the delivery system so that the contractors may be free from cash flow problems.

1.3.4. PWD must ensure the construction of the court is appropriate and suitable so as to provide convenience and comfort to the user.

2. SOUTHERN SEBERANG PERAI DISTRICT AND LAND OFFICE
   - Implementation Of e-Tanah

2.1. The e-Tanah system is one of the Government’s programme towards the realisation of e-government. It is expected to improve efficiency, transparency, integrity, creating an integrated land data bank, uniformity and ease the decision making process. The e-Tanah was developed by iLaunch Sdn. Bhd. as a pilot project in Penang between 2005 and 2007 to administer the land management in a more effective and efficient way with a total cost of RM76.01 million inclusive of maintenance. It involves six project sites namely in the Land And Mines Office, Northern Seberang Perai District and Land Office, Southern Seberang Perai District and Land Office (Department), Central Seberang Perai District and Land Office, South West District and Land Office and North East District And Land Office. The development of the e-Tanah system consists of 85 transactions involving nine major modules namely registration, development, disposal, acquisition, revenue, enforcement, auction, strata titles and permission/approval of titles/mortgage/lease.

2.2. An audit carried out from May to August 2011 found that the overall implementation of e-Tanah at Southern Seberang Perai District and Land Office was less than satisfactory. However it can still be used to improve efficiency in the development process, revenue and land registration. In addition, the following points should be noted:

2.2.1. The accuracy of the report generated.

2.2.2. Reminders not issued to land owners with arrears.

2.2.3. User manual not updated.
2.2.4. Management of User ID and password not according to the guidelines.

2.3. To ensure the implementation of e-Tanah at Southern Seberang Perai District and Land Office is able to improve efficiency in the working process, it is recommended that the following measures are to be taken:

2.3.1. Land and Mines Office should take action to check other modules in all district offices to identify weaknesses that cause the system not function properly.

2.3.2. District and Land Office should adopt all existing sub modules.

2.3.3. District and Land Office should issue reminders to all land owners with arrears regardless of the amount.

2.3.4. District and Land Office should update information such as the fields which are not filled, the report not accurate and the status of a transaction in the database system.

2.3.5. District and Land Office should ensure the security of user ID and password.

2.3.6. District and Land Office should ensure that asset is properly managed and asset purchased must be fully utilised.

3. NORTHERN SEBERANG PERAI DISTRICT AND LAND OFFICE

   - Management of Land Alienation

3.1. Alienation of land is one of the methods of disposal of land that can be made by the State Land Authority (PBN). According to Section 5 of the National Land Code, the alienation of Government’s land means to dispose of land in perpetuity or for a period of several years. For each application which has been approved by PBN, the applicant has to settle quit rent for the first year upon tenure, land premium charges, survey and registration fees for the Temporary Title or Final Title. For the period 2009 to October 2011, Northern Seberang Perai District and Land Office (PDTSPU) received 463 applications of land alienation and 248 applications have been approved. Land premium collected until 30 November 2011 amounted to RM27.71 million.

3.2. An audit carried out between August and December 2011 revealed that monitoring of land alienation until the Final Title processes by PDTSPU was not satisfactory. Among the drawbacks are as follows:

3.2.1. The approval process was not based on the current usage of land which leads to a loss of Government revenue of RM261,841.

3.2.2. The delay in approving the renewal application of land alienation up to 17 years involving 53 cases which resulted in less quit rent being collected amounting to RM29,801.
3.2.3. Temporary Title documentations have not yet been registered as Final Title documents since 1972.

3.2.4. There is a delay in preparation of the State Land Committee papers between 2 months and over 26 months.

3.2.5. Cases of unauthorised occupant of government’s land also have an impact on the management of land alienation due to lack of enforcement.

3.3. To ensure proper management of land alienation can be implemented effectively, it is recommended that PDTSPU take the following remedial actions:

3.3.1. Enforce quit rent by category and set a rate of quit rent for a land which has been used for diverse purposes so that there is no loss of Government revenue. In addition, the Land Investigation Report should be standardised and fully utilised as a basis for decision-making so that the quit rent rate is in accordance with the rules.

3.3.2. Create a bookmark in the e-Tanah system in relation to the status of expiration so that no approval is given to the ownership documents that have not yet been cancelled.

3.3.3. Coordination between PDTSPU and JUPEM should be enhanced so that the Certified Plan for purposes of Final Title registration documents can be expedited.

3.3.4. Comply within the Client Charter and ensure that the time or days stated covers the whole process of land alienation until the end titles were issued. Instructions to conduct land investigations should be implemented immediately to speed up and prevent delay in land alienation application processes. In addition, Business Process Reengineering (BPR) is to be implemented as a basic guide in strengthening public service delivery to improve work processes and procedures of land alienation.

3.3.5. Ensure that enforcement action against land which was occupied without approval is done according to the rules.

4. PENANG MUNICIPAL COUNCIL
   - Management of Food Complexes and Public Markets

4.1. Licensing Division Penang Municipal Council (Council), a division of the Department of Urban Services, Public Health and Licensing is responsible for the planning, implementation and monitoring of the operation of food complexes and public markets on the island of Penang. In addition, this Division is responsible for conducting the enforcement of regulations and laws in food complexes and public markets for the purpose of control in terms of licensing requirements, safety, hygiene and health.
4.2. For the period of 2009 to 2011, the Licensing Division has received an allocation of RM17.10 million from the annual budget of the Council for the development, upgrading and maintenance of food complexes and public markets. There are a total of 62 food complexes and public markets managed by the Council which is divided into three zones comprising of 27 food complexes and public markets in the North Zone, 18 in the South Zone and 17 in the Central Zone. An audit carried out showed that on the whole, the management of food complexes and public markets was not so successful in achieving the objectives of the Council as there are some aspects that should be addressed as follows:

4.2.1. Three food complexes that were built were not utilised. This situation has contributed to the activities of vandalism, damage and theft of facilities and equipment provided in the food complexes. The Council had to bear a total cost of RM334,738 for security services over the period of 2 to 5 years to address these problems.

4.2.2. A total of 25% of the business lots in the food complexes and public markets could not be rented out.

4.2.3. Until December 2011, the rental arrears of business lots at the food complexes and public markets amounted to RM0.81 million.

4.3. To further enhance the performance of the management of the food complexes and public markets it is recommended that the Council take the following actions:

4.3.1. Intensify its efforts to rent out food complexes that were not utilised. It is also recommended that the Council to privatise the food complexes that are not utilised to those interested in its development.

4.3.2. For food complexes and public markets that are not fully utilised, a more effective promotion such as announcements and advertisements in public places should be carried out. It is also recommended that the Council advertise in the daily newspapers vacant business in the food complexes and public markets so as to attract more traders to rent the vacant lots.

4.3.3. Stern enforcement action should be taken upon traders doing business without license in food complexes and public markets.

4.3.4. The Council should make every effort to reduce the amount of rent arrears of business lots so that revenue of the Council can be enhanced.
5. SEBERANG PERAI MUNICIPAL COUNCIL
- Implementation of Security Controls in Cities Through the Use Of Closed Circuit Television (CCTV)

5.1. CCTV project is a project implemented by the Federal Ministry of Housing and Local Government (Ministry) in the Local Authority (LA) selected throughout the country. Involvement of the Royal Malaysia Police (RMP) in this project is one of the government’s measures to implement the policy of Safe City to reduce street crime in accordance with the National Key Result Areas (NKRA). This project is implemented through the Malaysian Integrated Public Safety System (MIPSS) for traffic management, public safety and to prevent/reduce crime in residential areas, public facilities and public roads. In line with this objective, the police will focus on street crime prevention, while the Council will focus on the management of traffic. In addition, CCTV can also be used for other purposes consistent with the objectives of the installation. In this regard, the Council has drafted Standard Operating Procedure (SOP) to clarify the scope of the use of CCTV which covers traffic activity monitoring, vandalism of Council properties, illegal dumping and restrictions. The first phase of the installation project was between 15 February 2010 and 1 April 2011 involving 496 units of CCTV in 25 local authorities in the 10 states with rental costs of RM59.87 million for 5 years.

5.2. An audit conducted between July and October 2011 found that in general, the implementation of the use of CCTV was able to assist the Council in achieving the objectives of the installation. Although the Council was able to provide labour to work in the CCTV control room, provide Standard Operating Procedure (SOP) and the CCTV Daily Report, its use was less than effective in monitoring traffic activities, vandalism of Council properties, illegal dumping and restrictions. The reasons are as follows:

5.2.1. Cases for investigation were not recorded for action to be taken.

5.2.2. Unskilled staff and the distribution of workers were not in line with the SOP.

5.2.3. The CCTV coverage was less than clear.

5.2.4. Limited number and location of CCTV installation is less than accurate.

5.1. To ensure the effective use of CCTV to the Council, it is recommended that Council take the following actions:

5.3.1. Ensure that action has been taken to solve the problem of CCTV coverage due to obstruction by trees so that coverage problems in Council CCTV control room can be overcome.

5.3.2. Establish a committee to review, oversee and monitor the effectiveness of the implementation of CCTV.
5.3.3. Council should review the existing SOP especially on the skillful use of the CCTV.

6. **STATE MUSEUM BOARD**
   - **Management Of Collections and Historical Artifacts**

6.1. The Penang State Government has set up the State Museum Board (Museum Board) under Enactment 3 of 1972 which aims to preserve and safeguard the heritage and treasures of Penang in a proper and systematic manner. The objective of the Museum Board is to collect, select and preserve all the treasures and historical heritage consisting of heritage materials as a result of human nature and natural treasures interaction. For the period of 2009 to 2011, the total value of permanent art collections and artifacts kept in the Museum Board is RM1.53 million.

6.2. An audit carried out showed that the overall performance of management of art collections and artifacts by the Museum Board was satisfactory. However there are a few aspects that should be looked into as follows:

6.2.1. Total annual turnover of artifacts did not achieve the target stated in the Quality Objectives and Quality Manual.

6.2.2. A total of 49 artifacts that were accepted as donations have not been registered, while 54 registered artifacts could not be detected because their locations were not specified.

6.2.3. Storage space of art collections and artifacts were not properly maintained.

6.2.4. Maintenance and conservation of historical artifacts were not well managed.

6.3. To further improve the performance of the management collection and historical artifact the Museum Board is recommended to take the following actions:

6.3.1. To review the ISO Quality Document and Quality Procedures related to the total annual turnover so as to suit the needs and practices.

6.3.2. To ensure that the registration and recording of art collections and artifacts are updated and carrying out comprehensive verification of stocks of artifacts that belong to the Museum Board.

6.3.3. To ensure the basic conservation of damaged artifacts are made while artifacts that can no longer be displayed are disposed off.
7. STATE SECRETARIAT OFFICE OF PENANG  
- Management of State Education Loan

7.1. State Government of Penang has established a Student Loan Trust Fund in 1970 for the purpose of providing higher education loans to Malaysian citizens who were born or received part of their education in Penang. It is managed by the Student Loans Unit, State Secretariat Office (Unit). The main objective of the Unit is to provide loans to students who were offered admission to institutions of higher learning. The amount of loan offered is according to the course such as Certificate, Diploma, Advanced Diploma, Bachelor, Master and Doctorate between RM2,000 to RM5,000 per annum with repayment period of 3 to 5 years. Loan interest is charged at 2% and 4% for the period of loan approved by the Board. The Student Loans Trust Fund showed a balance of RM29.36 million as at 31 December 2011. Total loan disbursed for the year 2011 was RM1.63 million, while the amount of repayment for the same period was RM12.18 million. As of November 2011, the principal balance of the loan that can be collected is RM6.21 million, involving 2,265 borrowers.

7.2. An audit carried out from August to November 2011 found the overall management of the education loan provided by the Penang State Government was good. However, some aspects as follows can be improved:

7.2.1. Loan Agreement was presented late to the borrower and the guarantor when the first loan payment was remitted to the borrower's account.

7.2.2. Rescheduling of repayment was not updated in the Report of Individual Statements.

7.3. To improve the management of education loans in the State of Penang, it is recommended that the Student Loans Unit take the following actions:

7.3.1. To ensure loan agreement is submitted to the borrower and the guarantor upon signing of the agreement.

7.3.2. To ensure information regarding rescheduling of repayment is updated for borrowers involved.

8. STATE DEPARTMENT OF AGRICULTURE  
- Food Processing Aid Programme

8.1. The State Department of Agriculture (Department) has introduced the Food Processing Programme (Programme) in the 7th Malaysia Plan (1996-2000) to provide aid to the Women's Development Group (WDG) and individual entrepreneurs in the form of equipment, workshop (build / upgrade) and development of products (packaging, adhesive labels, sensory testing, microbiological testing and nutritional testing). WDG involvement started from the Household Economic Development Programme in 1968 involving women in rural areas to improve the economic status of the family. The objective of the Programme is
to encourage the participation of WDG and small entrepreneurs in the food processing industry of agricultural-based materials. In addition, this Programme enhanced the quality of food products through the GMP (Good Manufacturing Practice) and GHP (Good Hygiene Practice) to achieve the standards of HACCP (Hazard Analysis Critical Control Point), which is recognised internationally and also to look for marketing opportunities, promotions and development of new product. The goal of the Programme is to assist the entrepreneurs to increase their monthly income of more than RM1,500 and all the project entrepreneurs should adopt the GMP in stages before, during and after food processing. For the period between 2009 and 2011, a total of RM4.84 million allocations were received from the State Government and the Federal Government. As of October 2011 a total of RM4.81 million (99.4%) was spent. In 2010, the Programme was successfully able to generate a total net income of RM10.97 million involving 717 entrepreneurs in Penang. Amongst the products produced were frozen foods, crackers and traditional food and coconut based products.

8.2. An audit carried out between April and July 2011 revealed that the overall performance of the food processing aid programme did not achieve the target and the level of income set for the entrepreneurs. Further details are as follows:

8.2.1. Involvement of WDG and individual entrepreneur’s performances were not encouraging. These arise from aid equipment that cannot be fully utilised because the specification of equipment did not comply in accordance with the enterprise, damages equipment and less than effective promotional programmes.

8.2.2. Improvement in product quality was not achieved.

8.3. To ensure Food Processing Aid Programme can be implemented effectively, it is recommended that the Department consider the followings:

8.3.1. To set a target for the number of WDG and individual entrepreneur to be achieved so that the implementation of the Programme can be focused more clearly and effectively, and to review the causes of failure of the entrepreneurs to achieve the revenue target.

8.3.2. To provide long-term plan to ensure that more entrepreneurs achieve GMP standards and product quality can be improved.

8.3.3. Continuous monitoring should be conducted to ensure that the provided equipment is used optimally and its safety guaranteed.

8.3.4. Expanding promotion programme that can increase entrepreneur’s income in addition to their own initiatives.
PART II - MANAGEMENT OF STATE GOVERNMENT COMPANIES

9. PENANG DEVELOPMENT CORPORATION
   - Penang Global Tourism Sdn. Bhd.

9.1. Penang Global Tourism Sdn. Bhd. (PGTSB) is a company wholly owned by the Penang Development Corporation. As at December 2011 the authorised capital is RM500,000 and the paid-up capital is RM100,003. Amongst the activities carried out by PGTSB are promotion, advertising, trade shows, sponsorship, public relation, research and tourism development programmes as well as sponsoring state tourism programmes and events.

9.2. An audit carried out between May and September 2011 revealed the followings:

9.2.1. In general, the Company's financial performance was not satisfactory. As a non-profit company, PGTSB recorded losses before tax for the financial year 2008 and 2010. Profit before tax was recorded only in 2009.

9.2.2. There was no target set for tourist arrivals.

9.2.3. Grants received from the State Government to fund promotion and marketing activities of PGTSB were also been used to finance the promotion and marketing activities carried out by the State Tourism Office.

9.2.4. There was a lack of monitoring in the distribution of tourism brochures.

9.2.5. PGTSB website development was not updated and mobile applications which could not be fully utilized only lead to wastage.

9.3. To ensure that PGTSB achieve its objectives, it is recommended the management take the following actions:

9.3.1. PGTSB should review the need to fund the promotional activities undertaken by the State Tourism Office to ensure that the controls of the allocations and expenditures for the activities are enhanced.

9.3.2. The activities carried out by PGTSB and State Tourism Office need to be coordinated to avoid duplication of roles in promoting Penang as a destination for international tourism.

9.3.3. The developed website should be updated with the latest events and programmes. Mobile applications developed need to be extended to all kinds of mobile phones with
internet access. Collaboration with telecommunication companies can assist PGTSB to promote this application to the targeted groups.

10. PENANG DEVELOPMENT CORPORATION

10.1. Nusabina Pulau Pinang Sdn. Bhd. was established on 24 September 1980. The company's name was then changed to PDC Nusabina Sdn. Bhd. (PDCN) on 12 August 2004. The company has an authorised capital of RM5 million and paid-up capital of RM3.05 million. 95% of the share from the paid-up capital is held by PDC Premier Holdings Sdn. Bhd. (PDCPH) and another 5% by Nusantara Pulau Pinang Sdn. Bhd.. PDCN is a contractor that is involved in the construction of public works and structures industry and its main activity is providing services in the construction field.

10.2. An audit which was carried out between June and October 2011 revealed the followings:

10.2.1. In general, the Company’s financial performance was not satisfactory. PDCN recorded losses before tax from 2008 to 2010.

10.2.2. The variation orders for the Pinggiran Damai Project were issued before the price was confirmed.

10.2.3. The Pinggiran Damai Project failed to be completed according to schedule even though the Project Superintending Officer was granted an extension of time to complete the project.

10.3. To ensure that the PDCN objectives can be fully achieved, the Company is recommended to take the following actions:

10.3.1. PDCN should strengthened the financial performance by increasing the number of projects and create benchmark with the viable companies to achieved the Company's objectives.

10.3.2. Establish work procedures which involves financial management in accordance with the rules stated in Treasury Circular No. 10/1993, No. 11/1993 and No. 12/1993.

11. PENANG DEVELOPMENT CORPORATION
   - PDC Homes Sdn. Bhd.

11.1. PDC Homes Sdn. Bhd. (PDCH) is a wholly-owned company of PDC Premier Holdings Sdn. Bhd. (PDCPH) that has been activated again at the end of 2007 as a second property development company of Penang Development Corporation (PDC). As of December 2010 the authorised capital of PDCH is RM5 million and the paid-up capital is RM1.5 million. The
main activity of PDCH is carrying out property development projects.

11.2. An audit carried out between August and November 2011 revealed the followings:

11.2.1. Generally, the Company's financial performance was not satisfactory. PDCH recorded losses before tax from 2008 to 2010 because PDCH had not yet received any income from the project that was carried out.

11.2.2. PDCH could only implement one project, namely the Quartermile Development Project out of four projects that were planned.

11.2.3. As of December 2011 the sales of Quartermile project was not successful even though it was launched in April 2011.

11.2.4. Since there is no earnings from the sales of the project, PDCH encountered cash flow problem which made them unable to pay to PDC the loan interest of RM49,973 and the land for the Quartermile project which costs RM1.62 million.

11.2.5. The Quartermile project was not well monitored resulting in the construction works being carried out without the approval from the local authorities, the quality of the construction work was not satisfactory, the project did not follow the contract specification and some of the contract preliminary terms were not complied.

11.3. In order to ensure that the PDCH achieves its objectives, the aspects of financial performance, activities, corporate governance and financial management should be enhanced by considering the following recommendations:

11.3.1. PDCH as the owner and the Project Superintending Officer should monitor regularly the projects that are being carried out. PDCH should ensure that all the rules that are related to the requirement for construction works issued by the Local Authorities are complied with.

11.3.2. PDCH should ensure that the construction works are carried out in accordance with the specification stated in the contract.

11.3.3. Promotional and marketing activities for the Quartermile Project should be increased since there is no response received. High prices and sales concept that requires the buyers to buy the whole unit should be reconsidered.