



**SPECIAL STUDY REPORT  
ON  
RESOURCE UTILIZATION AND  
DEVELOPMENT OF INFRASTRUCTURE  
IN PROMOTING TOURISM  
GORAKH HILLS DEVELOPMENT  
AUTHORITY  
FOR THE YEAR 2015-16**

**AUDITOR-GENERAL OF PAKISTAN**



## TABLE OF CONTENTS

<b>PREFACE</b>	<b>I</b>
<b>ABBREVIATIONS &amp; ACRONYMS</b>	<b>III</b>
<b>EXECUTIVE SUMMARY</b>	<b>V</b>
<b>1. INTRODUCTION</b>	<b>1</b>
<b>2. STUDY OBJECTIVES</b>	<b>4</b>
<b>3. AUDIT SCOPE AND METHODOLOGY</b>	<b>5</b>
<b>4. AUDIT FINDINGS AND RECOMMENDATIONS</b>	<b>6</b>
4.1 Organization and Management	6
4.2 Financial Management	13
4.3 Procurement and Contract Management	18
4.4 Construction and Works	19
4.5 Asset Management	20
4.6 Monitoring and Evaluation	23
4.7 Compliance with Rules	26
4.8 Environment	27
4.9 Sustainability	30
<b>5. CONCLUSION</b>	<b>45</b>
<b>ANNEXURES</b>	<b>49</b>
<b>CHARTS</b>	<b>126</b>



## **PREFACE**

The Auditor-General of Pakistan conducts audits subject to Articles 169 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8, 10 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Study of "Resource utilization and development of infrastructure in promoting tourism", was carried out accordingly.

The Directorate General Audit Sindh conducted Special Study on "Resource utilization and development of infrastructure in promoting tourism" from April 2017 to June 2017 for the period from establishment for the authority to Financial Year 2015-16 with a view to report significant study findings. The special study examined the different aspects of resource utilization and development of infrastructure. In addition, special study also assessed whether the management complied with applicable laws, rules, and regulations. Special Study Report indicates specific actions that, if taken, could help the management to realize the objectives of the authority.

The Special Study Report is submitted to the Governor of Sindh in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973 to cause it to be laid before the Provincial Assembly.

**(Javaid Jehangir)**  
Auditor-General of Pakistan

Dated:



## **ABBREVIATIONS & ACRONYMS**

ADP	Annual Development Program
AGP	Auditor General of Pakistan
APT	Appointment Promotion & Transfer
ASI	Assistant Sub-Inspector
DC	Deputy Commissioner
DCO	District Coordination Officer
DDO	Drawing & Disbursing officer
DG	Director General
DOP	Delegation of powers
e.g	For Example
ECNEC	Executive Committee of National Economic Council
FIR	First Information Report
GB	Governing Body
GHDA	Gorakh Hills Development Authority
GPD	Gallons per day
HR	Human Resource
ISSAI	International Standards of Supreme Audit Institutions
KM	Kilometers
MD	Managing Director
MNA	Member of National Assembly
MPA	Member of Provincial Assembly
Mph	Meter per hour
Mps	Meter per second
NGO	Non-Government Organization
P&D	Planning & Development Department
PD	Project Director
POL	Petrol Oil Lubricant
PPP	Public Private Partnership
PTCL	Pakistan Telecommunication Company Limited
SAI	Supreme Audit Institution
SPPR	Sindh Public Procurement Rules
SPPRA	Sindh Public Procurement Regulatory Authority

STDC Sindh Tourism & Development Corporation  
TORs Terms of reference  
URL Uniform Resource Locator



## **EXECUTIVE SUMMARY**

Directorate-General Audit Sindh carried out special study of Gorakh Hills Development Authority on “Resource utilization and development of infrastructure in promoting tourism” from April 2017 to June 2017. The main objective of the assignment was to review the authority’s functions, working structure and objective for resource utilization and development of infrastructure in promoting tourism & to review authority performance against the intended objectives, to review compliance with applicable rules, regulations and procedures. The special study was carried out in accordance with the International Standards of INTOSAI.

The Gorakh Hills Development Authority (GHDA) Karachi seeks to develop & beautify Gorakh Hills site location by executing the development schemes, safeguard the nearby land & government property, develop summer resorts at Gorakh Hills to attract the tourists, develop infrastructure to facilitate the tourists/visitors, collect revenue through recovery of betterment fee from owners of properties through toll tax & rent, create a sustainable and eco-friendly tourist destination by engaging local communities and private sector, construct works of canteen and tuck shop, tourist huts, distribution of water supply line at Gorakh, provide communication facilities to tourists, invite the business community, investors, representatives of NGOs, chambers of commerce, foreign consulates, commerce & trade officers, amateur tourists, media representatives and persons from all walks of life to make this tourist spot more beautiful. GHDA was initially established in the year 1995 by an Ordinance, subsequently through an act passed by Sindh Assembly & notified on 24th September 2008. The authority receives its funds by getting approval of development schemes and through Grant-in-Aid from Government of Sindh. Currently the government assists the authority through annual regular grant of Rs80 million & one development scheme of Rs2,543.66 million, which was in process during execution of the audit.

### **Key findings:**

1. The management was unsuccessful to acquire & utilize its resources properly.
2. Infrastructure has not been developed according to acceptable standards to promote the tourism.

3. The authority had not declared its controlled area and entire funds are spent irregularly and not even a single acre of land in name of Authority had been acquired.

Audit recommendations:

1. Creation of opportunities for business community, investors, representatives of NGOs, chambers of commerce, foreign consulates, commerce & trade officers, amateur tourists, media representatives and persons from all walks of life to make this tourist spot more attractive and beautiful.
2. The management should take efforts for transfer of land in favor of GHDA.
3. The master plan may be got approved from government and land should be utilized as demarcated by consultant to make the site more attractive & beautiful.

# 1. INTRODUCTION

The Directorate General Audit Sindh carried out study of resources utilization & development of infrastructure in promoting tourism by Gorakh Hills Development Authority Karachi.

## 1.1 Brief on Gorakh Hills

There are different opinions regarding Gorakh. Many reasons are narrated about the name of Gorakh. People mention some myths, traditions, stories, topographical names and terms of other languages in this regard. A tradition prevails in the area, that Gorakh is a name of bird, which stay always in the sky and comes to the earth only in the summer. Another tradition is that the Gorakh is herb, beneficial for heart disease. Comprehensive Sindhi language dictionary describes “Gorakho” as herb. Some people are of the opinion that Gorav means “red” in Balochi and the western side of the hill seems red, so it was named as “Gorakh”, or as Gorki Goat. The Wikipedia describes as the name Gorakh is derived from the Brahvi language in which, word "Gurgh" means Wolf and that Balochi language word "Gurkh" is later dialectic adaptation of Brahvi language word Gurgh, meaning wolf. The Gorakh Hill of Khirthar range is situated in Johi Taluka of district Dadu. It is the highest place in Khirthar range forms the provincial boundary between Sindh (Dadu) and Balochistan (Khuzdar) as a backbone. Khirthar range is also called dog’s grave’ and has an altitude of 2174 m (7133 ft). The exact location of Gorakh hill falls in the Khirthar Mountains, 93 km north-west of Dadu city & approximately 450 Kilometers from Karachi & spread over 2,500 acres (10 km<sup>2</sup>). Considering the remarkable, famous & eco-friendly place for tourists, the government felt it to establish an authority for its development and promotion of tourism. The Gorakh Hills Development Authority was initially established in the year 1995 by an Ordinance, subsequently through an Act of Sindh Assembly notified on 24th September 2008& was amended with act no LV of 2013. The authority was assigned the responsibility of planning, developing, and managing the selected areas of Khirthar Range mainly Gorakh in the west of Dadu, with a view to create a sustainable and eco-friendly tourist destination in Sindh for the tourists by engaging local communities and private sector in that entire process.

## **1.2 Objectives of the Authority**

- 1.2.1 Development & beautification of Gorakh Hills site location by executing the development schemes
- 1.2.2 Safeguard the nearby land & government property
- 1.2.3 Development of summer resorts at Gorakh Hills to attract the tourists
- 1.2.4 Development of infrastructure to facilitate the tourists/visitors.
- 1.2.5 Collection of revenue through recovery of betterment fee from owners of properties, through toll tax & rent
- 1.2.6 To create a sustainable and eco-friendly tourist destination by engaging local communities and private sector
- 1.2.7 To construct works of canteen and tuck shop, Tourist Huts, distribution of water supply line at Gorakh.
- 1.2.8 To provide communication facilities to tourists
- 1.2.9 To invite the business community, investors, representatives of NGOs, chambers of commerce, Foreign Consulates, commerce & trade officers, amateur tourists, media representatives and persons from all walks of life to make this tourist spot more beautiful.

## **1.3 Functions of Gorakh Hills Development Authority**

According to the Gorakh Hills Development Authority Act, 2008 passed by the provincial assembly, authority has been empowered to perform following core functions;

- 1.3.1 formulate, implement and execute schemes of Gorakh Hills Resorts in the field of housing, land development, hill development, commercial, residential, official, industrial and any other development which leads uplift of the socioeconomic conditions of the people of the area;
- 1.3.2 develop, operate and maintain water works and other projects;
- 1.3.3 prepare, implement and enforce schemes for development of agriculture and industry, forest conservation and development, development of means of communications, development of mineral resources, construction and development of housing, water supply, sewerage,

drainage, transportation and traffic, promotion of tourism, environmental improvement, urban renewal including slums, clearance and re-development, solid waste disposal, health and education facilities and preservation of objects or places of historical, archaeological, scientific, cultural and recreational importance within the area of Gorakh;

- 1.3.4 cause study, surveys, experiments or technical researches to be made or contribute towards the cost of any such studies, surveys, experiments or technical researches in the area;
- 1.3.5 take any steps or adopt any measures for the beautification of the area;
- 1.3.6 acquire movable and immovable property;
- 1.3.7 undertake any works and incur any expenditure;
- 1.3.8 procure machinery, instruments or any other material required by it for the purpose;
- 1.3.9 enter into contracts;
- 1.3.10 sell, lease, exchange or otherwise dispose of any property vested in it;
- 1.3.11 issue interim development orders for areas for which a scheme is under preparation and restrict or regulate by general or special order any change in the use of land and alteration in building structures and installations;
- 1.3.12 cause removal of any works obstructing the execution of its schemes;
- 1.3.13 construct, maintain, upgrade and exclusively charge toll on road, or such other facilities within the area;

## **1.4 Budgeting & Financing**

The authority is working independently but depends on Government of Sindh for the funds. The Federal Government committed to contribute 50% share under development scheme “Development of Summer resort at Gorakh Hills” but did not contribute at last. The scheme was initially approved with cost of 999.00 million on 04-08-2005 but thereon after including various un-authorized executed works beyond its provision, the same was revised on 30-12-2015 with total cost of Rs2453.00 million. The scheme was to be completed by 30-06-2018. Following sources of funds were observed.

<b>Year</b>	<b>Grant in Aid</b>	<b>Assignment Account</b>	<b>Self-Generated Revenue</b>
2008-09	0.00	0	0
2009-10	0.00	72.478	0
2010-11	0.00	28.100	0
2011-12	20.00	36.038	0
2012-13	20.00	95.421	0
2013-14	30.00	159.700	0
2014-15	50.00	99.638	0.770
2015-16	80.00	25.000	0.891
<b>Total</b>	<b>200.00</b>	<b>516.375</b>	<b>1.661</b>

## **2. STUDY OBJECTIVES**

### **2.1 Resource Utilization**

The major objectives of study were to examine the resources utilization & development of infrastructure in promoting tourism; for this the following objectives were set to evaluate the overall functioning of the authority.

- i. To study the method of acquisition & mechanism of safeguarding the physical resources
- ii. To study how far the Gorakh Hills Development Authority performed well in financial management and the human resources were employed.
- iii. To study the appointment and performance of the Human Resource and its relative activities in order to assess the effectiveness on the implementation of the various policies to realize the authority's goals.
- iv. To study and identify the gaps, lapses, irregularities, short-comings, in the implementation of the Policies, procedures, practices, directives of the administration.

## **2.2 Development of Infrastructure:**

- i. To study whether the objectives were set rationally and achieved economically.
- ii. To study whether the construction of roads, resorts and other infrastructure were of international standards of tourism & capable to retain the natural disaster/calamities/major change in weather.
- iii. To study the measures taken for beautification of Gorakh Hills and opportunities provided to attract the national/ international investors/ agencies.
- iv. To study whether the basic facilities like health, food, drinking water, transportation, communication, and accommodation were provided to tourists at Gorakh Hill on quality basis.
- v. To study whether the safety measures were taken for future uncertainties.
- vi. To study whether the Gorakh Hill has become the most attractive hill station for tourists in Sindh province.

## **3. AUDIT SCOPE AND METHODOLOGY**

### **3.1 The Scope of Study was:**

- 3.1.1 To review the resource utilization and development of infrastructure.
- 3.1.2 Study the authority's functions, objectives and achievement thereon since establishment of GHDA i.e. financial year 2009-10 to FY2015-16.
- 3.1.3 The locations of audit was Karachi, Dadu and Hill Station

### **3.2 The methodology of study was:**

- 3.2.1 Understanding the authority's management and its operations developing Study objectives
- 3.2.2 Performing special study procedures to review the resource utilization and development of infra structure, study the authority's functions, objectives and achievement thereon since establishment of GHDA i-e financial year 2009-10 to 2015-16
- 3.2.3 Evaluating results; and
- 3.2.4 Reporting

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

#### **4.1.1 Appointment of staff in violation of rules-Rs49.616 million**

As per Rule 11 of Appointment, Promotion and Transfer Rules, initial appointments to posts in basic pay scales 1 to 15 and equivalent shall be made on the recommendations of the Departmental Selection Committee after the vacancies have been advertised in newspapers. As per Rule 11 of APT 12, a candidate for initial appointment to a post must possess the educational qualifications and experience and, ..., must be within the age limit as laid down for the post.

It was observed that the appointment of staff was made in violation above rules. Neither the authority has made its own recruitment rules nor the applicable government rules were followed in letter and spirit. The appointment of staff was made directly without conducting any test for merit and overlooking the qualification (Annexure-A). No evidence of departmental selection committee and conducting interviews and test was found. Thus, the factor of appointment on favoritism, nepotism, discrimination and non-merit basis could not be ruled out. Furthermore, no medical fitness certificate in any of employees' personal file was found. Due to the negligence of the management the authority incurred annual expenditure of Rs49.616 million

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the authority should frame its recruitment rules in consensus with Sindh Public Service commission to appoint the staff on merit basis.



#### **4.1.2 Non-preparation of job description**

According to Services, General Administration & Co-ordination Department Government of Sindh letter no S.O.IX.Reg(S&GAD)/11-/16-80 dated 30<sup>th</sup> March 1982, various measures were prescribed to ensure discipline and efficiency among all ranks. Para-b of above letter states, “workload should be rationally distributed among various members of section/office so that no one is allowed to have free time at the cost of others”

Audit observed that the job description was not prepared by the Authority. As a result, the right person for right job was not found in practice. Employee having graduation degree, BA, was working in finance and accounts section; one with B.Sc(Agriculture) was posted in Accounts Section & another Primary pass candidate was appointed as electrician. This not only waste of human resource of authority but resulted into ineffective working.

Audit recommends that proper job description be prepared so that the right person be placed for right place for effective results. This would not only minimize the time for effective output but lead the Authority to take measures for promotion of the tourism.

#### **4.1.3 Non-declaration of controlled area**

As per Section 14 of GHDA act, the Authority may, by notification, declare any area under jurisdiction of Authority to be a controlled area and issue such directions and do such things as may be necessary..... Shahdadkot (part).

Audit observed from the documents that the land is still not notified/declared as property of the authority. In this context, the District Coordination Officer & Director General GHDA approached the Senior Member Board of Revenue Government of Sindh Hyderabad vide No. DCO/PA/562/2006 Dated 14-10-2006 & DCO/PA/638/2006 Dated 29-11-2006 for notifying the area of 426997 acres (284597 acres in taulka Johi &142400 acres in taulka KN Shah) in favor of GHDA but no response from the other side was received. After establishment of authority through an Act in 2008, Six (6) Governing Body meetings have so far been held and the issue

for declaration of land in favor of GHDA were discussed for three times against agenda item no. 4 of meeting held on dated 14-03-2012, item no 7 of meeting held on dated 23-01-2014 & item no 04 of meeting held on 07-11-2014. In response to the item no 7 of meeting held on dated 23-01-2014 the DG, GHDA informed to the forum that summary on dated 04-10-2012 was floated to Chief Minister Sindh but no action had been taken. Furthermore, it was also observed from the letter No.DCO/PA/618/2006 Dated 17-11-2006 issued to the Secretary to Government of Sindh, Culture & Tourism Department by DCO Dadu/ DG GHDA that un-surveyed/uncultivated area of 426,997 acres is not part of any Deh of District Dadu but is in Geographical area of Taluka Johi & KN Shah. It is worth mentioning here that the border of Baluchistan province and Sindh Province is close to Gorakh Mountain. If the area of Gorakh does not fall in Deh map of District Dadu, the same can be claimed by the Baluchistan Province in future in case if could not be properly survey and settled by the revenue authorities. The whole facts prove that the area where the development has been carried out does not pertain to the authority yet which was the serious risk for authority's investment.

Non-compliance of section 14 of GHDA act can put the authority into prospective arbitration in future if someone claims for the subject land which will hang on & block whole of public money.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that settlement of non-demarcated land controlled area by the authority may made at the earliest, to avoid any problem.

#### **4.1.4 Non-resolving of Issues decided in Meeting headed by Chief Minister**

As per section 9(1) of GHDA acts states (1) Any matter required to be decided by the Authority shall be decided in a meeting of the Authority presided over by the Chairman by vote of majority of the members present in such meeting.

Being the chairman of the authority under section 4(1) the Chief Minister called meeting over multiple issues of GHDA on 14-03-2012 at Chief Minister House Karachi. Minutes of the meeting depict that the Chief Minister constituted the committee under the chairmanship of Minister tourism, comprising Senior Minister Education, Minister Law, Minister Finance, MPA Johi, Senior Member Board of Revenue and Secretary Tourism with following TORs and to report within a week.

- i) to evaluate the fund requirement for construction of road of international standard from Wahi Pandhi to Gorakh Hills (54 Km)
- ii) to resolve the issue of allotment of land to GHDA measuring approximately 284597 acres in Taulka Johi part.

Both above issues were very important for promoting tourism but unfortunately both have not been solved yet. In response to issue at S.No. (ii) above the DG, GHDA informed the quorum responding to the item no 7 of meeting held on 23-01-2014 that summary for land was floated to Chief Minister Sindh on 04-10-2012 but no action had been taken. Furthermore, the issue of construction of international standard road from Wahi Pandhi to Gorakh (54 km) also remained unsolved and hard and uneasy roads exist.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends for ensuring compliance of decisions of meeting held under section 9 of act by members being public servants considering section 21 of GHDA act. Their performance and timely working can lead the authority towards its success and achievement of objectives, as contained in GHDA act.

#### **4.1.5 Non-achievement of objectives of the authority**

It was observed that the management of GHDA has failed to achieve the set objectives since its establishment detailed as under:

- i. Development & beautification of Gorakh Hills site location by executing the development schemes
- ii. Safeguard the nearby land & government property
- iii. Development of summer resorts at Gorakh Hills to attract the tourists
- iv. Development of infrastructure to facilitate the tourists/visitors.
- v. Collection of revenue through recovery of betterment fee from owners of properties, through toll tax & rent
- vi. Create a sustainable and eco-friendly tourist destination by engaging local communities and private sector
- vii. Construct works of canteen and tuck shop, Tourist Huts, distribution of water supply line at Gorakh.
- viii. Provide communication facilities to tourists
- ix. Invite the business community, investors, representatives of NGOs, chambers of commerce, Foreign Consulates, commerce & trade officers, amateur tourists, media representatives and persons from all walks of life to make this tourist spot more beautiful.

Except Sr# I & vii (which are also in progress), no evidence of achievement of others objectives was found. Though huge expenditure under development of infrastructure for promoting of tourism has been claimed yet the results and output were not witnessed from the authority's record. This proves that the management so far remained failed to achieve its set objectives for development and beautification of Gorakh Hills.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that for development to managerial skills to achievement the set objectives of the authority should take concrete efforts in this regard.

#### 4.1.6 Non-approval of Master Plan & execution of schemes

As per Section 15(1) of GHDA act, the Authority shall conduct survey and prepare a Master Plan for Gorakh Hills Resort consisting constructions of parks, tracks, zoo, chairlifts, helipads, bus stand, water falls, golf clubs, houses, flats, motels, commercial and other buildings.....Government for approval”

It was observed that the assignment for preparation of Master plan was assigned to M/S Naqvi & Siddiqui Associates vide work order no DG( GHDA ) & DCO /PA/35 dated 23-01-2007 prior to promulgation of act by the existing controlling management with contract amount of Rs43.44 million. As per clause 6.3 of agreement the consultant had to be paid into five parts. These parts included, advance on signing of agreement against bank guarantee, part A to Part D. As per documents of consultant he had provided all the deliverables to management for approval. Accordingly the GHDA management and former controlling management cumulatively paid an approximately amount of Rs41.44 million to the consultant against those deliverables. The deliverables which were furnished during special study depicted that the consultant planned 1890.33 acres of land for different categories for development of Gorakh Hills. Total area of 1890.33 acres were planned, each for housing 363.73 acres, hospitality/accommodations 44.56 acres, Govt/administration 87.14 acres, commercial /retail 51.41 acres, facilities/attraction 406.48 acres and for other purposes area of 937.01 was planned. The detail of planned land for defined purposes is provided at (**Annexure-1, 2 & chart 2**) thereon. Few alarming points & apprehensions were observed during the study which are as under;

- i. The Master Plan submitted by Naqvi & Siddiqui has not yet been approved by the Government as required under section15 (1) of GHDA act.
- ii. The management paid huge amount to the consultant for preparation of master plan but the same were not implemented in letter and spirit; as no development work was carried out as per master plan. The detail of development works included in PC-I of “Development of Summer resort at Gorakh Hills” are shown at (**Annexure-3**).
- iii. The master plan not properly indicate the point of land where the stated activities to be performed; neither the management bothered to correspond with the

consultant for understanding the master plan nor efforts were taken to demarcate the land accordingly.

The above stated facts depict that the management had not taken concrete steps for timely approval of Master plan and execution of related schemes.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that Master Plan may be got approved and schemes be executed in accordance with approved Master Plan.

#### **4.1.7 Non-imparting of trainings to staff**

Provision of necessary trainings create an overall knowledgeable staff with employees who can take over for one another as needed, work on teams or work independently without constant help and supervision from others.

While reviewing the Human Resource-related information, it was observed that the employees were not imparted trainings in their relevant field.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends for arrangement of special trainings including financial trainings for staff engaged in tourism industry to enable them to perform well and deliver the right deliverables.

## 4.2 Financial Management

### 4.2.1 Irregular use of funds

Chapter 04 of APPM, describes the policies, accounting treatment and procedures to be applied for expenditures, the policies include both general policies and accounting policies which apply to all forms of expenditure and payment processes

While analyzing the elements of financial management & reviewing the mechanism of compliance of government financial rules by the GHDA management, it was observed that financial management was lacking several of its core elements & characteristics. These flaws were found with respect to planning, organizing, directing and controlling the financial activities as no financial manager was appointed to manage the authority's funds. Whole of the authority's funds were used without any planning to get the maximum output and effective results. In absence of the financial manager the authority was deprived off estimation of capital requirements, determination of capital composition, choice of sources of funds, investment of funds, disposal of surplus, management of cash & financial controls. Due to lack of these key characteristics of financial management government financial rules & regulations were violated while expending the authority's funds. Few instances of such violations are as under:

<b>Issue</b>	<b>Detail</b>	<b>Annexure</b>
Irregular expenditure incurred on rent of building	The assessment of the rented house was not got carried out by the quarters concerned besides the premises was not effectively utilized as various important sections are missing, such as tourist window, travels operator window, store room for safeguarding assets etc. besides this the payment to the owner were made without deducting the required income tax.	4
Improper mechanism of deduction & depositing income tax	While making payment to the vendors the income tax rules were violated. The deduction of income tax at right rate was not observed. There was no mechanism of deduction of income at proper rates. Annexure-5 is self-explanatory which shows that income tax for various transaction were also not deducted. Furthermore, the evidence of depositing the deducted income tax was not furnished.	5
Procurement without tender	Items were procured in violation to SPPRA.	6

<b>Issue</b>	<b>Detail</b>	<b>Annexure</b>
Misclassification of expenditure	Procurement of various items by booking wrong and improper head of accounts proves that either the staff was unaware or they willingly violated the govt rules and regulations	7
Mis-procurement of transport/vehicles	Procurement of vehicles without planning as already explained above under subject Week internal control over acquisition & safeguarding authority's physical assets & vehicles	8
Non-availability of supporting vouchers	Every financial transaction must be supported with voucher or evidence. The management incurred expenditure but did not have supporting vouchers thereon to authenticate the same.	9
Payment made to private insurance company	According to section 3 of The Sindh Insurance of Public Property Act 2015 (Sindh Act No XIII of 2015) "Subject to the provision of section 4, all insurance business related to any public property, or to any risk or liability with respect to any public property, shall be placed with and procured from the company only, and shall not be placed with or procured from any other insurer". In violation to the said act the management got their property insured from private insurance company	10
Doubtful expenditure on account of hire of vehicle	Vehicles were hired without recording the reason and certificates of visitors thereon	11
Irregular expenditure on account of POL	Huge expenditure incurred without keeping any financial record. Besides the vehicles movement record including logbooks, history sheets and consumption account were not maintained.	12
Non-imposition of penalty	As per Clause-I of the contract agreement, "Time allowed for completing the work as mentioned in the tender shall be strictly observed by the contractor, if the contractor fails he shall be liable to pay 10 per cent of the estimated cost as compensation Said clause was reviewed GHDA that penalty was not imposed on the contractors who failed to complete the work within the stipulated time and various works are still shown in progress. This resulted into non-imposition of penalty	13
Excess payment to contractor by allowing higher rate	The contractors were allowed high rates than that of market and scheduled rates which resulted into huge financial burden on authority	14

The above violation of government orders result into poor financial management. as discussed in previous para, there was no concept of job description



and the employees were not being utilized according to their qualifications & experience resultantly the whole of authority's human resources are wasted.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that remedial measures including appointment of qualified Financial Manager and placement of existing employees in accordance with their qualification to minimize the risk of poor financial management and to earn profit and utilization of funds for effective manner.

#### **4.2.2 Non-delegation of financial powers**

As per Section 10 of GHDA acts, the Authority may, by general or special order, and subject to such conditions as it may impose, delegate any of its powers, functions and duties,....., expert or consultant.”

Audit observed that there are no standard operating procedures or any other mechanism evolved to design and implement delegation of powers in GHDA which was violation of section 10 of GHDA Act.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that proper delegation of powers among the subordinates from top to bottom may be made for obtaining desired compliance of section 10 of the act to achieve authority's objectives without hindrances and risk.

#### **4.2.3 Non-presenting budget from 2008-09 to 2015-16 into Governing Body meeting for approval**

As per section 23 of Act of the Authority, (1) The Authority shall prepare a statement of estimate receipts and expenditure for every financial year and submit such statement to Government for approval six months before the commencement of such financial year.

The act of the authority bound the management to prepare a statement of estimate receipts and expenditure for every financial year and submit such statement to government for approval six months financial year. There was no practice of preparing the estimate receipts & expenditure. Furthermore, it was also seen that the budget was not presented into its GB meeting for the financial years 2008-09 to 2015-16 for approval. This proves that neither the budget was got approved from governing body nor from government. In this case the ill planning of the management would lead to overlook the factors of economy, efficiency and effectiveness.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that approval of budget of authority from the competent forum may be ensured.

#### **4.2.4 Illegal and unauthorized execution of schemes without acquiring land in violation of Land acquisition Act 1894**

As per Section (4) of Land Acquisition Act, 1894 amended through the land acquisition (West Pakistan amendment) ordinance, 1969 (XLIX of 1969), whenever it appears to the Commissioner or the Board of Revenue .... in the said locality”

It was observed that the huge amount of public money was invested at non-notified land (Gorak hills) by GHDA since 1998 through following III phases. The land where different schemes of huge expenditure were executed, neither notified nor

transferred by the Board of Revenue in favor of GHDA as required under land acquisition act 1894.

Phase	Name of scheme	Approved cost	Total expenditure	Remarks
Gorakh Hills Development Project (phase-I) approved in 1998 & revised approved 15-02-2008	Construction of road from Wahi Pandhi to Gorakh Hill via SainLuk0/0. (19/7). (On-going schemes)	583.359	583.359	Completed scheme as informed, but the documents in this regard were not furnished to audit during review of special study.
Gorakh Hill Development Project (Phase-II) Approved in 2003	Supply of electricity from Wahi Pandi feeder, construction of rest house (fabricated), bridges and approaches up to Gorakh Hills	173.180	173.180	Completed scheme as informed, but the documents in this regard were not furnished to audit during review of special study.
Gorakh Development Project (Phase-III)	Development of Summer resort at Gorakh Hills The scheme was approved on 04-08-2005 & revised on 30-12-2015 to be completed by 30-06-2018	2543.066	499.453	Scheme is in process.
<b>Total expenditure</b>		<b>3299.605</b>	<b>1255.992</b>	

The illegal/un-authorized execution of development schemes proves the existence of weak internal control.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the management should settle the issue of land for regularization of the existing and future development schemes

### 4.3 Procurement and Contract Management

#### 4.3.1 Disbursement of development funds in violation of procuremet rules

While reviewing the development of infrastructure information furnished by the management of GHDA, it was observed that the SPPRA rules were violated on the grounds mentioned as under:

Issue	Detail	Non-compliance of rule	Annexure
Award of work without integrity pact	various contracts were awarded to different contractors whose costs exceeded Rs 10 million but no integrity pact was made	SPPRA Rule 89	15
Irregular payment on account of mobilization advance	mobilization advance was paid to contractor without irrevocable bank guarantee and performance security & there was no mechanism of recovering interest thereon	SPPRA Procurement regulation (works) 9.3(2-b)	16
Sanctioning of mobilization advance beyond 10%	mobilization advance was paid to contractor upto 15%		17
Irregular award of works by favoritism	The works were awarded without constituting procurement committee / approval of the Head of Department. The tenders were not hoisted on authority's website Bid security and performance security were not obtained Announcement of Procuring agencies of results of bid evaluation in the form of a report giving reasons for acceptance or rejection of bids was not found. The award of contract was not published	SPPRA Rule 17, 37,45 & 50	18

Violation of SPPRA rules not only caused loss to the authority's funds but also resulted into ineffective working by the contractors.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was

not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the management should follow the SPPRA rules in letter and spirit to avoid irregularities.

#### **4.4 Construction and Works**

##### **4.4.1 Unjustified decision of construction and repairing of road at porous soil**

As per rule 88 of Sindh Financial Rules, Volume-I, "Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money".

During the meeting of the body of GHDA held on 14-03-2012 under the chairmanship of Chief Minister Sindh, the consultant M/S of Ernts & Young informed the quorum that the soil of the existing road passing through the Khawal Luk was porous and susceptible.

But it was observed that despite revealing of above mentioning fact by above consultant, the management incurred approximately an expenditure of Rs137.00 million on construction and renovation of road. **(Annexure-19)**.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that road may be constructed by conducting the environmental and soil testing reports.

## 4.5 Asset Management

### 4.5.1 Non-production of record

According to Section 14 (2) & (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, states that the officer incharge 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 reasonable expedition. Further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency & Discipline Rules.

It was stated by the authority that the complete detail of the vehicles procured specifically for Gorakh before establishment of GHDA 2008 was not available with them as no any proper handing & taking over of assets was took place between DCO Dadu & authority. However, from physical assets report and vouchers it was observed that the authority procured following vehicles after its establishment.

Vehicle	Model	Year of acquisition	Qty	Rate	Amount
Toyota Corolla XLI	2009-10	2009-10	1	1,269,000	1,269,000
Doom Motorcycle	2009-10	2009-10	4	48,000	192,000
Toyota Hilux 4x4 Double Cabin Bavin	2009-10	2009-10	1	3,499,000	3,499,000
Suzuki Jimmney Jeep	2009-10	2009-10	1	1,595,000	1,595,000
Suzuki Jimmney Jeep	2009-10	2009-10	1	1,720,000	1,720,000
Daihatsu Core CX Ecomatic	2012-13	2012-13	2	938,200	1,876,400
Daihatsu Core CX Ecomatic	2012-13	2012-13	2	938,200	1,876,400
4x4 D/Chilux Standard	2012-13	2012-13	1	2,493,000	2,493,000
Toyota Vigo Champ G	2012-13	2012-13	2	3,303,500	6,607,000
Toyota Fortuner	2013-14	2013-14	1	5,448,500	5,448,500
<b>Total</b>			<b>16</b>		<b>26,576,300</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was

not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that steps may be made for immediate production of record besides fixing responsibility against the person(s) at fault.

#### **4.5.2 Weak internal controls over acquisition & safeguarding authority's physical assets & vehicles**

According to section (3) Sindh Public Procurement Rules, 2010, Sindh Public Procurement Rules shall be applicable throughout the province & shall apply to all procurements for goods, works, services including consultancy services and public private partnership projects, carried out by all procuring agencies

It was observed that the management procured several of its assets through poor financial management. No procurement plan of GHDA was prepared prior to procurement. SPPRA rules were violated in all respects. The items were either procured without tendering or without quotations. (**Annexure-20 & 21**). No evidence for assessing the need for procurement of articles was found, the furniture was procured more than that of machinery as shown in **Chart-1**.

It was further observed that there do not exist proper segregation of duties to strengthen the internal control of the authority. Neither there exist procurement section/store nor the post of procurement officer. The assets procured by the accounts officer & installed at three different locations were shown as placed under his supervision (**Annexure-22**). In absence of proper procurement section with authority the whole of its assets are placed without any proper order. Furthermore, there do not exist the inventory control register showing the total available assets within the authority, due to which the safeguard of assets could not be ascertained.

While reviewing the information related to vehicles on the strength of GHDA, two types of information was requested to furnish. The management furnished the details which showed that sixteen (16) vehicles were procured after its establishment in 2008. Whereas the status of existing available GHDA owned vehicles was made known as the same were not properly handed over to the existing management.

However, while going through the allotment of vehicles list it was observed that the management did not follow any proper mechanism & allotted vehicles on discrimination grounds. The following apprehensions were found.

- i. Highly luxurious Toyota Fortuner vehicle was allotted to chairman which was procured by overlooking the austerity measures.
- ii. The Director General GHDA was allotted two vehicles as per information provided without any proper justification.
- iii. The Admin/Accounts officer was allotted the 4WD vehicles without any justification.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the segregation of duties be ensured to review the errors and omission in asset management, and a proper inventory may be prepared to ascertain the exact position of physical assets of the authority.

#### **4.5.3 Non-recovery of GHDA owned assets**

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money”.

Item no 08, 3<sup>rd</sup> GB meeting held it was decided that the vehicles occupied by unauthorized persons should get return immediately and concerned officer of GHDA with the approval of Director General GHDA may lodge an FIR against Mr. Aleemuddin Ex. Account officer.

It was observed that the GHDA owned vehicles, which were in use of politicians, bureaucrats and staff, were not returned by them after their tenure completed. The detail in this regard was not furnished excluding a list of vehicle which shows that following vehicles were seized by under mentioned persons and not returned yet;



<b>Name</b>	<b>Designation</b>	<b>Vehicle No</b>
Muhammad Ayaz Soomro	Ex-Vice Chairman of GHDA	GS9488 (Double Cabin)
Muhammad Naseer Jamali	Ex-Secretary Tourism Department	GSA-381
Nazir Ahmed Chakrani	Ex-DG GHDA	GSA-569 (Double Cabin Vigo 2012)
Muhammad Saeed Awan	Secretary Tourism	GSA-568 (Double Cabin Vigo Champ)
Aleemuddin	Ex-Accounts Officer	GSA-384 (Courie Daihatsu)

It was decided in the 3<sup>rd</sup> GB meeting that the concerned staff of GHDA will lodge FIR against one of above named Aleemuddin, Accounts Officer. In this regard no efforts were initiated against the persons at fault. Besides this the actions against other above defaulters were also not initiated to recover the GHDA owned vehicles. This proves the non-serious attitude of the management towards implementation of directives and recovering the un-authorize/ possessed vehicles.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the management should device a mechanism for proper acquisition& safeguarding the assets, besides made concrete efforts for recovery of vehicles from ex-officers by taking help of police.

## **4.6 Monitoring and Evaluation**

### **4.6.1 Non-existence of pre-assessment & post-assessment mechanism/Non preparation of annual financial statements**

Section 24(2) of GHDA act states that the accounts maintained under sub-section (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.

During the study it was observed that there is no mechanism of pre and post audit. Since establishment, the authority had neither prepared the financial statements nor audited by chartered accounts firms and submitted to the government at the end of every financial year in violation of Section 24(2) of GHDA act.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that pre-assessment & post-assessment mechanism should be devised to reduce the chances of mistakes and proper annual financial statements should be prepared/audited from Chartered Accountant firms and submitted to the Government, be insured.

#### **4.6.2 Ghost employees in Authority**

Item no 10, 3<sup>rd</sup> GB meeting held it was decided unanimously that the identified ghost employees of GHDA, should be immediately terminated from the contract by Director General, GHDA.

On inquiry by audit neither list of identified ghost employees nor details about action initiated against them were furnished to audit.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the authority should install biometric devices connected through networking to check their attendance online, ensure implementation of decision taken in its 3<sup>rd</sup> GB meeting regarding ghost employees in letter & spirit.

#### **4.6.3 Non-implementation of policies directives and decision of GB meeting**

The requirement for appointment of technical staff Project Director (BPS-19), Executive Engineer (BPS-18), Assistant Engineer on permanent basis in GHDA was moved vide item no 04 during the 3<sup>rd</sup> governing body meeting held on dated 23-01-2014 the same was approved by the forum as the minutes of meeting depict.

Rule 18 of part-IV, APT rules 1973 states, When under the Sindh Public Service Commission (Functions) Rules, 1974, a post is required to be filled through the Commission, the appointing authority shall forward a requisition to the Commission on a prescribed form to the commission immediately it is decided to fill the post or, if that is not practicable and the post filled on adhoc basis as provided in rule 19 within 2 month of the filling of the post.

Rule 19 of part-IV, APT rules 1973 states, When the appointing authority considers it to be in public interest to fill a post falling within the purview of Commission urgently it may pending nomination of a candidate by the Commission, proceed to fill such posts on ad hoc basis for a period not exceeding six months by advertising the same in accordance with the procedures as laid down for initial appointment in Part III.

During special study audit various administrative and human resource issues of potential significance were observed including non-implementation of rules, directives and orders by the management. It was decided in the meeting held on 23-01-2014 that technical staff including Project Director (BPS-19), Executive Engineer (BPS-18), and Assistant Engineer will be appointed on permanent basis in GHDA, but the regular employees of authority were not appointed & called from other government departments on deputation basis. This had not resulted into non-implementation of decision but also violated the honorable Supreme Court's verdict. Furthermore, audit also observed that these foreign employees were less experienced as all Project Directors were BPS-18 officers whereas the post of project director was a key post and should be holds by the BPS-19, officer.

This proves that the management remained unable in implementation of decisions, policies and procedures set by governing body. History shows that all project directors belong to different departments of government of Sindh as shown below:

<b>S. No.</b>	<b>Name of Project Director</b>	<b>From</b>	<b>To</b>	<b>Department to which belong</b>
1	Yaqoob Lund	17-11-2009	02-06-2011	Education Works
2	Ghulam Mustafa Mangan	03-08-2011	17-01-2012	Education Works
3	Abdul Khaliq Meerani	17-01-2012	16-05-2012	Works & Services
4	Rahim Bux Soomro	16-05-2012	10-04-2013	Education Works
5	Mian Tasneem Raza Arain	20-07-2013	01-01-2014	Culture Department
6	Gulzar Ali Khushk	01-04-2014	Till date	Rural Development Department

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the posts of Project Director (BPS-19), Executive Engineer (BPS-18), Assistant Engineer may be filled on the advice of Sindh Public Service Commission. The authority should immediately forward a requisition to the Commission on a prescribed form with permission of appointing authority. Till the receipt of advice of Commission, the authority may proceed to fill such posts on adhoc basis by advertising the posts in accordance with the procedures with the concurrence of Commission for period allowed by the Commission.

#### **4.7 Compliance with Rules**

##### **4.7.1 Functioning of authority without regulations**

As per section 34, (1) of GHDA 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 Government, make regulations for carrying out the purposes of this Act. ....provisions of this Act to be provided by regulations

Rules & regulations to create discipline in the authority, in order to promote cooperating environment, to maintain the equity, to promote harmony among the members of the authority, to ensure everyone works for a common goal, set a fine tone for culture of the authority, helps in overall growth of the authority, sets the limits for all, tend to bring vision to life, to give the direction to the required changes in the authority, include the warning and the caution & for smooth functioning of the company.

During execution phase of study, the team served a questionnaire regarding organization governance; in response to it the management replied that they don't know regarding any documented internal policies and procedures that are related to performing of significant administrative processes, which was the big concern. An authority was established with main objectives to beautify the Gorakh Hills Station but unfortunately the management even does not know about policies and procedures. It was also observed that even after passing of almost nine (09) years the authority has not yet made its regulations. Though the act legally allows the authority to make its regulation with prior approval of government for its better working and running the business of the authority for smooth manner yet but the authority so far had not complied it. This not only caused the non-compliance of act but also authority failed to achieve its objectives too.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the regulations of GHDA may be made with prior approval of Government so that discipline, cooperating environment, the equity in the authority be maintained. The harmony among the members & staff of the authority be promoted. These regulations will help in overall growth of the authority.

## **4.8 Environment**

### **4.8.1 Gorakh hills station without amusement parks**

Forests influence climate change largely by affecting the amount of carbon dioxide in the atmosphere. Forests help stabilize the climate. They regulate ecosystems, play an integral part in the carbon cycle, support livelihoods, and can help drive sustainable growth. When forests grow, carbon is removed from the atmosphere and absorbed in wood, leaves and soil. Because forests can absorb and store carbon over an extended period of time, they are considered "carbon sinks". This carbon remains stored in the forest ecosystem, but can be released into the

atmosphere when forests are burned. Quantifying the substantial roles of forests in absorbing, storing, and releasing carbon is key to understanding the global carbon cycle and hence climate change. A tourist attraction is a place of interest where tourists visit, typically for its inherent or exhibited natural or cultural value, historical significance, natural or built beauty, offering leisure, adventure and amusement. Natural beauty such as beaches, tropical island resorts with coral reefs, hiking and camping in national parks, mountains and forests, are examples of traditional tourist attractions to spend summer vacations.

Keeping in view the need of parks & forestation the management of authority moved resolution in its 3<sup>rd</sup> meeting. The minutes depict that the issue of parks and forestation was discussed vide item no 06. As a result of discussion, it was decided that GHDA may create a new department with the name of parks & forestation in the authority for tree plantation at Gorakh Hills. Unfortunately, all gone in vain and nothing was initiated. This was also observed that the government of Sindh placed funds of Rs 100.00 million on disposal of forest department Government of Sindh but unfortunately the same were embezzled by planting few trees before Khawalluk at the point famous with name 35. The study team visited the place and found few trees as mentioned in below picture.



The study team tries its best to contact with forest department Government of Sindh. But unfortunately failed to get full information regarding the forestation of Gorakh Hills. However, succeeded in collecting the appropriation account for the

financial year 2009-10. Page no 34 &35 of which depict that the forest department incurred expenditure of Rs39.637 million during two years 2008-09 & 2009-10 and mentioned its progress thereon but unfortunately nothing was found except few trees as mentioned above. The appropriation account 2009-10 of forest department depict the following information:

<b>Year</b>	<b>Expenditure</b>
2008-09	14,858,421
2009-10	24,779,043
<b>Total</b>	<b>39,637,464</b>

This embezzlement can be proved from the official statement mentioned in minutes of meeting “100 million was released for tree plantation but unfortunately few trees were planted before the Khawal Luk rather than Gorakh Hills station”

In our view, to maximize the climate benefits of parks & forests, we must keep intact more of the parks & forest landscapes we have take initiates for new plantation, manage more sustainably those we use, and restore more of those we have lost.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the decision for development of park and forestation section can be beneficial for this purpose. If the management would take steps for plantation of maple, pine, walnut and oak trees, which are planted at other cool tourists places like Muree, Naran, Kaghan and Abbotabad, it will not only be beneficial for the ecosystem but would also attract the tourists. This way the number of national and international tourists will surely be increased.

## **4.9 Sustainability**

### **4.9.1 Non-disclosure of information to attract tourists, investors & stakeholders**

Section 28 of GHDA act states “the authority shall, at the close of every calendar year, prepare a report of its activities during that year and submit such report to Government in such form and on or before such date as may be prescribed”.

The report of activities is defined as a comprehensive report on an organization’s activities throughout the preceding year. This form of reports are intended to give investors, stakeholders and other interested people information about the organization’s activities and financial performance. They may be considered as grey literature. Most jurisdictions require organization to prepare and disclose annual reports, and many require the annual report to be filed at the organization’s office. The GHDA act bound the management of the authority under section 28 to prepare a report of its activities during that year and submit such report to Government. Generally, the activity report includes, General information of authority, progress report, the list of deliverables, a report on the use and dissemination of knowledge, justification of the resources deployed, operating and financial review of the authority, & chief executive message. Besides the other information deemed relevant to investors & stakeholders may be included. The details provided in the report are of use to investors to understand the authority’s overall performance, position and future direction. Mostly the investors’ prior taking decision of investment in any area after getting the bird’s eye view of that organizations’ activities and financial position from its activity report. From our point of view here in case of the GHDA the activity report should include.

Overview about the GHDA, highlights of the activities performed Chairman’s message, what the GHDA is for, performance and results, operating environment, government program for GHDA, human resources, accountability, financial statement, statistical data of tourists visited the Gorakh so far, facilities at site, upcoming announcement for Gorakh, progress reports of development works in process & any other information deemed relevant for the tourists, investors and stakeholders.



It was observed that the management did not comply the section 28 of the Act. As a result following apprehensions were jotted.

- i. The management of the authority during official meetings informed that funds are insufficient to fulfill the needs of the authority. If the activity report had been prepared & shared with the stakeholder, it would have definitely compelled the government to enhance the funds of authority after reviewing activity report.
- ii. The study team served a proforma (Annexure-L) to obtain the data of tourists visited the site so far but the management informed that they did not have such kind of record and returned the same proforma with remarks “Nil”. During site visit by the special study team it was observed that there was no statistical data of tourists subsequently no authentic number of tourists was made known. In this case the chance for new tourists and investors are minimized.
- iii. The authority is lacking any activity report, document, pamphlet, brochure and advertisement to attract the tourists and investors.
- iv. Neither the information window for tourists were found nor efforts was made to take such decision in future.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the authority should prepare its activity report as required under the act to enable the tourists, investors and stakeholders to come forward for their respective contribution for better working of authority.

#### **4.9.2 Lack of direct & indirect elements of tourism within GHDA.**

Tourism is a dynamic and competitive industry that requires the ability to adapt constantly to tourists' changing needs and desires. There are two elements that play a major role in Tourism industry namely direct elements and indirect elements.

Direct elements of the Tourism Industry are those areas of the tourism industry which come into direct contact with tourists Sales, Accommodation, Transport, Activities, Attractions, and Ancillary Services. Indirect elements of the Tourism industry are often called support sectors.

#### A) **Direct elements**

i. **Sales & information window:** Sales involves the distribution of tourism products to the consumer through retail travel agents & tour operators. After establishment of GHDA, six (6) meetings have so far been held but the discussion over this element has not been witnessed. Sales is the very important factor of direct element of tourism to which the tourist directly contact to manage his tour for that place. As Gorakh is located in remote area of Khirthar range. It's very difficult for urban population to get the full detail regarding it. Perhaps keeping this point in mind and to attract the urban population, the management of GHDA decided to open it's headquarter office in Karachi. The premises hired to run its head quarter office is too large on 400 yards. Huge expenditure for same in the costly area of Karachi is being incurred, but neither any area within that premises has been allotted for "sales & information" nor the mechanism for contacting to travel and tour operators have been established. Whole of the space of premises is irrationally utilized lacking several of needy sections. The prospective tourists feels trouble to manage tour in absence of such a valuable factor.

#### **Exterior view of GHDA headquarter office Karachi**



ii. **Accommodation:** Whenever tourist plans to visit the desired place for his amusement he gives priority to the accommodation factor. History of Gorakhs' development shows that a long ago from 1997 the GHDA has been established and executed by different stakeholders including Sehwan Development Authority & DC Dadu. But finally, the legislative forum passed an act during 2008 to establish an authority purely & solely for Gorakhs development. Almost nine years have been passed to that but yet making it available to provide sufficient accommodation to the large number of tourists has been a big question mark. Eight (8) tourist huts with capacity of 16 tourists have so far been developed at the Gorakh within 9 years. The same along with canteen & tuck shop have been handed over to the private contractor at very nominal and cheaper rate Rs 70000 per month without any proper competition. Besides these 08 huts, the contractor himself has arranged the ordinary tents for tourists at Gorakh who place these tents at insecure mountainous locations in case the rush of tourist increases. The private contractor charge from tourists according to his own wish. Due to shortage and inadequate facility & expensive accommodation at the Gorakh, the tourists feel lot of trouble in booking. As a result the tourist never think to plan the same place for next time.

### **Ordinary tents for accommodation of tourists**



iii. **Transport:** Having good transport networks is essential for a successful travel and tourism sector. The tourist always look for a luxurious & cheaper travelling. GHDA has never planned for this factor so far. Neither the provision for transportation to facilitate the tourists have been kept nor, the opportunities in this

area for private investors are created so far. When the tourist plan to visit such a cool and naturally beautiful place he thinks 100 time before going due to difficult transportation. No doubt the public transport facility at cheaper rates are available till Wahi Pandhi. If ay tourist travels in his own vehicle he can manage his



journey till Wahi Pandhi. But the travel of 54 km after Wahi Pandhi requires four by four (4x4) vehicles. The authority does not provide such facility to its tourists therefore the private transporters have monopolized the transportation system at Wahi Pandhi. Few transporters having 4x4 vehicles (calling them with local name LONG) have established stop at Wahi Pandhi. It approximately need minimum Rs 5000 to maximum Rs 8000 for 24 hours to travel till Gorakh. This way the tourist do not easily have trip of this beautiful place.

iv. **Attractions & Activities:** The principle of attraction is to establish the need for the attraction in a particular location to invite more footfall. Attractions comprise natural attractions (landscape, natural mountains and climate), built attractions (historic and /or new townscape as in newly built resorts and purpose-built attractions such as theme parks, zoo, chairlifts), cultural attractions (presentation of history and folklore organized as festivals and pageants, museums, theatre), and social attractions (opportunities to meet with, or encounter the residents of destinations, and experience their lifestyle, to some extent).

The information provided to the study report team do not have any evidence which proves that the management of GHDA has taken steps for establishment and development of need for attraction to invite the more tourists. During the site visit two to three out of order and non-functional wooden bridges were found which proves that the management is not interested and serious to develop the attractive activities to attract the tourists.



Gorakh is the naturally beautiful mountainous place which attracts the tourists. Therefore, Audit recommends that the management should establish the above mentioned categories of attraction to entice tourists. To stabilize and make this naturally beautiful place the GHDA must construct and develop the amusement parks, museums and art galleries, wildlife parks, events, staged entertainment, cultural exhibitions, gardens, monkey bridges and historical buildings.

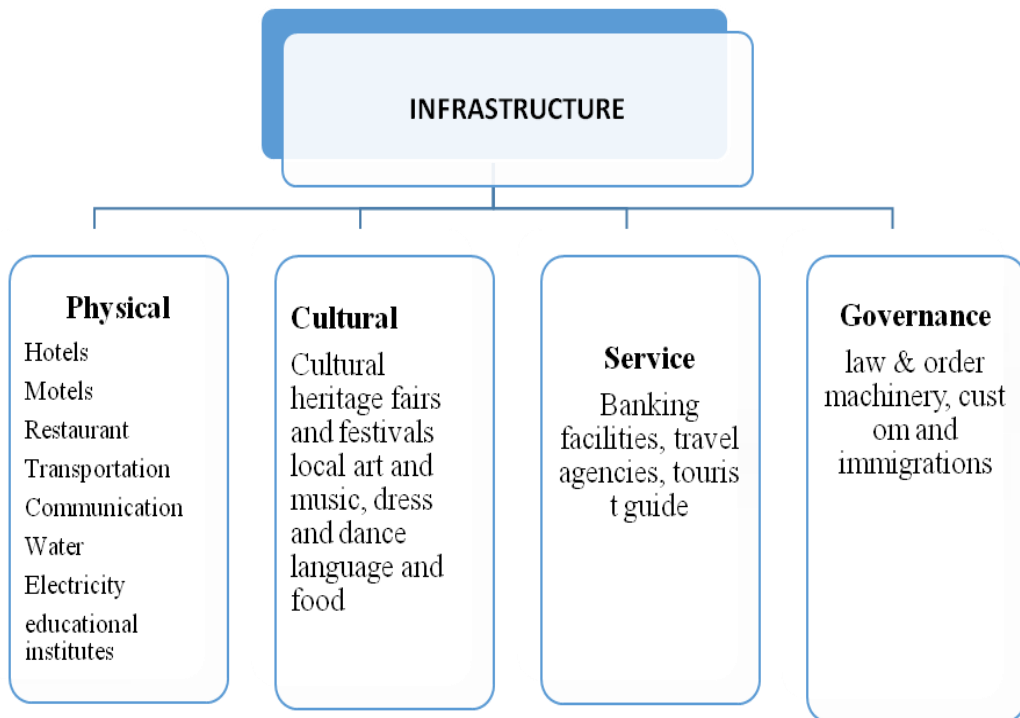
v. **Ancillary Services:** Ancillary services refers to authority that do not have a direct role in travel and tourism, but play a supporting role, perhaps offering related products and services. While reviewing the information provided by GHDA & site visit it was observed that no any ancillary services have been provided to the tourists that play a supporting role.

Audit recommends that, as the authority has planned to establish various different points including .....viewpoints & zero point at different locations of Gorakh. If the management of GHDA provide the shuttle service to move the tourists from one location to another it will obviously attract the tourists. This is not the only ancillary service required to attract the tourists, these services may include, the damage coverage for the tourist, luggage lost claim, first in case of mishap occurs, money exchange both & public call office facilities.

## **B) Indirect elements**

i. **Infrastructure:** Tourism infrastructure is the basis of tourism development, as well as a base for utilization of destination resources. The importance of tourism infrastructure is reflected in the fact that it can contribute to increasing the efficiency of production and distribution of tourism services, and, in some cases, such as remote destinations, even increase the supply of tourism services. For tourists to be able to reach some tourist destinations, there should be the developed transport infrastructure, which is a precondition for consuming other tourism services of the destination itself. Infrastructure is defined as the provision of public safety, transportation services, medical systems, financial systems, education systems, and other services involved in the population's, as well as in tourists' demand. Infrastructure can be classified into four categories, namely: 1. Physical (Hotels, Motels, Restaurants, Transportation, Communication, Water, and Electricity); 2.

Cultural (Culture, heritage, fairs and festivals, Local art and music, dress and dance, Language and food); 3. Service (Banking facilities, Travel agencies, Insurance agencies, Tourist guides); 4. Governance (Law and order machinery, Customs and immigration)



Excluding insufficient existence of physical infrastructure almost all were found absent here at GHDA. While visiting the site it was observed that only one restaurant and canteen/tuck shop were available at Gorakh. The management is not trying for rest categories of infrastructure. If the management want to attract the more number of tourists to select this place for their holidays or usual picnic, it should focus for promotion and development of all above discussed formats of infrastructure .

ii. **Roads:** Good roads are essential for development of any destination. To gain easy access to the remote area need good roads. The inventions of the motor vehicles has made it easy to travel from place to place. These vehicles, however, require good roads to travel faster. The better the roads are, the more number of tourists will come to the place. Thus the tourism is promoted. Since establishment of authority in 2008,

the management of GHDA has never concentrated on the development of the roads. It looks that the whole of their intentions are the development at top of Gorakh hill station, which is irrational decision. When the roads are not developed the efforts for development of the destination will be fruitless because of hard and troublesome travel through bad roads. it was informed to the study team that the roads were constructed during District government setup. In this regard an official meeting with the incumbent deputy commissioner was held for furnishing such information to support the study report but no any record or information regarding construction of roads from Wahi Pandhi to Gorakh was furnished. However while visit the site foundation stone laid down by the then chief minister was found before Khawalluk. The foundation stone depicted that the construction of 54 kilometer road from Wahi-Pandhi to Gorakh hill station was started from February 2004. Since that huge rains and floods have been reported which partially destroyed major portions of roads. The road from Wahi Pandhi to Gorakh has become more risky as the retaining walls at sensitive points have been completely destroyed. The road of Hengan (source of water to Gorakh) to Gorakh has been almost fully destroyed. Conclusively; the road is too hard for the tourists to travel easily till Gorakh hill station.

Audit recommends that keeping in view the suggestions of consultant the roads may be developed after soil testing and make it possible the easy access for tourists. If the roads are not developed, the development of site would never promote the tourism.



Foundation Stone for Construction of 54	Road From Wahi Pandhi To Gorakh
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**KM ROAD**

**Hengan-Gorakh Road**

**Roads Without Retaining Walls**



iii. **Communications:** The days when people used to transform their messages through letters and messengers had passed. The world has been so advanced that the distances have been shortened. Medium of Communication has been the only way that makes these distances so short. Everyone require the source and medium of



communication. The facility to provide this medium and source rely on the management. Johi is the nearby town of Gorakh, five cellular companies have installed their towers here, which shows almost all the existed cellular networks works here. Unfortunately, the GHDA has not yet initiated efforts to entice cellular companies to install their network towers at top. When the tourist arrives here at Gorakh, he is cut off from his family, friends & all his social contacts. Except the facility of V-Wireless, PTCL wireless network, no network works here. While visiting the site it was felt very important the need of communication.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the management of GHDA should come into contact with the cellular network companies, offer them good opportunities and attract them to install their towers so that the tourist have this facility at Gorakh. Providing any of company the space for installation of tower free of cost would be a great opportunity but unfortunately the GHDA cannot do because GHDA does not own any property till date as discussed earlier.

iv. **Public Toilets:** It is an irrefutable fact that a clean restroom plays an important role in adding to the attractiveness of a tourist spot. It may even influence tourists' decisions to visit such destinations. And it is equally important to have clean public toilets along the roads leading to tourist attractions. During the site visit of Gorakh it was observed that the



management has not concentrated on this issue. Only two out of order public toilets with broken commodes and WCs were found as shown in picture.

v. **Signs:** Kilometer symbols, indication and traffic signs are very important for the new traveler to let him know regarding the distance, directions and position of the roads. Lack of these signals and direction can create difficulties and put the tourists into trouble. Similar situation was observed in case of GHDA where these symbols, indications and signs were not mentioned on the hilly roads.



Absence of these traffic signs and kilometer stones create lot of troubles to the tourists. It would be very beneficial and fruitful for the management of the authority to promote the tourism if the direction boards, pana flexes, kilometers stones and traffic signs are properly placed at the required places which are the attraction of tourists.

vi. **Electricity:** Providing the non-stopped electricity is basic issue of today's time for the government. Load shedding has been eyesore for public in the society. The need of electricity has its importance in life. The development scheme for Supply of electricity from Wahi Pandhi feeder, under phase-II was executed by GHDA before 2008. But unfortunately energy crisis has made it worthless. Due to this the tourist face several problems. Such as they cannot run heaters in the cold weather. Currently the alternative sources for production of electricity have been invented including the wind & solar. Solar will not be feasible for this place due to cloudy and rainy weather however the wind source can be a good and more valuable deliverable. Wind energy is a free, renewable resource, so no matter how much is used today, there will still be the same supply in the future. Wind energy is also a source of clean, non-polluting, electricity. Unlike conventional power plants, wind plants emit no air pollutants or greenhouse gases. Generally, annual average wind speeds greater than four meters per second (m/s) (9 mph) are required for small wind

electric turbines (less wind is required for water-pumping operations). Utility-scale wind power plants require minimum average wind speeds of 6 m/s (13 mph). PC-I of development of summer resort at Gorakh hills depict that 14 miles per hour wind velocity was observed. Therefore, the wind velocity is sufficient to produce the nonstop electricity for Gorakh.

vii. **Security & safety:**

Health, safety and security should be touristic sector's concern if it claims to adhere to the principles of responsible tourism. While reviewing the information and site visit it was observed that the GHDA does



not planned security and safety measure for its tourists. Approximately seven (07) vacant police stations from Wahi Pandhi to top of hill stations were found. No single police personnel was posted in these vacant check posts. However, it was claimed by the staff of the authority that an incumbent Superintendent of Police under supervision of an ASI has posted few constables at top. However, while visiting the station the audit team found no single security staff. These vacant police stations are being used by the contractors (who are engaged with GHDA) for their camp offices and residential purpose.

Safety measures are essential in every area of life. Without adopting safety measure & policies the risk factor increases which flourish adverse effect for any organization. During the site visit it was found the few motorcycle riding tourists were climbing to the hill station without helmet or adopting any precautionary measures for safeguarding accident. In this regard, the management had not planned its safety guidelines for tourists to avoid any mishap. The ignorance of the management can put the human lives into danger. Audit recommends that the management should device a mechanism of its safety and security to provide the essential requirement to the tourists. This can be put into practice by issuing the guidelines on safety and security and placing the signboards for awareness of tourists indicating the following hints.

- i. Avoid walking alone in remote areas.
- ii. Try not to carry a handbag. Rather carry a purse or bag close to your body
- iii. Avoid carrying big amounts of money.
- iv. Do not advertise that you are a tourist.
- v. Be aware of your surroundings and those around you. If you feel threatened or uncomfortable, seek help.

Besides letting the tourist to know these hints, the management of GHDA should coordinate the District Police for fictionalization of existing constructed police stations/check posts. Improving the protection of tourists by police is a two-way street between tourists and police officials. Police usually have a fairly precise idea of the kinds of situations tourists find themselves in that require police intervention. Three steps to improving police protection at tourist destinations include

- i. Ongoing Coordination with Police: The first step is to institute regular coordination between the tourism sector and police officials. Coordination can be in the context of a local tourism safety and security committee.
- ii. Ongoing Education of Tourism Officials: The second step is for the police to educate tourism officials about crime at the destination so that tourism activities do not inadvertently subject tourists to greater risk.
- iii. Ongoing Education of Police Officials: The third step is to educate the police about the requirements of tourism at the destination. Police can increase foot patrols in heavy tourist areas, so that they can stop and talk, and be a friendly presence on the street. Over the longer-term, efforts can be made to increase the language capabilities of police officers so that they can deal with tourists directly in a more effective manner

#### **4.9.3 Outdated website without updated information**

Wikipedia defines E-Government as “Electronic government is the use of electronic communications devices, computers and the Internet to provide public services to citizens and other persons in a country or region.” The primary delivery models of e-government can be divided into:

- i. Government-to-citizen or government-to-consumer (G2C) approaches such as setting up websites where citizens can download forms, government information, etc.
  - a) In this model, the G2C model apply the strategy of customer relationship management (CRM) with business concept.
  - b) By managing their "customer" (citizen) relationship, the business (government) can provide the needed products and services to fulfill the needs from customer (citizen).
- ii. Government-to-business (G2B)
- iii. Government-to-government (G2G)
- iv. Government-to-employees (G2E)

Within each of these interaction domains, four kinds of activities take place

- i. Pushing information over the Internet, e.g.: regulatory services, general holidays, public hearing schedules, issue briefs, notifications, etc.
- ii. Two-way communications between the agency and the citizen, a business, or another government agency. In this model, users can engage in dialogue with agencies and post problems, comments, or requests to the agency.
- iii. Conducting transactions, e.g.: lodging tax returns, applying for services and grants.
- iv. governance, e.g.: To enable the citizen transition from passive information access to active citizen participation by:
  - a. Informing the citizen
  - b. Representing the citizen
  - c. Encouraging the citizen to vote
  - d. Consulting the citizen
  - e. Involving the citizen

It was observed the authority has got established its website having its uniform resource locator (URL) (<http://gorakhhillssindh.gov.pk>). Unfortunately, the website is too concise & lacking sufficient information to be useful for the stakeholders, investors, tourists and for everyone. The website contains home, history, mission statement, gallery, board meetings, tour @ Gorakh Hills and contact us pop-up menus. These menus lack the informative material and are too concise. The snap of currently available website showing the menus are as under:



Though the above options are available at website yet these options do not provided sufficient information to the visitors. As per audits point of view besides updating the available menus the management should upgrade its website by including following informative menus on its website:

- i. News Desk
- ii. Plan & Achievement of GHDA
- iii. Upcoming Announcements
- iv. Travels guide & statistical figure of past tourists
- v. Available facilities
- vi. Book your trip
- vii. Videos of Gorakh Hills Stations
- viii. Opportunities for investors
- ix. Visitors log
- x. Careers
- xi. Tenders

All countries of the world are connected through e-commerce, the availability of sufficient information on any of website attract the visitors.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 02-11-2017, followed by the two reminders on 08-12-2017 & 23-02-2018 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Study Report.

Audit recommends that the management should take decisions for up gradation of website to facilitate the tourists and to promote the tourism.

## 5. CONCLUSION

It can be thoroughly concluded from the study findings that the management remained unsuccessful to acquire & utilize its resources properly and infrastructure had not been developed of the acceptable standards to promote the tourism. It is therefore recommended that the management has to concentrate on proper utilization of authority's resources and the development of infrastructure for promoting the tourism. This would be possible if either the management utilize funds in line with the principles of economy, efficiency, efficiently & in transparent manner or the management opt the option to enter in Public-Private Partnerships (PPPs). As the PPP provide an approach whereby business and government enter into mutually beneficial contractual agreements for the provision of public goods and/or services.

The audit recommends following few key areas which need attention for effective utilization of resources and development of GHDA infrastructure so that the tourism be promoted.

1. The first and foremost recommendation of audit for the management is to take efforts for transferring of land in favor of GHDA. The master plan may be got approved from government and land be utilized as demarcated by consultant to make the site more attractive & beautiful place.
2. Physical assets of the authority be acquired in compliance with the government procurement rules and regulations. Proper mechanism for safeguarding and utilization of these assets be devised by establishing the procurement section with professional staff.
3. Measures be taken to recover the vehicles of the GHDA from the influential politicians and bureaucrats.
4. Job description for each job title be prepared to utilize the human resources properly to obtain efficient and effective results.
5. A good financial manager be appointed to plan, organize, control the financial activities and get maximum output from available resources.
6. Authority's funds be spent in compliance with the Government rules and regulations.

7. The powers may be delegated from top to lower level for better performance of the authority.
8. The staff be appointed as contained in Appointment, Promotion and Transfer Rules.
9. Biometric based attendance system be installed to assure the presence of the staff working in the authority.
10. The employees be imparted trainings to keep themselves updated.
11. The rules & regulations for proper functioning of the authority may be prepared.
12. Policies & directions issued by concerned authorities may be implemented
13. The existing website be updated by adding the tourist portal for online guidance and assistance to the prospective visitors.
14. Straight and wide roads may be constructed to facilitate the tourists.
15. The management should hire the contractors for providing the good transportation system.
16. The Sufficient accommodations for tourists be constructed.
17. Home department may be approached to provide the security to tourists by posting the Police personnel at already established police pickets.
18. Gorakh Hill station be developed for attraction by establishing the zoos, play lands for kids, theme parks & chairlifts, parks, Safari Mountains.
19. Hotels and motels of approved standards be constructed by the authority or through Public Private partnerships
20. Opportunities be created for business community, investors, representatives of NGOs, chambers of commerce, foreign consulates, commerce & trade officers, amateur tourists, media representatives and persons from all walks of life to make this tourist spot more beautiful.
21. The cellular companies be contacted for installing the communication towers to facilitate the tourists to keep themselves in touch with their nearer.
22. Opportunities be created to open the Educational institutions at the site.
23. Shopping malls be constructed to provide the ancillary and value added service to the tourists for shopping and entertainment purpose. These shopping malls may include the separate blocks for cultural, imported and local made things.
24. Sports activities especially indoor games may be facilitated.



25. Forestation and plantation may be afforested
26. The government assisted dispensaries for providing the first aid to the tourists be established.
27. Opportunities for engagement of travel & tour operators be created to facilitate the tourists
28. Concentration over development of direct & indirect elements of tourism be given to promote the tourism.

## **ACKNOWLEDGEMENT**

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

## ANNEXURES

### Annexure-A

Sr.No	Name	Designation	Monthly Salary	Annual
1	Mr. Fayaz Ahmed	ADO & A.O	102,711	1,232,532
2	Mr. Parvez Qadir	Private Secretary	102,711	1,232,532
3	Mr. Sajad Hussain	Head Clerk	65,216	782,592
4	Mr. Ghulam Fareed	Assistant	65,216	782,592
5	Ms. Safia Abbas	Assistant	65,216	782,592
6	Mr. Muhammad Atif	Stenographer	46,194	554,328
7	Mr. Farhan Nabi	Senior Clerk	43,351	520,212
8	Mr. Yar Mohammad	Senior Clerk	43,351	520,212
9	Mr. Noorullah Khan	D.E.O	39,600	475,200
10	Mr. Shadab Alam	Junior Clerk	39,059	468,708
11	Mr. Sajid Ali	Junior Clerk	39,059	468,708
12	Mr. Ghulam Mujtaba	Junior Clerk	39,059	468,708
13	Mr. Fayaz Qadir	Junior Clerk	39,059	468,708
14	Mr. Agha Rameez	Junior Clerk	39,059	468,708
15	Mr. Hakim Ali	Plumber	22,509	270,108
16	Mr. Latif Dino Mahar	Driver	22,509	270,108
17	Mr. Saleem Khan	Cook	22,509	270,108
18	Mr. Shahid	Cook	21,291	255,492
19	Mr. Sharif Khan	Attendant	21,291	255,492
20	Mr. Luqman	Attendant	21,291	255,492
21	Mr. Vash Dev	Attendant	21,291	255,492
22	Mr. Heera Lal	Attendant	21,291	255,492
23	Ms. Shahnaz	Sanitary Worker	14,000	168,000
24	Ms. Shazia	Sanitary Worker	14,000	168,000
25	Mr. Faisal Shah Muhammad	Assistant Engineer	94,412	1,132,944
26	Mr. Mian Bux Jamali	Assistant Engineer	94,412	1,132,944
27	Mr. Mumtaz Ali	Stenographer	46,194	554,328
28	Mr. Ghulam Mustafa	Stenographer	46,194	554,328
29	Mr. Muhammad Khan	Assistant	65,216	782,592
30	Mr. Waqar Ahmed	Head Clerk	65,216	782,592
31	Mr. Zulifqar Ali	Junior Accountant	44,202	530,424
32	Mr. Abdul Khaliq	Caretaker	38,658	463,896
33	Mr. Ghulam Rasool	Sub-Engineer	38,658	463,896
34	Mr. Abdul Rauf Malik	Sub-Engineer	38,658	463,896
35	Mr. Fahad Birhmani	Sub-Engineer	38,658	463,896
36	Mr. Mumtaz Ali	Sub-Engineer	38,658	463,896
37	Mr. Sikandar Ali Hingoro	Sub-Engineer	38,658	463,896
38	Mr. Khalid Hussain Babbar	Sub-Engineer	38,658	463,896
39	Mr. Abdul Fatah Jamali	Sub-Engineer	38,658	463,896
40	Mr. Abdul Wahab Pirzado	Sub-Engineer	38,658	463,896

<b>Sr.No</b>	<b>Name</b>	<b>Designation</b>	<b>Monthly Salary</b>	<b>Annual</b>
41	Mr. Mumtaz Ali	Senior Clerk	43,351	520,212
42	Mr. Sajad Zaheer	Senior Clerk	43,351	520,212
43	Mr. Imran Khan	Senior Clerk	43,351	520,212
44	Mr. Mukhtiyar Birhmani	Senior Clerk	42,236	506,832
45	Mr. Muhammad Suleman	Senior Clerk	42,236	506,832
46	Mr. Hussain Jamali	Senior Clerk	42,236	506,832
47	Mr. Asif Ali	Dispenser	29,117	349,404
48	Mr. Asif Ali Jamali	Junior Clerk	39,059	468,708
49	Mr. Mujeebul Rehman	Junior Clerk	39,059	468,708
50	Mr. Yahya Khan	Junior Clerk	39,059	468,708
51	Mr. Feroz Ahmed Rind	Junior Clerk	39,059	468,708
52	Mr. Javaid Ali	Junior Clerk	39,059	468,708
53	Mr. Khalid Hussain	Junior Clerk	39,059	468,708
54	Mr. Wajid Ali Samo	Junior Clerk	39,059	468,708
55	Mr. Qadir Bux	Junior Clerk	39,059	468,708
56	Mr. Abdul Aziz	Junior Clerk	39,059	468,708
57	Mr. Shabir Kingrani	Junior Clerk	39,059	468,708
58	Mr. Imam Bux	Junior Clerk	38,215	458,580
59	Mr. Muhammad Salih	Junior Clerk	38,215	458,580
60	Mr. Faisal Ahmed	Junior Clerk	39,059	468,708
61	Mr. Ghulam Farooque	Dispenser	15,000	180,000
62	Mr. Ali Gul Kabooro	Darogha	26,093	313,116
63	Mr. Zahid Ali Panhwar	Darogha	26,093	313,116
64	Mr. Irfan Ali	Darogha	26,093	313,116
65	Mr. Ab. Jabbar Panhwar	Darogha	26,093	313,116
66	Mr. Ikhtiyar Ali	Darogha	26,093	313,116
67	Mr. Abdul Gaffar Mallah	Darogha	26,093	313,116
68	Mr. Kabil Khan Jamali	Darogha	26,093	313,116
69	Mr. Ameer Ali	Darogha	26,093	313,116
70	Mr. Muhammad Aslam	Electrician	22,509	270,108
71	Mr. Qurban Ali Brohi	Cook	22,509	270,108
72	Mr. Sawan Ali	Driver	22,509	270,108
73	Mr. Yaseen Ali	Driver	22,509	270,108
74	Mr. Loung Khan	Driver	22,509	270,108
75	Mr. Rahim Bux	Pesh Imam	14,000	168,000
76	Mr. Zulfiqar Ali	Driver	22,509	270,108
77	Mr. Abdul Rehman	Driver	20,918	251,016
78	Mr. Nazir Ahmed	Driver	20,918	251,016
79	Mr. Abbas Birhamani	Driver	20,918	251,016
80	Mr. Roshan Ali	Driver	20,918	251,016
81	Mr. Irfan Qureshi	Driver	20,918	251,016
82	Mr. Abdul Majeed	Tractor Driver	22,509	270,108
83	Mr. Abdul Rehman	Pesh Imam	21,291	255,492
84	Mr. Muneer Ahmed	Security Guard	21,291	255,492

<b>Sr.No</b>	<b>Name</b>	<b>Designation</b>	<b>Monthly Salary</b>	<b>Annual</b>
85	Mr. Zulifqar Ali	Security Guard	21,291	255,492
86	Mr. Nihal Alkhani	Chowkidar	21,291	255,492
87	Mr. Sikandar Ali	Chowkidar	21,291	255,492
88	Mr. Kamal Khan Bozdar	Chowkidar	21,291	255,492
89	Mr. Jalal Khan Bozdar	Chowkidar	21,291	255,492
90	Mr. Hakeem Bozdar	Chowkidar	21,291	255,492
91	Mr. Faiz Muhammad	Chowkidar	21,291	255,492
92	Mr. Razi Khan	Chowkidar	21,291	255,492
93	Mr. Abdul Nabi	Chowkidar	21,291	255,492
94	Mr. M. Paryal Sheh	Chowkidar	21,291	255,492
95	Mr. Deedar Ali Soomro	Chowkidar	21,291	255,492
96	Mr. Ali Bux Bozdar	Chowkidar	21,291	255,492
97	Mr. Akbar Ali	Chowkidar	14,000	168,000
98	Mr. Miskeen Ali	Attendant	21,291	255,492
99	Mr. Mir Muhammad	Attendant	21,291	255,492
100	Mr. Abbas Bozdar	Attendant	21,291	255,492
101	Mr. M. Ramzan	Attendant	14,000	168,000
102	Mr. Najab Ali	Attendant	21,291	255,492
103	Mr. Wajid Ali Qambrani	Attendant	21,291	255,492
104	Mr. Ali Asghar	Attendant	21,291	255,492
105	Mr. Suleman Soomro	Attendant	21,291	255,492
106	Mr. Imran Khan	Attendant	15,000	180,000
107	Mr. Nazar Ali	Malhi	21,291	255,492
108	Mr. Shabir Khan	Helper	21,291	255,492
109	Mr. Akbar Ali Alkhani	Helper	21,291	255,492
110	Mr. Idrees Jamali	Helper	21,291	255,492
111	Mr. Mazhar Ali Sangi	Helper	21,291	255,492
112	Mr. Darya Khan Bozdar	Helper	21,291	255,492
113	Mr. Mehrullah Alkhani	Helper	21,291	255,492
114	Mr. Ghulam Fareed	Helper	21,291	255,492
115	Mr. Ali Sher Brihmani	Helper	21,291	255,492
116	Mr. Aijaz Ali	Helper	21,291	255,492
117	Mr. Imtiaz Ali Brihmani	Helper	21,291	255,492
118	Mr. Ghulam Qadir Sheh	Beldar	21,291	255,492
119	Mr. Abdul Waheed	Beldar	21,291	255,492
120	Mr. Mansoor Ali	Chowkidar	15,000	180,000
121	Mr. Rasool Bux	Chowkidar	20,108	241,296
122	Mr. Muhammad Saleem	Chowkidar	20,108	241,296
123	Mr. Irfan Ali	Security Guard	20,108	241,296
124	Mr. Rasheed Ahmed	Security Guard	20,108	241,296
125	Mr. Muhammad Sharif	Security Guard	20,108	241,296
126	Mr. Mumtaz Ali	Security Guard	20,108	241,296
127	Mr. Ghulam Hyder	Security Guard	20,108	241,296
128	Mr. Nabi Bux	Security Guard	20,108	241,296

<b>Sr.No</b>	<b>Name</b>	<b>Designation</b>	<b>Monthly Salary</b>	<b>Annual</b>
129	Mr. Noor Nabi	Security Guard	20,108	241,296
130	Mr. Muneer Ahmed	Security Guard	20,108	241,296
131	Mr. Manthar Ali	Security Guard	20,108	241,296
132	Mr. Bashir Ahmed	Security Guard	20,108	241,296
133	Madad Ali	Sweeper	15,000	180,000
134	Farooq Ahmed	Sweeper	15,000	180,000
135	Waseem Ahmed	Sweeper	15,000	180,000
<b>Total</b>				<b>49,615,860</b>

### **Annexure-1**

#### **Planned 1890.33 acres of land for different categories for development of Gorakh Hills**

<b>S.No</b>	<b>Category</b>	<b>Area in Acres</b>
1	Housing	363.73
2	Hospitality /Accommodation	44.56
3	Govt/ Administration	87.14
4	Commercial/Retail	51.41
5	Facilities/Attractions	406.48
6	Others	937.01
<b>Total area in acres</b>		<b>1,890.33</b>

**Annexure-2****Detailed activity as per Master Plan**

<b>Sr.No</b>	<b>Category</b>	<b>Scheme/Activity</b>	<b>Acre</b>	<b>%age of total Land</b>
1	Housing	Housing 1	43.0	2.274%
2	Housing	Housing 2	46.4	2.455%
3	Housing	Housing 3	34.9	1.845%
4	Housing	Housing 4	26.5	1.400%
5	Housing	Housing 5	30.9	1.633%
6	Housing	Housing 6	27.2	1.440%
7	Housing	Staff's Housing	61.4	3.247%
8	Housing	Golf Courts Community	93.5	4.948%
9	Hospitality /Accommodation	Motel 1	4.1	0.218%
10	Hospitality /Accommodation	Motel 2	4.3	0.226%
11	Hospitality /Accommodation	Motel 3	4.4	0.233%
12	Hospitality /Accommodation	Motel 4	4.4	0.230%
13	Hospitality /Accommodation	Motel 5	5.6	0.294%
14	Hospitality /Accommodation	Hotel 1	3.4	0.181%
15	Hospitality /Accommodation	Hotel 2	6.0	0.316%
16	Hospitality /Accommodation	Hotel 3	3.1	0.165%
17	Hospitality /Accommodation	Theme Park Hotel	4.0	0.211%
18	Hospitality /Accommodation	Resort Hotel	5.4	0.283%
19	Govt/ Administration	Federal Govt Lodges	9.2	0.486%
20	Govt/ Administration	Chief Minister's House	6.2	0.326%
21	Govt/ Administration	Admin 1	16.4	0.867%
22	Govt/ Administration	Admin 2	9.8	0.520%
23	Govt/ Administration	Admin 3	3.7	0.195%
24	Govt/ Administration	Lower Station	12.4	0.654%
25	Govt/ Administration	Service Hub	29.5	1.562%
26	Commercial/Retail	Function Center	5.1	0.271%
27	Commercial/Retail	Village Center	23.3	1.235%
28	Commercial/Retail	Commercial Zone	23.0	1.214%
29	Facilities/Attractions	Mosque	2.0	0.104%
30	Facilities/Attractions	Water Park	22.6	1.198%
31	Facilities/Attractions	Theme Park 1	14.1	0.745%
32	Facilities/Attractions	Theme Park 2	15.4	0.816%
33	Facilities/Attractions	Golf Course	244.7	12.946%
34	Facilities/Attractions	Botanical Gardens	37.0	1.956%
35	Facilities/Attractions	Zoological Gardens	63.6	3.363%
36	Facilities/Attractions	Stadium	7.1	0.375%
37	Others	Primary Roads External Zone	88.8	4.695%
38	Others	Lake Reservoir	63.0	3.333%
39	Others	Ridge No Built	259.4	13.720%
40	Others	Protected Areas/Drainage Courses	488.8	25.860%
41	Others	Open Space /Buffer	37.1	1.960%
<b>Total</b>			<b>1,890.3</b>	<b>100.000%</b>

**Annexure-3****Development works allocated under revised PC-I in violation to  
Master Planning**

<b>Name of work</b>	<b>Cost</b>
Survey of Area for ground control i) Triangulation A) Specified contouring area	9.800
Survey of Area for ground control i) Triangulation B) 1ft irrigation	4.400
Survey of Area for ground control ii) Survey for Ranch road	0.320
Survey of Area for ground control III) Survey of Hiltop for development of viewpoint, Hotels	0.560
Survey of Area for ground control iv) Survey of Sports Field	1.400
Survey of Area for ground control v) Survey of alignment of lift chair cable car	2.400
consultancy services for master planning infrastructure development Master planning area	43.700
consultancy services for master planning infrastructure development Design of roads and streets	
consultancy services for master planning infrastructure development architecture & structure design of model building	
consultancy services for master planning infrastructure development design of hospital	
consultancy services for master planning infrastructure development Design of Administration Building	
consultancy services for master planning infrastructure development Design of Land seeping	
consultancy services for master planning infrastructure development Design of Infrastructure services	
consultancy services for master planning infrastructure development Plumbing & sanitation design	
consultancy services for master planning infrastructure development Design of Sports field	
consultancy services for master planning infrastructure development Design of cable car supporting structure	
consultancy services for master planning infrastructure development design & development of zoo	
consultancy services for master planning infrastructure development design of waterfall	
consultancy services for master planning infrastructure development design of bus terminal / taxi stand	
consultancy services for master planning infrastructure development structure of design of buildings	
consultancy services for master planning infrastructure development electric design of buildings	
consultancy services for master planning infrastructure development electric design of infrastructure	
construction of security & police agencies building of Gorakh with up-to-date facilities weather & geographical conditions	52.500



<b>Name of work</b>	<b>Cost</b>
constructions of security posts (20 Nos each 100 sqft) on various sensitive locations and hilltops for safe movement of traffic and persons	6.000
Construction of Helipads for the safe landing of choppers, fugue and refueling including refuge to staff	6.597
Parking for development at hilltop for VIPs and tourists	12.301
Development and construction of 10 Nos viewpoints for valley & hill views locations and development of Monkey bridges , wooden and arch bridges	26.000
Horse & Camel ridding tracks development for the tourists 7 tournaments like shangore	62.500
Providing the modern cable car & lift chairs facility with the exquisite site seeing and view of zoo & National Keerthar Park.	268.000
Water reservoir development and construction for the storage of rain & sub-surface local water.	-
Water supply 12” & pressure line system from Nai Gaj so that sufficient water can be pumped to hill top to entire development and habilitation in future, including the development of katcha road to the source Nai Gaj	202.960
Construction, development and execution of sanitation of entire hill station to the international standards	40.320
Construction of filtration plant for the supply of drinking water for the area and hill station.	19.602
Water fall development at suitable location to increase the natural beauty of area and increasing aesthetic values	15.000
Internal water supply of developed hill station with distribution network	18.900
Construction of building structure of health care unit & 10 bedded hospital with ambulance with 10 data facilities for tourists and locals, including equipment & furniture.	28.000
Construction and development of road works & bridges for providing access to all view points, planned areas hotels & sports fields.	480.000
Construction of electric & power Sub-stations structure (Plot area 10000Sq. Ft. building area 4000 Sq. Ft.	11.200
Construction, erecting of electric distribution network (18 Km.)	41.590
Plantation & landscaping along the length of road and on mountains and value adding places with special plants @ intervals 10’ c/c & minimum density of 400 plants per acre.	-
Construction of bus terminal & lari adda and taxi stand for tourists on future route developed to Gorakh hill station.	25.000
Formation of zoo & animal barbed fencing yard for the exhibition of natural wild life and pet animals.	22.500
Formation of artificial fountains and spring on the corridors to the Gorag hill at locations of motel and site seeing.	125.000
Land clearing & making safe for the hazard of land sliding and protection against any potential accident, stone retaining wall, RCC retaining wall and gabion wall.	7.736
Construction of Staff & Security guard Room	2.239
Construction of Vehicle Garage at Gorakh	1.561

<b>Name of work</b>	<b>Cost</b>
Inauguration Stone	0.074
Stone Flooring at View point along protective grill and the floor of sun shades at various places	0.565
Supply of Fixing fiber glass shades at Gorakh Hill	1.183
( misc. structure) construction of Canteen & Tuck Shop	4.925
03 Nos fiber glass huts for Bon Fire	3.000
Construction of Visitor Shade at 35.0 Km along Gorakh Road	5.100
Construction of Kitchen near restaurant at Gorakh	6.200
Construction of Water Tank 50 DIA at Gorakh Hill Station	15.150
Construction of small Dam in between Restaurant & Huts	2.000
Construction of small Dam in between Huts & Mosque	2.000
Construction of Public Toilet @ Gorakh along with its approach road	2.300
Construction of Lavatory Block @ 35.0 Km along with Gorakh	2.500
Construction of approach road huts & Drainage Works	2.000
Construction of Bridge in Between Huts & Mosque	2.000
Repair & Rehabilitation Cause ways along Gorakh Road1	17.300
Transportation & Fixation of Sign Boards of Gorakh Hill Station	0.301
Errection of Sign Board at various places	1.000
Construction of Canteen & Tuck Shop at Gorakh Bus Stand	12.284
Construction of Canteen & Tuck Shop Enroot Gorakh	16.773
Construction of stone soling along Wahi Pandhi Gorakh road at 46.00 to 49.00 Km	0.559
Construction of 10 Span bridge along Wahi Pandhi to Gorakh station 30.mile & 37.00 Km aoreiches (02)	2.423
Repair of rain damages of cause ways at 26,30,50 clearance of cause ways along Wahi Pandhi to Gorakh hill station	0.325
Construction of Stone soiling along Wahi Pandhi Gorakh (in portion left) road at 46.00 to 49.00 Km	0.255
Approaches road / Plat form for Dg, GHDA camp office rest house at Gorakh Hill Station	3.331
Gorakh Hill Development Project (Clearance of Hangan Road)	0.326
CC Block at Hangan Road	0.693
RCC Block at 37.00 to 40.00 Km	12.681
Rehabilitation / Reconstruction of retaining wall structure along with Gorakh Road (in portion) 37.00 to 40.00 Km	19.669
Construction of RCC road (Gorakh road to Hangan) 0/0 (0.8) Km	10.098
Approaches Earth work at 25.5 Km	1.807
Rehabilitation of Approaches of pre-stressed bridges at 20.0 Km	16.424
Rehabilitation of Approaches of pre-stressed bridges at 21.50 Km	16.935
Construction of RCC Road & retaining wall at 37.00 to 40.00 Km	8.585
Stone Pitching of Road / side from 47.00 to 50.00 Km	7.343
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	14.820
Construction of Retaining wall between 35 Km & Khawal Luk in portions	2.500
Construction of Staff Quarters13.62305113.623051	13.623
Construction of Tourist Huts at Gorakh A	5.678
Construction of Tourist Huts B	18.691

<b>Name of work</b>	<b>Cost</b>
Construction of DG, GHDA Room	3.489
Construction of Mosque	14.986
Construction of Circuit House	60.000
Construction of Family Resorts & Huts (Nos 02) (A.B)	50.000
Construction of Family Resorts & Huts (Nos 02) (C.D)	50.000
Construction of Family Resorts & Huts (Nos 02) (E.F)	50.000
Construction of Family Resorts & Huts (Nos 02) (G.H)	50.000
<b>Total</b>	<b>2,069,983</b>

**Annexure-4****Irregular expenditure incurred on rent of building**

<b>Document No.</b>	<b>Document Date</b>	<b>G/L</b>	<b>G/L Descp.</b>	<b>Amount</b>	<b>Vendor/ Supplier Name</b>	<b>Detail of item</b>	<b>Period</b>	<b>Amount</b>
1800091310	11.06.2012	A13301	Office Buildings	805,000	Susheela Khatwani	Rent of office x 82280/- PM	Nil	805,000
1800066981	30.09.2010	A13301	Office Buildings	748,000	Susheela Khatwani	Rent of office x 68000/- PM	30-7-10 to 29-6-11	748,000
1800089316	01.06.2012	A13301	Office Buildings	194,480	Susheela Khatwani	Rent of office x 82280/- PM	Nil	194,480
<b>Total</b>								<b>1,747,480</b>

**Annexure-5****Improper mechanism of deduction & depositing income tax against contingency**

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
1800033366	15.01.2010	46	14-1-10	194224	14-1-10	Furniture and fixtures	M/S Rajput Eng:	1 Steel safe locker size 24x16x16	16,740
1800036939	15.02.2010	60	10-.2-10	202088	10-.2-10	Furniture and fixtures	M/S Rajput Eng:	2 wooden book shelves x 6100/-, 1 computer steel chair x 2930	17,550
1800037807	26.02.2010	68	Nil	Nil	Nil	Furniture and fixtures	Shirazi trading	3 Copier trolley	16,356
1800039954	12.03.2010	92	6-.3-10	210853	6-.3-10	Furniture and fixtures	M/S Rajput Eng:	1 steel Almirah x 11250/-, 1 file cabinet steel x 9990/-	21,240
1800044437	20.04.2010	136	15-4-.10	216322	15-4-.10	Furniture and fixtures	AJ Enterprises	Window blinds purchased	10,400
1800044437	20.04.2010	134	15-4-10	216320	15-4-10	Furniture and fixtures	AJ Enterprises	1 TV trolley	3,750
1800048278	06.05.2010	163	Nil	Nil	Nil	Furniture and fixtures	Jawed Trading Corporation	3 Executive tables x 23700/-, 3 executive revolving chairs x 12500/-, 20 executive visitor chairs x 4500/-, 6 office revolving chairs x 6500/-, 7 office tables with siderack x 16000/-, 7 computer tables	494,950

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								x 4400/-, 7 computer chairs x 2650/-, 5 file cabinet steel x 8900/-, 1 executive sofa set x 40000/-, 1 centre table x 11500/-	
1800049088	12.05.2010	173	10-.5-10	219884	10-.5-10	Furniture and fixtures	M/S Rajput Eng:	Wooden main door size 82" x 60"	23,990
1800063004	18.06.2010	201	Nil	Nil	Nil	Furniture and fixtures	M/S Rajput Eng:	46 Cushined chairs x 3000/-, 2 side boards x 11000/-, 3 sofa sets x 28000/-, 4 center table set x 5000/-	264,000
1800077000	30.06.2011	365	Nil	Nil	Nil	Furniture and fixtures	M/S Rajput Eng:	2 Executive table with rack 6500/-, 2 Revolving computer chair (china) x 3500/-	20,000
1800077083	25.06.2011	382	11-.6-11	283581	11-.6-11	Furniture and fixtures	Diamond Foam	30 Chairs x 1150/-, 2 table x 1500/-, 8 Polyester pillow x 700/-	43,100
1800077580	25.06.2011	404	Nil	285533	15-.6-11	Furniture and fixtures	Jawed Trading Corporation	4 Single bed with foam x 22,000/-, 1 Executive Sofa Set 7 seater x 62,000/-, 1 set cushion cover x	160,000

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								10,000/-	
1800077796	29.06.2011	396-398	Nil	285541	16-6-11	Furniture and fixtures	Jawed Trading Corporation	1 centre table set x 26500/-, 1 Executive Sofa set 7 seater x 81500/-, 1 Executive table x 32500/-, 1 Executive Revolving chair x 17800/-, 6 visitor chairs x 7800/-	205,100
1800091514	12.06.2012	Nil	Nil	Nil	Nil	Furniture and fixtures	M/s Science & Computer Link	3 Single bed with mattress x 18910/-, 1 double bed with mattress x 31110/-, 1 Sofa cum bed x 19500/-, 2 revolving chairs x 11110/-, 2 table x 35110/-, 1 Centre table x 7500/-, 1 sofa set 5 seater x 41110/-, 6 visitor chairs x 4900/-	277,790
1800092057	15.06.2012	Nil	Nil	26467	15-6-.12	Furniture and fixtures	M/s Science & Computer Link	1 Executive chair x 13900/-, revolving chair x 8900/-, 12 visitor chairs x 5900/-	93,600
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Furniture and	Panjtan Enterprises	1 dinning table x	240,200

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
						fixtures		45000/-, 15 visitors chairs x 2850/-, 1 central table x 9850/-, 1 bed with mattress x 67800/-, 4 central table small x 6700/-, 1 executive chair x 18600/-, 6 revolving chairs x 4900/-	
1800030464	26.11.2009	6	24-11-09	190732	24-11-09	Transport	M/S DYL Motorcycles Ltd	Motor bikes 4 purchased, YD-70 Dhoom (Red)	192,000
1800034442	28.01.2010	48	23-1-10	202076	23-1-10	Transport	M/S Indus Motors Co. Ltd	Toyota Hilux 4x4 double Cabin	3,499,000
1800036969	19.02.2010	62	15-2-10	202090	15-2-10	Transport	M/S Pak Suzuki Motors Ltd	Suzuki Jimny SX.	1,595,000
1800050022	24.05.2010	175	Nil	Nil	Nil	Transport	M/S Pak Suzuki Motors Ltd	Suzuki Jimny JL DX.	1,720,000
1800087995	01.06.2012	Nil	Nil	26403	25-4-.12	Transport	M/S Indus Motors Co. Ltd	2 Toyota Vigo Champ G 4x4	6,607,000
1800090517	04.06.2012	Nil	Nil	26422	Nil	Transport	M/S Indus Motors Co. Ltd	Toyota Hilux 4x4 double Cabin	2,493,000
1800090517	04.06.2012	Nil	Nil	26424	Nil	Transport	M/S Indus Motors Co. Ltd	Daihatsu Cuore	938,200
1800090517	04.06.2012	Nil	Nil	26427	Nil	Transport	M/S Indus Motors Co. Ltd	Daihatsu Cuore	938,200
1800090517	04.06.2012	Nil	Nil	26423	15-5-.12	Transport	M/s Toyota Central Motors	Installation of AC in Toyota Hilux Double Cabin	98,000
1800091598	13.06.2012	Nil	Nil	26449	12-6-.12	Transport	M/s Masha-Allah	4 CD 70 Honda	268,000



Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
							Autos	x 67000/-	
1800092057	15.06.2012	Nil	Nil			Transport	M/s TPL Direct Insurance	Insurance of 1 toyota Hilux double cabin, 1 Corolla GLI 2010, 2 Daihatsu Cuore, 14-6-12 to 13-6-13	299,369
1800092057	15.06.2012	Nil	Nil	26468	11-6-.12	Transport	M/s Toyota Central Motors	Gurad seat	33,000
1800092883	25.06.2012	Nil	Nil	26489	30-5-.12	Transport	M/s Honey Motor Workshop	Repairs occurred on GS-5237	29,800
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Transport	Panjtan Enterprises	5 Unique Motorcycles 70cc x 56500/-	282,500
1800094383	18.06.2013	Nil	Nil	Nil	Nil	Transport	Aries International Co.	2 Water tanker/bowzer x 577680/-	1,155,364
		5	24-11-09	190731	24-11-09	Transport	M/S Indus Motors Co. Ltd	Toyota Corolla XLI	1,269,000
1800032079	24.12.2009	24	22-12-.09	194202	22-12-.09	Plant and Machinery	Rajput Eng: Co.	Mobilink internet connection, phone, power extension etc	12,000
1800037506	22.02.2010	63	15-2-10	202092	15-2-10	Plant and Machinery	M/s United Refrigeration Industries Ltd	1 Split AC 2 ton (DAC-24CT3) x 45000/-, 7 Split AC 1.5 ton (DAC-196CZCT3) x 33500/-, 2 Deep freezers 15cft (DF500-twin profiler) x	362,100

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								24800/-, 3 Micro wave oven 38 (DW-132 daig MWO) x 11000/-	
1800037506	22.02.2010	64	15-2-10	202093	15-2-10	Plant and Machinery	M/s United Refrigeration Industries Ltd	3 Dawlance refrigerators model 91996 WBM x 35900/-	107,700
1800037807	26.02.2010	67	24-2-10	202096	24-2-10	Plant and Machinery	Shirazi Trading	2 Canon copier 2318L x 94700/- & 1 Canon copier 2022N x 169940/-	359,340
1800039954	12.03.2010	93	6-.3-10	210854	6-.3-10	Plant and Machinery	Rajput Eng: Co.	UPS stabimatic	12,360
1800040835	16.03.2010	87	3-.3-10	202847	3-.3-10	Plant and Machinery	KBS Enterprises	Purchase of GPS (oregon TM-200)	37,000
1800040855	04.03.2010	78	25-2-10	202835	25-2-10	Plant and Machinery	Rajput Eng: Co.	4 Intel computers P-IV, 1 HP laptop core 2, 4 HP printers P-1005, 2 colour printer D-1560, 2 HP scanners G-2410, 1 Hitachi multi media projector, 2 MECO electric water coolers, 2 Euro Tech Dish antennas, 2 Sony DVD players, 4 GABA water dispensers, 1 Panasonic fax machine	654,108

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
1800044051	19.04.2010	129	Nil	Nil	Nil	Plant and Machinery	Shirazi Trading	Fax machine Canon	21,800
1800044437	20.04.2010	133	15-4-10	216319	15-4-10	Plant and Machinery	A.J Enterprises	Samsung TV 29", water dispenser	46,700
1800044812	22.04.2010	131	Nil	21317	Nil	Plant and Machinery	Rajput Eng: Co.	Projector Screen, Card reader, Movable hard drive	17,730
1800048486	07.05.2010	161	28-4-.10	217047	28-4-.10	Plant and Machinery	A.J Enterprises	Electric Kettle, crockery, glasses, cups	18,250
1800050628	28.05.2010	178	Nil	Nil	Nil	Plant and Machinery	A.K Traders	3 HP tonners P1005 x 6300/-	19,000
1800063654	28.06.2010	229	Nil	Nil	Nil	Plant and Machinery	Shaikh Electric	01 Pedestal Fan x 2550	2,550
1800063656	29.06.2010	234	Nil	Nil	Nil	Plant and Machinery	A.K Traders	HP Laser Jet printer D-2055 D, USB 2GB, cartridge, mouses	52,850
1800073339	18.03.2011	205	15.-3-11	235374	15.-3-11	Plant and Machinery	Various	Telephone, office door lock, battery for UPS	30,280
1800073339	18.03.2011	210	15.-3-11	265554	15.-3-11	Plant and Machinery	Various	Fax tonner, water motor	10,176
1800076195	07.06.2011	347	Nil	278046	2.-6-11	Plant and Machinery	Reliance Traders	Sony Handicap	32,040
1800076329	02.06.2011	342	Nil	278041	31.-5-11	Plant and Machinery	M/s. Mega City	Samsung Digital Camera	26,700
1800076816	11.06.2011	352	Nil	281401	6.-6-11	Plant and Machinery	A.K Traders	2 HP Laser color printer (1025) x 33700/-	67,400
1800076817	11.06.2011	351	Nil	278050	6.-6-11	Plant and Machinery	A.K Traders	2 HP DUAL CORE Computer x	99,900

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								49950/-	
1800076915	14.06.2011	357	Nil	281406	9-.6-11	Plant and Machinery	Shirazi Trading	Fax cartridge, Phot machine tonners	28,747
1800076996	14.06.2011	362	Nil	281412	9-.6-11	Plant and Machinery	M.S. Khans Computer	Apple I pad 16 GB	75,860
1800077074	20.06.2011	384	Nil	283583	11-.6-11	Plant and Machinery	Various	Pedestal Fan, Motor Pumps	11,050
1800077369	18.06.2011	389	Nil	283591	13-.6-.11	Plant and Machinery	Various	Various hardware items	16,240
1800077579	29.06.2011	403	Nil	285532	15-.6-11	Plant and Machinery	A.J Enterprises	1 Laptop core i-5	87,800
1800077798	25.06.2011	399-402	Nil	285542	15-.6-11	Plant and Machinery	Jawed Trading Corporation	2 LCD Sony Model Bravia KLV 408X400 x 89,000/- 2 Split Air Cond. 1.5 Ton with Installation 58,000/-	294,000
1800092057	15.06.2012	Nil	Nil	26462	14-.6-.12	Plant and Machinery	A.B Electronics	Floor standing AC 2 ton TCL purchased	99,300
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Plant and Machinery	Panjtan Enterprises	5 stabilizers x 12500/-, 5 wall fans x 2500/-, 7 energy lights x 860/-	81,020
1800094248	17.06.2013	Nil	Nil	Nil	Nil	Plant and Machinery	Mehak Electric	1 refrigerator haier x 23500/-, 1 microwave oven haier x 13500/-, 1 Dell OptiPlex 3010mt PC x 72500/-, 1 HP colour printer x	121,500

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								12000/-	
1800094383	18.06.2013	Nil	Nil	Nil	Nil	Plant and Machinery	Vision Systems	HP laser Jet 200	41,500
		364	10-6-.11	281414	10-6-.11		Rajput Eng: Co.	1.5 ton AC	74,750
1800077088	17.06.2011	385-384		283584	11-6-.11	Cost of Other Stores	M/s. Cultural Heritage Dev. Org. Sindh	1 Dinner Set (best Qty) etc	49,200
1800041382	18.03.2010	100	16-3-.10	210863	16-3-.10	Advertising & Publicity	Own sign service	3 sign boards	9,350
1800074361	15.04.2011	258	12-4-.11	269730	12-4-.11	Advertising & Publicity	Monthly cultural Heritage Khi	Printing charges	20,844
1800088395	01.06.2012	Nil	Nil	26416	30-4-.12	Advertising & Publicity	Shahul Enterprises	Wed development charges	25,717
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Advertising & Publicity	G.M & D Enterprises	Panaflex, Sign boards	238,548
1800152429	25.02.2016	Nil	Nil	158739	11-2-.16	Advertising & Publicity	M/s Latif Office Product	Shields of Gorakh Hills	94,550
1800167589	15.06.2016	Nil	Nil	158767	14-6-.16	Advertising & Publicity	M/s Ayan trading Co.	Printing of brochures in english for promotion	92,440
		Nil	Nil	Nil	Nil	Advertising & Publicity	Monthly cultural Heritage Khi	Printing charges	38,880
1800077075	20.06.2011	383	11-6-.11	283582	11-6-.11	Furniture and Fixture	M.s. Rafiq Furniture repair	Table Chair repaired and polished	8,700
1800091310	11.06.2012	Nil	Nil	26437	5-6-.12	Furniture and Fixture	R.M Traders	Tables, Chairs, & sofa set repaired and polished	85,000
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Furniture and Fixture	Cultural Heritage Development Organization Sindh	6 Sofa set x 1670/-, 8 wooden tables x 1940/-, 26 staff chairs x 890/-	48,680

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								repaired	
1800152432	25.02.2016	Nil	Nil	158742	11-2-.16	Furniture and Fixture	M/s Ghafari Traders	Main gate, double bed, single bed repaired & polished GHDA site	49,000
1800167596	15.06.2016	Nil	Nil	158769	14-6-.16	Furniture and Fixture	Mehran Enterprises	Doors & windows repaired & polished at GHDA site	32,500
1800167601	15.06.2016	Nil	Nil	158771	14-6-.16	Hire of Vehicles	Abdul Zubair rent a car	Visit of P&D deptt team @ Gorakh	80,000
1800094383	18.06.2013	Nil	Nil	Nil	Nil	Hire of Vehicles	Rehman Rent a Car	Rent of vehicle double cabin from Khi to Dadu	74,200
1800167604	15.06.2016	Nil	Nil	158772	14-6-.16	Hire of Vehicles	Abdul Zubair rent a car	Visit of Khi Journalist & MD STDC	66,000
1800092883	25.06.2012	Nil	Nil	Nil	Nil	Hire of Vehicles	R.M Traders	Rent of vehicle double cabin from Khi to Dadu	62,000
1800092883	25.06.2012	Nil	Nil	26492	14-6-.12	Hire of Vehicles	R.M Traders	Rent of vehicle double cabin from Khi to Dadu	51,000
		Nil	Nil	4826327	23-11-.15	Hire of Vehicles	D.J Rent a car	Visit of 30 Journalist from Khi to Gorakh	26,500
		Nil	Nil	Nil	Nil	Hire of Vehicles	Aijaz Petroleum service Larkana	POL for AEN GHDA Mian Bux Jamali, GS-	30,940

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								2377	
		Nil	Nil	Nil	Nil	Hire of Vehicles	Sindh Pipe & sanitary store	sanitary items purchased	22,400
		Nil	Nil	Nil	Nil	Hire of Vehicles	Abdul Zubair rent a car	Visit of 14 Journalist from Khi to Gorakh	31,000
1800049088	12.05.2010	172	Nil	Nil	Nil	Transport	Rajput Eng: Co.	Transportation charges of Deep Freezer, AC, Microwave, electric watercooler from Khi to Dadu	15,500
1800067406	12.10.2010	19	6-10-.10	235644	6-10-.10	Transport	Rajput Eng: Co.	Transportation charges of Deep Freezer, AC, Microwave, electric watercooler from Khi to Dadu	13,500
1800073330	17.03.2011	203	14-3-.11	265372	14-3-.11	Transport	Iqbal Autos	Various repair occurred, GS-9897	14,250
1800073735	30.03.2011	217	24-3-.11	265561	24-3-.11	Transport	Car care centre	Battery, GS-2377	4,180
1800074362	13.04.2011	251	9-4-.11	269797	9-4-.11	Transport	Various	Repair work on motorcycle KEI-5498	8,270
1800088389	01.06.2012	Nil	Nil	26404	25-4-.12	Transport	M/s Toyota Central Motors	2 guard seats for Vigo Champ	66,000
1800088390	01.06.2012	Nil	Nil	26408	27-4-.12	Transport	Auto Zone Karachi	Various repair occurred, GS-5237	23,500
1800088391	01.06.2012	Nil	Nil	26409	27-4-.12	Transport	TPL Direct Insurance	2 Vigo champ vehicles insured, 13-7-12 to 12-7-	349,508

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								13	
1800088392	01.06.2012	Nil	Nil	26411	29-4-12	Transport	Crown tyres	Bridgestone 4 tyres	65,493
1800091514	12.06.2012	Nil	Nil	Nil	Nil	Transport	Mehran Associates	CNG complete Kit	75,000
1800092057	15.06.2012	Nil	Nil	Nil	Nil	Transport	Auto Zone Karachi	Complete AC fitting	29,550
1800094383	18.06.2013	Nil	Nil	Nil	Nil	Transport	Afzal Diesel Motor Mechanic	Heavy repair on GS-5233	299,100
1800156514	07.04.2016	Nil	Nil	158750	30-3-.16	Transport	G.B Motors workshop	Heavy repair on GS-2377	86,700
1800156516	07.04.2016	Nil	Nil	158752	30-3-.16	Transport	G.B Motors workshop	Heavy repair on GS-2377	60,400
1800167586	15.06.2016	Nil	Nil	158766	14-6-.16	Transport	Mehran Enterprises	Bridgestone 2 tyres, Toyota Fortuner	48,800
		12	5-12-.09	190739	5-12-.09		Haroon Radio	Power window, floor mate, central locking, seat cover etc	24,600
1800045821	30.04.2010	141	20-4-.10	217027	20-4-.10	Machinery and Equipment	Nil	Nil	15,000
1800058540	10.06.2010	196	Nil	Nil	Nil	Machinery and Equipment	M/s Rajput Eng:	AC fitting charges	5,240
1800063623	25.06.2010	210	Nil	Nil	Nil	Machinery and Equipment	Japan Electronics	Pakistan cable wire	5,410
1800074366	14.04.2011	252	9-4-.11	269298	9-4-.11	Machinery and Equipment	Shirazi Trading	Service agreement charges for photo machine, Fixing film assembly canon digital copier charges	30,000
1800075304	12.05.2011	292	7-5-.11	272039	7-5-.11	Machinery and Equipment	Various	Repair of PCs, Laptop &	16,300



Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								tonners for printer	
1800077853	22.06.2011	405	16-.6-11	285543	16-.6-11	Machinery and Equipment	one source solution	Motherboard Ram, Touch pad replaced	32,900
1800088384	01.06.2012	Nil	Nil	26407	27-4.-12	Machinery and Equipment	Shirazi Trading	Annual service agreement of fax & copier	15,000
1800088385	01.06.2012	Nil	Nil	26415	30-4.-12	Machinery and Equipment	Zeeshan Electronics	Repair on single AC split	14,500
1800088386	01.06.2012	Nil	Nil	26414	30-4.12	Machinery and Equipment	Y.S Electronics	Repair on single AC split	12,500
1800088387	01.06.2012	Nil	Nil	26413	30-4.12	Machinery and Equipment	A.B Electronics	Repair on single AC split	8,500
1800092057	15.06.2012	Nil	Nil	26461	14-6.-12	Machinery and Equipment	A.B Electronics	Installation charges of floor standing AC	15,900
1800152430	25.02.2016	Nil	Nil	158744	15-2-.16	Machinery and Equipment	B.S Bukhari traders	tonners refill photocopier, drum	72,500
1800152431	25.02.2016	Nil	Nil	158738	4-2.-16	Machinery and Equipment	B.S Bukhari traders	tonners refill, ram, repair of fax machine, printer etc	76,980
1800167600	15.06.2016	Nil	Nil	158770	14-6-.16	Machinery and Equipment	Mehran Enterprises	8 AC repair & gas charges	48,500
1800091514	12.06.2012	Nil	Nil	Nil	Nil	Newspapers periodicals and books	Mehran Associates	3 oxford dictionary, 2 black law dictionary, 2 DDO hand book	40,000
1800073489	19.03.2011	212	15-3-.11	265556	15-3-.11	Newspapers periodicals and books	Kavita Publications	100 Books printed on Gorakh Beautiful Resort of Sindh	22,500
1800040835	16.03.2010	95	Nil	Nil	Nil	Newspapers	Various	Different	13,740

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
						periodicals and books		historical books & magazines purchased	
1800062845	16.06.2010	195	Nil	Nil	Nil	Newspapers periodicals and books	Jawed Brothers	5 different newspapers	1,543
1800033261	05.01.2010	32	31-12-.09	194210	31-12-.09	Others	Allied Enterprise	Printing of visiting cards, file covers, letter head pad, desk pad	24,950
1800036755	11.02.2010	59	9-2-.10	202087	9-2-.10	Others	Various	Petty articles	10,543
1800039778	03.03.2010	82	Nil	Nil	Nil	Others	Various	Petty articles	15,682
1800039803	05.03.2010	89	6-3-.10	18984	6-3-.10	Others	Excise & Taxation Officer	ETO Motor registration of Vehicle	146,945
1800040855	04.03.2010	81	Nil	Nil	Nil	Others	Amir Rajput Catering	tea, coffee, biscuits for 60 persons x 350/-	24,360
1800043613	02.04.2010	102	24-3-.10	210865	24-3-.10	Others	Kavita Publication	Different books purchased	15,275
1800043698	15.04.2010	127	Nil	Nil	Nil	Others	Haroon Radio	Seat cover, security system, top cover mats, CD system	48,300
1800045544	28.04.2010	139	Nil	Nil	Nil	Others	Various	Various items while visit of CM at Gorakh Hill on 12-2-10	59,560
1800073339	18.03.2011	204	15-3-.11	265373	15-3-.11	Others	Various	Purchase of crockery, petty articles, refreshment for minister	31,960
1800074333	08.04.2011	250	7-4-.11	269297	7-4-.11	Others	Cultural Development	13 panaflex, 6000 brochures	174,935

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
							Organization Sindh	printed	
1800074365	05.04.2011	215	21-3-.11	265559	21-3-.11	Others	Various	Feeding items, bakery items etc	40,900
1800074365	05.04.2011	214	21-3-.11	265558	21-3-.11	Others	Various	Feeding items, bakery items etc	39,186
1800074367	16.04.2011	262	14-4-.11	269734	14-4-.11	Others	M/s Bismillah Enterp:	Incumbency boards, name plate	26,900
1800074568	25.04.2011	267	22-4-.11	269739	22-4-.11	Others	Cultural Development Organization Sindh	Printed file covers	60,500
1800076329	02.06.2011	339	30-5-.11	278038	30-5-.11	Others	Khalid Autos	Car AC gas charges, GS-8600	4,800
1800076997	16.06.2011	373	10-.6-11	281422	10-.6-11	Others	Various	GS-9488 repaired on 30-5-11 of Rs 6200, petty articles	10,920
1800076998	20.06.2011	368	10-.6-11	281418	10-.6-11	Others	Habib ur Rehman Sanitary store	Gas cylinders, gas stock	42,638
1800077076	17.06.2011	351	10-06-.11	283582	10-06-.11	Others	Various	Energy savers and other	4,860
1800077077	20.06.2011	386	11-.6-11	283587	11-.6-11	Others	Various	20000 expenditure incurred on repair of vehicle GS-9488, 96230 incurred on hotel charges & refreshment	116,230
1800078865	27.06.2011	433	20-6-.11	285846	20-6-.11	Others	Toyota Central Motors	Heavy repair work on GS-9488	87,984
1800079097	28.06.2011	438	20-6-.11	286251	20-6-.11	Others	Nazeer Chakrani, Dilawar Mangi	Air tickets of Sukkur, 26-6 to 27-6-11	38,500
1800091310	11.06.2012	Nil	Nil	26440	5-6-.12	Others	Mehran Associates	12 wall fans x	92,000

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								3600/-, 6 tables x 8000/-	
1800091310	11.06.2012	Nil	Nil	26438	5-6-.12	Others	Meesum & Zeghum Co.	Window blinds, doors locks	90,000
1800091310	11.06.2012	Nil	Nil	26439	5-6-.12	Others	R.M Traders	Office carpet for room	85,000
1800091310	11.06.2012	Nil	Nil	26441	5-6-.12	Others	Meesum & Zeghum Co.	2 Batteries for vehicle x 12000/- & electric items	33,000
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Others	Panjtan Enterprises	2 Scanner x 10400/-, 4 HP printer 1025 x 11600/-, 1 Sony TV 19" x 20500/-, 2 PC corei7 x 48900/-	185,500
1800030464	26.11.2009	7	24-11-.09	190733	24-11-.09	Stationery	Various	Paper reams	8,400
1800032079	24.12.2009	25	22-12-.09	194203	22-12-.09	Printing and publication	Amna Printing & Packaging Co.	Printing of files, folders	23,000
1800050288	25.05.2010	177	Nil	Nil	Nil	Stationery	F. Hatimi Stationers	Stationery articles	10,000
1800063654	28.06.2010	233	Nil	Nil	Nil	Stationery	Classic Stationery	Stationery articles	25,200
1800073339	18.03.2011	209	15-3-.11	265553	15-3-.11	Stationery	Various	Stationery articles	11,845
1800076329	02.06.2011	341	31-5-.11	278040	31-5-.11	Printing and publication	M/s Classic Stationery	Stationery articles	17,929
1800077079	17.06.2011	369-370	10-.6-11	281419	10-.6-11	Printing and publication	Cultural Heritage Dev: Orgnais: Sindh	Printing of envelopes, letter head pad, visiting cards	65,000
1800077082	20.06.2011	380	11-6-.11	283580	11-6-.11	Stationery	Various	Stationery articles	22,646
1800091310	11.06.2012	Nil	Nil	26435	5-6-.12	Stationery	R.M Traders	Stationery articles	70,000

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
1800091310	11.06.2012	Nil	Nil	26436	5-6-.12	Stationery	Meesum Bros. & Co.	Stationery articles	55,000
1800091310	11.06.2012	Nil	Nil	26434	5-6-.12	Stationery	Mehran Associates	File covers, legal paper reams, folders	50,000
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Printing and publication	Cultural Heritage Dev: Orgnais: Sindh	Files covers, printed papers	173,560
1800094383	18.06.2013	Nil	Nil	Nil	Nil	Stationery	Tanzeel Scientific Stationery	Stationery articles	99,526
1800152426	25.02.2016	Nil	Nil	158743	15-2-.16	Stationery	Ghafari Traders	Stationery articles	83,900
1800152427	25.02.2016	Nil	Nil	158741	11-2-.16	Stationery	Ghafari Traders	50 note paid with GHDA Logo	65,000
1800152428	25.02.2016	Nil	Nil	158740	11-2-.16	Printing and publication	Latif Office Product	Printing of books on GHDA 145 x 410/-	59,450
1800156515	07.04.2016	Nil	Nil	158751	30-3-.16	Printing and publication	Mehran Enterprises	T-Shirts with GHDA logo 150 x 600/-	90,000
1800167583	15.06.2016	Nil	Nil	158765	14-6-.16	Stationery	Mehran Enterprises	Stationery articles	49,550
1800167593	15.06.2016	Nil	Nil	158768	14-6-.16	Printing and publication	Ayan Trading Co.	Printing of file covers	47,460
1800092883	25.06.2012	Nil	Nil	Nil	Nil	Transportation of Goods	Mehran Associates	Transportation charges of furniture & Equipment from Khi to PD office	92,120
1800094215	17.06.2013	Nil	Nil	Nil	Nil	Transportation of Goods	G.M & D Enterprises	Transportation charges of tyres from Khi to Dadu & off road double cabin	59,348

Document No.	Document Date	Bill#	Date	Chq	Date	G/L Descp.	Vendor/Supplier Name	Detail of item	G. Amount
								from Dadu to Khi	
1800076524	09.06.2011	349	6-6-.11	278048	6-6-.11	Transportation of Goods	Wood craft Hyd	Transportation charges of furniture from Hyd to Dadu	12,000
<b>Total</b>									<b>31,819,125</b>

**Annexure-6****Procurement without tender**

Document No.	Document Date	Bill#	Date	Chq	Date	G/L	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800048278	06.05.2010	163	Nil	Nil	Nil	A09701	Furniture and fixtures	Jawed Trading Corporation	3 Executive tables x 23700/-, 3 executive revolving chairs x 12500/-, 20 executive visitor chairs x 4500/-, 6 office revolving chairs x 6500/-, 7 office tables with siderack x 16000/-, 7 computer tables x 4400/-, 7 computer chairs x 2650/-, 5 file cabinet steel x 8900/-, 1 executive sofa set x 40000/-, 1 centre table x 11500/-	494,950
1800063004	18.06.2010	201	Nil	Nil	Nil	A09701	Furniture and fixtures	M/S Rajput Eng:	46 Cushined chairs x 3000/-, 2 side boards x 11000/-, 3 sofa sets x 28000/-, 4 center table set x 5000/-	264,000
1800077580	25.06.2011	404	Nil	285533	15-.6-11	A09701	Furniture and fixtures	Jawed Trading Corporation	4 Single bed with foam x 22,000/-, 1 Executive Sofa Set 7 seater x 62,000/-, 1 set cushion cover x 10,000/-	160,000
1800077796	29.06.2011	396-398	Nil	285541	16-.6-11	A09701	Furniture and fixtures	Jawed Trading Corporation	1 centre table set x 26500/-, 1 Executive Sofa set 7 seater x 81500/-, 1 Executive table x 32500/-, 1 Executive Revolving chair x 17800/-, 6 visitor chairs x 7800/-	205,100

Document No.	Document Date	Bill#	Date	Chq	Date	G/L	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800091514	12.06.2012	Nil	Nil	Nil	Nil	A09701	Furniture and fixtures	M/s Science & Computer Link	3 Single bed with mattress x 18910/-, 1 double bed with mattress x 31110/-, 1 Sofa cum bed x 19500/-, 2 revolving chairs x 11110/-, 2 table x 35110/-, 1 Centre table x 7500/-, 1 sofa set 5 seater x 41110/-, 6 visitor chairs x 4900/-	277,790
1800094215	17.06.2013	Nil	Nil	Nil	Nil	A09701	Furniture and fixtures	Panjtan Enterprises	1 dinning table x 45000/-, 15 visitors chairs x 2850/-, 1 central table x 9850/-, 1 bed with mattress x 67800/-, 4 central table small x 6700/-, 1 executive chair x 18600/-, 6 revolving chairs x 4900/-	240,200
1800094215	17.06.2013	Nil	Nil	Nil	Nil	A09501	Transport	Panjtan Enterprises	5 Unique Motorcycles 70cc x 56500/-	282,500
1800037506	22.02.2010	63	15-2-10	202092	15-2-10	A09601	Plant and Machinery	M/s United Refrigeration Industries Ltd	1 Split AC 2 ton (DAC-24CT3) x 45000/-, 7 Split AC 1.5 ton (DAC-196CZCT3) x 33500/-, 2 Deep freezers 15cft (DF500-twin profiler) x 24800/-, 3 Micro wave oven 38 (DW-132 daig MWO) x 11000/-	362,100
1800037506	22.02.2010	64	15-2-10	202093	15-2-10	A09601	Plant and Machinery	M/s United Refrigeration Industries Ltd	3 Dawlance refrigerators model 91996 WBM x 35900/-	107,700
1800037807	26.02.2010	67	24-2-10	202096	24-2-10	A09601	Plant and Machinery	Shirazi Trading	2 Canon copier 2318L x 94700/- & 1 Canon copier 2022N x 169940/-	359,340



Document No.	Document Date	Bill#	Date	Chq	Date	G/L	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800040855	04.03.2010	78	25-2-10	202835	25-2-10	A09601	Plant and Machinery	Rajput Eng. Co.	4 Intel computers P-IV, 1 HP laptop core 2, 4 HP printers P-1005, 2 colour printer D-1560, 2 HP scanners G-2410, 1 Hitachi multimedia projector, 2 MECO electric water coolers, 2 Euro Tech Dish antennas, 2 Sony DVD players, 4 GABA water dispensers, 1 Panasonic fax machine	654,108
1800077798	25.06.2011	399-402	Nil	285542	15-.6-11	A09601	Plant and Machinery	Jawed Trading Corporation	2 LCD Sony Model Bravia KLV 408X400 x 89,000/- 2 Split Air Cond. 1.5 Ton with Installation 58,000/-	294,000
1800094248	17.06.2013	Nil	Nil	Nil	Nil	A09601	Plant and Machinery	Mehak Electric	1 refrigerator haier x 23500/-, 1 microwave oven haier x 13500/-, 1 Dell optiplex 3010mt PC x 72500/-, 1 HP colour printer x 12000/-	121,500
1800094383	18.06.2013	Nil	Nil	Nil	Nil	A13001	Transport	Afzal Diesel Motor Mechanic	Heavy repair on GS-5233	299,100
1800074333	08.04.2011	250	7-4-.11	269297	7-4-.11	A03970	Others	Cultural Development Organization Sindh	13 panaflex, 6000 brouchers printed	174,935
<b>Total</b>										<b>4,297,323</b>

**Annexure-7****Misclassification of expenditure**

Document No.	Document Date	Inv	Date	Chq	Date	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800090517	04.06.2012	Nil	9-5-.12	26423	15-5-.12	Transport	M/s Toyota Central Motors	Installation of AC in Toyota Hilux Double Cabin	98,000
1800092057	15.06.2012	Various	4-6-.12			Transport	M/s TPL Direct Insurance	Insurance of 1 Toyota Hilux double cabin, 1 Corolla GLI 2010, 2 Daihatsu Cuore, 14-6-12 to 13-6-13	299,369
1800092883	25.06.2012	47	12-6-.12	26489	30-5-.12	Transport	M/s Honey Motor Workshop	Repairs occurred on GS-5237	29,800
1800048486	07.05.2010	102	Nil	217047	28-4-.10	Plant and Machinery	A.J Enterprises	Electric Kettle, crockery, glasses, cups	18,250
1800032079	24.12.2009	183	15-12-.09	194202	22-12-.09	Plant and Machinery	Rajput Eng: Co.	Mobilink internet connection, phone, power extension etc	12,000
1800049088	12.05.2010	192	5-5-.10	Nil	Nil	Transport	Rajput Eng: Co.	Transportation charges of Deep freezer, AC, Microwave, electric watercooler from Khi to Dadu	15,500
1800067406	12.10.2010	219	5-7-.10	235644	6-10-.10	Transport	Rajput Eng: Co.	Transportation charges of Deep freezer, AC, Microwave, electric watercooler from Khi to Dadu	13,500
1800088391	01.06.2012	Nil	Nil	26409	27-4-.12	Transport	TPL Direct Insurance	2 Vigo champ vehicles insured, 13-7-12 to 12-7-13	349,508
1800073489	19.03.2011	404	30-1-.11	265556	15-3-.11	Newspapers periodicals and books	Kavita Publications	100 Books printed on Gorakh Beautiful Resort of Sindh	22,500

Document No.	Document Date	Inv	Date	Chq	Date	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800033261	05.01.2010	17	26-12-.09	194210	31-12-.09	Others	Allied Enterprise	Printing of visiting cards, file covers, letter head pad, desk pad	24,950
1800039803	05.03.2010	Nil	Nil	18984	6-3-.10	Others	Excise & Taxation Officer	ETO Motor registration of Vehicle	146,945
1800043613	02.04.2010	345	24-3-.10	210865	24-3-.10	Others	Kavita Publication	Different books purchased	15,275
1800074333	08.04.2011	804/11	14-3-11	269297	7-4-.11	Others	Cultural Development Organization Sindh	13 panaflex, 6000 brochures printed	174,935
1800074367	16.04.2011	196	12-4-.11	269734	14-4-.11	Others	M/s Bismillah Enterp:	Incumbency boards, name plate	26,900
1800074568	25.04.2011	799/11	9-3-.11	269739	22-4-.11	Others	Cultural Development Organization Sindh	Printed file covers	60,500
1800076998	20.06.2011	Nil	25-5-11	281418	10-.6-11	Others	Habib ur Rehman Sanitary store	Gas cylinders, gas stock	42,638
1800077077	20.06.2011	Various	Various	283587	11-.6-11	Others	Various	20000 expenditure incurred on repair of vehicle GS-9488, 96230 incurred on hotel charges & refreshment	116,230
1800078865	27.06.2011	96048-9	20-6-.11	285846	20-6-.11	Others	Toyota Central Motors	Heavy repair work on GS-9488	87,984
1800079097	28.06.2011	Nil	Nil	286251	20-6-.11	Others	Nazeer Chakrani, Dilawar Mangi	Air tickets of Sukkur, 26-6 to 27-6-11	38,500
1800091310	11.06.2012	1212	15-5-.12	26440	5-6-.12	Others	Mehran Associates	12 wall fans x 3600/-, 6 tables x 8000/-	92,000
1800091310	11.06.2012	1251	15-3-.12	26438	5-6-.12	Others	Meesum & Zeghum Co.	Window blinds, doors locks	90,000
1800091310	11.06.2012	1088	15-4-.12	26439	5-6-.12	Others	R.M Traders	Office carpet for room	85,000
1800091310	11.06.2012	Nil	6-6-.12	26441	5-6-.12	Others	Meesum & Zeghum Co.	2 Batteries for vehicle x 12000/- & electric items	33,000

Document No.	Document Date	Inv	Date	Chq	Date	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800094215	17.06.2013	3124, 3125	12-6-.13	Nil	Nil	Others	Panjtan Enterprises	2 Scanner x 10400/-, 4 HP printer 1025 x 11600/-, 1 Sony TV 19" x 20500/-, 2 PC corei7 x 48900/-	185,500
		86	25-10-10	254050	13-12-11	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	Makkah CNG	Installation of CNG Kit in GS-8600	42,000
1800076329	02.06.2011	Various	Various	278040	31-5-.11	Printing and publication	M/s Classic Stationery	Stationery articles	17,929
<b>Total</b>									<b>2,138,713</b>

**Annexure-8**

Document No.	Document Date	Bill #	Inv	Date	Chq	Date	Vendor/Supplier Name	Detail of item	Amount
1800030464	26.11.2009	6	HO/786	24-11-09	190732	24-11-09	M/S DYL Motorcycles Ltd	Motor bikes 4 purchased, YD-70 Dhoom (Red)	192,000
1800034442	28.01.2010	48	Nil	Nil	202076	23-01-10	M/S Indus Motors Co. Ltd	Toyota Hilux 4x4 double Cabin	3,499,000
1800036969	19.02.2010	62	Nil	15-02-10	202090	15-02-10	M/S Pak Suzuki Motors Ltd	Suzuki Jimny SX.	1,595,000
1800050022	24.05.2010	175	Nil	18-05-10	Nil	Nil	M/S Pak Suzuki Motors Ltd	Suzuki Jimny JL DX.	1,720,000
1800087995	01.06.2012	Nil	Nil	12-04-.12	26403	25-04-12	M/S Indus Motors Co. Ltd	2 Toyota Vigo Champ G 4x4	6,607,000
1800090517	04.06.2012	Nil	Nil	26-04.12	26422	Nil	M/S Indus Motors Co. Ltd	Toyota Hilux 4x4 double Cabin	2,493,000
1800090517	04.06.2012	Nil	Nil	26-04.12	26424	Nil	M/S Indus Motors Co. Ltd	Daihatsu Cuore	938,200
1800090517	04.06.2012	Nil	Nil	26-04.12	26427	Nil	M/S Indus Motors Co. Ltd	Daihatsu Cuore	938,200
1800090517	04.06.2012	Nil	Nil	09-05-.12	26423	15-05-12	M/s Toyota Central Motors	Installation of AC in Toyota Hilux Double Cabin	98,000
1800091598	13.06.2012	Nil	Nil	Nil	26449	12-06-12	M/s Masha-Allah Autos	4 CD 70 Honda x 67000/-	268,000
1800092057	15.06.2012	Nil	Various	04-06-12			M/s TPL Direct Insurance	Insurance of vehicles 14-6-12 to 13-6-13	299,369
1800092057	15.06.2012	Nil	Nil	26-04-12	26468	11-06-12	M/s Toyota Central Motors	Gurad seat	33,000
1800092883	25.06.2012	Nil	47	12-06-12	26489	30-05-12	M/s Honey Motor Workshop	Repairs occurred on GS-5237	29,800
1800094215	17.06.2013	Nil	3126	13-06-13	Nil	Nil	Panjtan Enterprises	5 Unique Motorcycles 70cc x 56500/-	282,500
1800094383	18.06.2013	Nil	405	10-06-13	Nil	Nil	Aries International Co.	2 Water tanker/ bowzer x 577680/-	1,155,364
		5	Nil	Nil	190731	24-11-09	M/S Indus Motors Co. Ltd	Toyota Corolla XLI	1,269,000
<b>Total</b>									<b>21,417,433</b>

**Annexure-9****Non-availability of supporting vouchers**

Document No.	Document Date	Inv	Date	Chq	Date	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
1800092057	15.06.2012	Nil	26-4-12	26468	11-6-12	Transport	M/s Toyota Central Motors	Gurad seat	33,000
1800092057	15.06.2012	Nil	Nil	26462	14-6-12	Plant and Machinery	A.B Electronics	Floor standing AC 2 ton TCL purchased	99,300
1800037506	22.02.2010	Nil	Nil	202092	15-2-10	Plant and Machinery	M/s United Refrigeration Industries Ltd	1 Split AC 2 ton (DAC-24CT3) x 45000/-, 7 Split AC 1.5 ton (DAC-196CZCT3) x 33500/-, 2 Deep freezers 15cft (DF500-twin profiler) x 24800/-, 3 Micro wave oven 38 (DW-132 daig MWO) x 11000/-	362,100
1800045821	30.04.2010	Nil	Nil	217027	20-4-10	Machinery and Equipment	Nil	Nil	15,000
1800092057	15.06.2012	Nil	Nil	26461	14-6-12	Machinery and Equipment	A.B Electronics	Installation charges of floor standing AC	15,900
1800043692	12.04.2010	Nil	Nil	216307	5-4-10	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	POL March-10	21,443
1800063289	23.06.2010	Nil	Nil	221617	21-6-10	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	Nil	25,300
1800063656	29.06.2010	Nil	Nil	234843	28-6-10	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	Nil	35,000
1800063656	29.06.2010	Nil	Nil	9394	28-6-10	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	Nil	25,000
1800077374	21.06.2011	Nil	Nil	281413	10-6-11	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	POL for June-11	126,200

Document No.	Document Date	Inv	Date	Chq	Date	G/L Descp	Vendor/Supplier Name	Detail of item	Amount
0	04.03.2016	Nil	Nil	158745	18-2-16	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	POL purchased Jan-16,	210,617
1800158019	22.04.2016	Nil	Nil	158753	12-4-16	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	POL purchased March-16	189,152
1800167582	15.06.2016	Nil	Nil	158764	14-6-16	P.O.L Charges A.planes H.coptors S.Cars M/Cycle	M/s PSO	POL purchased May-16	100,000
1800040080	17.03.2010	Nil	Nil	Nil	Nil	Rates and taxes	Nil	Nil	35,950
1800031463	16.12.2009	Nil	Nil	190745	12-12-09	Rates and taxes	Nil	Nil	14,990
<b>Total</b>									<b>1,308,952</b>

**Annexure-10****Payment made to private insurance company**

<b>Document No.</b>	<b>Document Date</b>	<b>Inv</b>	<b>Date</b>	<b>Chq</b>	<b>Date</b>	<b>G/L Descp</b>	<b>Vendor/Supplier Name</b>	<b>Detail of item</b>	<b>Amount</b>
1800092057	15.06.2012	Various	4-6-.12			Transport	M/s TPL Direct Insurance	Insurance of 1 Toyota Hilux double cabin, 1 Corolla GLI 2010, 2 Daihatsu Cuore, 14-6-12 to 13-6-13	299,369
1800088391	01.06.2012	Nil	Nil	26409	27-4-.12	Transport	TPL Direct Insurance	2 Vigo champ vehicles insured, 13-7-12 to 12-7-13	349,508
								<b>Total</b>	<b>648,877</b>



**Annexure-11****Doubtful expenditure on account of hire of vehicle**

<b>Document No.</b>	<b>Document Date</b>	<b>G/L Descp</b>	<b>Vendor/Supplier Name</b>	<b>Detail of item</b>	<b>Period</b>	<b>Amount</b>
1800167601	15.06.2016	Hire of Vehicles	Abdul Zubair rent a car	Visit of P&D deptt team @ Gorakh	28-5 to 30-5-16 & 16-5 to 18-5-16	80,000
1800094383	18.06.2013	Hire of Vehicles	Rehman Rent a Car	Rent of vehicle double cabin from Khi to Dadu	19-4 to 20-4-13 & 28-5 to 30-5-13	74,200
1800167604	15.06.2016	Hire of Vehicles	Abdul Zubair rent a car	Visit of Khi Journalist & MD STDC	14-2 to 16-2-16 & 24-3 to 26-3-16	66,000
1800092883	25.06.2012	Hire of Vehicles	R.M Traders	Rent of vehicle double cabin from Khi to Dadu	25-9 to 29-9-11 & 8-2 to 9-2-12	62,000
1800092883	25.06.2012	Hire of Vehicles	R.M Traders	Rent of vehicle double cabin from Khi to Dadu	23-2 to 25-2-12 & 7-5 to 9-5-12	51,000
			D.J Rent a car	Visit of 30 Journalist from Khi to Gorakh	2-11 to 3-11-15	26,500
			Aijaz Petroleum service Larkana	POL for AEN GHDA Mian Bux Jamali, GS-2377	Sep & Nov-2015	30,940
			Sindh Pipe & sanitary store	Sanitary items purchased		22,400
			Abdul Zubair rent a car	Visit of 14 Journalist from Khi to Gorakh	14-7 to 15-7-15, 7-8 to 8-8-15	31,000
<b>Total</b>						<b>444,040</b>

**Annexure-12****Irregular expenditure on account of POL**

<b>Document No.</b>	<b>Document Date</b>	<b>Inv</b>	<b>Date</b>	<b>Chq.</b>	<b>Date</b>	<b>Vendor/Supplier Name</b>	<b>Detail of item</b>	<b>Amount Paid</b>
1800029984	23.11.2009	Various	Various	190729	20-11-.09	Various	POL for GS-6885	11,960
1800031248	15.12.2009	75	31-8-.09	190740	10-12-.09	Haider Filling Station	POL for GS-5233, Aug-09	19,682
1800031248	15.12.2009	34	1-8-.09	190741	10-12-.09	Haider Filling Station	POL, July-09	15,688
1800031559	22.12.2009	Various	Various	194201	21-12-.09	Various	POL, Oct-09	16,416
1800033261	05.01.2010	Various	Various	194213	2-1-.10	Various	POL for GS-9897, Dec-09	9,260
1800033366	15.01.2010	Various	Various	194217	8-1-.10	Sikandar Petroleum Service Dadu	POL for GS-5234, July-09 to Nov-09	99,158
1800033366	15.01.2010	Various	Various	194221	13-1-.10	Various	POL for GS-9897, Jan-10	17,650
1800036726	01.02.2010	Various	Various	202081	28-1-.10	Various	POL for GS-5233, Jan-10	10,753
1800036731	02.02.2010	Various	Various	202077	28-1-.10	Various	POL, Jan-10	12,911
1800036755	11.02.2010	Various	Various	202086	9-2-.10	Various	POL for GS-9897, Feb-10	11,810
1800036969	19.02.2010	Various	Various	202094	16-1-.10	Various	POL for GS-5233, Feb-10	13,998
1800039778	03.03.2010	Various	Various	202838	25-2-10	Various	POL for GS-9897, Feb-10	11,728
1800039972	13.03.2010			210851	6-3-10	M/s PSO	POL Feb-2010	9,303
1800041389	19.03.2010	Various	Various	210856	12-3-10	Sikandar Petroleum Service Dadu	POL for GS-5237, GS-2377 Jan-2010	38,149
1800042295	30.03.2010	Various	Various	210866	27-3-10	Various	POL for GS-9488, March-10	11,889
1800043667	07.04.2010	Various	Various	Nil	Nil	Various	POL for GS-9897, March-10	9,364
1800043667	07.04.2010	Various	Various	216306	5-4-10	Various	POL for Minister Culture, March-10	8,098

Document No.	Document Date	Inv	Date	Chq.	Date	Vendor/Supplier Name	Detail of item	Amount Paid
1800043692	12.04.2010	Nil	Nil	216307	5-4-10	M/s PSO	POL March-10	21,443
1800044971	26.04.2010	46928	11-2-10	216308	5-4-10	Sikandar Petroleum Service Dadu	Petrol single slip of 230 litters for visit of CM on 12-2-.10	16,434
1800044971	26.04.2010	Various	Various	Nil	Nil	Various	POL, April-10	13,389
1800045484	03.05.2010	Various	Various	Nil	Nil	Sikandar Petroleum Service Dadu	POL for GS-5237, GS-2377, GS-5234 March-10	80,903
1800045484	03.05.2010	Various	Various	Nil	Nil	Sikandar Petroleum Service Dadu	POL for GS-5234, Dec-09 to Feb-10	47,796
1800045484	03.05.2010	Various	Various	217043	27-4-.10	Various	POL for GS-9897, April-10	10,379
1800049978	21.05.2010	Nil	Nil	219879	10-5-.10	M/s PSO	POL for April-10	21,834
1800049978	21.05.2010	Various	Various	Nil	Nil	Various	POL for GS-9488, May-10	14,159
1800056531	03.06.2010	Various	Various	Nil	Nil	Various	POL for GS-9488, GS-9897 for May-10	13,157
1800056531	03.06.2010	Various	Various	Nil	Nil	Various	POL for AO, May-10	4,758
1800056531	03.06.2010	Various	Various	Nil	Nil	Various	POL for PS to DG, May-10	4,005
1800058624	11.06.2010	Nil	Nil	221611	10-.6-10	M/s PSO	POL May-10	23,001
1800063289	23.06.2010	Nil	Nil	221617	21-6-10	M/s PSO	Nil	25,300
1800063623	25.06.2010	Various	Various	Nil	Nil	Various	Various	11,084
1800063623	25.06.2010	Various	Various	221625	17-6-10	Shaheen service station	POL for AO, June-10	4,152
1800063623	25.06.2010	Various	Various	221624	17-6-10	Various	POL for PS to DG, june-10	3,460
1800063656	29.06.2010	Nil	Nil	234843	28-6-10	M/s PSO	Nil	35,000
1800063656	29.06.2010	Nil	Nil	9394	28-6-10	M/s PSO	Nil	25,000
1800067434	01.10.2010	Nil	Nil	235643	30-9-.10	M/s PSO	POL purchased Aug-10	43,654

Document No.	Document Date	Inv	Date	Chq.	Date	Vendor/Supplier Name	Detail of item	Amount Paid
1800067434	01.10.2010	Various	Various	235639	29-9-.10	Various	POL for GS-8600, Aug to Sep-10	24,011
1800067553	13.10.2010	Nil	Nil	235647	12-10-.10	M/s PSO	POL purchased Sep-10	31,672
1800068257	01.11.2010	Various	Various	2486888	28-10-.10	Various	POL for GS-9488, GS-9897, GS-8600, Oct-10	24,174
1800068685	15.11.2010	Various	Various	248691	1-11-.10	Sikandar Petroleum Service Dadu	POL for GS-5233, GS-5237, GS-5234, GS2377, July-Aug-10	224,584
1800068830	23.11.2010	Nil	Nil	248693	10-11-.10	M/s PSO	POL purchased Oct-10	55,655
1800069557	10.12.2010	Various	Various	254045	6-12-.10	Various	POL for GS-9488, GS-8600, Nov-2010	43,478
1800069557	10.12.2010	Various	Various	254046	6-12-.10	Various	POL for GS-8600, KEI-5499, Nov-10	20,381
1800069588	11.12.2010	Nil	Nil	254047	8-12-.10	M/s PSO	POL purchased Nov-10	40,793
1800070101	18.12.2010	Various	Various	235642	29-9-.10	Various	POL for minister Culture, July-Aug-10	16,300
1800070651	05.01.2011							4,652
1800070767	11.01.2011	Various	Various	255920	29-12-.10	Various	POL for GS-9488, GS-8600, Dec-2010	38,336
1800070778	12.01.2011	Nil	Nil	262905	12-1-.11	M/s PSO	POL purchased Dec-2010	48,447
1800074360	18.04.2011	Various	Various	269287	31-3-.11		POL for KN Shah & Johi, GS-5234, GS-2377, March-11	43,877
1800074360	18.04.2011	Various	Various	265567	28-3-.11	Sikandar Petroleum Service Dadu	POL for KN Shah & Johi, GS-5234, GS-2377, Feb-11	42,982

Document No.	Document Date	Inv	Date	Chq.	Date	Vendor/Supplier Name	Detail of item	Amount Paid
1800074360	18.04.2011	Various	Various	269290	1-4-.11	Sikandar Petroleum Service Dadu	POL for KN Shah & Johi, GS-5234, GS-2377, Jan-11	36,450
1800074361	15.04.2011	Various	Various	269289	1-4-.11	Iqbal Petroleum Service Dadu	POL for Project Engineer, Jan-11, GS-5237	29,988
1800074362	13.04.2011	Various	Various	269300	9-4-.11	Various	POL for GS-9897, March-11	37,631
1800074362	13.04.2011	Various	Various	269728	9-4-.11	Various	POL, March-11	12,167
1800074362	13.04.2011	Various	Various	269726	9-4-.11	Various	POL for GS-9488, March-11	9,131
1800074362	13.04.2011	Various	Various	269729	9-4-.11	Various	POL for KEI-5499, March-11	6,060
1800074366	14.04.2011	Nil	Nil	269299	9-4-.11	M/s PSO	POL purchased March-11	35,915
1800075304	12.05.2011	Various	Various	272043	10-5-.11	Various	POL for GS-9897, April-11	36,750
1800075304	12.05.2011	Various	Various	272045	10-5-.11	Various	POL for KEI-5499, April-11	6,925
1800075304	12.05.2011	Various	Various	272044	10-5-.11	Various	Lubricants for GS-8600, GS-9897, April-11	5,226
1800075340	13.05.2011	Various	Various	272046	10-5-.11	Various	POL for KEI-5498, April-11	8,370
1800075411	17.05.2011	Nil	Nil	272041	9-5-.11	M/s PSO	POL for April-11	39,893
1800076818	15.06.2011	Various	Various	281402	7-6-.11	M/s PSO	POL purchased, May-11	36,698
1800076943	16.06.2011	Various	Various	281408	Nil	Various	Diesel for Minister, 3-6-11 & 5-6-11, GS-9552, SP-3148	30,369
1800076944	14.06.2011	Various	Various	281410	Nil	Various	Petrol for accounts clerk, May-11, KEI-5498	4,716
1800076945	14.06.2011	Various	Various	281409	Nil	Various	Petrol for AO, May-11, KEI-5499	6,396

Document No.	Document Date	Inv	Date	Chq.	Date	Vendor/Supplier Name	Detail of item	Amount Paid
1800076995	16.06.2011	Various	Various	281407	Nil	Various	Diesel for DG GHDA GS-9897, May-11	33,258
1800077003	22.06.2011			281420	10-.6-11	Sikandar Petroleum Service Dadu	AEN KN Shah May-11	27,135
1800077004	23.06.2011			281417	10-.6-11	Iqbal Petroleum Service Dadu	Petrol for DO Edu works Dadu, GS-5237, June-11	24,312
1800077093	03.06.2011	Various	Various	275880	Nil	Sikandar Petroleum Service Dadu	POL for KN Shah & Johi, GS-5234, GS-2377, April-11	35,920
1800077370	22.06.2011			283592	10-.6-11	Sikandar Petroleum Service Dadu	AEN Johi & KN Shah, May-11, Johi GS-2377	78,122
1800077374	21.06.2011	Nil	Nil	281413	10-.6-11	M/s PSO	POL for June-11	126,200
1800094215	17.06.2013	Various	Various	Nil	Nil	Sikandar Petroleum Service Dadu	AEN Zardari, GSA-382, GS-5234, Tractor for April & May-13	209,271
0	04.03.2016	Nil	Nil	158745	18-2-.16	M/s PSO	POL purchased Jan-16,	210,617
1800158019	22.04.2016	Nil	Nil	158753	12-4-.16	M/s PSO	POL purchased March-16	189,152
1800167582	15.06.2016	Nil	Nil	158764	14-6-.16	M/s PSO	POL purchased May-16	100,000
		86	25-10-10	254050	13-12-11	Makkah CNG	Installation of CNG Kit in GS-8600	42,000
<b>Total</b>								<b>2,824,739</b>

**Annexure-13**

**Non-imposition of penalty**

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Master Planning of Gorakh Hill	Naqvi & Siddiqui Associates	DG(GHDA )& DCO /PA/35 dated 23-01-2007	30-01-07	28-08-07	W.I.P	211502	12-03-10	10,982,600
						211521	14-04-10	5,676,000
Stone Floating at view point along protective grill on floor of sun shade at various places	Umer Jan & Co	TC/G-55/608 dated 23-05-2007	29-05-07	25-06-07	W.I.P	211512	26-04-10	486,111
Construction of Stone soiling along Wahi Pandhi to Gorakh road at 46.00 to 49.00 KM in portion left side	Mamtaz & Co	DO(Roads/TC/G-55/2030 dated 07-06-2009	14-06-09	13-02-10	W.I.P	211513	26-04-10	219,443
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55/927 dated 21-05-2010	28-05-10	27-01-11	W.I.P	211519	14-06-10	996,061
Providing Additional Facilities to the old rest house (A) Gorakh Kitchen with all accessories)	Roshan Ali Laghari	DO(Edu: works)TC/G-55/924 dated 21-05-2010	28-05-10	27-08-10	W.I.P	211524	14-06-10	357,008
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Canteen & Tuck Shop)	Umer Jan & Co.	DO(Edu:works)TC/G-55/928 dated 21-05-2010	28-05-10	27-01-11	W.I.P	211523	14-06-10	1,089,099
						234508	17-06-10	466,758
						234507	17-06-10	219,218
						283896	14-06-11	67,186
						283896	14-06-11	15,992

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Ali Akbar Janwary	DO(Edu:works)TC/G-55/1251 dated 08-06-2010	14-06-10	13-02-11	W.I.P	283897	14-06-11	1,050,961
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55/927 dated 21-05-2010	28-05-10	27-01-11	W.I.P	283897	14-06-11	453,333
Establishment of Summer Resorts at Gorakh (Construction of Miscellaneous of Structure Approaches or road / plat form for DG camp office & rest House at Gorakh	Umer Jan & Co.	DO(Edu:works)TC/G-55/889 dated 19-04-2010	26-04-10	05-11-11	W.I.P	283898	14-06-11	2,003,414
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Canteen & Tuck Shop)	Umer Jan & Co.	DO(Edu:works)TC/G-55/928 dated 21-05-2010	28-05-10	27-01-11	W.I.P	283898	14-06-11	1,139,138
						285535	14-06-11	1,305,705
Suppling & Fixing Fiber Glass shades at Gorakh Hill	Roshan Ali Laghari				W.I.P	285545	16-06-11	1,006,342
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	DO(Edu:works)TC/G-55/878 dated 18-05-2012	25-05-12	24-03-13	W.I.P	26456	13-06-12	1,514,171
						26472	14-06-12	1,144,741
Establishment of Summer Resorts at Gorakh (Distribution of Water Supply Line)	Ali Akbar Janwary	DO(Edu:works)TC/G-55/879 dated 18-05-2012	25-05-12	24-10-12	W.I.P	26457	13-06-12	1,228,578



Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Establishment of Summer Resorts at Gorakh (Construction of Vehicle Garage)	Roshan Ali Lagahri	DO(Edu:works)TC/G-55/880 dated 18-05-2012	25-05-12	01-10-12	W.I.P	26458	13-06-12	1,010,181
Establishment of Summer Resorts at Gorakh (Construction of Miscellaneous of Structure Approaches or road / plat form for DG camp office & rest House at Gorakh	Umer Jan & Co.	DO(Edu:works)TC/G-55/889 dated 19-04-2010	26-04-10	05-11-11	W.I.P	26459	13-06-12	562,397
Establishment of Summer Resorts at Gorakh (Distribution of Water Supply Line)	Ali Akbar Janwary	DO(Edu:works)TC/G-55/879 dated 18-05-2012	25-05-12	24-10-12	W.I.P	55102	15-11-12	635,872
						55112	28-11-12	192,688
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Canteen & Tuck Shop)	Umer Jan & Co.	DO(Edu:works)TC/G-55/928 dated 21-05-2010	28-05-10	27-01-11		55103	15-11-12	208,680
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Ali Akbar Janwary	DO(Edu:works)TC/G-55/1251 dated 08-06-2010	14-06-10	13-02-11	W.I.P	55104	15-11-12	1,618,103
						55113	28-11-12	490,335
						55146	14-05-13	1,712,678
						55114	28-11-12	837,114
						55125	15-01-13	1,204,000
						55131	07-02-13	3,304,453
						55139	27-02-13	573,300
						55115	28-11-12	266,099
						55124	05-12-12	442,224
						55129	07-02-13	3,913,656
Establishment of Summer Resorts at	Khan Construction	EXN Provl.:Cost-highway div. hyd &	04-09-12	02-09-13	W.I.P	55118	29-11-12	4,881,095
						55128	07-02-13	3,110,721

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Gorakh (Construction of Gorakh Road CC Block at Top 37.00 to 40.00 Km)	Govt Contractor	PE(GHDA)No.TC/G-55/GHDA /195/ dated 28-08-2012				55138	27-02-13	2,538,118
						55149	14-05-13	5,974,464
Establishment of Summer Resorts at Gorakh (Construction of D.G Rest Room)	Roshan Ali Laghari	PD/GHDA/TC/G-55/329 dated 29-01-2013	05-02-13	04-12-13	W.I.P	55144	14-05-13	1,189,923
Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	PD(GHDP)/TC/G-55/337 dated 15-02-2013	22-02-13	21-02-14	W.I.P	55147	14-05-13	1,927,360
						55183	13-06-13	4,307,463
Establishment of Summer Resorts at Gorakh (Construction of Miscellaneous of Structure Approaches or road / plat form for DG camp office & rest House at Gorakh)	Umer Jan & Co.	DO(Edu:works)TC/G-55/889 dated 19-04-2010	26-04-10	05-11-11	W.I.P	55180	13-06-13	277,764
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55/927 dated 21-05-2010	28-05-10	27-01-11	W.I.P	55181	13-06-13	1,679,227
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/266/ dated 26-03-2013	02-04-13	09-02-14	W.I.P	55182	13-06-13	6,204,731
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts )	Habibullah Janwary	PD(GHDA)/TC/G-55/326/ dated 28-01-2013	04-01-13	01-01-14	W.I.P	55184	13-06-13	6,349,148

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Establishment of Summer Resorts at Gorakh (Approaches of Earth work 25.5 Km)	Roshan Ali Laghari	PD(GHDA)/TC/G-55/258 dated 27-03-2013	03-04-13	16-03-14	W.I.P	55185	13-06-13	493,273
Establishment of Summer Resorts at Gorakh (Construction of Staff & Security Guard Room)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/325 dated 28-01-2013	04-02-13	03-12-13	W.I.P	55186	13-06-13	992,029
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55/927 dated 21-05-2010	28-05-10	27-01-11	W.I.P	55197	18-11-13	983,582
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Habibullah Janwary	PD(GHDA)/TC/G-55/326/ dated 28-01-2013	04-02-13	01-01-14	W.I.P	55198	18-11-13	5,905,562
						92963	21-02-14	1,395,011
Establishment of Summer Resorts at Gorakh (Construction of DG, GHDA Rest Room)	Roshan Ali Laghari	PD(GHDA)/TC/G-55/329/ dated 29-01-2013	05-02-13	04-12-13	W.I.P	55195	18-11-13	1,905,688
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/266/ dated 26-03-2013	02-04-13	09-02-14	W.I.P	55200	18-11-13	1,386,272
						92919	09-12-13	3,673,504
						92940	17-12-13	2,643,735
Establishment of Summer Resorts at Gorakh (Construction of Staff & Security Guard Room)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/325 dated 28-01-2013	04-02-13	03-12-13	W.I.P	55196	18-11-13	1,039,764
Errection of External	Ali Akbar	PD(GHDP)/TC/G-55	19-11-13	18-11-15	W.I.P	92939	17-12-13	3,046,193

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Electric System at view point at Gorakh Hill top)	Janwary	/68/ dated 12-11-2013				92960	21-02-14	999,561
Errection of Electric System at Forest Rest House to Canteen & Tuck Shop at Gorakh Hill Top	Asad Brothers	PD(GHDP)/TC/G-55 /67/ dated 12-11-2013	19-11-13	18-11-15	W.I.P	92941	17-12-13	5,867,000
						92969	21-02-14	8,074,879
Construction of Water Tank 50" dia at Gorakh Hill top	Habibullah Janwary	DO(Edu:works)TC/G-55/56 dated 12-11-2013	19-11-13	18-11-15	W.I.P	92943	17-12-13	413,500
						92978	21-02-14	4,841,816
Errection of Internal Electrification of Tourist Huts at Gorakh Hill top)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /55/ dated 12-11-2013	19-11-13	18-11-15	W.I.P	92946	17-12-13	867,500
						92971	21-02-14	76,201
Errection of Internal Electrification of Canteen & Tuck shop at Gorakh Hill)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /54/ dated 12-11-2013	19-11-13	18-11-15	W.I.P	92947	17-12-13	1,023,100
						92971	21-02-14	688,397
Errection of Internal Electrification of of DG Rest Room at Gorakh Hill)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /66/ dated 12-11-2013	19-11-13	18-11-14	W.I.P	92947	17-12-13	146,700
						92971	21-02-14	6,724
Errection of Internal Electrification of Store, Security Room & Vehicle Garage at Gorakh Hill)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /65/ dated 12-11-2013	19-11-13	18-11-14	W.I.P	92947	17-12-13	223,100
Construction of Parking View point at Gorakh Hill	Habibullah Janwary	PD(GHDA)/TC/G-55/02 dated 03-01-2013	19-11-13	18-11-15	W.I.P	92964	21-02-14	3,950,002

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Establishment of Summer Resorts at Gorakh ( Approaches of Earth work 25.5 Km)	Roshan Ali Lagahri	PD(GHDA)/TC/G-55/258 dated 27-03-2013	03-04-13	16-03-14	W.I.P	92965	21-02-14	1,145,009
Establishment of Summer Resorts at Gorakh ( Construction of Mosque)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/327 dated 28-01-2013	04-02-13	27-11-15	W.I.P	92970	21-02-14	1,063,019
						110036	27-05-14	2,544,344
Establishment of Summer Resorts at Gorakh ( Construction of Canteen & Tuck Shop (C/wall & Internal Dev)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/02 dated 03-01-2014	10-01-14	02-01-15	W.I.P	110035	27-05-14	5,122,238
Establishment of Summer Resorts at Gorakh ( Construction of Halipad)	Habibullah Janwary	DO(Edu:works)TC/G-55/63 dated 12-11-2013	19-11-13	11-11-15	W.I.P	110037	27-05-14	5,427,641
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	19-11-13	18-11-15	W.I.P	92967	21-02-14	7,769,069
						92968	21-02-14	3,396,636
						110040/41	27-05-14	13,412,355
Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	PD(GHDP)/TC/G-55/337 dated 15-02-2013	22-02-13	21-02-14	W.I.P	110034	27-05-14	2,937,878
Establishment of Summer Resorts at Gorakh (Stone Pitching of Road / side from 47.00 to 50.00 Km	Roshan Ali Laghari	DO(Edu:works)TC/G-55/61 dated 12-11-2013	19-11-13	11-11-15	W.I.P	110038	27-05-14	6,645,311
Establishment of Summer Resorts at Gorakh (Construction of Circuit House)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/74 dated 15-07-2014	22-07-14	14-01-16	W.I.P	131844	28-01-15	8,325,000

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	22-07-14	14-01-16	W.I.P	131845	28-01-15	6,937,500
						131871-2	28-05-15	10,435,663
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	22-07-14	14-01-16	W.I.P	131846	28-01-15	6,937,500
						131874-5	28-05-15	10,435,663
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (E.F))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/77 dated 15-07-2014	22-07-14	14-01-16	W.I.P	131847	28-01-15	6,937,500
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (G.H))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/78 dated 15-07-2014	22-07-14	14-01-16	W.I.P	131848	28-01-15	6,937,500
Establishment of Summer Resorts at Gorakh (Construction of Tourists Huts)	Habibullah Janwary	PD(GHDA)TC/G-55/326 dated 28-01-2013	04-02-13	01-01-14	W.I.P	131876	29-05-15	3,514,156
Construction of Parking View point at Gorakh Hill	Habibullah Janwary	PD/GHDA/TC/G-55/59 dated 12-11-2013	19-11-13	18-11-15	W.I.P	131876	29-05-15	1,733,690
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop (C/wall &	Khan Construction Govt Contractor	PD(GHDA)TC/G-55/02 dated 03-01-2014	10-01-14	02-01-15	W.I.P	131877	29-05-15	1,858,406

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Internal Dev)								
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/266 dated 26-03-2013	02-04-13	09-02-14	W.I.P	131877	29-05-15	1,291,321
Establishment of Summer Resorts at Gorakh (Construction of Parking view points at Gorakh)	Habibullah Janwary	PD/GHDA/90/2013 dated 21-11-2013	19-11-13	18-11-15	W.I.P	158747	17-03-16	4,471,871
Establishment of Summer Resorts at Gorakh ( Construction of Parking view points at Gorakh)	Habibullah Janwary	PD/GHDA/90/2013 dated 21-11-2013	19-11-13	18-11-15	W.I.P	158755	28-04-17	1,306,700
Establishment of Summer Resorts at Gorakh ( Construction of Family Resorts &Huts at Gorakh (A.B)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	22-07-14	14-01-16	W.I.P	158754	28-04-16	4,486,223
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	22-07-14	14-01-16	W.I.P	158754	28-04-16	2,444,579
Establishment of Summer Resorts at Gorakh ( Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55/927 dated 21-05-2010	28-05-10	27-01-11	W.I.P	158756	28-04-16	352,130
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	19-11-13	18-11-15	W.I.P	158729	25-01-16	3,289,612

Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
Repair of Rain Damages of od cause ways at 226.825, 30.50& clearance of cause ways and road at 11.20,20.50 , 22.50, 25.50, 29.50 & 30.50 Km along Wahi Pandhi to Gorakh road	Pritam Das	DO(Roads/TC/G-55/3057 dated 16-11-2009	23-11-09	13-09-10	W.I.P	211511	26-04-10	279,768
Miscellaneous structure / vehicle / furniture/ renovation / rehabilitation of old rest house B & R Colony / residence of DG GHDA (c/wall)	Hafeez-a-Rehman	DO(Edu: 579 dated 29-03-2010	05-04-10	04-07-10	W.I.P	211515	13-05-10	727,028
Miscellaneous structure / vehicle / furniture/ renovation / rehabilitation of old rest house B & R Colony / residence of DG GHDA	Hafeez-a-Rehman	DO(Edu: 580 dated 29-03-2010	05-04-10	04-07-10	W.I.P	211516	13-05-10	1,118,048
Miscellaneous of Structure / vehicle / furniture repair of vehicle for Gorakh Hill project	Aftab Ali Lagahri	DO(Edu: 0 dated	-	-	W.I.P	211522	14-06-10	34,400
Renovation / Rehabilitation of old rst house at B & R colony Dadu (Residence of DG, GHDA Dadu )	Al-Shahbaz Electric	DO(Edu: 1480 dated 15-04-2010	19-04-10	17-05-10	W.I.P	234503	14-06-10	242,892
						55129	07-02-13	3,101,018
						55137	27-02-13	3,067,262
						55148	14-05-13	6,652,707
Rehabilitation of	Khan	PD/GHDA/58/ of	19-11-13	18-11-15	W.I.P	92942	17-12-13	1,832,300



Name of Original Work	Name of Contractor	W/O & Date	Date of Start of Work	Date of Completion of work	Date of actual completion	Cheque No.	Date	Cheque Amount
approaches of pre-stressed bridges at 20 Km	Construction	2013						
		dated 12-11-2013				92962	21-02-14	6,745,784
Rehabilitation of approaches of pre-stressed bridges at 21.50 Km	Roshan Ali Laghari	DO(Edu:works)TC/G-55/57 dated 12-11-2013	19-11-13	18-11-15	W.I.P	92944	17-12-13	1,690,600
						92979/80	21-02-14	10,313,848
						110039	27-05-14	2,731,366
Rehabilitation of approaches of pre-stressed bridges at 20 Km	Khan Construction	PD/GHDA/58/ of 2013	19-11-13	18-11-15	W.I.P	131877	29-05-15	2,288,616
		dated 12-11-2013						
Rehabilitation of approaches of pre-stressed bridges at 20.00 Km	Khan Construction Govt Contractor	PD/GHDA/58/ of 2013 dated 12-11-2013	19-11-13	18-11-15	W.I.P	158732	27-01-16	1,185,427
<b>Total</b>								<b>313,051,401</b>
Penalty								<b>31,305,140</b>

**Annexure-14**

**Excess payment to contractor by allowing higher rate**

<b>Name of Original Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Date</b>	<b>Item</b>	<b>Rate as per S.B</b>	<b>Rate as per bill</b>	<b>Difference</b>	<b>Qty</b>	<b>Amount</b>
Erection of External Electric system at Gorakh top Part A	Khalil-ur-Rehman	EXN Provl.:Cost-highway div. hyd & PE(GHDA) No.TC/G-55/GHDA /205/ dated 13-09-2012	providing & fixing of G.I. polygonal type lighting mast 9 meter height	180,000	270,000	90,000	3	270,000
			providing & fixing of G.I. polygonal type lighting mast 6 meter height	80,000	120,000	40,000	18	720,000
			supply and installation of lighting head frame arina vision 2000 watts light fixture	25,000	37,500	12,500	29	362,500
			providing and fixing of flood light 2000 watts	210,000	315,000	105,000	9	945,000
			supplying and installation of imported flexible steel	275	412	137	9	1,233
			supply and installation of earthing system	80,000	120,000	40,000	3	120,000
<b>Excess amount</b>								<b>2,418,733</b>

**Award of work without integrity pact**

<b>Name of Original Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Date</b>	<b>Estimate Cost</b>
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	DO(Edu:works)TC/G-55/878 dated 18-05-2012	11.988
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	DO(Edu:works)TC/G-55/878 Dated 18-05-2012	11.988
Establishment of Summer Resorts at Gorakh (Construction of Gorakh Road CC Block at Top 37.00 to 40.00 Km)	Khan Construction Govt Contractor	EXN Provl.:Cost-highway div. hyd & PE(GHDA)No.TC/G-55/GHDA /195/ dated 28-08-2012	19.310
Construction of RCC road Gorakh to Hangan 0/5 (0.80 km)	Roshan Ali Laghari	PD(GHDP)/TC/G-55/337 dated 15-02-2013	20.205
Establishment of Summer Resorts at Gorakh 0.8(Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55 /266/ dated 26-03-2013	16.028
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Habibullah Januaryy	PD(GHDA)/TC/G-55 /326/ dated 28-01-2013	16.557
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Habibullah Januaryy	PD(GHDA)/TC/G-55 /326/ dated 28-01-2013	16.557
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55 /266/ dated 26-03-2013	16.028
Errection of External Electric System at view point at Gorakh Hill top)	Ali Akbar Januaryy	PD(GHDP)/TC/G-55 /68/ dated 12-11-2013	13.742
Errection of Electric System at Forest Rest House to Canteen & Tuck Shop at Gorakh Hill Top	Asad Brothers	PD(GHDP)/TC/G-55 /67/ dated 12-11-2013	44.583
Construction of Water Tank 50" dia at Gorakh Hill top	Habibullah Januaryy	DO(Edu:works)TC/G-55/56 dated 12-11-2013	10.775
Construction of Parking View point at Gorakh Hill	Habibullah Januaryy	PD(GHDA)/TC/G-55/02	19.363

Name of Original Work	Name of Contractor	W/O & Date	Estimate Cost
		dated 03-01-2013	
Establishment of Summer Resorts at Gorakh (Construction of Halipad)	Habibullah Janwary	DO(Edu:works)TC/G-55/63 dated 12-11-2013	21.592
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	34.870
Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	PD(GHDP)/TC/G-55/337 dated 15-02-2013	20.552
Establishment of Summer Resorts at Gorakh (Stone Pitching of Road / side from 47.00 to 50.00 Km)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/61 dated 12-11-2013	15.867
Establishment of Summer Resorts at Gorakh (Construction of Circuit House)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/74 dated 15-07-2014	60.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (E.F))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/77 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (G.H))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/78 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Habibullah Janwary	PD(GHDA)TC/G-55/326 dated 28-01-2013	16.557
Construction of Parking View point at Gorakh Hill	Habibullah Janwary	PD/GHDA/TC/G-55/59 dated 12-11-2013	19.363
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)TC/G-55/266 dated 26-03-2013	16.028
Establishment of Summer Resorts at Gorakh (Construction of Parking view points at Gorakh)	Habibullah Janwary	PD/GHDA/90/2013 dated 21-11-2013	19.363
Establishment of Summer Resorts at Gorakh (Construction of Parking viewpoints at Gorakh)	Habibullah Janwary	PD/GHDA/90/2013 dated 21-11-2013	19.363
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh	AFCCO Oil Gas Field	PD/WO/GHDA/76 dated	50.000

<b>Name of Original Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Date</b>	<b>Estimate Cost</b>
(Construction of Family Resorts & Huts at Gorakh (C.D)	Service (SMC) Pvt Ltd	15-07-2014	
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	47.552
Rehabilitation / Reconstruction of Retaining wall structure along with Gorakh Road Inportion 37.00 to 40.00 KM	Ali Akbar Janwary	EXN Provl.:Cost-highway div. hyd & PE(GHDA)No.TC/G- 55/GHDA /196/ dated 28-08-2012	19.438
Rehabilitation of approaches of pre-stressed bridges at 20.00 Km	Khan Construction	PD/GHDA/58/ of 2013 dated 12-11-2013	28.750
Rehabilitation of approaches of pre-stressed bridges at 21.50 Km	Roshan Ali Laghari	DO(Edu:works)TC/G-55/57 dated 12-11-2013	29.4157
Rehabilitation of approaches of pre-stressed bridges at 20 Km	Khan Construction	PD/GHDA/58/ of 2013 dated 12-11-2013	28.750
Rehabilitation of approaches of pre-stressed bridges at 20.00 Km	Khan Construction Govt Contractor	PD/GHDA/58/ of 2013 dated 12-11-2013	28.750
<b>Total</b>			<b>943.336</b>

**Annexure-16**

<b>Name of work</b>	<b>Name of contractor</b>	<b>w/o no. &amp; Date</b>	<b>Amount</b>
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (E.F))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/77 dated 15-07-2014	7,500,000
Establishment of Summer Resorts at Gorakh (Construction of Circuit House)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/74 dated 15-07-2014	9,000,000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	7,500,000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	7,500,000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (G.H))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/78 dated 15-07-2014	7,500,000
<b>Total</b>			<b>39,000,000</b>

**Annexure-17****Sanctioning of mobilization advance beyond 10%**

<b>Name of work</b>	<b>Name of contractor</b>	<b>w/o no. &amp; Date</b>	<b>Amount</b>
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (E.F))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/77 dated 15-07-2014	7,500,000
Establishment of Summer Resorts at Gorakh (Construction of Circuit House)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/74 dated 15-07-2014	9,000,000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	7,500,000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	7,500,000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (G.H))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/78 dated 15-07-2014	7,500,000
<b>Total</b>			<b>39,000,000</b>

**Irregular award of works by favoritism**

<b>Name of Original Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Date</b>	<b>Estimate Cost</b>
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55 /927 dated 21-05-2010	5.086
Providing Additional Facilities to the old rest house (A) Gorakh Kitchen with all accessories)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/924 dated 21-05-2010	2.862
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Canteen & Tuck Shop)	Umer Jan & Co.	DO(Edu:works)TC/G-55/928 dated 21-05-2010	5.170
Providing Additional Facilities to the old rest house (C) tile flooring, wood working colouring	Roshan Ali Laghari	DO(Edu:works)TC/G-55/926 dated 21-05-2010	0.948
Providing Additional Facilities to the old rest house (B) paved court yard	Roshan Ali Laghari	DO(Edu:works)TC/G-55/925 dated 21-05-2010	0.500
Providing Additional Facilities to the old rest house (A) Gorakh Kichten with all accessories)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/924 dated 21-05-2010	2.862
Providing Additional Facilities to the old rest house (C) tile flooring, wood working colouring	Roshan Ali Laghari	DO(Edu:works)TC/G-55/926 dated 21-05-2010	2.650
Miscellaneous of Structure / furniture/ vehicle alteration work of camp office DG GHDA at Gorakh Hill station	Roshan Ali Laghari	DO(Edu:works)TC/G-55/919 dated 20-05-2010	0.207
Establishment of Summer Resorts at Gorakh ( Construction of Tourist Huts)	Ali Akbar Janwary	DO(Edu:works)TC/G-55/1251 dated 08-06-2010	5.433
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar Janwary	PD(GHDA)/TC/G-55 /927 dated 21-05-2010	5.086
Establishment of Summer Resorts at Gorakh (Construction of Miscellaneous of Structure Approaches or road / plat form for DG camp office & rest House at Gorakh	Umer Jan & Co.	DO(Edu:works)TC/G-55/889 dated 19-04-2010	3.278
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Canteen & Tuck Shop)	Umer Jan & Co.	DO(Edu:works)TC/G-55/928 dated 21-05-2010	5.170
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	DO(Edu:works)TC/G-55/878 dated 18-05-2012	11.988
Establishment of Summer Resorts at Gorakh (Distribution of Water Supply Line)	Ali Akbar Janwary	DO(Edu:works)TC/G-55/879 dated 18-05-2012	2.827
Establishment of Summer Resorts at Gorakh (Construction of Vehicle Garage)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/880 dated 18-05-2012	1.563



Name of Original Work	Name of Contractor	W/O & Date	Estimate Cost
Establishment of Summer Resorts at Gorakh (Construction of Miscellaneous of Structure Approaches or road / plat form for DG camp office & rest House at Gorakh)	Umer Jan & Co.	DO(Edu:works)TC/G-55/889 dated 19-04-2010	1.614
Establishment of Summer Resorts at Gorakh (Distribution of Water Supply Line)	Ali Akbar January	DO(Edu:works)TC/G-55/879 dated 18-05-2012	2.827
Establishment of Summer Resorts at Gorakh (Miscellaneous Structure Construction of Canteen & Tuck Shop)	Umer Jan & Co.	DO(Edu:works)TC/G-55/928 dated 21-05-2010	5.170
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Ali Akbar January	DO(Edu:works)TC/G-55/1251 dated 08-06-2010	5.433
Errection Of External Electric system at Gorakh top Part A	Khalil-ur-Rehman	EXN Provl.:Cost-highway div. hyd & PE (GHDA)No.TC/G-55/ GHDA /205/ dated 13-09-2012	9.617
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	DO(Edu:works)TC/G-55/878 dated 18-05-2012	11.988
Establishment of Summer Resorts at Gorakh (Clearance of Hangan Road)	Khan Construction Govt Contractor	DO(Edu:works)TC/G-55/111 dated 05-06-2012	5.449
Establishment of Summer Resorts at Gorakh (Construction of Gorakh Road CC Block at Top 37.00 to 40.00 Km)	Khan Construction Govt Contractor	EXN Provl.:Cost-highway div.hyd&PE(GHDA)No.TC/G-55/GHDA /195/ dated 28-08-2012	19.310
Establishment of Summer Resorts at Gorakh (Construction of D.G Rest Room)	Roshan Ali Laghari	PD/GHDA/TC/G-55/329 dated 29-01-2013	4.806
Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	PD(GHDP)/TC/G-55/337 dated 15-02-2013	20.205
Establishment of Summer Resorts at Gorakh (Construction of Miscellaneous of Structure Approaches or road / plat form for DG camp office & rest House at Gorakh)	Umer Jan & Co.	DO(Edu:works)TC/G-55/889 dated 19-04-2010	3.278
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar January	PD(GHDA)/TC/G-55 /927 dated 21-05-2010	5.086
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55 /266/ dated 26-03-2013	16.028
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts )	Habibullah January	PD(GHDA)/TC/G-55 /326/ dated 28-01-2013	16.557

Name of Original Work	Name of Contractor	W/O & Date	Estimate Cost
Establishment of Summer Resorts at Gorakh (Approaches of Earth work 25.5 Km)	Roshan Ali Laghari	PD(GHDA)/TC/G-55/258 dated 27-03-2013	1.934
Establishment of Summer Resorts at Gorakh (Construction of Staff & Security Guard Room)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/325 dated 28-01-2013	4.915
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar January	PD(GHDA)/TC/G-55 /927 dated 21-05-2010	5.086
Establishment of Summer Resorts at Gorakh (Construction of Tourist Huts)	Habibullah January	PD(GHDA)/TC/G-55 /326/ dated 28-01-2013	16.557
Establishment of Summer Resorts at Gorakh (Construction of DG, GHDA Rest Room)	Roshan Ali Laghari	PD(GHDA)/TC/G-55 /329/ dated 29-01-2013	4.806
Establishment of Summer Resorts at Gorakh (Construction of Vehicle Garrage)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/880 dated 18-05-2012	1.563
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55 /266/ dated 26-03-2013	16.028
Establishment of Summer Resorts at Gorakh (Construction of Staff & Security Guard Room)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/325 dated 28-01-2013	4.915
Errection of External Electric System at view point at Gorakh Hill top)	Ali Akbar January	PD(GHDP)/TC/G-55 /68/ dated 12-11-2013	13.742
Errection of Electric System at Forest Rest House to Canteen & Tuck Shop at Gorakh Hill Top	Asad Brothers	PD(GHDP)/TC/G-55 /67/ dated 12-11-2013	44.583
Construction of Water Tank 50" dia at Gorakh Hill top	Habibullah January	DO(Edu:works)TC/G-55/56 dated 12-11-2013	10.775
Errection of Internal Electrification of Tourist Huts at Gorakh Hill top)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /55/ dated 12-11-2013	2.649
Errection of Internal Electrification of Canteen & Tuck shop at Gorakh Hill)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /54/ dated 12-11-2013	3.668
Errection of Internal Electrification of of DG Rest Room at Gorakh Hill)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /66/ dated 12-11-2013	0.315
Errection of Internal Electrification of Store, Security Room & Vehicle Garraige at Gorakh Hill)	Mohammad Uris Memon	PD(GHDP)/TC/G-55 /65/ dated 12-11-2013	0.219
Construction of Parking View point at Gorakh Hill	Habibullah January	PD(GHDA)/TC/G-55/02 dated 03-01-2013	19.363
Establishment of Summer Resorts at Gorakh (Approaches of Earth work 25.5 Km)	Roshan Ali Laghari	PD(GHDA)/TC/G-55/258 dated 27-03-2013	1.934
Establishment of Summer Resorts at Gorakh (Construction of Mosque)	Khan Construction	PD(GHDA)/TC/G-55/327	5.215

Name of Original Work	Name of Contractor	W/O & Date	Estimate Cost
	Govt Contractor	dated 28-01-2013	
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop (C/wall & Internal Dev)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/02 dated 03-01-2014	9.270
Establishment of Summer Resorts at Gorakh (Construction of Halipad)	Habibullah January	DO(Edu:works)TC/G-55/63 dated 12-11-2013	21.592
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	34.870
Construction of RCC road Gorakh to Hangan 0/5 (0.8 Km)	Roshan Ali Laghari	PD(GHDP)/TC/G-55/337 dated 15-02-2013	20.552
Establishment of Summer Resorts at Gorakh (Stone Pitching of Road / side from 47.00 to 50.00 Km	Roshan Ali Laghari	DO(Edu:works)TC/G-55/61 dated 12-11-2013	15.867
Establishment of Summer Resorts at Gorakh (Construction of Circuit House)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/74 dated 15-07-2014	60.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (E.F)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/77 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (G.H)	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/78 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Tourists Huts)	Habibullah January	PD(GHDA)TC/G-55/326 dated 28-01-2013	16.557
Construction of Parking View point at Gorakh Hill	Habibullah January	PD/GHDA/TC/G-55/59 dated 12-11-2013	19.363
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop (C/wall & Internal Dev)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/02 dated 03-01-2014	9.270
Establishment of Summer Resorts at Gorakh (Construction of Canteen & Tuck Shop)	Khan Construction Govt Contractor	PD(GHDA)/TC/G-55/266 dated 26-03-2013	16.028

Name of Original Work	Name of Contractor	W/O & Date	Estimate Cost
Establishment of Summer Resorts at Gorakh (Construction of Parking view points at Gorakh)	Habibullah January	PD/GHDA/90/2013 dated 21-11-2013	19.363
Establishment of Summer Resorts at Gorakh (Construction of Parking view points at Gorakh)	Habibullah January	PD/GHDA/90/2013 dated 21-11-2013	19.363
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (A.B))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/75 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Family Resorts & Huts at Gorakh (C.D))	AFCCO Oil Gas Field Service (SMC) Pvt Ltd	PD/WO/GHDA/76 dated 15-07-2014	50.000
Establishment of Summer Resorts at Gorakh (Construction of Staff Quarters)	Ali Akbar January	PD(GHDA)/TC/G-55/927 dated 21-05-2010	5.086
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	47.552
<b>Total</b>			<b>955.998</b>

## Annexure-19

### **Irrational decision of construction and repairing road at pours and susceptible soil**

<b>Name of Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Date</b>	<b>Estimate Cost</b>	<b>Date of Start of Work</b>
Establishment of Summer Resorts at Gorakh (Construction of Gorakh Road CC Block at Top 37.00 to 40.00 Km)	Khan Construction Govt Contractor	EXN Provl.:Cost-highway div. hyd & PE(GHDA)No.TC/G-55/GHDA /195/ dated 28-08-2012	19.310	04-09-12
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	34.87	19-11-13
Establishment of Summer Resorts at Gorakh (Stone Pitching of Road / side from 47.00 to 50.00 Km)	Roshan Ali Laghari	DO(Edu:works)TC/G-55/61 dated 12-11-2013	15.867	19-11-13
Construction of RCC road & Retaining wall at 35.00 to 42.00 Km	Khan Construction Govt Contractor	PD(GHDP)/TC/G-55/62 dated 12-11-2013	47.552	19-11-13
Rehabilitation / Reconstruction of Retaining wall structure along with Gorakh Road In portion 37.00 to 40.00 KM	Ali Akbar Janwary	EXN Provl.:Cost-highway div. hyd & PE(GHDA)No.TC/G-55/GHDA /196/ dated 28-08-2012	19.438	04-09-12
<b>Total</b>			<b>137.037</b>	

**Annexure-20****Assets procured through quotations instead of through tendering**

Sr. No.	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
1	LCD Sony 40"	KLV-40B	LCD 40"	2	89000	178,000	DG Office Karachi	2010-11	Machinery Equipment
2	1.5 ton Split Air Conditioner Hair	2010-11	Split Air Conditioner	2	58000	116,000	DG Office Karachi	2010-11	Machinery Equipment
3	Changhong Led	2014-15	LED 40"	3	59,900	179,700	DG, GHDA Rest House Gorakh Hill Station	2014-15	Machinery Equipment
4	Leather Computer Swivel Chair	2014-15	Executive Chair	5	25,900	129,500	PD, GHDA Office & Rest House Dadu	2014-15	Furniture Fixture
5	HP Leaser Jet	2014-15	Printer	4	28,000	112,000	DG, GHDA Rest House at Gorakh Hill Station	2014-15	Machinery Equipment
6	Wooden Bed	2014-15	Double Bed	1	110,000	110,000	Bed Room at DG, GHDA office Karachi	2014-15	Furniture Fixture
7	Swivel Chair	2014-15	Chair	4	25,700	102,800	DG, GHDA Office Karachi	2014-15	Furniture Fixture
8	Roller Blinds & Vertical Blinds	2014-15	Curtains	3	102,780	102,780	Upper Hall, G.floor hall & DG room	2014-15	Furniture Fixture
<b>Total</b>						<b>1,030,780</b>			

**Annexure-21****Assets procured neither through quotations nor through tendering**

Sr. No	Detail of Physical Asset	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	Under whose supervision the assets is lying	F.Year	Head
1	Standard Size Dining Table for 6 person with chairs nos 60	Dining Table	10	99,900	999,000	Tourits Room Nos 8 & Canteen & Tuck Shop	Assistant Engineer, GHDA	2013-14	Furniture Fixture
2	Double Wooden Bed with high quality mattress side table, dressing standard polish	Double Bed	4	205,800	823,200	DG, GHDA & PD GHDA Rest House Gorakh Hill Station	Assistant Engineer, GHDA	2013-14	Furniture Fixture
3	Single Wooden Bed with mattress and dressing table including standard polish	Single Bed	8	99,800	798,400	Tourits Room Nos 8	Assistant Engineer, GHDA	2013-14	Furniture Fixture
4	Audio Dolby Digital Plus / SRS Theater Sound HD dts 2.0	LED 32"	8	49,500	396,000	DG, GHDA office karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
5	Wooden Almira Standard Quality	Almirah	10	37,500	375,000	Tourits Room Nos 8	Assistant Engineer, GHDA	2013-14	Furniture Fixture
6	Bed Room Chairs with side mirrors with stand table	Chairs	16	16,500	264,000	Tourits Room Nos 8	Assistant Engineer, GHDA	2013-14	Furniture Fixture
7	Garden 4 person wooden	Chairs	10	25,000	250,000	Tourits	Assistant	2013-14	Furniture Fixture

Sr. No	Detail of Physical Asset	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	Under whose supervision the assets is lying	F.Year	Head
	chairs with centre table					Room Nos 8	Engineer, GHDA		
8	HP Probook 430 Corei7 4500 U 1.8 GHZ6 GB ram	Laptop	2	95,500	191,000	DG, GHDA office Karachi	DG, GHDA & PD GHDA	2013-14	Machinery Equipment
9	Standard Size Table with side table	Standard Table	4	45,999	183,996	DG, GHDA & PD GHDA Rest House Gorakh Hill Station	Assistant Engineer, GHDA	2013-14	Furniture Fixture
10	Revolving Chair Standard Quality	Revolving Chair	4	41,949	167,796	DG, GHDA & PD GHDA Rest House Gorakh Hill Station	Assistant Engineer, GHDA	2013-14	Furniture Fixture
11	Single Door Refrigerator	Hair Refrigerator	8	18,500	148,000	DG, GHDA office karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
12	Medium Size	Single Electric Geyser	8	16,500	132,000	DG, GHDA office karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
13	Five Seater Sofa Set Standard quality with centre table	Sofa Set	2	54,500	109,000	DG, GHDA & PD GHDA Rest House Gorakh Hill Station	Assistant Engineer, GHDA	2013-14	Furniture Fixture
14	25 hrs backup, 176 nos superflux leds luminare	Solar Panel Light	10	10,450	104,500	DG, GHDA office Karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment



Sr. No	Detail of Physical Asset	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	Under whose supervision the assets is lying	F.Year	Head
15	Wooden Visitor Chair with arms and standard foam cushion	Visitor Chair	8	12,900	103,200	Tourist Room Nos 8	Assistant Engineer, GHDA	2013-14	Furniture Fixture
16	i3 with all complete accessories	HP Desktop Computer	2	50,000	100,000	DG, GHDA office Karachi		2013-14	Machinery Equipment
17	220 v 50 Hz 134 a CFC free 73 kg 307 litre	Waves Cool Bank	2	49,849	99,698	DG, GHDA office Karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
18	Dawlance Refrigerator	Refrigerator	1	51,800	51,800	DG, GHDA office Karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
19	Dish Antena with all accessories	Dish Antena with Digital Receiver	3	14,500	43,500	DG, GHDA office Karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
20	GPS Monitor	GPS Monitor	2	17,800	35,600	DG, GHDA office Karachi	DG, GHDA & PD GHDA	2013-14	Machinery Equipment
21	Dawlance Micro Oven	Micro Oven	2	15,800	31,600	DG, GHDA office Karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
22	Pipe Fitting & Other items	Water Motor	1	19,649	19,649	DG, GHDA Rest House Gorakh Hill Station	Accounts Officer	2013-14	Machinery Equipment
23	Dawlance Toaster Oven	Micro Oven	2	9,500	19,000	DG, GHDA office Karachi	Assistant Engineer, GHDA	2013-14	Machinery Equipment
<b>Total</b>					<b>5,445,939</b>				

**Assets under supervision of Accounts Officer**

S.No	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
1	HP Leaser Jet Printer Jet	D-2055D	Printer	1	48,100	48,100	DG & Director Finance, GHDA office Karachi	2009-10	Machinery Equipment
2	Oregon TM-200 GPS	GTM-200	GPS	10	37,000	370,000	DG, GHDA office Karachi	2009-10	Machinery Equipment
3	Intel Dual Core 2.60 GHz E-5300 with all accessories	200-10	Desktop Computer P-IV	7	39,500	276,500	DG, GHDA office Karachi	2009-10	Machinery Equipment
4	Conon Photocopier Machine	IR-2022N	Photocopier Machine	1	169,940	169,940	DG, GHDA office Karachi	2009-10	Machinery Equipment
5	Office Visiting Chairs Coshined	2009-10	Chair	46	3,000	138,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
6	Officer Table With Side Rack	2009-10	Table	7	16,000	112,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
7	Executive Visitor Chair	2009-10	Chair	20	4,500	90,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
8	Office Sofa Set	2009-10	Sofa Set	3	28,000	84,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
9	HP Compaq Laptop intel Core 2.0 GHz 320 GB Hard Drive	200-10	Laptop	1	71,910	71,910	DG, GHDA office Karachi	2009-10	Machinery Equipment
10	Executive Table	2009-10	Table	3	23,700	71,100	DG, GHDA office Karachi	2009-10	Furniture Fixture
11	Multimedia Projector	CP-RX78	Projector	1	68,750	68,750	DG, GHDA office Karachi	2009-10	Machinery Equipment
12	1.5 Ton Split Air Conditioner	DAC-196CZCT3	Split Air Conditioner	2	33,500	67,000	DG, GHDA office Karachi	2009-10	Machinery Equipment

S.No	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
13	Officer Revolving Chair	2009-10	Chair	6	6,500	39,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
14	Executive Revolving Chair	2009-10	Chair	3	12,500	37,500	DG, GHDA office Karachi	2009-10	Furniture Fixture
15	Samsung TV29"	2009-10	TV	1	35,000	35,000	DG, GHDA office Karachi	2009-10	Machinery Equipment
16	Wooden Main Door	2009-10	Door	1	23,990	23,990	DG, GHDA office Karachi	2009-10	Furniture Fixture
17	Side Board made of veneer board	2009-10	Side Board	2	11,000	22,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
18	Centre Table	2009-10	Centre Table	4	5,000	20,000	DG, GHDA office Karachi	2009-10	Furniture Fixture
19	Trolley System for Photocopier machine	2009-10	Trolley	3	5,452	16,356	DG, GHDA office Karachi	2009-10	Furniture Fixture
20	HP Scanner Heavy Duty	G-2410	Scanner	2	6,400	12,800	DG, GHDA office Karachi	2009-10	Machinery Equipment
21	UPS Stabimatic	NS-1000 VA	UPS	1	12,360	12,360	DG, GHDA office Karachi	2009-10	Machinery Equipment
22	Wooden Book Salves size 40"x40"x12"	2009-10	Boo Salves	2	6,100	12,200	DG, GHDA Office Karachi	2009-10	Furniture Fixture
23	Water Dispenser	2009-10	Dispenser	1	11,700	11,700	DG, GHDA office Karachi	2009-10	Machinery Equipment
24	Panosonic Fax Machine	KX-FP701	Fax Machine	1	10,000	10,000	DG, GHDA office Karachi	2009-10	Machinery Equipment
25	Prejector Screen Size 6'x6'	2009-10	Screen	1	9,240	9,240	DG, GHDA office Karachi	2009-10	Machinery Equipment
26	Passport Hard Drive	2009-10	Hard Drive	1	7,900	7,900	DG, GHDA office Karachi	2009-10	Machinery Equipment
27	Colour Printer HP Desk Jet Printer	D-1560	Printer	2	3,225	6,450	DG, GHDA office Karachi	2009-10	Machinery Equipment

S.No	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
28	TV trolley	2009-10	Tv trolley	1	3,750	3,750	DG, GHDA office Karachi	2009-10	Furniture Fixture
29	Computer Steel Chair	2009-10	Chair	1	2,930	2,930	DG, GHDA office Karachi	2009-10	Furniture Fixture
30	2.0 Ton Split Air Conditioner	DAC-24CT3	Split Air Conditioner	1	45,000	45,000	DG, GHDA office Karachi	2009-10	Machinery Equipment
31	Laser Printer Heavy Duty	P-1005	Printer	4	11,875	47,500	DG, GHDA office Karachi & PD, GHDA Office Dadu	2009-10	Machinery Equipment
32	Steel Safe Looker Size 24x16x16	2009-10	Safe Looker	1	16,490	16,490	DG, GHDA Rest House at Gorakh Hill Station	2009-10	Furniture Fixture
33	Steel Almirah Size 6"x3'x18"	2009-10	Almirah	1	11,250	11,250	DG, PD Office & PD Rest House at Dadu	2009-10	Furniture Fixture
34	File Cabinet Steel	2009-10	File Cabinet	1	9,990	9,990	DG, PD Office & PD Rest House at Dadu	2009-10	Furniture Fixture
35	HP Leaser Jet Colour Printer	1025	Printer	2	33700	67,400	Chairman, DG & PD Office Karachi	2010-11	Machinery Equipment
36	1.5 ton General Air Conditioner	ASG-1800	Split Air Conditioner	1	74750	74,750	DG & PD Office Dadu	2010-11	Machinery Equipment
37	LCD Sony 40"	KLV-40B	LCD 40"	2	89000	178,000	DG Office Karachi	2010-11	Machinery Equipment
38	Apple Ipad	2010-11	Ipad	1	75860	75,860	DG Office Karachi	2010-11	Machinery Equipment
39	Sony Hanycam DCR - SX65E		Handycam	1	32040	32,040	DG, GHDA & PD GHDA	2010-11	Machinery Equipment

S.No	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
40	Digital Camera	PL-100	Camera	1	26700	26,700	`	2010-11	Machinery Equipment
41	1.5 ton Split Air Conditioner Hair	2010-11	Split Air Conditioner	2	58000	116,000	DG Office Karachi	2010-11	Machinery Equipment
42	CPU Intel D945 2.2 Core	2010-11	Desktop Computers	2	36400	72,800	DG, GHDA office Karachi	2010-11	Machinery Equipment
43	Samsung Led 18.5"	B1930	Led 18.5"	2	13550	27,100	DG, GHDA Office Karachi	2010-11	Machinery Equipment
44	Water Motor	2010-11	Motor	1	8000	8,000	DG, GHDA office Karachi	2010-11	Machinery Equipment
45	Revolving Computer Chair	2010-11	Chair	2	3,500	7,000	DG, GHDA office karachi	2010-11	Furniture Fixture
46	UPS	2010-11	UPS	1	27,300	27,300	DG, GHDA office karachi	2010-11	Machinery Equipment
47	Executive Table with Side Rack	2010-11	Table	2	6,500	13,000	DG, GHDA office karachi	2010-11	Furniture Fixture
48	Branded Laptop Core is 2410 2.3 GHZ	2010-11	Laptop	1	87800	87,800	DG, GHDA Rest House at Gorakh Hill Station	2010-11	Machinery Equipment
49	Visitor Chairs	2011-12	Chair	12	5,900	70,800	DG, GHDA office Dadu	2011-12	Furniture Fixture
50	Executive Officer chair	2011-12	Chair	1	13,900	13,900	DG, GHDA office Dadu	2011-12	Furniture Fixture
51	Officer Revolving Chair	2011-12	Chair	1	8,900	8,900	DG, GHDA office Dadu	2011-12	Furniture Fixture
52	Flor Standing Air Conditioner	2011-12	Air Conditioner	1	99,300	99,300	DG, GHDA Rest House at Gorakh Hill Station	2011-12	Machinery Equipment
53	Staplizer	2012-13	Staplizer	5	12,500	62,500	DG, GHDA office Karachi	2012-13	Machinery Equipment

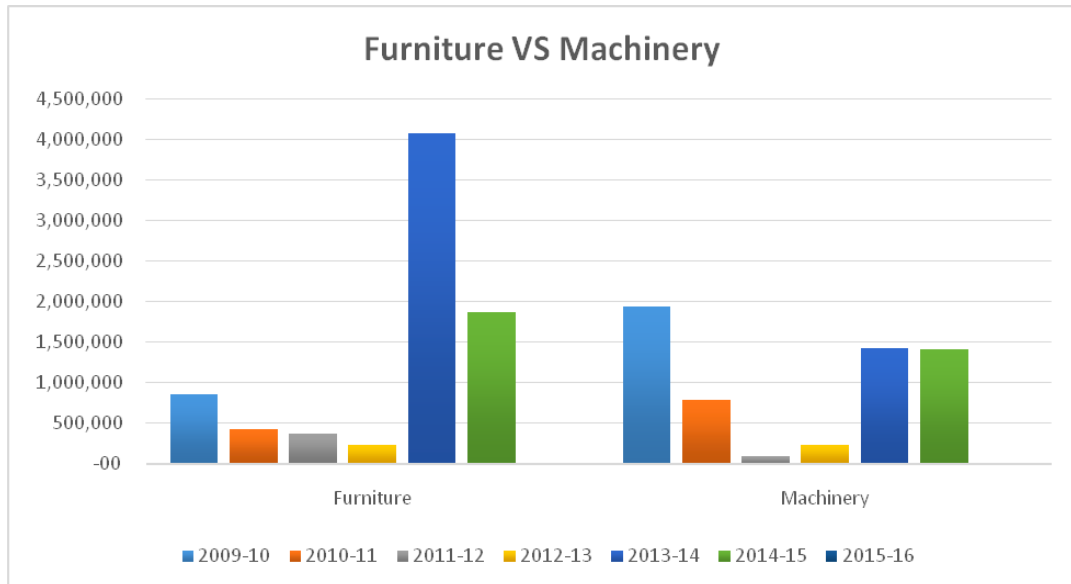
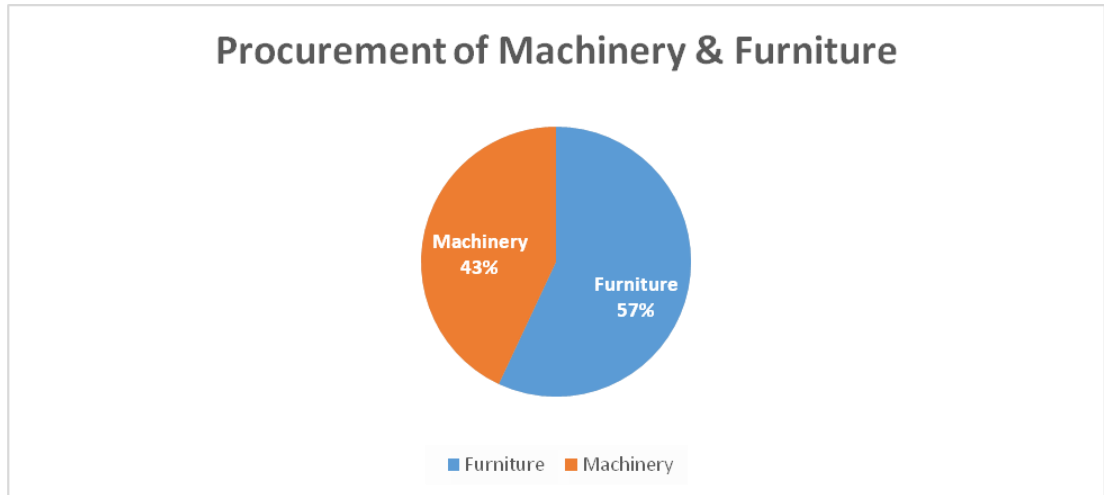
S.No	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
54	Wall Fan	2012-13	Fan	5	2,500	12,500	DG, GHDA office Karachi	2012-13	Machinery Equipment
55	Hair Refrigerator	Hr126WL	Refrigerator	1	23,500	23,500	DG, GHDA office Karachi	2012-13	Machinery Equipment
56	Hair Oven	HDN-2080M	Micro Oven	1	13,500	13,500	DG, GHDA office Karachi	2012-13	Machinery Equipment
57	Optiplex 3010-MT 500 GB Sata Drive with accessories	2012-13	Desktop Computers	1	72,500	72,500	DG, GHDA office Karachi	2012-13	Machinery Equipment
58	HP Colour Printer	2012-13	Printer	1	12,000	12,000	DG, GHDA office Karachi	2012-13	Machinery Equipment
59	HP Leaser Jet Pro 200	M251NW	Printer	1	41,500	41,500	DG, GHDA office Karachi	2012-13	Machinery Equipment
60	1.5 Ton Split Air Conditioner	2013-14	Dawlance	1	49,500	49,500	DG, GHDA office Karachi	2013-14	Machinery Equipment
61	Pipe Fitting & Other items	2013-14	Water Motor	1	19,649	19,649	DG, GHDA Rest House Gorakh Hill Station	2013-14	Machinery Equipment
62	Wooden Bed	2014-15	Double Bed	1	110,000	110,000	Bed Room at DG, GHDA office Karachi	2014-15	Furniture Fixture
63	Molty Foam	2014-15	Foam	1	18,000	18,000	Bed Room at DG, GHDA office Karachi	2014-15	Furniture Fixture
64	HP i7 Probook	2014-15	Laptop	1	66,500	66,500	DG, GHDA & PD GHDA Rest House Gorakh Hill Station	2014-15	Machinery Equipment
65	CPU Intel D945 2.2 Core	2014-15	Desktop Computers	2	46,000	92,000	DG, GHDA office Dadu	2014-15	Machinery Equipment

S.No	Detail of Physical Asset	Model	Type of Assets	Qty	Rate	Cost of Assets	Place of Installation of Asset	F.Year	Head
66	Sony Handycam	2014-15	Handycam	1	50,500	50,500	DG, GHDA office Dadu	2014-15	Machinery Equipment
67	Swivel Chair	2014-15	Chair	4	25,700	102,800	DG, GHDA Office Karachi	2014-15	Furniture Fixture
68	Revolving Chairs	2014-15	Chairs	4	17,850	71,400	DG, GHDA Office Karachi	2014-15	Furniture Fixture
69	Revolving Chair	2014-15	Chair	6	7,200	43,200	DG, GHDA Office Karachi	2014-15	Furniture Fixture
70	Computer Trolley	2014-15	Trolley	3	12,000	36,000	DG, GHDA Office Karachi	2014-15	Furniture Fixture
71	High Back Chair	2014-15	Chairs	2	12,400	24,800	DG, GHDA Office Karachi	2014-15	Furniture Fixture
72	Side Rake	2014-15	Side Rake	2	6,000	12,000	DG, GHDA Office Karachi	2014-15	Furniture Fixture
73	Sofa Nine Seater	2014-15	Sofa Set	1	68,750	68,750	Drawing Room	2014-15	Furniture Fixture
74	Fabric Curtains	2014-15	Curtains	1	89,250	89,250	Chairman Room & Drawing Room	2014-15	Furniture Fixture
75	Centre Table full Glass	2014-15	Table	1	22,000	22,000	Drawing Room	2014-15	Furniture Fixture
76	Changhong Led	2014-15	LED 40"	3	59,900	179,700	DG, GHDA Rest House Gorakh Hill Station	2014-15	Machinery Equipment
77	GFC Fan	2014-15	Fan	14	4,000	56,000	DG, GHDA Rest House Gorakh Hill Station	2014-15	Machinery Equipment
78	Carpet	2014-15	Carpet	1	35,500	35,500	DG, GHDA Room	2014-15	Furniture Fixture
79	Roller Blinds & Vertical Blinds	2014-15	Curtains	3	102,780	102,780	Upper Hall, G.floor hall & DG room	2014-15	Furniture Fixture
			<b>Total</b>			<b>4,475,685</b>			

## Charts

Chart-1

### Comparison between procurement of furniture & machinery





**Chart-2**

**Total area of land allocated for different activities**

