



**SPECIAL AUDIT REPORT ON  
THE ACCOUNTS OF GORAKH HILLS  
DEVELOPMENT AUTHORITY WITH  
SPECIAL FOCUS ON DEVELOPMENT  
OF SUMMER RESORT  
AUDIT YEAR 2022-23**

**AUDITOR-GENERAL OF PAKISTAN**

**SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD  
GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES  
FOR THE CITIZENS OF PAKISTAN**



## **PREFACE**

The Auditor-General of Pakistan conducts audit under Articles 169 and 170 (2) 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. The Special Audit of 'Gorakh Hills Development Authority with special focus on development of Summer Resort' was carried out accordingly.

The Directorate General Audit Works (Provincial), Sindh conducted the Special Audit of Gorakh Hills Development Authority with special focus on development of Summer Resort for the period 2014-15 to 2021-22 with a view to report significant findings to the stakeholders.

Audit examined the different aspects of resource utilization and the development of infrastructure. In addition, the Audit also examined whether the management complied with applicable laws, rules and regulations. The Special Audit Report recommends certain key actions that, if implemented, will assist the management in strengthening internal controls and operational activities. 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 by the PAO.

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

Islamabad  
Dated:

**(Muhammad Ajmal Gondal)**  
**Auditor-General of Pakistan**



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## ABBREVIATIONS & ACRONYMS

ADP	Annual Development Program
AGP	Auditor General of Pakistan
APT	Appointment Promotion & Transfer
ASI	Assistant Sub-Inspector
BOQ	Bill Of Quantities
BOR	Board of Revenue
CPWA	Central Public Works Accounting Code
CSR	Composite Scheduled rate
DC	Deputy Commissioner
DCO	District Coordination Officer
DDO	Drawing & Disbursing officer
DG	Director General
DOP	Delegation of Powers
ECNEC	Executive Committee of National Economic Council
FIR	First Information Report
GB	Governing Body
GHDA	Gorakh Hills Development Authority
GoS	Government of Sindh
GPD	Gallons per day
HR	Human Resource
ISSAI	International Standards of Supreme Audit Institutions
KM	Kilometers
MD	Managing Director
MNA	Member National Assembly
MPA	Member Provincial Assembly
Mph	Meter per hour
Mps	Meter per second
NGO	Non-Government Organization
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning & Development Department
PD	Project Director
POL	Petrol Oil Lubricant
PPP	Public Private Partnership
PTCL	Pakistan Telecommunication Company Limited
R. A	Rate Analysis

SAI	Supreme Audit Institution
SPPR	Sindh Public Procurement Rules
SPPRA	Sindh Public Procurement Regulatory Authority
STDC	Sindh Tourism & Development Corporation
TORs	Terms of reference
TPM	Third Party Monitoring
T.S	Technical Sanction
URL	Uniform Resource Locator

## EXECUTIVE SUMMARY

The Directorate General Audit Works (Provincial), Sindh conducted the Special Audit of Gorakh Hills Development Authority on the request of the provincial PAC. The main objective of the assignment was to review the Authority's functions, working structure, resource utilization and infrastructure development in promoting tourism besides, compliance with applicable rules, regulations and procedures. The audit was conducted in accordance with the INTOSAI Auditing Standards.

### Key Audit Findings:

- i. Non-production of record.
- ii. Non-achievement of major objectives of attracting tourism
- iii. Non-framing of rules and regulations as per the requirement of the GHDA Act.
- iv. Irregular appointments of employees in violation of PC-I.
- v. Non-obtaining of right of ownership for command area from the BOR
- vi. Execution of work beyond scope of project PC-I.
- vii. Irregular payment to the consultant in the absence of layout and master plan.
- viii. Approval of estimates beyond delegated financial powers.
- ix. Unauthorized transfer of funds from Security Deposit.
- x. Failure in timely completion of development schemes.
- xi. Splitting of works to avoid tendering process.
- xii. Non-recovery of outstanding dues/Sales Tax/Stamp Duty
- xiii. Unauthorized utilization of tax revenue for operational use.
- xiv. Non-disclosure of liabilities in the books of accounts.
- xv. Execution of non-schedule items without approval of the competent authority.
- xvi. Payment in lump sum without actual measurements.
- xvii. Non-assessment of Impact of environmental factors on indigenous habitat due to non-completion of development schemes.
- xviii. Sanction of costs against the items beyond CSR, 2012.
- xix. Misuse of official vehicles.
- xx. Improper maintenance of record.

# 1. INTRODUCTION

The Gorakh Hills Development Authority (GHDA) was established in the year 1995 by an ordinance, which was subsequently notified as Act by the Sindh Assembly in September, 2008. The Act was further amended in 2013. Gorakh Hills is a hill station situated at an elevation of 5,689 ft (1,734 m) in the Kirthar Mountains, 94 kilometers northwest of Dadu district, Sindh. The Gorakh Hills Development Authority was established for the planning, development and management of hilly areas and such other connected areas with a view to creating sustainable and eco-friendly tourist destination for the public by engaging the local community and private sector. The GHDA aimed at boosting the economy and creating income opportunities for the local population.

## 1.1. Budgeting & Financing

The GHDA is operating independently but it predominantly depends on the funding by the Government of Sindh. The Federal Government committed to contribute 50% share under the development scheme 'Development of Summer Resort at Gorakh Hills' but no such contribution was made. The scheme was initially approved with a cost of Rs. 999.00 million on 04-08-2005, but the same was revised on 30-12-2015 with a total cost of Rs.2,453.00 million. The total cost was further revised to Rs.3,046.678 million. The scheme was to be completed by 30-06-2022. However, present financial position is as follows:

(Rs.in million)

Sr#	Funds	Year	Funds Released	Expenditure
01	ADP Scheme (PC-I)	2009 to 2021-22	3110.86	3045.45
02	Grant-In-Aid	2014-15 to 2021-22	810.132	809.452
		<b>Total</b>	<b>3,920.992</b>	<b>3,854.902</b>

## **2. SCOPE AND METHODOLOGY**

### **2.1. Audit Scope**

The scope of the audit was to review the Authority's functions, working structure, resource utilization, revenue collection and development of infrastructure with special focus on Gorakh Hills Summer Resort. Audit covered the period from the Financial Years 2014-15 to 2021-22. This Special Audit was conducted in accordance with the INTOSAI Auditing Standards and prescribed rules framed by the government from time to time.

### **2.2. Audit Methodology**

The following methodology was adopted during the audit activity:

- Understanding the authority's core functions, objectives and operations by means of primary and secondary data collection through desk audit and evaluation of available record.
- Study of original, revised and re-revised PC-I of the scheme.
- Study of progress reports and monthly accounts.
- Collection and scrutiny of the relevant data, vouchers, files, reports, etc. pertaining to various packages/schemes.
- Analysis of cost over-run and time over-run.
- Evaluation of internal control mechanism.
- Evaluation of contracts as per SPPRA rules, regulations and policies.
- Evaluation of the findings and suggesting remedial measures thereon.
- Reporting.

## **3. AUDIT OBJECTIVES**

The main objectives of the Special Audit were as follows:

- To assess the overall performance of the Authority in improving tourism prospects.
- To examine whether the works were executed within the scope of the project as per PC-1.
- To evaluate reasons for delay in timely completion of the schemes.
- To scrutinize the outstanding dues and recoveries.

- To assess the environmental factors affecting the indigenous habitat.
- To examine whether payments to the consultants/contractors were made in accordance with prevalent rules and regulations.
- To evaluate the transparency in the auctions, allotments, transfers, leases, mortgages and mutations of the property.
- To evaluate the encroachment factor and assess the maintenance of the land record.
- To assess the level of coordination by the authority with the Revenue Department, Government of Sindh for the transfer of property in the Record of Rights Register, microfilming of the record, issuance of Form-7A, Form-7B and registered sale deeds.

### **Recommendations**

The following significant recommendations are proposed:

- Concrete measures should be taken for the mutation of land from the Revenue Department.
- Effective measures should be taken for the timely completion of the schemes to avoid time and cost overrun.
- Internal controls should be strengthened to prevent misuse of human and financial resources.
- Revenue generation should be optimized by formulating a comprehensive policy.
- Transparency in the procurement process be adopted as per SPPRA rules and regulations.
- Realization of applicable taxes and its deposition into the proper account.
- Approval of schemes should be in accordance with the provisions of PC-I.
- Operational and administrative management should be in conformity with the provisions of the GHDA Act.
- Recruitments for the vacant posts must be done as per the sanctioned strength and prescribed rules.
- A comprehensive pre-audit mechanism should be adopted to ensure financial transparency.
- Proper maintenance of accounting record should be ensured.
- The financial statements are required to be prepared in compliance with the best accounting procedures and audited annually by reputable Chartered Accountancy firms.

## 4. AUDIT FINDINGS AND RECOMMENDATIONS

### 4.1 Organization and Management

#### 4.1.1 Non-production of record - Rs.1,972.806 million

As per Section 14 (2) and (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

- (2) The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding the inspection of accounts shall be subject to disciplinary action under the relevant Efficiency and Discipline Rules, applicable to such person.

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the management did not produce the auditable record despite requisition vide letter No.DGAWPS/FAT-04/A-Program/2022-23/05 dated 15/06/2023, and reminders vide letter No. DGAWPS/FAT-04/A-Program/2022-23/06 05/06/2023, and letter No.DGAWPS/FAT-04/A-Program/2022-23/007 dated 12/06/2023. Due to the non-production of record, the expenditure amounting to Rs.1,972.806 million remained unaudited. The details are given as follows:

(Rs in Million)

Sr. No.	Fund Description	Financial year	Released	Expenditure
1	Development Side	2014-15 to 2017-18	1697.138	1,692.784
2	Grant-In-Aid	2014-15 to 2017-18	284.834	280.022
			<b>Total</b>	<b>1,972.806</b>

Audit is of the view that the non-production of record is a violation of the AGP ordinance and reflected negligence on the part of the management. Due to non-production of specified record, the authenticity of expenditure incurred could not be ascertained.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends the production of record besides, initiating disciplinary proceedings against the person(s) at fault.

**(Para#24)**

#### **4.1.2 Non-achievement of major objectives of attracting tourism**

As per the objectives outlined in the PC-1 for the Development of Summer Facilities at Gorakh Hills, District Dadu, Sindh, the project aims to provide tourism and recreational facilities in the region and attract investment through tourism.

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that despite incurring of huge expenditure of Rs. 3,854.902 from the development and non-development budget, the hill station for tourism could not be make functional due to non-completion of various essential roads and other infrastructure schemes. Further, the authority had developed several family resorts/guest houses, tuck shops and restaurants etc. which were being operated to facilitate the tourists, but no income had been realized or credited to the Authority's account.

Audit is of the view that due to non-completion of major schemes i.e. road infra structure, security measures (Police Station) etc, authority failed to promote the potential tourism which reflected weak project management.

The matter was reported to the management in August, 2023. Neither replies were submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends timely completion of on-going development schemes to promote tourism in the province.

**(Para #26)**

### 4.1.3 Non-framing of rules and regulations as per the requirement of the GHDA Act.

According to the Gorakh Hills Development Authority (Amendment) Bill, 2013, “The management is required to comply with the provisions of the Act in letter and spirit.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that several provisions of the Act were not complied with in its true letter and spirit. The details are given as follows:

Sr. No.	GHDA Act clause	Observation
1	As per Section 14 of GHDA Act 2008, the Authority may, by notification, declare any area under its jurisdiction to be a controlled area and issue such directions and do such things as may be necessary.	The controlled area had not been properly surveyed and no certification to that effect was obtained from the Revenue Department.
3	As per Sub-section (1) of Section 23 of the Act, the Authority shall prepare a statement of estimated receipts and expenditures for every financial year and submit such statement to the Government for approval six months before the commencement of such financial year.	No budget had been submitted to the Governing Body and to the Government for approval. Furthermore, a single-line budget was prepared instead of a head-wise estimate for receipts & expenditures.
4	As per Chapter 4, Section (19) of the Act, where the Authority is of the opinion that any land needed for any scheme or other public purpose cannot be acquired under section 18, it may require the concerned authorities within whose jurisdiction where the land is situated to acquire such land in accordance with the provisions of the existing laws.	The land was not mutated in favour of GHDA as required under the Land Acquisition Act of 1894.
5	As per Section 24(2) of the Act, the accounts maintained under subsection (1) of section 24 should be audited by not less than two Chartered Accountants firms and said audited statement should be submitted to the government at the end of every financial year.	The authority failed to prepare Annual Financial Statements for submission of the same to the Government at the end of every financial year. No annual audit by Chartered Accountancy firms had been conducted.
6	As per Section 34(1) of the Act, subject to the provisions of this Act and the rules, the Authority may by notification in the official Gazette and with prior approval of the Government, make regulations for carrying out the purposes of this Act.	The Authority failed to frame the prescribed rules & regulations and in seeking subsequent approval from the Government even after a lapse of 9 years.

Audit is of the view that non-compliance with the GHDA Act reflected failure to achieve its core objectives and maintain transparency in its financial and administrative matters.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends framing of Authority rules and regulations as per Act forthwith for smooth functioning of GHDA.

**(Para#47)**

#### **4.1.4 Irregular appointments of employees in violation of PC-I**

As per Services, General Administration and Coordination Department, Government of Sindh, Notification No.SOV(S&GAD)X-15/90-98 dated 12-02-2008, “Advertisement should be given for all vacant posts.” Further, as per Chief Minister Sindh, Karachi letter No:DS (COORD)/CMS/8-4/2008/845 dated 12-02-2008, “All vacant posts shall be filled after completing codal formalities and written test for the posts from BPS-5 and above shall be got conducted through third party and for BPS-4 and below through Departmental Selection Committee.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that various appointments were made wherein following irregularities were noticed:

(Rs. in million)

<b>Sr. No.</b>	<b>Observation</b>	<b>Amount</b>
1	Excess appointment of employees over and above PC-I provision. As per PC-I, 75 posts were approved whereas, 90 employees were appointed. Hence, 25 employees were appointed in excess which resulted in an extra burden on the exchequer.	-
2	27 posts were not classified/approved in PC-I but were appointed in violation of the same.	37.279
3	Unauthorized transfer of PC-1 posts to authority without sanctioned strength. Various PC-I posts were transferred to the regular side without approved sanctioned strength/observing prescribed procedure. Undue benefit was extended to the employees to draw regular pay & allowances instead of fixed pay as mentioned in PC-1.	26.672
4	Unauthorized appointment of Assistant Executive Engineers on a contract basis without advertisement. The appointment of BPS-17 was required to be made through the SPSC. Further, Mr. Mian Bux Jamali,	10.993

	AEN performed the duties as Accounts Officer contrary to his job description and terms & conditions.	
	<b>Total</b>	<b>74.944</b>

Audit is of the view that the appointments were made in violation of PC-I of GHDA which reflected weak administrative controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para #45)**

#### **4.1.5 Unauthorized appointment of non-official member**

According to the Gorakh Hills Development Authority (Amendment) Act 2013, Section 4 of 2008, the Authority shall consist of:

- a) MNA of the area as Chairman.
- b) Minister for Culture and Tourism as Vice Chairman.
- c) Minister for Local Government as Member.
- d) MPA of the area to be nominated by the Chief Minister as Member.
- e) Additional Chief Secretary Development, Planning and Development Department as Member.
- f) Secretary to Government of Sindh, Tourism Department as Member.
- g) Director General, Gorakh Hills Development Authority as Member/ Secretary.
- h) Managing Director, Sindh Tourism Development Corporation as Member.
- i) Deputy Commissioner, Dadu as Member.
- j) Director Surveys, Settlement and Land Records Sindh, Hyderabad as Member.
- k) Project Director, Gorakh Hills Development Authority as Member.

During the Special Audit of the Gorakh Hills Development Authority for the financial years 2014-22, it was observed that the services of a non-official member were retained despite the deletion of Section 4(1)(u) of the Gorakh Hills Development Authority Act, 2013 (as amended), which had previously empowered such

appointments. Furthermore, it was noted that the said appointment was made without defined Terms of Reference (ToRs). Details are given as below.

(Amount in rupees)

<b>Name</b>	<b>Salary Per Month</b>	<b>Total Salary Drawn</b>	<b>Period</b>
Mr. Dur Muhammad Bozdar (non-official member)	111,529	5,353,392	2018 to 2022

Audit is of the view that the unauthorized appointment was violation of prescribed rules which reflected that undue benefit was extended at the cost of public exchequer.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends strict adherence to Authority's act besides fixing of responsibility against the person(s) at fault.

**(Para#08)**

#### **4.1.6 Non-assessment of Impact of environmental factors on indigenous habitat due to non-completion of development schemes**

According to the Pakistan Environmental Protection Act, 1997, the standard procedure for assessing and managing environmental impacts requires conducting Environmental Impact Assessments (EIAs) or Initial Environmental Examinations (IEEs) for projects likely to cause significant environmental effects. The Pakistan Environmental Protection Agency (PEPA) regulates these processes, ensuring public participation, project review, pollution control, sustainable development, and the enforcement of environmental quality standards.

During the Special audit of the Gorakh Hill Development Authority for the year 2014-22, it was observed that all schemes under PC-I were scheduled for completion in 2019 to promote tourism activity. However, despite the lapse of considerable time, the schemes could not be completed. Due to the incomplete and minor nature of the development so far executed, the impact of environmental factors on the indigenous habitat had not so far been assessed.

Audit is of the view that delay in project completion resulted non-achievement of objective of promotion of tourism industry thereby environmental impact remained unassessed.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends that the department ensure timely completion of development schemes to achieve tourism objectives and assessment of environmental impact.

## 4.2 Financial Management

### 4.2.1 Unauthorized expenditure from Income Tax receipts - Rs. 23.730 million

As per the notification issued by the Government of Sindh, Finance Department Karachi vide No. B/2(63)/78 Part-II/20 dated 30<sup>th</sup> November 1981, “The funds allocated for one unit of appropriation cannot be utilized for another unit without prior approval of the competent authority.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that Rs.23.730 million was deducted on account of Income Tax from the bills of contractors, but the same was utilized for salary and non-salary expenditure instead of depositing the same to Government treasury. Further, the reconciliation status of Rs.8.800 million deducted at source by FBR during 2017-18 was also not shown. The details are given as follows:

(Rs in million)			
F-Y	Description	Expenditure	Income Tax Deducted
2018-19 to 2021-22	Income Tax deducted from Supplier Bills	252.319	12.012
2020-21	Income Tax deducted from Contractors' bills on Account of Civil works	69.173	5.447
2021-22	Income Tax deducted from Contractor's bills on Account of M & R Roads	83.620	6.271
<b>Total</b>		<b>405.112</b>	<b>23.730</b>

Audit is of the view that the unauthorized utilization of Income Tax receipts for operational expenditure reflected negligence on the part of the management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para #04)**

#### **4.2.2 Non-recovery of Government dues - Rs. 10.767 million**

According to Rule 22-A of the Stamp Act, 1899, “It is the duty of the competent authority to recover the stamp duty and affix the same, while execution of agreement @ 0.35 paisa per hundred rupees of the value of the agreement or against tender cost.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that works involving Rs. 3,076 million were awarded to various contractors, but Stamp Duty of Rs.10.767 million @ 0.35% was not deducted from the bills of the contractors. The details are given at **Annexure-A**.

(Rs in million)				
Name of Work	Cost of PC-I	Tender Cost	Expenditure incurred	Amount
Various works (list Attached in <b>Annexure-A</b> )	2,353	3,076	2,790	10.767

Audit is of the view that the non-recovery of Stamp Duty reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends prompt recovery of Stamp Duty and conveyance allowance.

**(Para#29 & 38)**

### 4.2.3 Irregular disbursement of Pay & Allowances - Rs.37.663 million

As per Para 12 of G.F.R., "A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided."

As per Government of Sindh S&GAD notification No. PA-DS (G)/41133/76 dated: 27-07-1977 and No. SO (INSP) S&GAD VI (3) /79 dated: 20-07-1979, "The conveyance allowance is an allowance paid to employees to enable them to reach the office. The conveyance allowance is not required to be paid to those officers, who have been provided with government transport facilities and/or have gone on vacations."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that Rs.37.663 million was incurred against the disbursement of pay and allowances, wherein following irregularities were noticed:

(Rs. in million)

Sr. No.	Title of Para	Observation	Remarks	Amount
1	Excess payment on account of salaries	Payment to 28 employees without provision in PC-I	Improper watch and absence of internal controls.	9.024
2	Unjustified payment of Project Allowance	Paid to officers/officials on account of Project Allowance beyond entitlement.	Beyond the entitlement	16.8
3	Unjustified payment of Project Allowance instead of charge allowance	Project allowance was paid to project directors on account of project allowance instead of additional charge allowance.	Beyond the entitlement	4.800
4	Unauthorized payment of salary against the post of Assistant Director	The payment was made without the sanction of the post in PC-I as well as in the authority's sanction strength (not approved yet). Further, the payment was made to the employee without any charge or work assigned to him. The payment was made to the contractual employee at par of BPS-17, instead of fixed pay as per PC-I.	Weak financial management and non-transparency in appointments.	6.079
5	Unauthorized payment of conveyance allowance	The officers/officials who were availing the facility of government vehicles were also receiving the conveyance allowance in their salaries	Weak internal control	0.96
<b>Total</b>				<b>37.663</b>

Audit is of the view that the irregular disbursements of pay and allowances reflected inefficient financial management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/recovery in the matter.

**(Para#37)**

#### **4.2.4 Unjustified drawl of funds for salary - Rs.311.684 million**

According to Rule 12 of GFR, Volume-I, “A controlling officer is responsible to watch that the funds allotted to the spending units are expended in the public interest upon the object for which the money was provided.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that funds on account of salary amounting to Rs.311.684 million were drawn simultaneously from the grant of the Government of Sindh as well as the Revenue Component of PC-I. The details are given as follows:

(Rs in Million)		
Salary component	Release	Expenditure
Revenue component of PC-I	157.466	9.150
Grant-in-Aid	302.534	302.534
<b>Total</b>	<b>460.000</b>	<b>311.684</b>

Audit is of the view that the drawl of salaries of employees appointed against PC-1 posts from Grant-in-Aid instead of Revenue Component is violation of prescribed rules which reflected weak internal control.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para#05 & 15)**

#### **4.2.5 Irregular expenditure without provision of PC-I - Rs. 54.963 million**

According to Rule 12 of GFR, Volume-I, “A controlling officer is responsible to watch that the funds allotted to the spending units, are expended in the public interest upon the object, which the money was provided.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that an expenditure of Rs.54.963 million was incurred on various heads of account of operating expenses without provision in PC-I. Whereas, a separate allocation had already been made through the Grant-in-Aid provisions for operational purposes. The details are attached in **Annexure-B**.

Audit is of the view that expenditure incurred without the provision of PC-I reflected weak financial management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para #41)**

#### **4.2.6 Unauthorized allowing of premium on non-schedule items – Rs.11.812 million**

According to SPPRA Works Guideline "Ceiling of premium is given on schedule items to cover the cost difference of schedule of rates 2012. In case of non-scheduled items, rate analysis is based on market rates including contractor profit."

Further, as per SPPRA Guidelines for Procurement 11.3.3 (2011), “Cost of cartage is not paid separately as the same is adjusted in the quoted premium but the cost of escalation on materials is paid separately as per consumption.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that management allowed premium on non-scheduled which is not admissible since premium was applicable only on scheduled items to cover difference of cost due to escalation, whereas in case of non-scheduled items, the rate analysis was required to be prepared on current market rates which included contractor profit. In the instant case, premium was allowed on non-schedule

items resulting in excess payment of Rs.11.812 million to the contractor in violation of SPPRA. The details are given in **Annexure-C**.

Audit is of the view that by allowing premium on non-schedule items and carriage, undue favor was extended to the contractor which caused loss to public exchequer.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends prompt recovery of excess payment, besides fixing of responsibility against the person(s) at fault.

**(Para #23& 27)**

#### **4.2.7 Unjustified creation of electricity liability – Rs. 30.669 million**

According to Para-7 (j) & (k) of Notification issued vide letter # FD/B&E-IX/1-2/2008-09 dated 05-07-2008, “No liabilities beyond budgetary authorization, released for a particular time span may be created and liabilities of previous years may not be cleared unless concurrence is accorded by Finance Department.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that liability of Rs.30.669 million was created against electricity charges. The details are given as follows:

(Rs in million)						
Billing Month	Sr.No.	Bill No.	Consumer ID	Meter No.	A/C No.	Outstanding Amount
April, 2023	1	3003512	2380030487	3799206317	29383130109621	6.120
	2	3003526	2380030488	3798003889	29383130109623	3.863
	3	3003540	2380030489	203176	-	0.943
	4	3003551	2380030490	207676	-	1.143
	5	3003566	2380030491	203976	29383130109626	3.095
	6	3003580	2380030492	-1	29383130109627	2.047
	7	3003596	2380030493	210910	-	7.246
	8	3003605	2380030494	37201	-	3.623
	9	3003620	2380030495	38292	-	2.589
<b>Total</b>						<b>30.669</b>

Audit is of the view that no efforts were made to clear the outstanding liability which reflected weak financial management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para #17)**

#### **4.2.8 Unauthorized utilization of 1% Third Party Monitoring Fund – Rs.20.466 million**

The Planning & Development Department is required to issue a monitoring report before getting payment @ 1% of the total capital expenditure of a project.

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that an amount of Rs.20.466 million was withheld against 1% Third Party Monitoring Fund (TPM) from the bills of contractors and utilized the same for operational purposes instead of transferring to the P&D Department. The details are given in **Annexure-D**.

Audit is of the view that unauthorized utilization of (TPM) funds for operational purpose is a violation of the prescribed rules which reflected weak financial management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para#09)**

#### **4.2.9 Non-recovery of Sales Tax - Rs. 24.305 million**

As per SRB notification No. SRB-3-4/21/2019 dated 01-07-2019, "Sindh Sales Tax on service providers contractors/vendors deducted/withhold and deposit on payment bills of/for all civil works including Civil work/construction works & repair of all government building works and similar other works @5% of the value of the bill and deduct all other taxable services at the applicable rate of tax prescribed in 2nd schedule to the Act 2011."

Further, according to Rule 2(2) of S.R.O. 660(I)/2007 dated 30-06-2007 issued by FBR, “A withholding agent shall deduct an amount equal to one-fifth of the total sales tax shown in the sales tax invoice issued by the registered suppliers and make payment of the balance amount to him.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that an amount of Rs.24.305 million against Sindh Sales Tax and General Sales Tax was not deducted while making payments to various contractors. The details are given in **Annexure-E**.

(Rs in million)

Description	Expenditure	Non-Deduction of taxes
SRB 5%	152.793	7.639
GST 17%	98.034	16.666
<b>Total</b>		<b>24.305</b>

Audit is of the view that non-recovery of taxes resulted in the short realization of Government revenue which reflected poor financial management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends prompt recovery of the taxes.

**(Para #02)**

#### **4.2.10 Non-disclosure of liabilities in the accounts - Rs. 171.18 million**

As per Para6.4 (a) SPPRA Guidelines, “A Procuring agency may require the bidders to furnish a bid security neither less than one percent nor exceeding five percent of the Bid Price/Estimated Cost in the form of a call on deposit, pay order, demand draft or Bank guarantee issued by a Scheduled Bank in Pakistan in favour of procuring agency.”

As per Rule 7.12.3 (i) of SPPRA, Procurement Regulation (Works), “Procuring agency will retain/deduct 5% Security Deposit from each interim/running payments from the contractor.”

According to Section 153 (1) of Income Tax Ordinance 2001, “Every prescribed person, making payment in full or part including payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident

person, shall deduct income tax at source on supplies of goods and in case of rendering services at the rate of 4.5% and 10% respectively. And as per the Second Schedule of the SST on Services Act, 2011, the rate of tax is 15% on services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the amount of liabilities deducted through bills of the contractors, which include security deposit and Government taxes etc. was neither paid nor shown as liabilities in the books of accounts. The details are given as follows:

(Rs. in million)

<b>Description</b>	<b>Value</b>	<b>Amount</b>
Bid Security @ 2%	3128.774	62.58
Security Deposit @ 3%	2829.229	84.88
Income tax deducted	405.112	23.73
	<b>Total</b>	<b>171.18</b>

Audit is of the view that non-disclosure of public liability in the books of accounts reflected weak financial controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#39)**

#### **4.2.11 Irregular payment of office rent – Rs.8.882 million**

As per Appendix 18-A of Sindh Financial Rules Volume I, "Every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that an expenditure of Rs.8.882 million was made on account of rent of office building without rent assessment from the Rent Controller, Government of Sindh. Further, it was also noticed that a cheque of Rs.1.200 million was paid to Mr. Mian Bux Jamali, AEN (an employee of the GHDA), on account of the rent of the building instead of owner of the building. The details are tabulated below:

(Rs in million)

Name of Vendor	Description	For the Month	Cheque	Dated	Gross Amount	IT Deduction	SST 2.91%	Paid Amount
Mrs. Shamim Akhtar	Payment against Rent of building as in Advance	11 Months	23564570	23/2/2021	4.495	0.734	0.131	3.630
Mrs. Shamim Akhtar		7 Months	35677600	16/3/2022	3.147	0.606	0.092	2.541
Mrs. Shamim Akhtar		4 months	272994	25/1/2022	1.798	0.346	0.052	1.452
Mian Bux Jamali	Rent for the office (330,000*7)	7 Months	19127735	17/2/2020	1.635	0.163	0.212	1.259
<b>Total</b>						<b>1.849</b>	<b>0.487</b>	<b>8.882</b>

Audit is of the view that the payment of rent of office building without assessment from the relevant competent forum and payment through employee reflected weak financial controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para #34)**

### **4.3 Procurement and Contract**

#### **4.3.1 Irregular execution of work beyond 15% of PC-I cost - Rs. 759.060 million**

As per rule 16(1) (e) of SPPRA Rules 2010 amended 15th March, 2019, "Repeat Orders means, procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding and such

additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme provided that the cost of additional quantities of items shall not exceed 15% of the original contract amount.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that works were awarded at a cost of Rs.990.012 million. The scope of the works was subsequently revised with an enhanced cost of Rs.3,045.997 million. The management made a total expenditure of Rs.3,045.561 million which was almost equal to the PC-I cost whereas the payment of Rs.759.06 million is still to be made to complete the scheme. This shows the total cost of the project had further increased to 24.92%, which was beyond the permissible limit of 15% of the original work. The details are given in **Annexure-F**.

Audit is of the view that the works executed beyond 15% of the PC-I without administrative approval is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para #01)**

#### **4.3.2 Irregular payment to the consultant - Rs.14.019 million**

According to SPPRA Rule 35(1), a supplier, contractor, or consultant may be blacklisted for: (d) willful failure to perform as per the terms of one or more contracts; and (e) failure to remedy underperformance identified by the procuring agency, where such underperformance is attributable to the contractor, supplier, or consultant."

During the Special Audit of the Gorakh Hills Development Authority for the financial years 2014-22, it was observed that an agreement was executed with M/s. Naqvi & Brothers on 25-01-2007 for preparing the master plan and layout of Gorakh Hills at 5% of the total cost of selected items of the original PC-I. A payment of Rs. 6.6 million was made; however, no reports or deliverables were available to verify execution as per TORs. Consequently, the layout and master plan could not be approved by the Government. Another agreement was signed with M/s. Logix for the

second revision of PC-I, and Rs. 7.419 million was paid from allocations earmarked for other activities. Details are provided in **Annexure-G**.

Audit is of the view that the payment made to the consultant without completion of the task and hiring of new consultant two months prior to the end of the financial year only for the purpose of revising the cost and involving no significant change in the scope of work reflected extending an undue financial benefit.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para #13& 14)**

#### **4.3.3 Unauthorized approval of technical sanction beyond financial powers**

According to S.No.17 of the Sindh Delegation of Financial Powers and Financial Control Rules 2019, Works & Services Department, in the case of original works the following powers shall be exercised for technical sanctions:

(i) Administrative Department	Full Powers
(ii) Chief Engineer	Full Powers
(iii) Superintending Engineer	Up to Rs. 50.000 million in each case
(iv) Executive Engineer	Up to Rs. 10.000 million in each case

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the Technical Sanction for the works valuing Rs.1,362.044 million was sanctioned/approved by the Executive Engineer (BPS-18) of the Local Government having additional charge of Project Director (BPS-19). The officer exercised the powers of BPS-20 i.e., Chief Engineer, in terms of approving Technical Sanction beyond the delegated financial limit. Audit also observed that the T.S. for one of the works was obtained from the Chief Engineer, KMC without assigning any reasons. The details are given in **Annexure-H**.

Audit is of the view that unauthorized approval of Technical Sanction beyond the delegated financial powers is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

(Para #20)

#### 4.3.4 Unauthorized expenditure from the amount of Security Deposit – Rs.25.596 million

According to Clause-I of the Contract Agreement, “The security deposit lodged by a contractor (in cash or recovered in installment from his bills) shall be refunded to him after the expiry of three months from the date on which work is completed.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that Security Deposit amounting to Rs. 25.596 million were unauthorizedly utilized against various new works. The amount was to be retained in the accounts till the completion of the defect liability period. The details are given as follows:

(Rs.in million)

Sr.No.	ADP Years	Total Funds			Expenditure	Excess saving	Balance at bank
		Release from FD	Transfer from NBP (SD A/c)	Budget			
1	2014-15	30.000	12.72	42.72	39.08	3.64	3.64
2	2015-16	80.000	–	80	81.448	-1.448	2.192
3	2016-17	80.000	0.114	80.114	70.553	9.561	11.53
4	2017-18	70.000	12	82	88.941	-6.941	4.812
5	2018-19	55.000	–	55	43.451	11.549	16.361
6	2019-20	20.000	–	20	36.269	-16.269	0.092
7	2020-21	200.000	–	200	199.599	0.401	0.493
8	2021-22	250.000	0.762	250.793	250.793	0	0.462
<b>Total</b>		<b>785.000</b>	<b>25.596</b>	<b>810.627</b>	<b>810.134</b>		

Audit is of the view that payment made from the amount of security deposit reflected financial negligence on the part of the management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para #03)**

#### **4.3.5 Non-initiation of development schemes despite provision in PC-1 – Rs. 131.867 million**

According to Section 2.10 of the SPPRA Woks Guidelines “Commencement of work in anticipation of detailed estimates of the complete project:

(1) For each such work or component part there must be a fully prepared detailed estimate and in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that important schemes such as construction of Police Station, viewpoints, filtration plants etc worth Rs.131.867 million were not executed without any valid reason. The management showed laxity in the preparation, approval of estimates and execution of works. The details are attached in **Annexure-I**.

Audit is of the view that non-execution of works is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para#40)**

#### **4.3.6 Unauthorized execution of work without provision in PC-1 – Rs. 22.837 million.**

As per Para-532 of the Public Works Department Manual, “A revised estimate containing the facts and causes of revision must be submitted when sanctioned estimate is likely to exceed by more than 5% either rising from the rate being found insufficient or from other cause whatsoever.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that tenders for the six works amounting to Rs.30.286 million were floated and part payment of Rs.22.837 million was made without approval/provision in the revised PC-I. The details are given in **Annexure-J**.

Audit is of the view that unauthorized execution of work without provision in PC-1 is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#07)**

#### **4.3.7 Unauthorized sanction of 50% difficult terrain cost over composite schedule items -Rs.197.858 million**

According to Para 8(3) of Introduction under Schedule of Rates-2012, “Non-scheduled items in all engineering fields are unavoidable. Hence Superintendent Engineer and Chief Engineer of the department may sanction the rate analysis for non-scheduled items up to Rs. 1000 per standard unit and the rates exceeding this amount shall be sanctioned by the Chief Engineer/officers exercising powers of Chief Engineer.” Further according to Para 40-B Appendix 18-A (1) SFR Volume-I, “Means should be devised to ensure that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will be also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that Rs.197.858 million (50% difficult terrain) was sanctioned over composite schedule items without notifying and seeking approval of the competent forum i.e. P&D department. The details are attached in **Annexure-K**.

Audit is of the view that due to allowing 50% difficult terrain cost without the approval of the competent forum is violation of prescribed rules which reflected weak project management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para#30)**

#### **4.3.8 Irregular purchase of costly market items without rate analysis – Rs. 29.634 million**

As per Rule 2.3 General Consideration of the SPPRA works guidelines 2011, “Procuring agencies must realize the importance of fairness, integrity, transparency and good governance in the procurement process while engaging in procurements and shall ensure that procurements are priced so as not to adversely affect the economic and financial viability of the project.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the management procured items amounting to Rs. 29.634 million without preparing a rate analysis of the items through the market survey to authenticate the actual cost. The details are attached in **Annexure-L**.

Audit is of the view that the procurement of items made without rate analysis is violation of prescribed rules which reflected weak project management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para# 22 & 36)**

#### **4.3.9 Non-transparent award of supply orders - Rs. 38.535 million**

According to the Sindh Public Procurement Act, 2009, 2(1)(Q) “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, non-competitive levels for any wrongful gain.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that various supply contracts involving Rs.38.535 million were mostly awarded to four (04) contractors. All these contractors belonged to the same family having the same postal address. It is also apprehended that in many comparison statements of selected quotations, the same firms participated in obtaining the work orders. The details are given as follows:

Vendor name	NIC	Name	Address
M/s. Innovura	42201-9309539-6	Mehwish Shaukat	House No.1-F Jail Road PIB Colony, karachi
M/s. Cambrian	42201-3896838-7	Muhammad Ali Chohan	
M/s. Grownix International	42201-4167052-5	Majid Ali Chohan	
M/s. Kashif Enterprises	42201-5775997-7	Rashid Ali Chohan	

Audit is of the view that the award of supply contracts to the vendors having the same proprietorship address reflected compromised competitive rates which resulted potential loss to the government.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#42)**

#### 4.3.10 Irregular/Unjustified procurement of stationery - Rs. 12.694 million

According to Rule 17 (1) & (2) of Sindh Public Procurement Rules, 2010 “Procurement over three hundred thousand rupees and up to two million rupees shall be advertised by timely notification on the Authority’s websites and in print media in the manner and format prescribed in these rules. The advertisement shall appear in at least three widely circulated and leading daily newspapers of English, Urdu and Sindhi language.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that an expenditure of Rs12.694 million was incurred without inviting open tenders on quotation basis. Further, the purchase of file covers and handout brochures in huge quantity also did not match the actual official activities. The details are attached in **Annexure-M**.

(Rs. in million)

Year	Description	Quantity	Amount
2021-22	Handout /broachers	69,500	6.623
2021-22	File covers	30,000	6.071
<b>Total</b>			<b>12.694</b>

Audit is of the view that the procurement of items in bulk quantity on a quotation basis instead of following the tendering process as per SPPRA rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter beside fixing of responsibility on the person(s) at fault.

**(Para #46)**

#### 4.3.11 Irregular execution of work beyond the original contract-Rs.187.344 million

As per Rule 16(1) (e) of SPPRA Rules 2010 amended on 15<sup>th</sup> March, 2019, “Repeat Orders means, procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the

project or scheme have been procured through open competitive bidding and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme provided that the cost of additional quantities of items shall not exceed 15% of the original contract amount.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that works were awarded at a cost of Rs.187.344 million which were later revised to the tune of Rs.439.517 million (37%), which is beyond the permissible limit of 15% of the original work. The details are attached in **Annexure-N**.

Audit is of the view that the overall impact exceeding 15% of the work order required a separate tender as per the prescribed rule.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#28)**

#### **4.4 Execution of Civil Work**

##### **4.4.1 Unauthorized approval of work over and above the PC-I allocation –Rs. 928.039 million**

According to Section 11.1.4 SPPRA Guidelines 2011, "After issuance of administrative approval, but before the start of work or incurring of the expenditure on such scheme/work, it is found that cost is not sufficient for completion of the scheme due to inadequate financial/ physical provisions, then PC-I of the scheme is modified by incorporating additional provisions and thus administrative approval issued on Modified PC-I is called Modified Administrative Approval and have a built-in cushion of 15 percent excess on Modified AA cost. The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the management awarded works worth

Rs. 2,412.140 million against the PC-1 allocation of Rs.1,484.100 million. Hence, in contrast to the original allocation, tenders were approved with an excess of Rs.928.039 million by the Project Director. The details are given as follows: (Further detail is given in **Annexure-O**).

(Rs. in million)

<b>Tender cost over and above the approved cost of re-revised PC-I</b>					
<b>Name of Work</b>	<b>Approved cost as per PC-I</b>	<b>Tender cost</b>	<b>Excess over PC-I</b>	<b>Per %</b>	<b>Expenditure incurred</b>
Various works	1,484.100	2,412.140	928.039	62.532	2,272.298

Audit is of the view that unauthorized approval of work over and above the PC-I is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#06)**

#### **4.4.2 Splitting of expenditure to avoid competitive bidding - Rs. 101.673 million**

According to Rule 12 (1) of SPPR 2010, “All proposed procurements for each Financial Year shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan.” Rule 17 (1) *ibid* provides that, “Procurements over one hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format prescribed in the rules.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that expenditure of Rs.101.673 million was incurred against the procurement of various items by way of splitting to avoid competitive biddings. Further, procurement plan was also not prepared/approved. The details are given in **Annexure-P**.

Audit is of the view that splitting of expenditure to avoid tender was in contravention of SPPRA rules, which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#18 & 32)**

#### **4.4.3 Unjustified payment on lump sum measurement of culverts - Rs.26.786 million**

As per BOQ component of the scheme Construction of Span Culvert, "Widening & reconditioning of the road from Wahi Pandhi to Gorakh Hills station 00 to 22 miles - 03 ft.&10 ft. Span Culvert (12 number) was to be constructed for Rs.14.581 million."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that Rs.26.786 million was paid as a part payment to the contractor against 12 Nos of culverts. However, the management paid part payment on a lumpsum basis over incomplete work without mentioning the number of completed culverts. The details are attached in **Annexure-Q**.

Audit is of the view that the measurement should have been recorded based on the number of culverts completed as provided in the BOQ. Thus, lumpsum payment without mentioning the exact executed civil works is unjustified.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#21)**

#### **4.4.4 Change in scope of work without provision in PC-1**

As per Para 11.1.3 Procurement Regulations (Works)of SPPRA, "PC-I of the scheme/work is required to be revised when the original scope is modified changed, even though the cost of the same may possibly be covered by savings on other items in the original rough cost estimate."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the management changed the

specifications of the road from 24ft width to 18ft width without the approval of the P&D Department. Further, with the reduction in the scope of work, the cost of work was increased instead of being minimized. The details are given as follows:

(Rs. in million)

PC-I No.	Name of work & contractor	Approved Cost As per PC-1	T.S Amount	Bid Amount	Amount Paid
74-A	Widening and re-conditioning of Road from Wahi Pandhi to Gorakh Hill (0/0 to 9/0 Mile Package 01) (M/s. Meesam Construction Co.)	985.312	462.385	462.140	350.164
74-B	Widening and re-conditioning of Road from Wahi Pandhi to Gorakh Hill (9/0 to 16/0 Mile Package 02) (M/s. Gul Construction Company)		373.450	373.450	352.414
74-C	Widening and re-conditioning of Road from Wahi Pandhi to Gorakh Hill (16/0 to 22/0 Mile Package 03) AFCCO Oil Gas Field Service (Pvt.) Ltd.		274.51 (before revision)	385.180	360.935
	<b>Total</b>	<b>985.312</b>	<b>1110.505</b>	<b>1220.77</b>	<b>1063.513</b>

Audit is of the view that change in scope of work without provision and approval of the P&D reflected operational and financial negligence on the part of the management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para#10)**

#### **4.4.5 Irregular execution of original work from M&R Head – Rs. 74.840 million**

According to Para2.11 of the SPPRA Works Guidelines, “ These procurement regulations shall be applicable to all sources of funds used for procurement of works i.e., internally generated funds, budgetary funds, loans (wherever applicable), donations, grants etc. at the disposal of GOS both in foreign currency as well as in Pak. Rupees. Thus, the procurement procedure will have no linkage with the type of funds and source; For development projects/schemes the department shall use a PC-I or PC-II to secure the requisite funds. Departments can secure funds for non-developmental expenditure through an allocation to the Budget head – ‘Maintenance & Repair’ or through Schedule of New Expenditure.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the work ‘Construction of RCC Road and retaining wall between 35 to 42 km.’ was awarded to M/s Gul Construction against which an amount Rs.74.840 million had been paid from M&R head of account under the Grant-in-Aid component, whereas the same was required to be carried out through the Capital Component of the approved PC-I. The details are attached in **Annexure-R**.

Audit is of the view that irregular execution of original work from M&R head is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#19)**

#### **4.4.6 Unjustified payments on different rates of same items of work – Rs. 233.764 million**

According to Para 8(4) of Section, Introduction under Schedule of Rates 2012, “The schedule of rate may be found inadequate to carry out certain items of works. In such cases, the only competent body to review the position is the Standing Rates Committee. All such cases should, therefore, be referred to the Secretary, Standing Rates Committee for decision of the committee.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the management executed various items with the same specification and description but paid amount at varied rates within the same contract. Audit made a comparative analysis of several items with the same specification on a test-case basis, resultantly an amount of Rs.233.764 million was found to be paid in excess. The details are attached in **Annexure-S**.

Audit is of the view that due to variation of rates, undue favor was extended to the contractors which reflected weak contract management.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks recovery of excess amount besides fixing of responsibility against the person(s) at fault.

**(Para#43)**

#### **4.4.7 Irregular refund of Security Deposit – Rs. 2.168 million**

As per Rule 7.12.3(i) of SPPRA, Procurement Regulation (Works), “Security deposit be released in either of following ways:

(a) On completion of the works; half the total amount retained is refunded to the contractor and half when the defects liability period has passed and the engineer has certified that all defects notified to the contractor before the end of this period have been attended to his satisfaction;

(b) Full amount be released after completion of defect liability period.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that security deposit of Rs.2.168 million was refunded to the contractor/supplier without the completion of the works. The details are given in **Annexure-T**.

Audit is of the view that the release of the security deposit prior to the completion of works reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter.

**(Para#33)**

#### **4.4.8 Irregular payment against advertisement charges - Rs.38.399 million**

According to Section 24 of the Advertisement Policy Sindh 2022, “Violation of Policy as Misconduct: (1) It is mandatory for all Departments / Sub-ordinate Departments, organizations, institutions, bodies. under the administrative control of the Government to route their advertisements to Print, Electronic Media, FM Radio and Digital / Social Media through the Advertisement Department.”

“(2) No Government department, Local Body/Council or any organization under the control of the Government shall release any advertisement of whatsoever nature, directly to the print, electronic media, FM Radio and Digital / Social Media. Any action in violation of paragraph (2) above shall be treated as misconduct on the part of that officer of the client department and shall be dealt under the relevant E&D Rules of the Sindh Government.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that Rs.38.399 million was paid against publicity and advertisement for the promotion of tourism through private arrangements instead of the Information Department. It was also noticed that vendors were the general suppliers who were already working with the management and none of those was associated with the advertising business. The details are given in **Annexure-U**.

Audit is of the view that the payment made against advertisement charges is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit recommends inquiry into the matter besides fixing of responsibility against the person(s) at fault.

**(Para#35)**

#### **4.4.9 Irregular payment against secured advance –Rs. 21.188 million**

As per Para 2(a) of SPPRA Guidelines 2011, “The contractor shall be entitled to receive Secured Advance from the procuring agency against an Indenture Bond in P.W. Account Form 31 (Fin R. Form No.2) in respect of non-perishable materials brought at site but not yet incorporated in the permanent works and sum payable for such materials on site shall not exceed 75% of the landed cost of imported materials of ex-factory/ex-warehouse price of locally manufactured or produced materials or market price of standard materials. A detailed account of advance must be kept in Part-II of the running account bill. The Secured Advance may be permitted only against materials/quantities anticipated to be consumed/utilized on the work within a period of 3 months from the date of issue of secured advance.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that 75% secured advance Rs. 21.188 million was paid to M/s Gul Construction Co. against 100% material brought at site. Whereas, the secured advance was required to be permitted only against materials/quantities anticipated to be consumed/utilized on the work within a period of 3 months from the date of issue of secured advance. It is pertinent to mention that the completion period of the work was three years. Further, an adjustment of material was made against the total work done instead of material consumed in the execution of relevant BOQ items and the account of advance was not reflected in Part-II of the Running Account bill. The details are given as follows:

(Rs in million)

Name of Work	Name of contractor	Description	Qty in T.S	Qty in bill	Rate	Amount	Material required
Reconstruction & repair of RCC road & retaining wall between 35.00 to 42.00	M/s Gul Constructions (First R.A. Bill)	Cement bags	4500	4500	$\frac{500}{350}$	1.575	100%
		Cement bags	9600	9600	$\frac{500}{350}$	3.360	100%
		Steel	1500	1500	$\frac{5,001.7}{3,501.19}$	5.252	100%
		Total				10.187	
Add:108% above						11.001	
<b>Total</b>						<b>21.188</b>	

Audit is of the view that payment made against secured advance against 100% material supplied in the 1st RA bill is violation of prescribed rules which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#44)**

## **4.5 Assets Management**

### **4.5.1 Non-accountal of stores -Rs. 123.292 million**

According to Rule 113 of S.F.R Volume-I, "Purchases are required to be recorded in the Stock Register." As per Rule 114 of S.F.R Volume-I, "Issue Account must be maintained."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the management incurred an expenditure of Rs.123.292 million but failed to maintain an inventory of the procurements. The details are attached in **Annexure-V**.

Audit is of the view that due to the non-maintenance of the Stock Register; the authenticity of the procured items could not be verified which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#11)**

### **4.5.2 Non-maintenance of Consumption Account - Rs. 59.033 million**

According to Rule 114 of Sindh Financial Rule Volume I, "No materials should be issued unless a written indent from the officer concerned is received, similarly Consumption Account should be maintained properly to watch the utilization of material."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that the payment of Rs. 59.033 million was made against various heads of account, but the Consumption Account of the items purchased was not maintained. The details are given in **Annexure-W**.

Audit is of the view that non-maintenance of the Consumption Account and Utilization Report, which reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#16)**

#### **4.5.3 Misuse of Government vehicles**

As per Para-23 of General Financial Rules, Volume-I. “Every government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.”

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that government vehicles were allotted to the officials/ non-officials without entitlement. The details are given as follows:

<b>Sr. No.</b>	<b>Name of vehicles</b>	<b>Vehicle#</b>	<b>Designation</b>	<b>Remarks</b>
1	Double Cabin Vigo Toyota 2010	GSA-569	Ex-Minister, Tourism	Detail not provided
3	Double Cabin Toyota Revo	GSD-996	D.G	Using Dual Vehicle
4	Corolla XLI	GS-9897	D.G	
5	Fortuner 4x4	GSB-981	Project Director	Non entitled
6	Double Cabin Vigo Champ	GSA-569	Secretary, Culture	Detail not provided
7	Double Cabin Revo 4x4 Toyota 2017	GSD-967	For VIP Movement	Detail not provided

Audit is of the view that allotment of vehicles without entitlement reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#25)**

#### **4.5.4 Non-maintenance of important record registers**

According to Para 297 and 298 of the Central Public Works Accounts Code, "The accounts relating to the contractor should be kept in the contractors' ledger, Form 43, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained."

According to para 63 of the C.P.W.A. Code, "When money is received by Government officers on behalf of the Government, it should be at once brought to account". Furthermore, as per rules 75 and 76 of C.P.W.A. coded, "The officer-in-charge of call deposits should keep a book in form 4 in which all remittances to the treasury should be entered upon and account of his call deposit transactions should be maintained in Form 1 of call deposit as a regular arrangement."

During the Special Audit of the Gorakh Hills Development Authority for the Financial Years 2014-22, it was observed that various registers including the Security Deposit Register, contractor ledgers, Logbooks/movement registers of the vehicles were not maintained, resultantly the relevant financial record could not be authenticated.

Audit is of the view that non-maintenance of important registers reflected weak internal controls.

The matter was reported to the management in August, 2023. Neither reply was submitted nor DAC was convened by the PAO despite written requests dated 04-09-2023, 18-09-2023, 05-12-2024 & 10-04-2025.

Audit seeks justification/clarification in the matter.

**(Para#31)**

## **5. OVERALL ASSESSMENT**

The Gorakh Hills Development Authority was established to transform the Gorakh Hills into an exclusive and prominent tourist destination. The hill station was also aimed at a harbinger for bringing socio-economic prosperity to the local populace. The Special Audit was carried out with the objective of evaluating whether the core goals associated with the establishment of GHDA were achieved or otherwise. Audit assessed that development schemes initiated in 2008 remained incomplete. Despite hefty expenditure, objectives of the project could not be achieved due to inefficient execution and utilization of the public money. Further, owing to the absence of a comprehensive Master Plan and formal mutation of land procedure, the development of infrastructure suffered serious impediments. Audit observed serious drawbacks in terms of operational mechanisms, financial management and administrative policies. The core objectives were severely marred by ill-conceived and haphazard strategies.

**Performance Rating:** Unsatisfactory

**Risk Rating:** Substantially high

## **6. CONCLUSION**

The development of Gorakh Hills aimed at the establishment of a flagship tourist destination at par with the hill stations situated in the northern areas of the country. The terrain of Gorakh Hills was conducive to such a promising initiative. However, owing to operational and administrative mismanagement, the prospect of establishing a dream resort venue has merely become a saga of shattered dreams. Notwithstanding the utilization of considerable human and financial resources, the infrastructure development depicts a cheerless scenario. The inefficiency on the part of the management regarding the construction of an international standard passage to the resort and the provision of safety to the tourists has drastically undermined the intended objectives. The significant issues hampering the development of Gorakh Hills Resort have been highlighted in the instant report. The recommendations made thereon will assist the management in improving the internal controls in the organization which will pave the way for timely completion of all development works and dispensing of optimum facilities to the tourists.

## **ACKNOWLEDGEMENT**

We wish to express our utmost appreciation to the management of the Gorakh Hills Development Authority for the assistance and cooperation extended to the auditors during this assignment.

# **ANNEXES**

## Annexure-A

### 4.2.2 Non-recovery of Government dues - Rs. 11.967million

(Rs. in million)

Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender Cost	Expenditure Incurred	Stamp Duty
4	4	Construction of 08 Nos Police Post at different point at Gorakh Hill	Best Line Enterprises	6.000	10.700	9.825	0.037
5	5	Establishment of Summer Resorts at Gorakh Construction of Halipad)	Habibullah Janwary	6.597	41.617	41.317	0.146
6	6-A	Construction of Parking View Point at Gorakh Hills	Habibullah Janwary	12.302	27.597	27.600	0.097
	6-B	Construction of Parking Lot and Lawn in front of Gorakh Restaurant (Phase-i)	Meesam Construction Company		15.000	15.930	0.053
	6-C	Construction of Parking Lot and Lawn in front of Gorakh Restaurant (Phase-ii)	Meesam Construction Company		49.000	50.030	0.172
11	11	Rehabilitation of Nai Gaj Water Supply Scheme to Gorakh	Khan Construction Company	202.960	150.000	118.767	0.525
12	12	Construction of Drainage Work at Gorakh Hills	Gul Construction Company	40.320	77.800	77.800	0.272
15	15-A	Construction of Water Supply Scheme at Gorakh Hills	Habibullah Janwary	18.900	35.710	35.710	0.125
	15-C	Providing Line Joiting Pipe Distribution System 4",3" & 2" dia Water Supply	Gul Construction Company		57.300	56.976	0.201
16	16-A	Construction Of 10 Bedded Hospital at Gorakh Hills	Khan Construction Company	28.000	54.417	53.223	0.190
	16-B	External Development Including Servant Quarter & Compound Wall To 10 Bedded Hospital @ Gorakh Hills	Khan Construction Company		15.000	11.589	0.053
17	17-A	Construction of Internal road CC/ RCC / Paver block path culverts at Gorakh Hills	Meesam Construction Company	480.000	300.000	355.049	1.050
	17-B	Construction of Culverts & RCC road at 30.00 to 32.00 Km	Roshan Ali Laghari		9.874	9.874	0.035
	17-C	Construction of CC/RCC block road in between 42 to Gorakh Hotel in portion	Best Line Enterprises		37.636	37.678	0.132
	17-D	Construction of Culverts at different points of Gorakh Hill	Best Line Enterprises		4.187	4.160	0.015
20	20-A	Erection of Electric System at Forest Rest House to Canteen & Tuck shop at Gorakh Hill Top	Asad Brothers	41.590	44.583	39.291	0.156

(Rs. in million)

Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender Cost	Expenditure Incurred	Stamp Duty
	<b>20-B</b>	Errection External Electrification at View point at Gorakh Hills top	Ali Akbar Janwary		13.740	11.937	0.048
	<b>20-C</b>	Errection Of External Electric system at Gorakh top Part A	Khalil-ur-Rehman		9.617	10.058	0.034
23	<b>23</b>	Formation of Zoo Animal Barbell fancying yard for exhibition of animal wild life and pet animals	Gul Construction Company	22.500	21.200	16.642	0.074
25	<b>25-A</b>	Establishment of Summer Resorts at Gorakh ( Construction of Canteen & Tuck Shop (C/wall & Internal Dev)	Khan Construction Company	7.736	12.700	12.503	0.044
30	<b>30</b>	Supply of Fixing fiber glass shades at Gorakh Hill	Roshan Ali Laghari	1.183	1.000	1.183	0.004
31	<b>31</b>	Establishment of Summer Resorts at Gorakh ( Miscelenious Structure Construction of Canteen & Tuck Shop) Phase-i	Umer Jan & Co	4.925	5.170	4.924	0.018
33	<b>33</b>	Establishment of Summer Resorts at Gorakh ( Construction of Visitor Shades at 35.00 Km along Gorakh Road	Khan Construction Company	5.100	16.800	14.560	0.059
34	<b>34-A</b>	Construction of Kitchen, Store Room& Wash Room at Gorakh Hill	Habibullah Janwary	6.200	19.410	22.648	0.068
35	<b>35</b>	Construction of Water Tank 50" dia at Gorakh Hill top	Habibullah Janwary	15.150	13.506	12.982	0.047
40	<b>40</b>	Construction of approach road to Family resorts, mosque & staff quarters	Best Line Enterprises	2.000	40.000	41.471	0.140
41	<b>41</b>	Two fancy Pedestian Bridges between Hotel, Huts, Mosque alongwith Small Dam	Spot on Associates	2.000	7.000	6.760	0.025
42	<b>42-A</b>	Repair of Cause ways Wahi Pandhi to Gorakh Road	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	17.300	16.666	17.479	0.058
44	<b>44</b>	Construction of 08 View PointErrection of Sign Board & Installation of Mirrors at Blind Curves in route Gorakh	Best Line Enterprises	1.000	14.926	14.813	0.052
45	<b>45</b>	Establishment of Summer Resorts at Gorakh(Construction of Canteen & Tuck Shop) Phase-ii	Khan Construction Company	12.284	11.990	12.284	0.042
46	<b>46</b>	Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop) Phase-iii	Khan Construction Company	16.773	16.028	16.773	0.056

(Rs. in million)

Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender Cost	Expenditure Incurred	Stamp Duty
54	54	Establishment of Summer Resorts at Gorakh ( Construction of Gorakh Road CC Block at Top 37.00 to 40.00 Km	Khan Construction Company	12.681	26.380	22.862	0.092
55	55	Rehabilitation / Reconstruction of Retaining wall structure along with Gorakh Road Inportion 37.00 to 40.00 KM	Ali Akbar Janwary	19.669	19.438	19.969	0.068
56	56	Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	10.098	20.552	10.098	0.072
58	58	Rehabilitation of approaches of pre-stressed bridges at 20.00 Km	Khan Construction Company	16.424	28.750	20.210	0.101
59	59	Rehabilitation of approaches of pre-stressed bridges at 21.50 Km	Roshan Ali Laghari	16.935	29.420	18.534	0.103
61	61	Establishment of Summer Resorts at Gorakh ( Stone Pitching of Road / side from 47.00 to 50.00 Km	Roshan Ali Laghari	7.343	15.867	7.343	0.056
62	62	Construction of RCC road & Retaining wall at 35.00 to 42.00km	Khan Construction Company	14.820	51.328	30.833	0.180
63	63	Construction of RCC Road & Retaining wall in between 35.00 to 42.00 Km	Gul Construction Company	2.500	85.000	82.130	0.298
64	64-A	Establishment of summer resorts at Gorakh (misel of structure) constt of Staff Quarter	Ali Akbar Janwary	13.623	5.086	5.016	0.018
	64-B	Establishment of Summer Resorts at Gorakh (Construction of Staff Quarter at Gorakh)	Habibullah Janwary		17.910	13.679	0.063
65	65	Establishment of Summer Resorts at Gorakh ( misel of structure Construction of Tourist Huts)	Ali Akbar Janwary	5.678	5.432	5.678	0.019
66	66	Establishment of Summer Resorts at Gorakh ( Construction of Tourist Huts)	Habibullah Janwary	18.691	19.067	18.970	0.067
67	67	Establishment of Summer Resorts at Gorakh ( Construction of DG, GHDA Rest Room)	Roshan Ali Laghari	3.489	4.806	4.430	0.017
68	68-A	Establishment of Summer Resorts at Gorakh ( Construction of Mosque Phase-I)	Khan Construction Company	14.986	5.215	3.986	0.018

(Rs. in million)

Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender Cost	Expenditure Incurred	Stamp Duty
	<b>68-B</b>	Establishment of Summer Resorts at Gorakh ( Construction of Mosque Phase-II)	Khan Construction Company		18.474	18.467	0.065
69	<b>69</b>	Establishment of Summer Resorts at Gorakh ( Construction of Circuit House)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	60.000	60.000	21.662	0.210
70	<b>70</b>	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (A.B)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	74.470	68.465	0.261
71	<b>71</b>	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (C.D)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	66.668	66.660	0.233
72	<b>72</b>	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (E.F)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	66.668	63.406	0.233
73	<b>73</b>	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (G.H)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	66.668	47.650	0.233
74	<b>74-A</b>	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 0/0 to 9/0 Mile Package 01)	Meesam Construction Company	985.312	462.390	352.164	1.618
	<b>74-B</b>	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 9/0 to 16/0 Mile Package 02)	Gul Construction Company		373.450	352.414	1.307
	<b>74-C</b>	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 16/0 to 22/0 Mile Package 03)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd		385.100	362.953	1.348
77		Construction of erection of Bar BQ on eastren hills on Gorakh Hills	Gul Construction Company		18.110	11.077	0.063
<b>Total</b>				<b>2353.069</b>	<b>3,076.423</b>	<b>2,790.492</b>	<b>10.767</b>

## Annexure-B

### 4.2.5 Irregular expenditure against the operational component from PC-I - Rs. 54.963 million

(Amount in rupees)

Heads	Name of Object	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total expenditure
A-03301	Gas Charges	4,150	0	0	0	NIL	NIL	0	0	4,150
A-03302	Water	149,800	0	21,749	11,640	NIL	NIL	0	0	183,189
A-03303	Electricity	520,400	0	2,915,084	156,433	NIL	NIL	0	0	3,591,917
A-03805	Travelling Allowance	342,600	0	500,000	175,000	NIL	NIL	0	0	1,017,600
A-03806	Transportation of Goods	263,796	0	322,500		NIL	NIL	0	0	586,296
A-03807	POL Charges	3,142,257	499,769	3,488,874	994,623	NIL	NIL	0	1,009,580	9,135,103
A-03901	Stationery	552,974	198,450	962,624	232,065	NIL	NIL	0	395,581	2,341,694
A-03902	Printing & Publication	1,158,076	196,910	2,950,520	546,287	NIL	NIL	0	752,800	5,604,593
A-03904	Work Shop hire of vehicle	243,051	145,820	189,665		NIL	NIL	0	0	578,536
A-03906	Uniform & Protective Clothing	141,715	0	94,545	35,000	NIL	NIL	0	0	271,260
A-03907	Publicity & Advertisement	1,349,444	195,800	2,482,929	593,290	NIL	NIL	0	654,000	5,275,463
A-03970	Others	588,274	0			NIL	NIL	0	1,152,121	1,740,395
A-13001	Transport	1,243,003	195,900	2,426,305	362,815	NIL	NIL	0	1,489,201	5,717,224
A-13301	Office Building	4,297,250	3,267,000	3,600,000	3,960,000	NIL	NIL	0	1,798,004	16,922,254
A-03942	Cost of Other Store	0	0	0	0	0	0	0	659,150	659,150
A-03407	Rent, Royalties & Taxes	240,840	0	987,291	106,130	NIL	NIL	0	0	1,334,261
<b>Total</b>										<b>54,963,085</b>

**Annexure-C**

**4.2.6 Unauthorized premium paid– Rs. 11.812 million**

(Amount in rupees)

S.No	Name of work & contractor	Description	Qty	Rate	Amount		
1	Reconstruction of the water supply scheme @ Gorakh hill (M/s. Habibullah Janwari)	Pumping machinery for (Hangan Source)	1	<u>4,059,00</u>	3,856,000		
				<u>0</u>			
2		Pumping machinery for (42 K.M)	2	<u>4,059,00</u>	7,712,000		
				<u>0</u>			
3		Welding plant of 150 amp with generator	1	550,000	550,000		
4	Supplying & fixing Automatic motors	1	270,000	270,000			
		<b>Total</b>			<b>12,388,000</b>		
		<b>Add: 50% above</b>			<b>6,194,000</b>		
S#	Name of work	Contractor Name	Name of item	Qty	Rate	Amount of carriage	80% Above on carriage
1	P/L/J/Testing the pipes for distribution system for water supply scheme.	M/s Gul Construction Company	Carraige of GI Pipes	45,000	38	1,710,000	1,368,000
2	Construction of drainage work	M/s Gul Construction Company	<b>Carraige of material</b>				
			Hill sand from Bolhari	19,719	6,209	1,224,447	979,558
			hilsand from nae gag	44,500	1,293	575,349	460,280
			Bajri from laki	38,153	3,540	1,350,448	1,080,359
			cement from zeal pakhyderabad	7,199	110	788,506	630,805
			steel hyderabad	1,649	62	101,873	81,498
			<b>Carraige of RCC Pipes</b>				

			12" Dia	3,000	5,196	155,874	124,699
			15" Dia	4,000	7,499	299,966	239,973
			18" Dia	4,000	9,960	398,392	318,714
			Carraige of GI Pipes	11,000	38	418,000	334,400
						<b>Total</b>	<b>5,618,286</b>
<b>G. Total</b>							<b>11,812,286</b>

### Annexure-D

#### 4.2.8 Unauthorized utilization of 1% Third Party Monitoring Fund – Rs. 20.466 million

S No.	Head	Description	Original/ Approved Cost	Re-revised Cost	Release	Expenditure
<b>1</b>	<b>Capital</b>	Schemes/works/component	883.313	2573.596		
		Add. Contingency	0	51.037		
		cost of escalation	27.699	168.898		
			<b>911.012</b>	<b>2,793.531</b>	<b>2915.503</b>	<b>2868.699</b>
<b>2</b>	<b>Revenue</b>	Sructure& Supplies	40.000	74.534		
		Salary	48.000	157.466		
<b>3</b>	<b>Third Party Monitoring</b>		-	<b>20.466</b>		
				252.466	<b>195.359</b>	<b>176.862</b>
			<b>999.012</b>	<b>3,045.997</b>	<b>3110.86</b>	<b>3045.561</b>

**Annexure-E**

**4.2.9 Non-recovery of Sales Tax - Rs. 24.305 million**

(Amount in rupees)

Statement Showing the detail of SRB									
Cheque#	Date	Amount	Name of Work	Name of contractor	VR#/date	RA	Work order	Up to date work	5% SRB
21693900	25/11/2020	2,948,821	Clearance of road from 35KM to 41Km of gorakh hill road due to rcently heavy rain /land sliding@ various portion	RehmatullahJanwary	58	1st	NIL	1,499,533	74,977
21693900	25/11/2020		Clearance of road from 35KM to 41Km of gorakh hill road due to rcently heavy rain /land sliding@ various portion	RehmatullahJanwary	58	1st	NIL	1,795,217	89,761
22804620	27/11/2020	1,485,340	Clearance of road from Khawalluk to 40.00 KM of Gorakh hill road due to recently heavy rain / land sliding various portion	RehmatullahJanwary	76	1st	NIL	1,659,598	82,980
23564513	7/12/2021	1,823,799	Clearance of road from Hengan point road due to recent heavy rain / land sliding at various portion	RehmatullahJanwary	167	1St	NIL	2,037,763	101,888
23564539	20/01/2021	18,548,368	Supply & installation of Solar street light along with poles for security purpose of sindh and balouchistan border Khawal Luk &Khawal portion	Habibullah Janwary	192	1st	NIL	25,065,360	1,253,268
23564567	1/3/2021	26,850,000	Maintenace of road by CC block & Toe wall from Khawal Luk toward gorakh restaurant in portions	Savera Enterprises	216	1st	Admin (GHDA) 5 (42)/2020-21/117	34,330,632	1,716,532

(Amount in rupees)

Statement Showing the detail of SRB									
Cheque#	Date	Amount	Name of Work	Name of contractor	VR#/date	RA	Work order	Up to date work	5% SRB
23564539	20/01/2021	2,060,930	Supply & installation of Solar street light along with poles for security purpose of sindh and balouchistan border Khawal Luk &Khawal portion	Habibullah Janvary	239	2nd	NIL	2,785,040	139,252
27430562	3/12/2021	21,289,365	Reconstruction & repair of RCC Road &Retainig wall in B/W 35.00 to 42.00 KM	M/S Gul Connstruction	18	2nd	Admin (GHDA) 5(42) /2020/21/36	23,787,000	1,189,350
25599149	3/12/2021	53,550,626	Reconstruction & repair of RCC Road &Retainig wall in B/W 35.00 to 42.00 KM	M/S Gul Connstruction	97	1st	Admin (GHDA) 5(42)/ 2020/21/36	59,833,101	2,991,655
<b>Total</b>								<b>152,793,244</b>	<b>7,639,662</b>

## Annexure-F

## 4.3.1 Irregular execution of PC-I beyond 15% - Rs. 759.060 million

(Rs. in million)

Sr. No.	Head	Description	Original/ Approved Cost	Re-revised Cost	Release	Expenditure
1	Capital	Schemes/works/component	883.313	2573.596	-	-
		Add. Contingency	0	51.037	-	-
		cost of escalation	27.699	168.898	-	-
			<b>911.012</b>	<b>2,793.531</b>	<b>2915.503</b>	<b>2868.699</b>
2	Revenue	Structure & Supplies	40.000	74.534	-	-
		Salary	48.000	157.466	-	-
3	Third Party Monitoring		-	20.466	-	-
			-	252.466	<b>195.359</b>	<b>176.862</b>
			<b>999.012</b>	<b>3,045.997</b>	<b>3110.862</b>	<b>3045.561</b>
	Works to be done					<b>542.000</b>
	SD to be released after Defective liability period					<b>86.060</b>
	Work not yet executed					<b>131.000</b>
	Total cost for completion on 30.06.22					<b>3804.621</b>
	Up to date Expenditure					<b>3045.561</b>
	Excess/variation					<b>759.060</b>
	% age					<b>24.920</b>

## Annexure-G

### 4.3.2 Irregular payment to the consultant - Rs.14.019 million

(Rs. in million)

Sr. No.	PC-I No.	Name of Consultant	Name of Work	Agency	Approved cost	Work Done	Exp: Incurred
1	2	M/s. Naqvi & brothers	Consultancy Service for the master Planning infrastructure Development.	Naqvi & Siddiqui Associates	43.7	43.7	6.6
			Master Planning of area				
			Design of Road and Streets				
			Architecture and Structure Design of Model				
			Building				
			Design of Hospital.				
			Design of Administration building.				
			Design of Land scaping.				
			Design of infrastructure services.				
			Plumbing & Sanitation Design.				
			Design of Sports Fields				
			Design of cable car supporting structure.				
			Design & Development of zoo.				
			Design of waterfall.				
			Design of bus terminal/taxi stand.				
Structure of design of buildings.							
Electric design of buildings.							

			Electric design of infrastructure.				
<b>Sr. No.</b>	<b>PC-I No.</b>	<b>Name of Consultant</b>	<b>Name of Work</b>	<b>Agency</b>	<b>Approved cost</b>	<b>Work Done</b>	
1	1	M/s. Logix	Survey of area for ground control.				
			i. Triangulation				
			a. of specified Contouring area	-	9.8	-	7.419
			b. @1Ft Elevations.	-	4.4	-	-
			ii. Survey for ranch road.	-	0.32	-	-
			iii. Survey of hill top for development of view point, Hotels	-	0.56	-	-
			iv. Survey of Sports field	-	1.4	-	-
			v. Survey of alignment of Lift Chair cable Car	-	2.4	-	-
<b>Total Amount</b>							<b>14.019</b>

**Annexure-H**

**4.3.3 Unauthorized approval of technical sanction beyond financial powers**

(Rs. in million)

<b>Sr. No.</b>	<b>PC-I No.</b>	<b>Name of Work</b>	<b>Agency</b>	<b>Approved Cost As per PC</b>	<b>T.S Cost</b>	<b>Revised T.S Cost</b>	<b>Sanction Authority</b>
1	<b>74-A</b>	Widening & Re-Conditioning of Road from Wahi Pandhi to Gorakh Hill 0/0 to 9/0 Mile Package 01)	M/s. Meesam Construction Company	<b>985.312</b>	462.385	462.385	Executive Engineer
	<b>74-B</b>	Widening & Re-Conditioning of Road from Wahi Pandhi to Gorakh Hill 9/0 to 16/0 Mile Package 02)	M/s. Gul Construction Company		373.45	373.45	Executive Engineer
	<b>74-C</b>	Widening & Re-Conditioning of Road from Wahi Pandhi to Gorakh Hill 16/0 to 22/0 Mile Package 03)	M/s. AFCCO Oil Gas Field Service (Pvt.) Ltd.		274.67	385.1	Chief Engineer Karachi Metropolitan corporation in November 2021-12
2	<b>Grant-in-Aid</b>	Reconstruction & repair of RCC Road & retaining wall in B/W 35.00 to 42.00 KM	M/s. Gul Construction Admin (GHDA)5(42)/2020/21/36	<b>NIL</b>	141.109	141.109	Executive Engineer
<b>Total</b>					<b>1251.614</b>	<b>1362.044</b>	

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2020-21	A-09202	272937	22-3-2021	1	M/S Kashif Enterprises	Purchase of software for office	1	Computer system dell OptiPlex dell 3070 OptiPlex core i5 system licensed MS windows - 10	195,000	2	390,000	66,300
2020-21	A-09202						2	HP M507 Heavy duty printer with toner	250,000	2	500,000	85,000
2020-21	A-09202						3	Liebert Emerson 600VA UPS	22,000	5	110,000	18,700
2020-21	A-09601	272938	22-3-2021	2	M/S Kashif Enterprises	Purchase of Machinery equipment	1	Split Air conditioner Gree 2 Ton floor stand	260,000	2	520,000	88,400
2020-21	A-09601						2	Gree 1.5 Ton Split AC	110,000	3	330,000	56,100
2020-21	A-09601						3	Dawlance Refrigerator	87,500	1	87,500	14,875
2020-21	A-09601						4	Samsung LED 55" Smart TV	200,000	2	400,000	68,000
2020-21	A-09601						5	Samsung LED 49" Smart TV	150,000	1	150,000	25,500
2020-21	A-09701	272939	22-3-2021	3	M/S Kashif Enterprises	Purchase of Furniture fixture	1	Royal table with side rack table	170,000	1	170,000	28,900
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	2	Executive table with side rack	120,000	1	120,000	20,400
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	3	Executive revolving chair with high back	48,000	2	96,000	16,320
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	4	office chairs	18,000	6	108,000	18,360
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	5	Curtains	700	1000	700,000	119,000
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	6	visitors chairs	15,500	10	155,000	26,350
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	7	Sofa Set 5 seater	130,000	1	130,000	22,100
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	8	Sofa set 7 seater	185,000	2	370,000	62,900

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&date	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	9	Wooden blinds	50,000	1	50,000	8,500
2020-21	A-09701	272939	22-3-2021		M/S Kashif Enterprises	Purchase of Furniture fixture	10	Wall cabinets	850	700	595,000	101,150
2021-22	A-09701	345348	10/6/2022	63	M/S Mehran Enterprises	Purchase of Furniture fixture	1	iron Almirah 6X3 with heavy gauge	84,500	1	84,500	14,365
2021-22	A-09701					Purchase of Furniture fixture	2	File rack Iron with 4 doors	46,500	2	93,000	15,810
2021-22	A-09701	345347	10/6/2022	62	M/S Mehran Enterprises	Purchase of Furniture fixture	1	File cabinet with fronts in UV sheet, plywood and back boxes	4,350	68	295,800	50,286
2021-22	A-09701	345346	10/6/2022	61	M/S Mehran Enterprises	Purchase of Furniture fixture	1	King side bed with foam and side corner tablestructure Wood & Veneer	289,500	1	289,500	49,215
2021-22	A-09701	345344	10/6/2022	59	M/S Mehran Enterprises	Purchase of Furniture fixture	1	King side bed with foam and side corner tablestructure Wood & Veneer	293,800	1	293,800	49,946
2021-22	A-09701	345343	10/6/2022	58	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Single bed with mattress side corner table single size bed with solid wood & veneer	98,600	3	295,800	50,286
2021-22	A-09701	345341	10/6/2022	56	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Visitors chairs Deluxe with straight Wooden Legs in mohangy finish	14,700	20	294,000	49,980
2021-22	A-09701	345340	10/6/2022	55	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Visitors chairs Deluxe with straight woodenlegs in mohangy finish	14,800	20	296,000	50,320
2021-22	A-09701	345338	10/6/2022	53	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Visitors chairs Deluxe with straight woodenlegs in mohangy finish	14,800	10	148,000	25,160

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non- deduction of GST 17%
2021-22	A-09701					Purchase of Furniture fixture	2	Wooden Almirah 4/6 double door	74,800	2	149,600	25,432
2021-22	A-09701	345337	10/6/2022	52	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Sofa set 7-seater with fully made upholstered with foam.	296,500	1	296,500	50,405
2021-22	A-09701	345336	10/6/2022	51	M/S Perception traders	Purchase of Furniture fixture	1	Executive revolving chair with high back	47,000	2	94,000	15,980
2021-22	A-09701				M/S Perception traders	Purchase of Furniture fixture	2	Computer revolving chair	18,900	3	56,700	9,639
2021-22	A-09701				M/S Perception traders	Purchase of Furniture fixture	3	Computer table with side rack.	72,400	2	144,800	24,616
2021-22	A-09701	345335	10/6/2022	50	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Sofa set 7-seater with fully made upholstered with foam.	296,500	1	296,500	50,405
2021-22	A-09701	345334	10/6/2022	49	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Sofa set 7-seater with fully made upholstered with foam.	296,000	1	296,000	50,320
2021-22	A-09701	345332	10/6/2022	47	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Sofa set 5 seater with fully made upholstered with foam.	235,000	1	235,000	39,950
2021-22	A-09701				M/S Mehran Enterprises	Purchase of Furniture fixture	2	Central table for sofa set	31,500	2	63,000	10,710
2021-22	A-09701	345327	9/6/2022	43	M/S Perception traders	Purchase of Furniture fixture	1	Executive table with side rack sheesham wood	147,300	2	294,600	50,082
2021-22	A-09701	345313	9/6/2022	30	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Sofa set 7-seater with fully made upholstered with foam.	297,000	1	297,000	50,490
2021-22	A-09701	345312	9/6/2022	29	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Sofa set 7-seater with fully made upholstered with foam.	297,000	1	297,000	50,490

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&date	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09701	345311	9/6/2022	28	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Kitchen cabinet with fronts in UV sheet plywood, and back boxes in mela white, melagry.	4,850	60	291,000	49,470
2021-22	A-09701	345310	9/6/2022	27	M/S Mehran Enterprises	Purchase of Furniture fixture	1	Dining table wooden with 12 seat chair high quality.	223,000	1	223,000	37,910
2021-22	A-09701				M/S Mehran Enterprises	Purchase of Furniture fixture	2	Wooden Almirah 4/6 double door	74,800	1	74,800	12,716
2021-22	A-09601	272977	4/1/2022	7	M/S Synovatic solutions	Machinery Equipment	1	Computer system dell opti-plex dell 10 generation OptiPlex core i5 system licensed MS windows -10	296,000	1	296,000	50,320
2021-22	A-09601	272985	5/1/2022	15	M/S Synovatic solutions	Machinery Equipment	1	Computer system dell opti-plex dell 10 generation OptiPlex core i5 system licensed MS windows -10	294,800	1	294,800	50,116
2021-22	A-09601	272986	5/1/2022	16	M/S Synovatic solutions	Machinery Equipment	1	Computer system dell opti-plex dell 10 generation OptiPlex core i5 system licensed MS windows -10	297,650	1	297,650	50,601
2021-22	A-09601	272987	5/1/2022	17	M/S Synovatic solutions	Machinery Equipment	1	Computer system dell opti-plex dell 10 generation OptiPlex core i5 system licensed MS windows -10	296,500	1	296,500	50,405
2021-22	A-09601	272990	6/1/2022	20	M/S Synovatic solutions	Machinery Equipment	1	Liebert emerson 600VA UPS for computer	26,450	5	132,250	22,483

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09601	345316	9/6/2022	33	M/S Perception traders	Machinery Equipment	1	Dell optic 7080MT 10th Generation Core i7 .....	298,850	1	298,850	50,805
2021-22	A-09601	345318	9/6/2022	34	M/S Perception traders	Machinery Equipment	1	Dell optic 7080MT 10th Generation Core i7 .....	297,000	1	297,000	50,490
2021-22	A-09601	345319	9/6/2022	35	M/S Perception traders	Machinery Equipment	1	Dell optic 7080MT 10th Generation Core i7 .....	296,000	1	296,000	50,320
2021-22	A-09601	345320	9/6/2022	36	M/S Perception traders	Machinery Equipment	1	Dell optic 7080MT 10th Generation Core i7 .....	295,500	1	295,500	50,235
2021-22	A-09601	345322	9/6/2022	38	M/S Mehran Enterprises	Machinery Equipment	1	laptop Corei7 -11th generation processor..	298,500	1	298,500	50,745
2021-22	A-09601	345323	9/6/2022	39	M/S Mehran Enterprises	Machinery Equipment	1	Samsung AU7000 crystal UHD smart tv	288,500	1	288,500	49,045
2021-22	A-09601	345325	9/6/2022	41	M/S Mehran Enterprises	Machinery Equipment	1	laptop Corei7 -11th generation processor..	298,500	1	298,500	50,745
2021-22	A-09601	345326	9/6/2022	42	M/S Mehran Enterprises	Machinery Equipment	1	Samsung AU7000 crystal UHD smart tv	287,600	1	287,600	48,892
2021-22	A-09601	345328	9/6/2022	44	M/S Mehran Enterprises	Machinery Equipment	1	Homage ups inverter vertex series	98,700	1	98,700	16,779
2021-22	A-09601						2	AGS Sp tall 2500 12A 210AH	49,700	4	198,800	33,796
2021-22	A-09601	345331	10/6/2022	46	M/S Mehran Enterprises	Machinery Equipment	1	Crown water cooler Heavy guage CR-45L Non magnetic , brand warrenty.	86,000	2	172,000	29,240
2021-22	A-09601						2	Dawlence water dispenser with refrigerator..	35,000	2	70,000	11,900

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09701	27430576	15/12/2021	31	M/S Technocrat solutions	Purchase of Furniture fixture	1	Sofa set 7 seater	300,000	3	900,000	153,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	2	King side bed with foam and side corner table....structure Wood & Veneer	450,000	4	1,800,000	306,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	3	Single bed wiith mattress side corner table	160,000	4	640,000	108,800
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	4	Dressing table with adjustable stool/chair	80,000	2	160,000	27,200
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	5	Dinnig table with 10 chair	480,000	2	960,000	163,200
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	6	Visitor chair delux	30,000	10	300,000	51,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	7	Side table	40,000	2	80,000	13,600
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	8	Coffee table with chair	80,000	2	160,000	27,200
2021-22	A-09701	27430589	15/2/2022	4	M/S Technocrat solutions	Purchase of Furniture fixture	1	Sofa set 7 seater	300,000	3	900,000	153,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	2	King side bed with foam and side corner table....structure Wood & Veneer	450,000	2	900,000	153,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	3	Single bed wiith mattress side corner table	160,000	8	1,280,000	217,600

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	4	Dressing table with adjustable stool/chair	80,000	4	320,000	54,400
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	5	Dustbin	19,800	50	990,000	168,300
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	6	Visitor chair delux	30,000	10	300,000	51,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	7	Side table	40,000	6	240,000	40,800
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	8	Coffee table with chair	80,000	2	160,000	27,200
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	9	Curtains with high quality	800	2000	1,600,000	272,000
2021-22	A-09701				M/S Technocrat solutions	Purchase of Furniture fixture	10	Chair of Balkony	15,000	20	300,000	51,000
2021-22	A-09701	24183598	27/8/2021	51	M/S Sunrise Enterprises	Purchase of Furniture fixture	1	Computer table with side rack..	40,000	5	200,000	34,000
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	2	Office table	65,000	6	390,000	66,300
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	3	Revolving chair for computer	20,000	6	120,000	20,400
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	4	Executive table with side rak	120,000	2	240,000	40,800
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	5	Executive revolving chair with high back	48,000	2	96,000	16,320

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	6	office chairs	18,000	6	108,000	18,360
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	7	Steel Alimirah	35,000	5	175,000	29,750
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	8	Curtains with fitting	700	2000	1,400,000	238,000
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	9	Visitor chair delux	15,500	20	310,000	52,700
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	10	Sofa set 5 seater	130,000	3	390,000	66,300
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	11	Sofa set 7 seater	185,000	1	185,000	31,450
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	12	Wooden blinds	50,000	2	100,000	17,000
2021-22	A-09701				M/S Sunrise Enterprises	Purchase of Furniture fixture	13	Office Rack	40,000	2	80,000	13,600
2021-22	A-09701	36076179	28/4/2022	203	M/S Perception traders	Purchase of Furniture fixture	1	Sofa set 7 seater with fully made upholstered with foam..	296,000	1	296,000	50,320
2021-22	A-09701	36076182	28/4/2022	206	M/S Perception traders	Purchase of Furniture fixture	1	Sofa set 7 seater with fully made upholstered with foam..	294,280	1	294,280	50,028
2021-22	A-09701	26076185	28/4/2022	209	M/S Perception traders	Purchase of Furniture fixture	1	Sofa set 7 seater with fully made upholstered with foam..	293,500	1	293,500	49,895
2021-22	A-09701	26076188	28/4/2022	212	M/S Perception traders	Purchase of Furniture fixture	1	Sofa set 7 seater with fully made upholstered with foam..	292,700	1	292,700	49,759

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&date	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09701	36076213	29/4/2022	237	M/S Zindagi enterprises	Purchase of Furniture fixture	1	Wooden blinds best quality per Sq ft	1,240	235	291,400	49,538
2021-22	A-09701	36076216	29/4/2022	240	M/S Zindagi enterprises	Purchase of Furniture fixture	1	Wooden blinds best quality per Sq ft	1,240	240	297,600	50,592
2021-22	A-09701	36076234	10/5/2022	258	M/S Zindagi enterprises	Purchase of Furniture fixture	1	Wooden blinds best quality per Sq ft	1,240	225	279,000	47,430
2021-22	A-09701	36076235	17/5/2022	259	M/S Zindagi enterprises	Purchase of Furniture fixture	1	Wooden blinds best quality per Sq ft	1,240	238	295,120	50,170
2020-21	A-09701	23693840	14/9/2020	3	M/S Dodeca Pak	Purchase of Furniture fixture	1	All weather frame tent (8*6.5) double fold other details are as per work order	225000	20	4,500,000	765,000
2020-21	A-09701				M/S Dodeca Pak	Purchase of Furniture fixture	2	All Weather frame tent(8*14) sofa cum bed	315000	10	3,150,000	535,500
2020-21	A-09701	21693845	15/9/2020	6	M/S Dodeca Pak	Purchase of Furniture fixture	1	Out door park bench	40000	50	2,000,000	340,000
2020-21	A-09701				M/S Dodeca Pak	Purchase of Furniture fixture	2	Blue line fiber glass play ground swing side climber	110000	2	220,000	37,400
2020-21	A-09701				M/S Dodeca Pak	Purchase of Furniture fixture	3	Chain swing iron structure	45000	5	225,000	38,250
2020-21	A-09701				M/S Dodeca Pak	Purchase of Furniture fixture	4	tiple slide outdoor playing	150000	2	300,000	51,000
2020-21	A-09701				M/S Dodeca Pak	Purchase of Furniture fixture	5	Fiber tunnel slide	180000	2	360,000	61,200

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&date	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2020-21	A-09701				M/S Dodeca Pak	Purchase of Furniture fixture	6	Multiplay ground equipment	400000	1	400,000	68,000
2020-21	A-09701	21693845	16/9/2020	8	M/S Owais Enterprise	Purchase of Furniture fixture	1	Sofa set 7 Seater fully made upholstered with foam and leather..	250000	2	500,000	85,000
2020-21	A-09701				M/S Owais Enterprise	Purchase of Furniture fixture	2	King size bed wiyh foam and side corner table king size withsolid wood	250000	2	500,000	85,000
2020-21	A-09701				M/S Owais Enterprise	Purchase of Furniture fixture	3	Single Bed with mattress side corner table single size bed..	95000	3	285,000	48,450
2020-21	A-09701				M/S Owais Enterprise	Purchase of Furniture fixture	4	Dressing table with adjustable stool..	24000	8	192,000	32,640
2020-21	A-09701				M/S Owais Enterprise	Purchase of Furniture fixture	5	Curtsin	500	300	150,000	25,500
2020-21	A-09701				M/S Owais Enterprise	Purchase of Furniture fixture	6	Transportation	400000	1	400,000	68,000
2020-21	A-09601	21693839	14/9/2020	2	M/S Owais Enterprise	Purchase of Machinery equipment	1	Mono per 450 volts solar panel	40000	70	2,800,000	476,000
2020-21	A-09601						2	Dry Gel battery capacity 200AH With strong backup	75000	24	1,800,000	306,000
2020-21	A-09601						3	Solar 24 watt bulb	350	300	105,000	17,850
2020-21	A-09601						4	Solar 8 watt bulb	240	200	48,000	8,160
2020-21	A-09601						5	Solar inverter 5.2 KWt upgraded 3rd generation smart and intelligent solar inverter, zero transfer time ,parallelupto 9	170000	5	850,000	144,500

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
								units with optional kit....				
2020-21	A-09601						6	Breaker battery stand , total work with installation, fabrication..	1800000	1	1,800,000	306,000
2020-21	A-09601						7	solar 60 watt bulb for street light	1400	100	140,000	23,800
2020-21	A-09601	21693841	14/9/2020	4	M/S Shasun	Purchase of Machinery equipment	1	SMD LED video screen with fitting and installation with all material poles, base, structure, wiring built in controller, memory, control with mobile phones, water proof.etc..	3000000	1	3,000,000	510,000
2020-21	A-09601	22804697	29/12/2012	152	M/S Shasun	Purchase of Machinery equipment	1	Front end blade	200000	1	200,000	34,000
2020-21	A-09601						2	Loader for tractor	200000	1	200,000	34,000
2020-21	A-09601	23564575			M/S Nex one Enterprises		3	Tyre for Tractor rare	55000	2	110,000	18,700
2020-21	A-09601	23564575			M/S Nex one Enterprises		4	Tyre for Tractor back	95000	2	190,000	32,300
2020-21	A-09601						5	Hydraulic trolley	250000	1	250,000	42,500
2020-21	A-09601						6	Tractor towable water bowzer	1550000	1	1,550,000	263,500
2020-21	A-09601	22804700	29/12/2020	155	M/S Shasun	Purchase of Machinery equipment	1	Providing installation and testing of flow pak turkey stainless steel	1270000	1	1,270,000	215,900

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
								submerisble pump bore hole....				
2020-21	A-09601						2	Heavy duty water motor..	520000	3	1,560,000	265,200
2020-21	A-09601						3	4 Core wire 8mm per fet	500	500	250,000	42,500
2020-21	A-09601	23564531	20/1/2021	184	M/S Dodeca Pak	Purchase of Machinery equipment	1	Salad bar container with glass fitting..	125000	1	125,000	21,250
2020-21	A-09601						2	Saopbainmaries with water heating 220 volts stainless..	80000	1	80,000	13,600
2020-21	A-09601						3	Bain maries with electric heating tharmostatically..	270000	2	540,000	91,800
2020-21	A-09601						4	Deep fryer with double basket 2kg*..	370000	1	370,000	62,900
2020-21	A-09601						5	Bar BQ pit steel grill heavy duty stainless steel body..	180000	1	180,000	30,600
2020-21	A-09601						6	Stainless steel stove with front back kick plate..	240000	1	240,000	40,800
2020-21	A-09601						7	Heavy duty burner hot plate with durable stainless steel..	250000	1	250,000	42,500
2020-21	A-09601						8	dish cabinet stainless steel size 15"*44"...	85000	5	425,000	72,250
2020-21	A-09601						9	Coffee machine heavy duty	760000	1	760,000	129,200
2020-21	A-09601	23564542	21/01/2021	195	M/S Kashif Enterprises	Purchase of Machinery equipment	1	Purchase of diff: IT equipments	299737	1	299,737	50,955
2020-21	A-09601	23564546	21/01/2021	199	M/S Kashif Enterprises	Purchase of Machinery equipment	1	Purchase of diff: IT equipments	296450	1	296,450	50,397

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2020-21	A-09601	23564568	1/3/2021	217	M/S Kashif Enterprises	Purchase of Machinery equipment	1	8MP IP Camera	12821	15	192,315	32,694
2020-21	A-09601						2	4MP PTZ Camera 25X	29915	1	29,915	5,086
2020-21	A-09601						3	32 Channel NVR 4K NVR..	59829	1	59,829	10,171
2020-21	A-09601						4	4TB hard drive..	34188	3	102,564	17,436
2020-21	A-09601						5	9U Networking rack with all accessories..	34188	2	68,376	11,624
2020-21	A-09601						5	42 U Networking rack	128205	2	256,410	43,590
2020-21	A-09601						6	Cat-6 cable roll	15385	5	76,925	13,077
2020-21	A-09601						7	RJ 45	684	20	13,680	2,326
2020-21	A-09601						8	Camera housing	1282	15	19,230	3,269
2020-21	A-09601						9	Camera stand..	1282	15	19,230	3,269
2020-21	A-09601						10	Camera box..	1368	15	20,520	3,488
2020-21	A-09601						11	Network switch	170940	2	341,880	58,120
2020-21	A-09601						12	Security gateway..	68376	1	68,376	11,624
2020-21	A-09601						13	55" HD LED..	68376	2	136,752	23,248
2020-21	A-09601						14	Installation, assembling, fitting/...	726496	1	726,496	123,504
2020-21	A-09601	23564569	NIL	218	M/S Owais Enterprise	Purchase of Machinery equipment	1	Panasonic PBX System	850000	1	850,000	144,500
2020-21	A-09601						2	Cat 6 pure copper networking cable roll	25000	2	50,000	8,500

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non- deduction of GST 17%
2020-21	A-09601						3	IP Phone	60000	20	1,200,000	204,000
2020-21	A-09601						4	9U Networking rack with all accessories..	50000	2	100,000	17,000
2020-21	A-09601						5	Cisco 24 port switch	190000	2	380,000	64,600
2020-21	A-09601						6	Installation ,assembling ..	650000	1	650,000	110,500
2021-22	A-09601	24183596	27-08-2021	49	Kashaf	Supply of Hardware Plant & Machinery and Furniture& Fittings	1	Split AC 1.5 Ton	110,000	2	220,000	37,400
2021-22	A-09601						2	Microwave Oven	30,000	2	60,000	10,200
2021-22	A-09601						3	Refrigerator	87,500	1	87,500	14,875
2021-22	A-09601						4	Samsung 49 LED	150,000	3	450,000	76,500
2021-22	A-09601						5	Orient water dispenser	35,000	3	105,000	17,850
2021-22	A-09601						6	Cisco 24 Port GIGA Manageable	180,000	1	180,000	30,600
2021-22	A-09601						7	D-Link DES 1008 08 Port	31,000	1	31,000	5,270
2021-22	A-09601						8	3M/ Schneider STP Cable	23,000	8	184,000	31,280
2021-22	A-09601						9	Networking/Computing /Installation with parts and material	500,000	1	500,000	85,000
2021-22	A-09601	24183597	27-08-2021	50	Kashaf	Supply of Hardware Plant & Machinery and Furniture& Fittings	1	Computer system dell opti plex	195,000	3	585,000	99,450
2021-22	A-09601						2	Laptop Core i7	250,000	4	1,000,000	170,000

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09601						3	Printer laser jet	250,000	1	250,000	42,500
2021-22	A-09601						4	Hp Duplex Heavy duty Scan	80,000	1	80,000	13,600
2021-22	A-09601						5	Paper Shredder	35,000	1	35,000	5,950
2021-22	A-09601						6	Panasonic Fax Machine 3 in one	65,000	1	65,000	11,050
2021-22	A-09601						7	Photocopier Machine	680,000	1	680,000	115,600
2021-22	A-09601	27430574	15-12-2021	30	Taknocrat	Supply & Installation of Solar Street Light on existing utility light poles	1	Solar Street lights	136,000	50	6,800,000	1,156,000
2021-22	A-09601	27430592	15-02-2022	47	Kashaf	Supply of Plant & Machinery	1	Hp Multi function Plotter Printer/Copier/Scanner	1,997,500	1	1,997,500	339,575
2021-22	A-09601	36076140	5/4/2022	164	Taknocrat	Supply & Installation of Solar Street Light on existing utility light poles	1	Solar Street lights	136,000	60	8,160,000	1,387,200
2021-22	A-09601	36076176	28-04-2022	200	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation	288,500	1	288,500	49,045
2021-22	A-09601	36076180	28-04-2022	204	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation	289,700	1	289,700	49,249
2021-22	A-09601	36076183	28-04-2022	207	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	289,700	1	289,700	49,249
2021-22	A-09601	36076186	28-04-2022	210	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	291,500	1	291,500	49,555

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&date	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09601	36076189	28-04-2022	213	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	291,500	1	291,500	49,555
2021-22	A-09601	36076192	28-04-2022	216	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	292,340	1	292,340	49,698
2021-22	A-09601	36076195	28-04-2022	219	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	293,000	1	293,000	49,810
2021-22	A-09601	36076198	28-04-2022	222	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	295,500	1	295,500	50,235
2021-22	A-09601	36076201	28-04-2022	225	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	294,800	1	294,800	50,116
2021-22	A-09601	36076204	28-04-2022	228	Zindagi	Expenditure on account of Machinery	1	Dell Opti-Plex 7080 MT 10th Generation core i7 8GB	293,500	1	293,500	49,895
2021-22	A-09601	36076199	28-04-2022	223	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	196,750	1	196,750	33,448
2021-22	A-09601						2	L breaket	20,000	1	20,000	3,400
2021-22	A-09601						3	Heavy duty power cable	1,200	20	24,000	4,080
2021-22	A-09601						4	Heavy Duty Stabilizer	34,800	1	34,800	5,916
2021-22	A-09601	36076205	29-04-2022	229	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	196,750	1	196,750	33,448
2021-22	A-09601						2	L breaket	20,000	1	20,000	3,400
2021-22	A-09601						3	Heavy duty power cable	1,200	15	18,000	3,060
2021-22	A-09601						4	Heavy Duty Stabilizer	34,800	1	34,800	5,916

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09601	36076208	29-04-2022	232	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	194,200	1	194,200	33,014
2021-22	A-09601						2	L breaket	18,000	1	18,000	3,060
2021-22	A-09601						3	Heavy duty power cable	980	15	14,700	2,499
2021-22	A-09601						4	Heavy Duty Stabilizer	32,500	1	32,500	5,525
2021-22	A-09601	36076202	28-04-2022	226	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	196,750	1	196,750	33,448
2021-22	A-09601						2	L breaket	20,000	1	20,000	3,400
2021-22	A-09601						3	Heavy duty power cable	1,200	20	24,000	4,080
2021-22	A-09601						4	Heavy Duty Stabilizer	34,800	1	34,800	5,916
2021-22	A-09601	36076211	29-04-2022	235	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	194,200	1	194,200	33,014
2021-22	A-09601						2	L breaket	18,000	1	18,000	3,060
2021-22	A-09601						3	Heavy duty power cable	980	18	17,640	2,999
2021-22	A-09601						4	Heavy Duty Stabilizer	32,500	1	32,500	5,525
2021-22	A-09601	36076214	29-04-2022	238	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	185,400	1	185,400	31,518
2021-22	A-09601						2	L breaket	18,000	1	18,000	3,060
2021-22	A-09601						3	Heavy duty power cable	980	25	24,500	4,165
2021-22	A-09601						4	Heavy Duty Stabilizer	32,500	1	32,500	5,525

(Amount in rupees)

Statement showing the detail of GST												
F-Y	Head of Account	Cheque No	Date	V#&d ate	Contractor	Description	S.no	Description	Unit price	Quantity	Amount include GST 17%	Non-deduction of GST 17%
2021-22	A-09601	36076219	29-04-2022	243	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	194,200	1	194,200	33,014
2021-22	A-09601						2	L breaket	18,000	1	18,000	3,060
2021-22	A-09601						3	Heavy duty power cable	980	20	19,600	3,332
2021-22	A-09601						4	Heavy Duty Stabilizer	32,500	1	32,500	5,525
2021-22	A-09601	36076222	29-04-2022	246	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	194,200	1	194,200	33,014
2021-22	A-09601						2	L breaket	18,000	1	18,000	3,060
2021-22	A-09601						3	Heavy duty power cable	980	25	24,500	4,165
2021-22	A-09601						4	Heavy Duty Stabilizer	32,500	1	32,500	5,525
2021-22	A-09601	36076223	29-04-2022	247	Krawn Enterprises	Expenditure on account of Machinery	1	Gree1.5 ton Split invertor AC	185,400	1	185,400	31,518
2021-22	A-09601						2	L breaket	1	18,000	18,000	3,060
2021-22	A-09601						3	Heavy duty power cable	15	980	14,700	2,499
2021-22	A-09601						4	Heavy Duty Stabilizer	1	32,500	32,500	5,525
2021-22	A-09601	36076221	29-04-2022	245	Zindagi	Expenditure on account of Machinery	1	Liebert UPS with Battery 1000 VA	10	29,500	295,000	50,150
2021-22	A-09601	36274161	17-05-2022	260	Zindagi	Expenditure on account of Machinery	1	Liebert UPS with Battery 1000 VA	7	29,500	206,500	35,105
<b>Total</b>											<b>98,034,265</b>	<b>16,665,825</b>

**Annexure-I**

**4.3.5 Non-initiation of development schemes despite provision in PC-1 – Rs. 131.867 million**

(Rs. in million)

<b>Estimates not prepared and sanctioned</b>			
<b>Sr.No.</b>	<b>PC-I No.</b>	<b>Name of Work</b>	<b>Approved Cost As Revised PC-1</b>
1	1	Survey of area for ground control.	
		i.Triangulation	
		a. of specified Contouring area	9.8
		b. @ 1Ft Elevations.	4.4
		ii. Survey for ranch road.	0.32
		iii. Survey of hill top for development of view point, Hotels	0.56
		iv. Survey of Sports field	1.4
		v. Survey of alignment of Lift Chair cable Car	2.4
2	3	Construction of security & police agencies building of Gorakh with up to-date facilities weather and geographical conditions.	52.5
3	7	Development & Construction of 10 Nos. view points for valley & hill views location and development of Monkey bridges, wooden and Arch bridges.	26
4	13	Construction of filtration plant for the supply of drinking water for the area and hill station.	19.602
5	14	Water fall development at suitable location to increase the natural beauty of are and increasing aesthetic values	-
6	36	Construction of small Dam in between Restaurant & Huts	2
7	37	Construction of small Dam in between Huts & Mosque	2
8	38	Construction of Public Toilet @ Gorakh along with its approach road	2.3
9	60	Construction of RCC Road & retaining wall at 37.00 to 40.00 K	8.585
		<b>Total</b>	<b>131.867</b>

**Annexure-J**

**4.3.6 Unauthorized execution of work without provision in PC-1 – Rs. 22.837 million**

(Rs in million)

<b>Execution of work without provision of PC-I</b>						
<b>Sr. No.</b>	<b>Name of work</b>	<b>Agency</b>	<b>Original PC-I up to June, 2015</b>	<b>Revised Approved Cost As per PC -I 2015-16</b>	<b>Tender Cost</b>	<b>Expenditure Incurred</b>
1	Construction of Servant Hall near Hangan Spring at Gorakh Hills	Khan Construction Company	Nil	Nil	3.100	3.240
2	Construction of Servant Hall near Restaurant at Gorakh Hills	Best Line Enterprises	Nil	Nil	4.331	4.335
3	Construction & erection of Bar BQ at Eastern Hills on Gorakh Hills	Gul Construction Company	Nil	Nil	18.110	11.077
4	Development of Park at Gorakh Hills	SAR Enterprises	Nil	Nil	0.993	0.565
5	Providing & suppling of trees seasonal plants grounds covers wooden benches of park at Gorakh Hills	SAR Enterprises	Nil	Nil	0.992	0.560
6	Construction of 02 Shops	Gul Construction Company	Nil	Nil	2.760	3.060
<b>Total</b>					<b>30.286</b>	<b>22.837</b>

## Annexure-K

### 4.3.7 Unauthorized sanction of 50% difficult terrain cost over composite schedule items - Rs.197.858 million

(Amount in rupees)

Package-1 Road work			Package-2 Road work	
S.#	Description	Original cost	Original cost	Total
1	Excavation in Hard Rock	3,807,405	2,961,891	6,769,296
2	Brick edging	2,240,887	1743252	3,984,139
3	Sub -Base Course	13,355,819	10,389,881	23,745,700
4	Base Course	81,573,322	63,447,045	145,020,367
5	Two Coats	26,390,479	20,525,262	46,915,741
6	2" Mixed asphalt Concrete	85,797,683	66,729,367	152,527,050
7	Thermoplastic Paint	5,046,291	3,924,893	8,971,184
8	Cat Eyes	4,377,521	3,404,473	7,781,994
	<b>Total</b>	<b>222,589,407</b>	<b>173,126,064</b>	<b>395,715,471</b>
	<b>Add 50% on difficult Terrain</b>	<b>111,294,703</b>	<b>86,563,032</b>	<b>197,857,736</b>

## Annexure-L

### 4.3.8 Irregular purchase of costly market items without rate analysis – Rs. 29.634 million

(Amount in rupees)

F-Y	Head of Account	Date	Contractor	Description	S.no	Description	Unit price	QTY	Amount include GST 17%
2020-21	A-09601	14/9/2020	M/S Shasun	Purchase of Machinery equipment	1	SMD LED video screen with fitting and installation with all material poles, base, structure, wiring built in controller, memory,	3,000,000	1	3,000,000

(Amount in rupees)

F-Y	Head of Account	Date	Contractor	Description	S.no	Description	Unit price	QTY	Amount include GST 17%
						control with mobile phones, water proof.etc..			
2020-21	A-03942	20/1/2021	M/S Owais Enterprise	Cost of Other store	1	Fiber parking shed , area would be covered for 10 cars 100*16 sf	1,275,000	3	3,825,000
2021-22	A-09701		M/S Technocrat solutions	Purchase of Furniture fixture	2	King side bed with foam and side corner table....structure Wood & Veneer	450,000	2	900,000
2021-22	A-09701		M/S Technocrat solutions	Purchase of Furniture fixture	2	King side bed with foam and side corner table....structure Wood & Veneer	450,000	4	1,800,000
2020-21	A-09701		M/S Dodeca Pak	Purchase of Furniture fixture	2	All Weather frame tent(8*14) sofa cum bed	315,000	10	3,150,000
2020-21	A-09701	15/12/2021	M/S Technocrat solutions	Purchase of Furniture fixture	1	Sofa set 7 seater	300,000	3	900,000
2021-22	A-09701	15/12/2021	M/S Technocrat solutions	Purchase of Furniture fixture	5	Dinnig table with 10 chair	480,000	2	960,000
2020-21	A-03942	20/1/2021	M/S Dodeca Pak	Cost of Other store	1	Supply and installation of fire extinguisher and wall mounted, ladder etc	813,320	1	813,320
2020-21	A-09701	14/9/2020	M/S Dodeca Pak	Purchase of Furniture fixture	2	All Weather frame tent(8*14) sofa cum bed	315,000	10	3,150,000
2020-21	A-09601	14/9/2020	M/S Owais Enterprise	Purchase of Machinery equipment	6	Breaker battery stand , total work with installation, fabrication..	1,800,000	1	1,800,000
2020-21	A-09601	29/12/2012	M/S Nex one Enterprises	Purchase of Machinery equipment	6	Tractor towable water bowzer	1,550,000	1	1,550,000
2020-21	A-09601	20/1/2021	M/S Dodeca Pak	Purchase of Machinery equipment	4	Deep fryer with double basket 2kg*..	370,000	1	370,000
2020-21	A-09601	20/1/2021	M/S Dodeca Pak	Purchase of Machinery equipment	6	Stainless steel stove with front back kick plate,,	240,000	1	240,000

(Amount in rupees)

F-Y	Head of Account	Date	Contractor	Description	S.no	Description	Unit price	QTY	Amount include GST 17%
2020-21	A-09601	20/1/2021	M/S Dodeca Pak	Purchase of Machinery equipment	7	Heavy duty burner hot plate with durable stainless steel..	250,000	1	250,000
2020-21	A-09601	20/1/2021	M/S Dodeca Pak	Purchase of Machinery equipment	9	Coffee machine heavy duty	760,000	1	760,000
2020-21	A-09601	NIL	M/S Owais Enterprise	Purchase of Machinery equipment	1	Panasonic PBX System	850,000	1	850,000
2020-21	A-3970	15-09-2020	Owais Enterprises	Purchase of Portable Washrooms	1	Poratable Washrooms	500,000	10	5,000,000
2020-21	A-3970	15-09-2020	Owais Enterprises	Purchase of Portable Washrooms	2	Trolley for Handling Portable Washrooms	350,000	1	350,000
2021-22	A-09601	27-08-2021	M/S Kashif Enterprises	Supply of Hardware Plant & Machinery and Furniture & Fittings	9	Networking/Computing/Installation with parts and material	500,000	1	500,000
2021-22	A-09601	27-08-2021	M/S Kashif Enterprises	Supply of Hardware Plant & Machinery and Furniture & Fittings	7	Photocopier Machine	680,000	1	680,000
2021-22	A-09601	15-02-2022	M/S Kashif Enterprises	Supply of Plant & Machinery	1	Hp Multi function Plotter Printer/Copier/Scanner	1,997,500	1	1,997,500
<b>Total</b>							<b>17,245,820</b>		

(Amount in rupees)

<b>Name of Work</b>	<b>Name of contractor</b>	<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
Reconstruction of the water supply scheme	M/s. Habibullah Janwari	Pumping machinery for (Hangan Source)	1	<u>4,059,000</u> 3,856,000	3,856,000
		Pumping machinery for (42 K.M)	2	<u>4,059,000</u> 3,856,000	7,712,000
		Welding plant of 150 amp with generator	1	550,000	550,000
		Supplying & fixing Automatic motors	1	270,000	270,000
		<b>Total</b>			

## Annexure-M

### 4.3.10 Irregular/Unjustified procurement of stationery - Rs. 12.694 million

(Amount in rupees)

Contractor	Description	Description	Unit price	Quantity	Amount
M/S technocrat solutions	Printing & Publication	Broucher A4 size with introductory material	90	3600	324,000
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers 17*4 128 gram 4 colours..	122	2450	298,900
M/S Perception traders	Advertisement & Publicity	Brouchers A4 size with introductory material	94	3000	282,000
M/S Perception traders	Advertisement & Publicity	Brouchers A4 size with introductory material	94	3100	291,400
M/S Perception traders	Advertisement & Publicity	Brouchers A4 size with introductory material	96	3100	297,600
M/S Perception traders	Advertisement & Publicity	Brouchers A4 size with introductory material	95	3100	294,500
M/S Perception traders	Advertisement & Publicity	Brouchers A4 size with introductory material	96	3000	288,000
M/S Perception traders	Advertisement & Publicity	Brouchers A4 size with introductory material	95	3000	285,000
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	119	2500	297,500
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	118	2500	295,000
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	119	2500	297,500
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	120	2470	296,400
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	103	2490	256,470
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	103	2480	255,440
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	122	2435	297,070
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	122	2440	297,680
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	120	2490	298,800
M/s Krawn Enterprises	Advertisement & Publicity	Brouchers size 17*11.5 128 gram 4 colours in urdulanguage , full lamination ..	122	2445	298,290
Krawn Enterprises	Making of Broachers	Broachers	59	5,000	295,000
Krawn Enterprises	Making of Broachers	Broachers	59	5,000	295,000
Krawn Enterprises	Making of Broachers	Broachers	59	5,000	295,000

(Amount in rupees)

Contractor	Description	Description	Unit price	Quantity	Amount
Taknocrat	Supply of printing & Publication	Broachers	90	5,400	486,000
<b>Total</b>				<b>69,500</b>	<b>6,622,550</b>

(Amount in rupees)

Cheque No.	Date	V#/ date	Contractor	Description	Invoice No	Invoice Date	Unit price	Quantity	Amount include GST 17%
24183555	26-08-21	8	Zohan Enterprises	Printing of File Cover	120	29-Jul-21	160	1,000	160,000
24183560	26-08-21	13	Zohan Enterprises	Printing of File Cover	117	12-Jul-21	160	1,800	288,000
24183564	26-08-21	17	Zohan Enterprises	Printing of File Cover	119	14-Jul-21	160	1,700	272,000
24183581	27-08-21	34	Zohan Enterprises	Printing of File Cover	118	13-Jul-21	160	1,500	240,000
24183589	27-08-21	42	Zohan Enterprises	Printing of File Cover	125	4-Aug-21	170	800	136,000
25599113	30-08-21	65	Zohan Enterprises	Printing of File Cover	122	28-Jul-21	170	1,700	289,000
25599115	30-08-21	67	Zohan Enterprises	Printing of File Cover	124	3-Aug-21	170	1,200	204,000
25599116	30-08-21	68	Zohan Enterprises	Printing of File Cover	123	2-Aug-21	170	1,200	204,000
25599195	14-10-21	142	Zohan Enterprises	Printing of File Cover	130	14-Sep-21	165	1,800	297,000
25599196	14-10-21	143	Zohan Enterprises	Printing of File Cover	131	17-Sep-21	165	1,750	288,750

(Amount in rupees)

<b>Cheque No.</b>	<b>Date</b>	<b>V#/ date</b>	<b>Contractor</b>	<b>Description</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Unit price</b>	<b>Quantity</b>	<b>Amount include GST 17%</b>
25599197	14-10-21	144	Zohan Enterprises	Printing of File Cover	132	21-Sep-01	160	1,700	272,000
26072503	26-10-21	149	Krawn Enterprises	Printing of File Cover	120	4-Oct-21	163	1,800	293,400
27430597	17-02-22	52	Krawn Enterprises	Printing of File Cover	127	22-Dec-21	358	830	297,140
27430598	17-02-22	53	Krawn Enterprises	Printing of File Cover	136	17-01-22	365	800	292,000
27430599	17-02-22	54	Krawn Enterprises	Printing of File Cover	131	4-Jan-22	361	830	299,630
27430604	18-02-22	59	Krawn Enterprises	Printing of File Cover	140	25-Jan-22	365	805	293,825
27430605	18-02-22	60	Krawn Enterprises	Printing of File Cover	122	12-Jun-21	120	2,000	240,000
35677569	21-02-22	89	Krawn Enterprises	Printing of File Cover ( Bleach Card)	128	28-Dec-21	360	800	288,000
35677570	21-02-22	90	Krawn Enterprises	Printing of File Cover ( Bleach Card)	132	5-Jan-22	360	810	291,600
35677571	21-02-22	91	Krawn Enterprises	Printing of File Cover ( Bleach Card)	135	12-Jan-22	365	800	292,000
35677573	21-02-22	93	Krawn Enterprises	Printing of File Cover ( Bleach Card)	124	14-Dec-21	360	820	295,200

(Amount in rupees)

Cheque No.	Date	V#/ date	Contractor	Description	Invoice No	Invoice Date	Unit price	Quantity	Amount include GST 17%
35677572	21-02-22	92	Krawn Enterprises	Printing of File Cover	130	3-Jan-22	120	2,000	240,000
36076177	28-04-22	201	Perception Traders	Printing of File Cover	52	21-Mar-22	200	1,488	297,600
<b>Total</b>								<b>29,933</b>	<b>6,071,145</b>

**Annexure-N****4.3.11 Irregular execution of work beyond the original contract-Rs.187.344 million**

(Rs. in million)

Sr. No.	PC-I No.	Name of Work	Agency	Original Tender Cost	Revised T.S Cost	Expenditure	Excess	% age
1	74-C	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 16/0 to 22/0 Mile Package 03)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	274.5	385.1	362.953	88.453	32.22
2		Construction of 10 beded hospital at gorakh	khan construction	30.000	54.417	53.372	24.417	81.39
3	70	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (A.B)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	74.470	68.465	24.470	48.94
4	71	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (C.D)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	66.668	66.660	16.668	33.336
5	72	Establishment of Summer Resorts at Gorakh ( Construction of	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	66.668	63.406	16.668	33.336

(Rs. in million)

Sr. No.	PC-I No.	Name of Work	Agency	Original Tender Cost	Revised T.S Cost	Expenditure	Excess	% age
		Family Resorts & Huts at Gorakh (E.F)						
6	73	Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (G.H)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50.000	66.668	47.650	16.668	33.336
<b>Total</b>							<b>187.344</b>	

**Annexure-O****4.4.1 Unauthorized approval of work over and above the PC-I allocation – Rs. 928.039 million**

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
1	4	Construction of 08 Nos Police Post at different point at Gorakh Hill	Best Line Enterprises	6	10.7	4.7	78.33	9.825
2	5	Establishment of Summer Reosrts at Gorakh (Construction of Halipad)	Habibullah Janwary	6.597	41.617	35.02	530.81	41.317
3	6-A	Construction of Parking View Point at Gorakh Hills	Habibullah Janwary	12.302	27.597	91.597	744.59	93.56
	6-B	Consturction of Parking Lot and Lawn infornt of Gorakh Resturant (Phase-i)	Meesam Construction Company		15			

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
	6-C	Consturction of Parking Lot and Lawn infornt of Gorakh Resturant (Phase-ii)	Meesam Construction Company		49			
4	12	Construction of Drainge Work at Gorakh Hills	Gul Construction Company	40.32	77.8	37.48	92.96	77.8
5	15-A	Construction of Water Supply Scheme at Gorakh Hills	Habibullah Janwary	18.9	35.71	95.837	507.07	95.737
	15-B	Establishment of summer resorts at Gorakh ( Distribution of Water Supply line at Gorakh )	Ali Akbar Janwary		2.827			
	15-C	Providing Line Joiting Pipe Distribution System 4",3" & 2" dia Water Supply	Gul Construction Company		57.3			
6	16-A	Construction Of 10 Bedded Hospital at Gorakh Hills	Khan Construction Company	28	54.417	69.417	247.92	64.812
	16-B	External Development Including Servant Quarter & Compound Wall To 10 Bedded Hospital @ Gorakh Hills	Khan Construction Company		15			
7	20-A	Errection of Electric System at Forest Rest House to Canteen & Tuck shop at Gorakh Hill Top	Asad Brothers	41.59	44.583	74.79	179.82	67.902
	20-B	Errection External Electrification at View point at Gorakh Hills top	Ali Akbar Janwary		13.74			

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
	20-C	Errection Of External Electric system at Gorakh top Part A	Khalil-ur-Rehman		9.617			
	20-D	Errection of Internal Electrification of Tourist Huts at Gorakh Hill top)	Mohammad Uris Memon		2.648			
	20-E	Errection of Internal Electrification of Canteen & Tuck shop at Gorakh Hill)	Mohammad Uris Memon		3.668			
	20-F	Errection of Internal Electrification of of DG Rest Room at Gorakh Hill)	Mohammad Uris Memon		0.315			
	20-G	Errection of Internal Electrification of Store, Security Room & Vehicle Garage at Gorakh Hill)	Mohammad Uris Memon		0.219			
8	25-A	Establishment of Summer Resorts at Gorakh ( Construction of Canteen & Tuck Shop (C/wall & Internal Dev)	Khan Construction Company	7.736	12.7	15.855	204.94	15.565
	25-B	Removal of land sliding debrisal and clearance of road at Khawal Luk	Khan Construction Company		0.51			
	25-C	Removal of land sliding debrisal and clearance of road at Hangan Road	Khan Construction Company		0.495			

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
	<b>25-D</b>	Repair / removal debris from road in between 18 to 20 Km inroute Gorakh Hill	Khan Construction Company		2.15			
9	<b>26</b>	Construction of Staff & Security guard Room at Gorakh Hills	Roshan Ali Laghari	2.239	4.915	2.676	119.51	2.239
10	<b>33</b>	Establishment of Summer Resorts at Gorakh ( Construction of Visitor Shades at 35.00 Km along Gorakh Road	Khan Construction Company	5.1	16.8	11.7	229.41	14.56
11	<b>34-A</b>	Construction of Kitchen, Store Room& Wash Room at Gorakh Hill	Habibullah Janwary	6.2	19.41	20.414	329.26	23.672
	<b>34-B</b>	Providing Additional Facilities to the old rest house (A) Gorakh Kichten with all accessories)	Roshan Ali Laghari		1.004			
12	<b>39</b>	Establishment of Summer Resorts at Gorakh ( Construction of Lavatory Block at 35.00 Km along Gorakh Road	Khan Construction Company	2.5	3.277	0.777	31.08	3.281
13	<b>40</b>	Construction of approach road to Family resorts, mosque & staff quarters	Best Line Enterprises	2	40	38	1900	41.471
14	<b>41</b>	Two fancy Pedestian Bridges between Hotel, Huts, Mosque	Spot on Associates	2	7	5	250	6.76

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
		alongwith Small Dam						
15	44	Construction of 08 View Point Erection of Sign Board & Installation of Mirrors at Blind Curves in route Gorakh	Best Line Enterprises	1	14.926	13.926	1392.6	14.813
16	47	Construction of Stone soiling along wahipandhi to Gorakh road at 46.00 to 49.00 KM in portion left side	Mumtaz & Co	0.559	2.604	2.045	365.48	0.815
17	48	Construction of 10" spain bridges along wahipandhi to Gorakh Hill Station 30.00 Mile & 37.00 KM	Ali Akbar Janwary	2.423	6.986	4.563	188.29	2.423
18	50	Construction of Stone soiling along wahipandhi to Gorakh road at 46.00 to 49.00 KM in Right Side	Ali Akbar Janwary	0.255	3.286	3.031	1187.79	0
19	51-A	Establishment of Summer Resorts at Gorakh ( Construction of Micselenious of Structure Approaches or road / plat form for DG camp office Dadu & Rest House at Gorakh	Umer Jan & Co	3.331	3.278	9.475	284.44	7.097
	51-B	Providing Additional Facilities to the old rest house (C)	Roshan Ali Laghari		1.557			

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
		tile flooring, wood working colouring						
	51-C	Providing Additional Facilities to the old rest house (B) paved court yard	Roshan Ali Laghari		0.71			
	51-D	Miscelenious structure / vehicle / furniture/ renovation / rehabilitation of old rest house B & R Colony / residance of DG GHDA	Hafeez-a- Rehman		1.255			
	51-E	Miscelenious structure / vehicle / furniture/ renovation / rehabilitation of old rest house B & R Colony / residance of DG GHDA (C/wall)	Hafeez-a- Rehman		0.879			
	51-F	Miselenious of Structure / vehicle / furniture rpair of vehcile for Gorakh Hill project	Aftab Ali Lagahri		0.4			
	51-G	Renovation / Rehabilitation of old rst house at B & R colony Dadu (Residance of DG, GHDA Dadu )	Al-Shahbaz Electric		0.318			
	51-H	Miscelenious structure / furniture/ rehabilitation of office of DG,	Aftab Ali Lagahri		0.323			

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
		GHDA at permises of EDO(W.&S) office Dadu (S.No. 91)						
	51-I	Restoration of Rest House at Gorakh Hill / Furniture & Generator Supply	Umer Jan & Co.		0.755			
20	52	Establishment of Summer Resorts at Gorakh ( Clearance of Hangan Road)	Khan Construction Company	0.326	5.449	5.123	1571	0.326
21	54	Establishment of Summer Resorts at Gorakh ( Construction of Gorakh Road CC Block at Top 37.00 to 40.00 Km	Khan Construction Company	12.681	26.38	13.699	108.03	22.862
22	56	Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	10.098	20.552	10.454	103.53	10.098
23	58	Rehabilitation of approaches of pre-streesed bridges at 20.00 Km	Khan Construction Company	16.424	28.75	12.326	75.05	20.21
24	59	Rehabilitation of approaches of pre-strssed bridges at 21.50 Km	Roshan Ali Laghari	16.935	29.42	12.485	73.73	18.574
25	61	Establishment of Summer Resorts at Gorakh ( Stone Pitching of Road / side from 47.00 to 50.00 Km	Roshan Ali Laghari	7.343	15.867	8.524	116.09	7.343
26	62	Construction of RCC road &Retaning wall	Khan Construction Company	14.82	51.328	36.508	246.34	30.853

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
		at 35.00 to 42.00km						
27	63	Construction of RCC Road & Retaining wall in between 35.00 to 42.00 Km	Gul Construction Company	2.5	85	82.5	3300	82.13
28	64-A	Establishment of summer resorts at Gorakh (misel of structure) constt of Staff Quarter	Ali Akbar January	13.623	5.086	22.996	168.8	18.695
	64-B	Establishment of Summer Resorts at Gorakh (Construction of Staff Quarter at Gorakh)	Habibullah January		17.91			
29	68-A	Establishment of Summer Resorts at Gorakh ( Construction of Mosque Phase-I)	Khan Construction Company	14.986	5.215	23.689	158.07	10.437
	68-B	Establishment of Summer Resorts at Gorakh ( Construction of Mosque Phase-II)	Khan Construction Company		18.474			
30	70	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (A.B)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50	74.47	24.47	48.94	68.465
31	71	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (C.D)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50	66.668	16.668	33.34	66.66
32	72	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts &	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50	66.668	16.668	33.34	63.406

(Rs. in million)

Tender cost over approved cost of PC-I								
Sr. No.	PC-I No.	Name of Work	Agency	Approved Cost As per PC	Tender cost	Excess over PC	Per%	Exp
		Huts at Gorakh (E.F)						
33	73	Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts & Huts at Gorakh (G.H)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	50	66.668	16.668	33.34	47.65
34	74-A	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 0/0 to 9/0 Mile Package 01)	Meesam Construction Company	985.312	462.39	235.628	23.91	1220.94
	74-B	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 9/0 to 16/0 Mile Package 02)	Gul Construction Company		373.45			
	74-C	Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 16/0 to 22/0 Mile Package 03)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd		385.1			
<b>Total</b>				<b>1,484.102</b>	<b>2,412.141</b>	<b>928.039</b>	<b>62.532</b>	<b>2272.3</b>

**Annexure-P****4.4.2 Splitting of expenditure to avoid tender - Rs. 101.673 million**

(Amount in rupees)

Expenditure on Quotation								
Financial Year	Head	Descript	Total expenditure	Tender amount	Revenue exp(tender)	Grant in aid Exp(tender)	Tender Expenditure	Expenditure on Quotation
2021-22	A-03902	Printing & publication	10,204,725	1,995,500	752,800	1,242,700	1,995,500	8,209,225
2021-22	A-03907	Advertisement & Publicity	19,144,858	1,996,000	654,000	1,342,000	1,996,000	17,148,858
2021-22	A-03901	Stationary	4,941,121	1,996,490	-	1,996,490	1,996,490	2,944,631
2021-22	A-13101	Repair of Machinery & Equipment	6,314,226	1,991,800	650,600	1,341,200	1,991,800	4,322,426

2021-22	A-03970	Others	16,888,993	1,988,900	-	1,988,900	1,988,900	14,900,093
2021-22	A-09701	Purchase of Furniture fixture	23,323,500	11,990,000	-	11,990,000	11,990,000	11,333,500
2021-22	A-3942	M&R Building works	11,200,856	-	-	-	-	11,200,856
2020-21	A-03970	Others	22,327,360	6,667,000		6,667,000		15,660,360
2020-21	A-03942	Cost of Other Store	20,320,984	16,126,300		16,126,300		4,194,684
2020-21	A-13001	Transport	3,816,274					3,816,274
2020-21	A-13101	Machinery & Equipment	7,941,821					7,941,821
<b>Total</b>								<b>101,672,728</b>

## Annexure-Q

### 4.4.3 Unjustified payment on lump sum measurement of culverts - Rs.26.786 million

(Amount in rupees)

Widening & Re-Conditioning of Road From Wahi Pandhi to Gorakh Hill 09 to 16/0 MilePackage 02)			Gul construction			
S.#	Description	Original TS/Tender	Description	4th R.A		
			Part-B 3" Span Culverts	bill Qty	Rate	Amount
			Excavation	23840	63,362	1,510,541.74
	<b>Add masonry Structure</b>		cenetmortor ratio	5107	23,004	1,174,813
	3" Span Culvert (10) Nos	7,860,000	Curse rubble massoner	18622	67,636	12,595,174
	10" span Culvert (02)	6,730,000	Erecting& removal of centering	1476	7,640	112,770
		14,590,000	fabrication	199	12,219	2,431,610
			CC plain including compacting	3215	35,250	1,133,287
			RCC work	3399	823	2,798,090
			Pointing flash on stone	6488	5,580	362,007
			<b>Total</b>			<b>22,118,294</b>
			Part-C 10" Span Culverts			
			Excavation	18240	10,447	190,553
			cenetmortor ratio	1406	17,116	240,651

			Curse rubble massoner	2460	48,126	1,183,899
			erection & removal	1196	13984.5	167,254
			CC plain	1188	26229.54	311,607
			fabrication	140	8762.16	1,128,104
			RCC wrk	2346	612.6	1,437,239
			Pointing flash on stone	2756	3195.84	8,807
			<b>Total</b>			<b>4,668,115</b>
			<b>Grand total</b>			<b>26,786,410</b>

### Annexure-R

#### 4.4.5 Irregular execution of original work from M&R head – Rs. 74.840 million

(Amount in rupees)

VR#/date	Name of Work	Name of contractor	RA	Work order	Date	Uptodate work	IT 7.5%	SD 3%	Deductio n	paid Amount
18	Reconstru ction & repair of RCC Road &Retainig wall in B/W 35.00 to 42.00 KM	M/S Gul Construction	2nd	Admin( GHDA) 5(42)/20 20/21/36	15/8/20 21	23787000	1,784,025	713,610	2,497,635	21,289,365
97	Reconstru ction & repair of RCC Road &Retainig wall in B/W 35.00 to 42.00 KM	M/S Gul Connstruction	1st	Admin( GHDA) 5(42)/20 20/21/36	15/8/20 21	59833101	4,487,483	1,794,993	6,282,476	53,550,625
						<b>83620101</b>	<b>6,271,508</b>	<b>2,508,603</b>		<b>74,839,990</b>

**Annexure-S**

**4.4.6 Unjustified rates of items of work - Rs.233.764 million**

<b>Widening &amp; Re-conditioning of Road from Wahi Pandhi to Gorakh Hill 09 to 16/0 mile Package 02</b>				
<b>M/s. Gul construction</b>				
<b>Name of item</b>	<b>T.S Qty</b>	<b>Qty of Bill</b>	<b>Rate</b>	<b>Amount</b>
cenetmortor ratio		5107	23,004	1,174,813
cenetmortor ratio		1406	17,116	240,651
Curse rubble massoner		18622	67,636	12,595,174
cursed rubble masonry	71280	122,273	47,478	58,052,775
cursed rubble masonry	18883	14,753	49,870	7,357,321
Course rumble masoner	27000	32,052	48,979	15,698,749
Curse rubble massoner		2460	48,126	1,183,899
Errection& removal of centering		1476	7,640	112,770.24
errection& removal		1196	13984.5	167,254.62
Errection& removal of centering	1500	1,730	5,786	100,093
fabrication		199	12,219	2,431,610
CC plain including compacting	4500	3,502	26,694	934,828
CC plain including compacting		3215	35,250	1,133,287
CC plain		1188	26229.54	311,607
Pointing flash on stone		6488	5,580	362,007
Pointing flash on stone		2756	3195.84	8,807
RCC work		3399	823	2,798,090
RCC wrk		2346	612.6	1,437,239
RCC work	7040	5,500	635	3,493,270
Cement concret,brick / blast	16000	14,750	17,737	2,616,208
Cement concret,brick / blast		4,425	17,420	770,835
Cement concret,brick / blast	7500	10,184	17,420	1,774,053
Stone filling	11520	9,000	5,059	455,268
fabrication		140	8762.16	1,128,104
fabrication	251.43	134	9,085	1,217,159
Pointing flash on stone	71280	46,809	3,153	1,475,775
Pointing flash on stone	18000	19,009	3,252	618,258
Sand Grounding	11520	9,000	3,340	300,636

	<b>Total Amount Paid</b>			<b>119,950,543</b>
Widening & Re-Conditioning of Road from Wahi Pandhi to Gorakh Hill 00 to 09/0 Mile Package 01)				
<b>M/s. Meesam construction</b>				
<b>Part-A</b>	<b>T.S Qty</b>	<b>Qty of Bill</b>	<b>Rate</b>	<b>Amount</b>
Cement concret,brick / blast		15,238	17,420	2,654,460
Cement concret,brick / blast	16000	38,468	17,737	6,823,069
cursed rubble masonry	71280	136,055	47,478	64,596,193
Course rumble masoner	27000	8,572	48,979	4,198,480
Errection and removal of centering		25,313	13,985	3,540,023
Errection& removal of centering	1500	843	5,786	48,774
fabrication	251.43	375	9,079	3,401,629
CC plain including compacting		39,551	26,229	10,374,026
CC plain including compacting	4500	3,268	26,694	872,364
Pointing flash on stone	71280	52,800	3,153	1,664,657
Pointing flash on stone	18000	10,116	3,252	329,018
RCC work	7040	18,303	635	11,622,405
Cement concret,brick / blast	7500	3,200	17,420	557,440
Sand Grouding	11520	23,280	3,339	777,233
Stone filling	11520	46,560	5,056	2,354,004
<b>Total</b>				<b>113,813,773</b>
<b>Road work package-I</b>				<b>119,950,543</b>
<b>Road work package-II</b>				<b>113,813,773</b>
<b>Total</b>				<b>233,764,316</b>

## Annexure-T

### 4.4.7 Irregular refund of Security Deposit – Rs. 2.168 million

(Amount in rupees)

Head	Cheque	Dated	Contractor	Gross Amount	3% SD
A-12470	272917	25/2/2020	M/S Habibullah Janwary	5,767,026	173,010
A-12470	272913	25/2/2020	M/S Meesam Construction company	27,480,500	1,995,915
				39,050,000	
<b>Total</b>				<b>2,168,925</b>	

## Annexure-U

### 4.4.8 Irregular payment against advertisement charges - Rs. 38.399 million

(Amount in rupees)

S.#	Fund Head	Name of Object	2014-15	2015-16	2016-17	2017-18	2018-19	2020-21	2021-22	Total expenditure
1	Revenue	Publicity & Advertisement	1,349,444	195,800	2,482,929	593,290	NIL	0	654,000	5,275,463
2	Grant	Publicity & Advertisement	137,600	976,160	2,002,408	3,065,847	305,600	8,145,185	18,490,858	33,123,658
<b>Total</b>										<b>38,399,121</b>

## Annexure-V

### 4.5.1 Non-accountal of stores - Rs. 123.292 million

Head of Account	Name of Object	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total expenditure
Revenue	Furniture & Fixture	1,934,162	0	4,492,925	1,126,550	NIL	NIL	2,494,000	5,497,381	15,545,018
Grant in Aid	Furniture & Fixture		782,080	277,790	-	-		12,205,742	17,308,316	30,573,928
Revenue	Machinery & Equipment	1,699,178	0	4,954,739	1,231,910	NIL	NIL	1,487,500	4,514,650	13,887,977
Grant in Aid	Machinery & Equipment	281,856	2,422,263	1,572,991	93,685	78,107	595,000	23,881,170	34,360,552	63,285,624
<b>Total</b>										<b>123,292,547</b>

**Annexure-W**

**4.5.2 Non-maintenance of Consumption Account - Rs. 59.033 million**

(Amount in rupees)

Name of Object	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total expenditure
Stationery	552,974	198,450	962,624	232,065	NIL	NIL	0	395,581	2,341,694
Printing & Publication	1,158,076	196,910	2,950,520	546,287	NIL	NIL	0	752,800	5,604,593
POL Charges	3,142,257	499,769	3,488,874	994,623	NIL	NIL	0	1,009,580	9,135,103
Uniform & Protective Clothing	141,715	0	94,545	35,000	NIL	NIL	0	0	271,260
Stationery	93,416	82,056	432,744	1,857,648	331,959	325,000	3,507,827	4,545,540	11,176,190
Printing & Publication	195,000	413,450	1,745,636	2,870,729	104,425	1,557,000	4,885,783	9,451,925	1,223,948
Uniform & Protective Clothing		144,000							144,000
POL Charges	1,206,137	935,702	2,527,408	2,529,000	1,000,345	900,000		37,850	9,136,442
								<b>Total</b>	<b>59,033,230</b>