



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION COUNCILS
SUKKUR DIVISION
AUDIT YEAR 2014-15**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

DAC	Departmental Accounts Committee
MFDAC	Memorandum for Department Accounts Committee
TMA	Taluka Municipal Administration
DG	Director General
LGD	Local Government Department
UC	Union Council
PAO	Principal Accounting Officer
CMA	Constitutional Miscellaneous Application
CTR	Central Treasury Rules
UA	Union Administration

Preface

Articles 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of the Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, Taluka / Town Municipal Administrations and Union Councils.

The report is based on audit of Union Councils of Sukkur Division for the year 2012-13 & 2013-14. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized without written responses.

The Audit Report is submitted to the Governor of Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of Sindh Local Government Act 2013, for causing it to be laid before the Provincial Assembly of Sindh.

Islamabad
Dated:

Rana Assad Amin
Auditor General of Pakistan

EXECUTIVE SUMMARY

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of 105 Municipal Committees / Town Committees. This Directorate General has a human resource of 40 officers, resulting in 9,960 man days and annual budget amounted to Rs 60.840 million for the year 2014-15. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to reporting significant findings to the relevant stakeholders. This office also conducts performance audit of programmes / projects.

Each Union Council in Sukkur division conducts its operations as per Sindh Local Government Ordinance, 1979. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Ordinance, 1979 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants.

Audit of UCs of Sukkur Division was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various Government policies regarding different sectors.

Audit of receipts was conducted to verify that the assessment, collection, reconciliation and allocation of revenue was made in accordance with laws and that there was no leakage of revenue and also that revenue did not remain outside Government account.

a. Scope of Audit

Out of total budget of the Sukkur Division for the financial year 2013-14, auditable expenditure under the jurisdiction was Rs 248.030 million, out of which an expenditure of Rs 111.613 million was audited which in terms of percentage, was 45%. Total receipts of the UCs for the financial year 2013-2014 were Rs 255.600 million, out of this an amount of Rs 127.800 million was audited which was 50% of the total receipt.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.513 million was pointed out during the audit but no recovery was affected till the time of compilation of this Report. Total recoverable amount of Rs 0.513 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was performed through understanding of the business process of UCs with respect to internal control structure, prioritization of risk areas determining significance and identification of key internal controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. The audit used intensive application of desk audit techniques facilitated through compiled data and review of permanent files/record. Desk Audit facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

On the pointation of audit, UCs has streamlined their work in accordance with rules & regulations.

e. Comment on Internal Control and Internal Audit Department

Several loopholes in the internal control system were noticed during the audit years. Major internal control weaknesses have been reported in Chapter-1. Moreover, other internal control weaknesses have been incorporated in Annexure-I.

f. The Key Audit Findings of the Report

- i. Non- Production of record was noted in 04 cases - Rs 116.072 million.¹
- ii. Non-Compliance was noted in 03 cases - Rs 31.603 million.²

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A)

g. Recommendations

Audit recommends that the PAO/management of UAs should ensure to resolve the following issues:

- i. Production of record to audit for verification
- ii. Fixing responsibility on officer(s) at fault for unauthorized appointments.
- iii. Fixing responsibility on officer(s) at fault for making payment through open cheques.

¹Para 1.2.1.1, 1.2.2.1, 1.2.3.1,1.2.5.1

² Para 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1.	Total Entities / (PAOs) in Audit Jurisdiction	213	244.370	255,090
2.	Total Entities / (PAOs) Audited	125	111.613	127.800
3.	Audit & Inspection Reports	125	111.613	127.800
4.	Special Audit Reports	-	-	-
5.	Performance Audit Reports	-	-	-
6.	Other Reports (relating to TMAs)	-	-	-

Table 2: Audit Observations Classified by Categories

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	-
2	Financial Management	-
3	Internal control	-
4	Violation of rules	147.675
5	Others	-
Total		147.675

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Others	Total Current year	Total Last year
1.	Outlays Audited	-	161.373	25.2	50.04	127.8	-	*364.413	-N/A-
2.	Amount Placed under Audit Observation	-	28.106	2.984	-	0.513	116.072	147.675	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	0.513	-	0.513	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-	-	-N/A-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-N/A-

*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure is Rs 111.613 million for the current year.

Table 4: Irregularities Pointed Out

(Rupees in Million)

Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	31.603
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record.	116.072
7	Others, including cases of accidents, negligence etc.	
Total		147.675

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER-I

SUKKUR DIVISION

1.1.1 INTRODUCTION

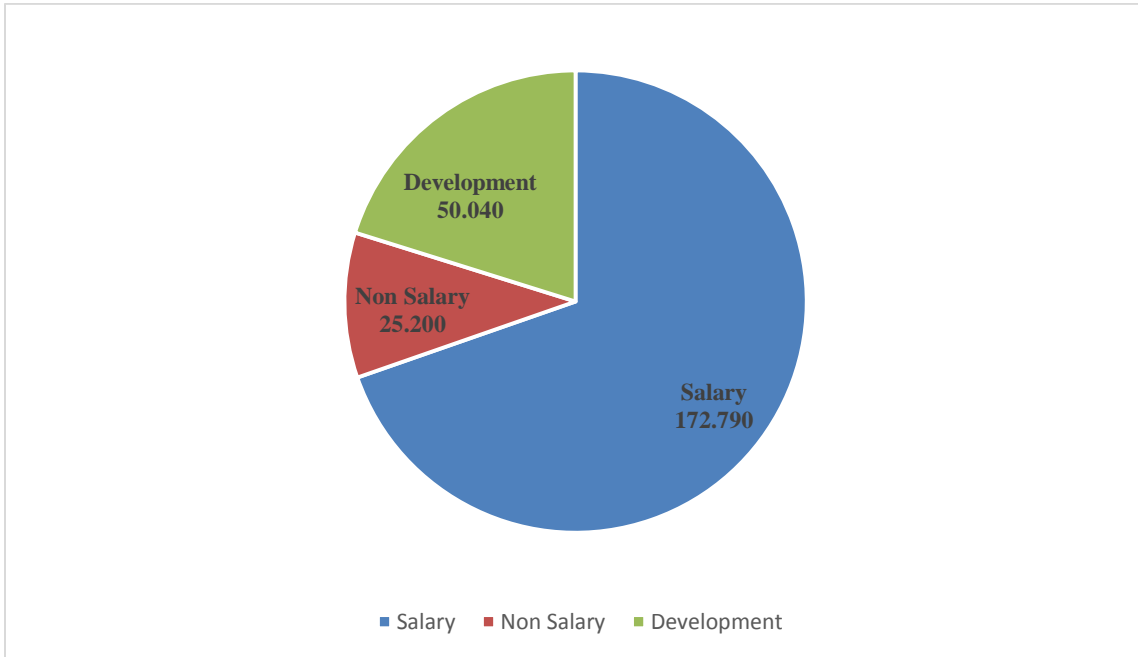
Each Union Councils of Sukkur Division consists of Secretary and Administrator. Each UC comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UCs are as follows:-

1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighbourhood development needs and prioritise them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Taluka Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Taluka Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
6. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Taluka Municipal Administration or District Government for such execution; and to assist the Village Councils or, as the case may be, Neighbourhood Councils in the Union to execute development projects.

1.1.2.1 Comments on Budget and Accounts (Variance Analysis)

Sukkur Division					
(Rupees in Million)					
Sr.	Entity		Budget	Expenditure	Excess / Savings
1	Union Councils of Distt. Sukkur	Salary	39.48	35.68	3.80
		Non-salary	5.64	5.24	0.40
		Development	11.28	10.78	0.50
		Sub Total	56.40	51.70	4.70
		Revenue	56.40	56.40	0
2	Union Councils of Distt. Ghotki	Salary	33.60	33.42	0.18
		Non-salary	4.80	4.20	0.60
		Development	9.60	9.12	0.48
		Sub Total	48.00	46.74	1.26
		Revenue	48.00	48.00	0
3	Union Councils of Distt. Khairpur	Salary	63.00	59.65	3.35
		Non-salary	9.00	8.70	0.30
		Development	18.00	18.00	0
		Sub Total	90.00	86.35	3.65
		Revenue	90.00	89.49	0.51
4	Union Councils of Distt. Naushahro Feroze	Salary	42.84	41.78	1.06
		Non-salary	6.12	6.02	0.1
		Development	12.24	11.78	0.46
		Sub Total	61.20	59.58	1.62
		Revenue	61.20	61.20	0
Grand Total (Expenditure)			255.60	244.37	11.23
Grand Total (Revenue)			255.60	255.09	0.51

Expenditure 2013-14



Original budget of Rs 255.600 million was allocated to UCs of Sukkur Division under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was a saving of Rs 7.57 million.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports of pertaining to following years have been submitted to Governor of Sindh. Detail of PAC meetings is given below:

Audit Year	No. of Paras	Status of PAC Meetings	District (s)
2012-13	NIL	Nil	
2013-14	04	Nil	Ghotki, Naushahro Feroze

As indicated in the above table, no PAC meeting was convened to discuss the audit report of UCs of Sukkur Division.

District Sukkur

AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

Secretaries, Union Councils, District Sukkur failed to open up following auditable record to audit parties deputed for the purpose of conducting audit, in violation of the above rule.

Description	Period
No-marriage certificate, death certificate, residential certificate etc.	2011-12
Non-salary expenditure	2012-13

Audit was of the view that non-provision of record resulted into non-authenticity of revenue/expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March, 2014 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

[AIR Paras: 2, 1, 2, 1, 1, 2]

DISTRICT NAUSHAHRO FEROZE

1.2.2 Non-Production of Record

1.2.2.1 Non-Production of Record

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

Secretaries, Union Councils, District Naushahro Feroze failed to open up any auditable record to audit parties deputed for the purpose of conducting audit, in violation of the above rule.

Audit was of the view that non-provision of record resulted into non-authenticity of revenue/expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March, 2014 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

[AIR Para: 1]

DISTRICT KHAIRPUR

of their personal claims) shall always be crossed”.

Further, Finance Department, Government of Sindh, Karachi letter No. FD(1-II)1(10)/2006 dated 12-09-2006 states that “Claims on account of purchases of material supplied and services rendered exceeding Rs.10,000 are payable through cheques to the suppliers in order to ascertain the transparency and accuracy”.

Secretaries, Union Councils, Khairpur, paid Rs 2.984 million, during 2011-13, to various suppliers/contractors through open cheques instead of crossed cheques, in violation of rules. Detail is as under:

(Amount in Rupees)

Sr. No	Taluka	Union Council	Para No	Amount
1	Kingri	Piryaloi	3	1,476,658
2		Maghanwari	3	115,800
3	Faiz Ganj	Kot Laloo	3	797,261
4		Karoondi	4	59,300
5		Kandyari	4	535,048
Total				2,984,067

Audit was of the view that withdrawal of cash through open cheques and release of payments to contractors/suppliers instead of crossed cheques is a serious deviation from laid down rules and procedures. The method of payment on cash basis has rendered the whole process doubtful.

Deviation from prescribed rule resulted into non-transparency in expenditure from public funds and weak internal control.

The matter was reported during March, 2014 but management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of payments through open cheques, under intimation to audit.

[AIR Paras: 3, 3, 4, 4]

1.2.4.3 Non-Recovery of Government Dues - Rs 0.513 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-1, states that, “The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Secretaries, Union Councils, Khairpur, failed to recover government dues amounting to Rs 0.513 million, during 2011-13, from various tenants and defaulters, in violation of above rules. Detail is as under:

(Amount in Rupees)

Sr. No	Taluka	Union Council	AIR	Amount	Type of Recovery
1	Khairpur	Therhi	2	307,925	Rent of 30 Shops
2	Kingri	Drib Mehar Shah	2	137,170	Sabzi Market & Mall Piri Fee
3		Kolab Jial	2	46,500	Cattle Pond Fee
4		Ahmedpur	3	21,000	Cattle Pond Fee
Total				512,595	

Audit was of the view that management failed to recover outstanding arrears from various defaulters resulted into loss to government revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control.

The matter was reported during March, 2014 but management failed to provide departmental points of view Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of management, besides, recovery of arrears may be affected without further delay, under intimation to audit.

[AIR Paras: 2, 2, 2, 3]

DISTRICT GHOTKI

1.2.5 Non-Production of Record

1.2.5.1 Non-Production of Record

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

Secretaries, Union Councils, District Ghotki failed to open up any auditable record to audit parties deputed for the purpose of conducting audit, in violation of the above rule.

Audit was of the view that non-provision of record resulted into non-authenticity of revenue/expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March, 2014 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

[AIR Para: 1]

ANNEXURES

Annexure-A
(f of Executive Summary, page v)

Memorandum for departmental accounts Committee (MFDAC)

District Khairpur		
S No.	Description	Amount in millions
1	Unauthorized Distribution of Material	6.541
2	Unauthorized Expenditure	5.214

Annexure-B
[Para No.1.2.3.1]

Detail of Non-Production of Record, Union Councils, District Khairpur for FY 2011-12 & 2012-13

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
Khairpur	Khanpur	1		Vouchers & Bank Statements
				Verified expenditure statements
				Approved Sanctioned Strength
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & paid
				Services books of staff Property record etc.
Khairpur	Mehar Ali	2	3,400,000	Vouchers & Bank Statements amounting to Rs. 3.4 Million
				Verified expenditure statement
				Approved Sanctioned & working Strength
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & paid
				Property record etc.
Khairpur	Tando Masti Khan	3		Vouchers & Bank Statement
				Verified expenditure statements
				Detail Record of Appointment, Promotions & Transfers along with relevant record
			1,100,000	Income & expenditure statement for the FY 2011-12 Rs. 1,100,000
				Income from other sources
				Detail list of collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & paid
				Property record etc.
Khairpur	Therhi	4	3,400,000	
Khairpur	Jillani	5		Remaining Vouchers & Bank Statements
				Verified expenditure statements
				Detail Record of Appointment, Promotions &

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Transfers along with relevant record
				Income from other sources
				Detail of collection from certificates issued duly verified from CRMS
				Detail of taxes deducted & paid
				Property record etc.
				Remaining Vouchers & Bank Statements
				Verified expenditure statements
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Income from other sources
				Detail of collection from certificates issued duly verified from CRMS
				Non clarification for difference in Salary for both years
				Detail of taxes deducted & Paid
				Property record
				Tender Documents for NIT etc.
Khairpur	Nizamani	7	3,400,000	
				Vouchers & Bank Statements
				Verified expenditure statements
				Detail Record of Appointment, Promotions & Transfers along with relevant record
Khairpur	Luqman	8	2,300,000	Whole record for FY 2011-12 for Rs. 2,300,000
				Income from other sources
				Detail of collection from certificates issued duly verified from CRMS
				Detail of taxes deducted & Paid
				Property record etc.
Khairpur	Mori	9	3,400,000	
				Vouchers & Bank Statements
				Verified expenditure statement
				Detail Record of Appointment, Promotions & Transfers along with relevant record
Khairpur	Bhurgari	10	2,027,757	Whole record for FY 2011-12 costing Rs.2,027,757
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of taxes deducted & Deposited
				Services books of staff (excluding Para)

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Property record etc.
Khairpur	Shadi Shaheed	11	3,400,000	
Khairpur	Shah Lateef	12		Vouchers & Bank Statements
				Verified expenditure statement
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of taxes collected/deducted & deposited
				Property record etc.
Khairpur	Baberloi	13		Vouchers & Bank Statements
				Verified expenditure statement
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of taxes deducted & deposited
				Property record etc.
Khairpur	Machyoon	14	3,400,000	
Kingri	Pir Jo Goth	15		Bank Statements
				Detail verified expenditure statements
			2,400,000	Vouchers & Detail of works of all kind approximately amounting to Rs.2.4 Million
				Detail Record of Appointment , Promotions & Transfers
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & Deposited
				Property record if any
Kingri	Kot Mir Muhammad	16	3,400,000	
Kingri	Drib Mehar Shah	17		Bank Statements
				Detail verified expenditure statements
				Vouchers & all taxes deducted & paid
				Detail Record of Appointment, Promotions &

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Transfers along with pay bills & service Books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Property record if any
Kingri	Sadar Ji Bhatyoon	18	3,400,000	
Kingri	Piryaloi	19	3,813,967	Detail verified expenditure statements Rs. 3,813,967
				Non Salary record Rs.2,700,000
				Detail Record of Appointment, Promotions & Transfers along with payment detail
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & paid
				Property record if any
Kingri	Maghanwari	20	3,400,000	Detail verified Income & expenditure statements Approx.; Rs. 3,400,000
				Non Salary record
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Detail of all taxes deducted & paid
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Property record if any
Kingri	Kolab Jial	21		Vouchers & Bank Statements
				Detail verified Income & expenditure statements
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Detail of all taxes deducted & Deposited
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Property record if any
Kingri	Hadal Shah	22	2,181,000	Bank Statements (3,750,339)
				Vouchers (2,181,668)
				Detail verified Income & expenditure statements
				Detail Record of Appointment, promotions & Transfers along with relevant record
				Income from other sources

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & paid
				Property record if any
Kingri	Ahmedpur	23	1,444,566	Vouchers & Bank Statements 1,444,566
				Detail Record of Appointments, Promotions & Transfers along with relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Sabzi Market & Cattle Pond
				Detail of all taxes deducted & paid
				Property record if any
Kingri	Noorpur	24		Bank Statements
			155,472	Vouchers & Unforeseen Expenditure Rs.155,472
				Detail Record of Appointment, Promotions & Transfers along with relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & paid
				Property record if any
Kot Diji	Fatehpur	25		Bank Statements
				Development record & NIT etc.
				Vouchers
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books & relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
	Property record if any			
Kot Diji	Lyari	26	2,400,000	Vouchers & Bank Statements 2.4 Million
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Naseer Faqeer	27		Bank Statements
				Development record & NIT etc.
			644,831	Vouchers 644,831
				Approved Sanctioned Strength
				Detail Record of New Appointments & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any
Kot Diji	Jhando Mashaikh	28		Bank Statements
			2,800,000	Vouchers amounting to Rs. 2.8 Million
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes collected & deposited
				Property record if any
Kot Diji	Mohbat Wah	29		Remaining Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & Deposited
				Property record if any
Kot Diji	Fakirababd	30		Bank Statements
				Development record & NIT etc.
				Vouchers
				Approved Sanctioned Strength

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & Deposited
				Property record if any
				Bank Statements
				Development record & NIT etc.
			1,968,505	Vouchers for Rs. 1,968,505
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Kumb	31		
Kot Diji	Jiskani	32	3,400,000	
				Bank Statements
				Development record & NIT etc.
			1,264,569	Vouchers for Rs. 1,264,569
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Deh Sohu	33		
Kot Diji	Kot Diji	34	3,400,000	
				Bank Statements
				Development record & NIT etc.
			1,605,997	Vouchers for Rs. 1,605,997
				Approved Sanctioned Strength
				Detail Record of New Appointments & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
Kot Diji	Bapho	35		

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Detail of Promotions
				Property record if any
Gambat	Belharo	36		Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Agra	37	998,367	Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Jado Wahan	38		Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Kamal Dero	39		Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Kot Diji	Ripri	40		Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & Deposited
				Property record if any
Gambat	Gambat-I	41		Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & Deposited
				Property record if any
Gambat	Khemtia	42		Bank Statements
				Development record & NIT etc.
				Vouchers
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Gambat	Khuhra	43	3,400,000	
Gambat	Gambat-II	44		Bank Statements
				Development record & NIT etc.
				Vouchers
				Approved Sanctioned Strength

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any
Thari Mir Wah	Dejarja	45		Vouchers & Bank Statements
				Verified Income & Expenditure Statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Thari Mir Wah	Mohsin Shah	46	3,400,000	
Thari Mir Wah	Tando Mir Ali	47	1,000,000	Vouchers & Bank Statements
				July to November 2011 Income & Expenditure Position approx.: 1 Million
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Thari Mir Wah	Setherja	48		Vouchers & Bank Statements
				Verified Expenditure Statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Thari Mir Wah	Mandan	49		Vouchers & Bank Statements
				Verified Expenditure Statements
				Approved Sanctioned Strength

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
				Vouchers & Bank Statements
				Verified Income & expenditure statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Thari Mir Wah	Sabar Rind	50		
Thari Mir Wah	Hindyari	51	3,400,000	
				Bank Statements
			1,870,623	Nine Months detail Record approximately Rs.18,70,623 along with all vouchers
				Verified Income & expenditure statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
			2,300,000	Vouchers & Bank Statements Rs. 2.3 Million
				Verified income & expenditure statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Thari Mir Wah	Bozdar Wada	53		
Thari Mir Wah	Veaser	54	2,000,000	Bank Statements
				Vouchers for Rs. 2 Million & verified income &

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				expenditure statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Thari Mir Wah	Baqi Khan	55		Vouchers & Bank Statements
				Verified income & expenditure statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Sobho Dero	Sobho Dero	56	998,367	Bank Statements
				Development record & NIT etc.
				Vouchers & other record for the period 01.7.2011 to 31-12-2011 Rs. 998,367
				Approved Sanctioned Strength
				Detail Record of New Appointments & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any
Sobho Dero	Sagyoon	57	379,759	Bank Statements
				Development record & NIT etc.
				Vouchers for Rs.379,759
				Approved Sanctioned Strength /working Strength
				Detail Record of New Appointments & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
Sobho Dero	Pir Hayat Shah	58		Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength /working Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books & relevant record
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Sobho Dero	Sami	59		Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength /working Strength
				Detail Record of New Appointments & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any
Sobho Dero	Rasoolabad	60	3,400,000	Bank Statements 3,400,000
				Development record & NIT etc.
				Approved Sanctioned Strength /working Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				All vouchers 1,782,508
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
	Property record if any			
Sobho Dero	Madd	61		Bank Statements
				Approved Sanctioned Strength /working Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any
			Sobho	Gadeji

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
Dero				Vouchers & Bank Statements
				Development record & NIT etc.
				Approved Sanctioned Strength /working Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of Promotions
				Property record if any
Sobho Dero	Ranipur	63	3,400,000	
Sobho Dero	Hingorja	64	3,400,000	
Nara	Tajjal	65	4,224,573	Bank Statements 4,224,573
				Detail Record of New Appointments , Promotions & Transfers along with relevant record & service books
				Approved Sanctioned Strength
				Detail record of Heavy rains & Oil Engine charges Rs.727,237
				Vouchers (salary & Non Salary)
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
Nara	Khenwari	66	3,394,139	Bank Statements 3,394,139
				Detail Record of New Appointments, Promotions & Transfers along with relevant record & service books
				Approved Sanctioned Strength
				Vouchers (salary & Non Salary)
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Nara	Choondiko	67	3,400,000	
Nara	Kot Jubo	68	3,400,000	Vouchers & Bank Statements approx.: 3.4 million
				Verified income & expenditure statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions &

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Nara	Sikandarabad	69	2,800,000	Vouchers / Bank Statements approx.: Rs.2.8 million
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Approved Sanctioned Strength
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Kot Laloo	70		Vouchers & Bank Statements
				Verified Income & expenditure statements & NIT Detail etc.
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Pacca Chang	71		Vouchers & Bank Statements
				Verified Income & Expenditure Statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Karoondi	72		Detail Record of New Appointments, Promotions along with pay bills & Transfers along with service books
				Approved Sanctioned Strength
				Vouchers & NIT etc.

Taluka	Union Councils	Sr. No. of Union Council	Amount	Detail of Record not provided
				Verified Income & Expenditure statements
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Raza Abad	73		Vouchers & NIT / Bank Statements
				Verified Income & Expenditure Statements
				Approved Sanctioned Strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Kandyari	74		Vouchers & Bank Statements
				Verified Income & Expenditure Statements
				Approved Sanctioned strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Bhangu Behan	75	2,000,000	Vouchers & Bank Statements
				Relevant record of Rs. 2 million
				Approved sanctioned strength
				Detail Record of New Appointments, Promotions & Transfers along with service books
				Income from other sources
				Collection from certificates issued duly verified from CRMS
				Detail of all taxes deducted & deposited
				Property record if any
Faiz Ganj	Akri (Khush Khair Muhammad Faqeer)	76	3,400,000	
Total			116,072,492	

Annexure-C
[Para No.1.2.4.1]

Detail of New Appointment in Union Councils of District Khairpur during FY 2011-12 & 2012-13

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
1	Khairpur	Khanpur	Hidayatullah	Malhi	SOA/(LG)/4(1)/59441/2011 Dated:04-12-12	10-12-2012	11,392	6	68,352
2			Mumtaz Ali	Naib Qasid	SOA/(LG)/4(1)/12003/2011 Dated:10-01-12	14-01-2012	11,762	5.5	64,691
3			Tofique Ahmed	Junior Clerk	SOA/(LG)/4(1)/57990/2011 Dated:31-03-12	31-03-2012	13,922	3	41,766
4		Mehar Ali	Nizamuddin	Junior Clerk	SOA/(LG)/4(1)/72913/2011 Dated:08-01-13	28-02-2013	13,922	4	55,688
5	Khairpur	Tando Masti Khan	Abdu Rahman	Secretary	Not Provided	02-04-2012	13,474	15	202,110
6			Altaf Hussain	Junior Clerk	Not Provided	27-04-2012	13,474	14	188,636
7			Liaqat Ali	Junior Clerk	SOA/(LG)/4(1)/571182/2011 Dated:02-07-12	18-07-2012	13,154	23.5	309,119
8			Sajjad Hussain	Naib Qasid	Not Provided	03-03-2012	11,731	16	187,696
9			Muhammad Azam	Chowkidar	Not Provided	27-04-2012	11,531	14	161,434
10			Ghulam Mustafa	Malhi	Not Provided	02-03-2012	11,531	16	184,496
11	Khairpur	Bukhari	Mr. Ishfaque Ahmed	Clerk	Not Provided	08-07-2011	12,753	24	306,072
12			Mr. Zahid Hussain	Junior Clerk	Not Provided	18-02-2012	12,127	16.5	200,096

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
13			Mr. Sakha Hussain	Junior Clerk	SOA/(LG)/4(1)/57990/2011 Dated:31-03-12	01-08-2012	13,154	11	144,694
14			Mr. Gulzar Ali	Naib Qasid	Not Provided	09-04-2012	11,732	14.5	170,114
15			Mr. Ubaidullah	Malhi	SOA/(LG)/4(1)/57555/2011 Dated:27-01-12	09-02-2012	11,532	16.5	190,278
16			Mr. Ghulam Abbass	Chowkidar	Not Provided	09-02-2012	11,532	16.5	190,278
17			Mr. Insaf Ali	Junior Clerk	SOA/(LG)/4(1)/72690/2011 Dated:18-01-13	28-02-2013	13,154	4	52,616
18			Mr. Asif Raza	Malhi	SOA/(LG)/4(1)/57548/2011 Dated:01-02-12	09-02-2012	10,781	16.5	177,887
19			Mr. Mujeb Rehman	Junior Clerk	SOA/(LG)/4(1)/71946/2011 Dated:26-02-13	11-04-2013	13,154	2.5	32,885
20			Mr. Abdul Hameed	Chowkidar	SOII/(LG)/2-8/2013/SUK dated 27-03-2013	03-04-2013	10,832	3	32,496
21			Mr. Naveed Ahmed Avesi	Junior Clerk	SOA/(LG)/4(1)/57056/2011 Dated:06-01-12	06-01-2012	13,538	18	243,684
22			Mr. Javed Ali Solangi	Junior Clerk	SOII/(LG)/I-432/2012 / SUK Dated: 4-10-12	04-10-2012	13,538	15	203,070
23			Mr. Mujahid Ali Solangi	Junior Clerk	SOA/(LG)/4(1)/2314/2011 Dated:31-03-12	11-04-2013	13,154	2.5	32,885
24			Mr. Tauqeer Ahmed Abro	Naib Qasid	SOA/(LG)/4(1)/0466/2011 Dated:27-04-12	02-04-2012	11,732	15	175,980
25			Mr. Abbass Ali Brohi	Chowkidar	SOA/(LG)/4(1)/57579/2011 Dated:27-01-12	15-02-2012	11,532	16.5	190,278
26			Mr. Saleem Solangi	Malhi	SOA/(LG)/4(1)/0275/2011 Dated:26-03-12	26-03-2012	11,532	15	172,980
27	Khairpur	Bhurgari	Iqbal Hussain	Junior Clerk	SOA/(LG)/4(1)/55999/2011 Dated:21-12-11	07-02-2012	14,456	17	245,752

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
28			Maqsood Ali	Junior Clerk	SOA/(LG)/4(1)/70584/2011 Dated:09-05-12	22-05-2012	14,456	13	187,928
29			Aijaz Ali Shah	Junior Clerk	SOA/(LG)/4(1)/57512/2011 Dated:27-01-12	09-02-2012	14,456	17	245,752
30			Muhammad Ali	Malhi	SOA/(LG)/4(1)/57568/2011 Dated:27-01-12	18-02-2012	12,474	16.5	205,821
31			Imam Dino	Peon	SOA/(LG)/4(1)/71575/2011 Dated:05-11-12	30-11-2012	12,302	7	86,114
32			Abdul Hayee	Peon	Not Provided	20-12-2012	12,302	6	73,812
33			Dilbar Ali	Chowkidar	Not Provided	07-02-2012	13,330	17	226,610
34			Wasim Ahmed	Junior Clerk	SOA/(LG)/4(1)/55999/2011 Dated:21-12-11	16-10-2013	14,024	3	42,072
35			Khalid Hussain	Naib Qasid	SOA/(LG)/4(1)/70584/2011 Dated:09-05-12	01-02-2012	12,694	17	215,798
36			Ashique Ali	Chowkidar	SOA/(LG)/4(1)/2316/ 2011 Dated:24-05-12	28-05-2012	12,274	13	159,562
37			Shahid Ali	Malhi	SOA/(LG)/4(1)/2318 /2011 Dated:24-05-12	05-06-2012	12,474	13	162,162
38			Shaukat Ali	Beldar	SO-IV/LG/1-1/2011 Dated:03-01-2010	06-01-2011	14,824	30	444,720
39	Khairpur	Babaroi	Asim Ali	Junior Clerk	SOIV(LG)/2-13/2011 Dated:06-04-2011	20-02-2013	14,024	4.5	63,108
40	Khairpur	Machyoon	Gulsher Ahmed	Malhi	SOA(LG)/4(1)69254/ 2011 Dated:12-06-2012	12-06-2012	12,132	12.5	151,650
41	Khairpur	Machyoon	Abdul Khalique	Naib Qasid	SO-IV(LG)/1-453/ 2011 Dated:14-01-2011	14-01-2011	12,504	29.5	368,868
42	Kingri	Pirjo Goth	Abdul Qudoos Khilji	Junior Clerk	Not Provided	26-03-2012	13,538	15	203,070

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
43			Ayaz Ali Channa	Naib Qasid	Not Provided	18-02-2012	11,902	16.5	196,383
44			Abid Hussain Joono	Malhi	Not Provided	27-03-2012	11,562	15	173,430
45			Abdul Aziz Bhutto	Chowkidar	Not Provided	27-03-2012	11902	15	178,530
46			Abdur Raheem Memon	Naib Qasid	Not Provided	06-08-2012	11,582	11	127,402
47			Aijaz Solangi	Chowkidar	Not Provided	06-08-2012	11,382	11	125,202
48			Syed Amjad Ali Shah Rashdi	Secretary	SLGB/SCUG/AO(UA-I)/N-704/2013/4638 Dt: 21-08-2013	22-08-2013	14,760	5	73,800
49			Imtiaz Ali	Malhi	SOA/LG/4(1)70510/2011 Dt:14-06-2012	02-07-2012	12,270	12	147,240
50			Mumtaz Ali	Junior Clerk	SOA/LG/4(1)1955/2011 Dt:25-06-2012	12-07-2012	14,392	11.5	165,508
51			Nasrullah	Naib Qasid	SOA/LG/4(1)02528/2011 Dt:23-02-2012	29-02-2012	13,618	16	217,888
52			Muhammad Asif	Junior Clerk	SOA/(LG)/4(1)57909/2011 Dt: 22-02-2012	22-02-2012	14,888	16	238,208
53			Irfan Ahmed	Chowkidar	SOA/(LG)/4(1)025233/2011 Dt: 05-03-2012	05-03-2012	12,959	16	207,344
54			Atta Hussain	Malhi	SOA/(LG)/4(1)59417/2011 Dt: 30-03-2012	30-03-2012	12,507	15	187,605
55			Allah Bux Pahore	Malhi	SOA/(LG)/4(1)59520/2011 Dt: 12-04-2012	12-04-2012	12507	14.5	181,352

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
56			Ayaz Hussain Jono	Naib Qasid	SOA/(LG)/4(1)59512/2011 Dt: 24-03-2012	24-03-2012	12,707	15	190,605
57			Altaf Hussain	Naib Qasid	SOA/(LG)/4(1)57539/2011 Dt: 13-02-2012	13-02-2012	12,507	16.5	206,366
58	Kingri	Manghanwari	Abdul Shakoor Lashari	Junior Clerk	SOA/(LG)/4(1)70926/2011 Dt: 03-07-2012	25-07-2012	14,024	11	154,264
59			Muhammad Ishaque	Junior Clerk	SOIV/(LG)1-364/2011 Dt: 04-11-2011	05-11-2011	13,654	20	273,080
60			Sajjad Ali Suhag	Junior Clerk	Not Provided	01-01-2012	14,024	18	252,432
61			Jinsar Hussain	Malhi	SOA/(LG)/4(1)69263/2011 Dt: 14-06-2012	25-06-2012	12102	12	145,224
62			Abdul Fattah Solangi	Chowkidar	SOA/(LG)/4(1)05298/2011 Dt: 26-04-2012	29-05-2012	12,304	13	159,952
63			Zameer Ahmed Solangi	Malhi	SOA/(LG)/4(1)0286/2011 Dt: 10-03-2012	18-04-2012	12,304	14.5	178,408
64	Kingri	Hadad Shah	Shah Nawaz Ghumro	Malhi	SOA/(LG)/4(1)71561/2011 Dt: 12-11-2012	12-11-2012	12,102	7.5	90,765
65			Sarfraz Hussain Laghari	Junior Clerk	SOA/(LG)/4(1)61395/2011 Dt: 04-06-2012	04-06-2012	14,024	13	182,312
66			Muhammad Aslam Bhutto	Chowkidar	SOA/(LG)/4(1)23925/2011 Dt: 14-02-2012	14-02-2012	12,305	16.5	203,033
67	Kingri	Ahmedpur	Mr. Ghulam Qadir	Sanitary Worker	Not Provided	Not Provided	3,000	24	72,000
68			Muhammad Ismail	Sanitary Worker	Not Provided	Not Provided	3,000	24	72,000

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
69			Abid Ali Maitlo	Sanitary Worker	Not Provided	Not Provided	3,000	24	72,000
70			Aijaz Ali Shaikh	Sanitary Worker	Not Provided	Not Provided	3,000	24	72,000
71			Qurban Ali Shaikh	Sanitary Worker	Not Provided	Not Provided	3,000	24	72,000
72			Zahida Shaikh	Sanitary Worker	Not Provided	Not Provided	3,000	24	72,000
73	Kingri	Noorpur	Mr. Ghulam Murtaza Kanhar	Junior Clerk	SOA/LG/4(1)/70970/2011 Dated: 31.05.2012	31-05-2012	12,814	13	166,582
74			Mr. Imtiaz Hussain Ujjan	Chowkidar	SOA/LG/4(1)/57573/2011 Dated: 27.01.2012	27-01-2012	11,182	17	190,094
75			Mr. Imtiaz Ali Chandio	Malhi	SOA/LG/4(1)/59072/2011 Dated: 03.03.2012	03-03-2012	11,182	16	178,912
76			Mr. Tufail Ahmed Solangi	Naib Qasid	SOA/LG/4(1)/70551/2011 Dated: 07.05.2012	07-05-2012	11,382	14	159,348
77	Kot Diji	Fatehpur	Mr. Baag Wasan	Malhi	SOA/LG/4(1)/71400/2012 Dated: 26.09.2012	17-10-2012	14,888	8.5	126,548
78			Mr. Muhammad Saifal Penhyar	Junior Clerk	SOA/LG/4(1)/59743/2011 Dated: 28.03.2012	02-04-2012	12,303	15	184,545
79	Kot Diji	Lyari	Mr. Shahid Hussain Chandio	Junior Clerk	SOA/LG/4(1)/61398/2012 Dated: 04.06.2012	05-06-2012	14,024	13	182,312
80			Mr. Shahid Hussain Morejo	Junior Clerk	SOA/LG/4(1)/59119/2012 Dated: 16.03.2012	05-04-2012	14,456	15	216,840

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
81			Mr. Paryal Shah	Chowkidar	Not Provided	16-03-2012	12,305	15.5	190,728
82			Mr. Nadeem Khan	Malhi	SOA/LG/4(1)/71415/2012 Dated: 27.09.2012	17-10-2012	12,102	8.5	102,867
83			Mr. Anwar Ali	Malhi	SOA/LG/4(1)/71914/2012 Dated: 13.12.2012	17-12-2012	12,102	6.5	78,663
84	Kot Diji	Jhando Mashaikh	Mr. Abdul Jabbar	Junior Clerk	Not Provided	27-04-2012	11,304	14	158,256
85			Mr. Muhammad Panah Juno	Chowkidar	Not Provided	27-03-2012	9,572	15	143,580
86	Kot Diji	Mohbat Wah	Mr. Niaz Hussain Jagerani	Junior Clerk	Not Provided	27-01-2012	14,712	17	250,104
87			Mr. Amir Hussain Soomro	Junior Clerk	Not Provided	27-08-2012	14,024	10	140,240
88			Naimatullah Narejo	Malhi	Not Provided	08-06-2012	12,252	12.5	153,150
89			Pervez Ali Wasan	Malhi	Not Provided	27-10-2012	12,252	8	98,016
90	Kot Diji	Fakirabad	Mr. Nawaz Ali Wasan	Malhi	SOA/LG)/4(1)/71911/2011 Dated: 13.12.2012	17-12-2012	11,382	6.5	73,983
91			Mr. Naeem Wandeer	Malhi	SOA/LG)/4(1)/56203/2011 Dated: 27.04.2012	02-05-2012	11,532	14	161,448
92			Mr. Abdul Zaheer Shaikh	Naib Qasid	SOA/LG)/4(1)/57538/2011 Dated: 10.02.2012	24-02-2012	11,732	16	187,712
93			Mr. Riaz Hussain Panhyar	Junior Clerk	SOA/LG)/4(1)/57502/2011 Dated: 27.01.2012	11-02-2012	13,474	16.5	222,321

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
94			Mr. Inam Ali Mehrani	Junior Clerk	SOA/LG)/4(1)/59744/2011 Dated: 04.03.2012	02-04-2012	13,474	15	202,110
95			Mr. Rajab Ali	Naib Qasid	SOA/LG)/4(1)/71075/2011 Dated: 10.07.2012	16-08-2012	11,382	10.5	119,511
96	Kot Dihi	Kumb	Mr. A. Hameed	Junior Clerk	Not Provided	10-02-2012	13,474	16.5	222,321
97			Mr. Naseem Ahmed	Junior Clerk	Not Provided	06-06-2012	13,154	13	171,002
98			Mr. Shoukat Ali	Junior Clerk	Not Provided	27-09-2012	11,154	9	100,386
99			Mr. Imam Ali	Naib Qasid	Not Provided	21-02-2012	8,731	16	139,696
100			Mr. Mazhar Ali	Malhi	Not Provided	06-06-2012	8,381	13	108,953
101			Mr. Ali Bux	Malhi	Not Provided	05-11-2012	8,381	8	67,048
102			Mr. Ayaz Ali	Malhi	Not Provided	01-12-2012	9,381	7	65,667
103			Kot Dihi	Deh Sohu	Mr. Ghulam Abbass	Malhi	SOA/LG)/4(1)/61293/2012 Dated: 19.05.2012	11-06-2012	11,382
104	Mr. Muhammad Ali	Malhi			SOA/LG)/4(1)/71398/2012 Dated: 26.09.2012	04-10-2012	11,382	9	102,438
105	Mr. Jamil Ahmed	Junior Clerk			SOA/LG)/4(1)/57144/2011 Dated: 26.01.2012	06-02-2012	13,474	17	229,058
106	Gambat	Belharo	Mr. Mukhtar Ahmed Vendar	Malhi	SOA/LG/4(1)/2318/2011 Dated: 24.05.2012	29-05-2012	11,532	13	149,916
107			Mr. Jinsar Ahmed Solangi	Naib Qasid	SOA/LG/4(1)/ /2011 Dated: 14.01.2012	17-01-2012	11,532	17.5	201,810

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
108			Mr. Muhammad Maroof Panhwar	Junior Clerk	SOA/LG/4(1)/71134/2012 Dated: 18.10.2012	23-10-2012	13,154	8.25	108,521
109	Gambat	Agra	Mr. Tanweer Ahmed Wander	Junior Clerk	SOA/LG/4(1)/10081/2011 Dated: 18.04.2012	26-04-2012	11,304	14	158,256
110			Mr. Haji Muhammad Kalhoro	Malhi	SOA/LG/4(1)/70509/2011 Dated: 25.05.2012	28-05-2012	10,072	13	130,936
111	Gambat	Jado Wahan	Mr. Fayaz Hussain Lashari	Junior Clerk	SOA/LG/4(1)/58896/2011 Dated: 09.01.2013	17-01-2013	13,154	5.5	72,347
112			Mr. Tauheed Ahmed Solangi	Junior Clerk	SOA/LG/4(1)/57523/2011 Dated: 14.02.2012	15-02-2012	13,474	16.5	222,321
113			Mr. Sajid Hussain Shaikh	Chowkidar	SOA/LG/4(1)/2363/2011 Dated: 16.05.2012	29-05-2012	11,532	13	149,916
114			Mr. Muhammad Rano Solangi	Malhi	Not Provided	05-06-2012	11,382	13	147,966
115	Gambat	Kamal Dero	Mr. Khalid Hussain	Junior Clerk	Not Provided	18-06-2012	13,154	12.5	164,425
116			Mr. Asif Ali	Malhi	Not Provided	09-02-2012	11,381	16.75	190,632
117			Mr. Mumtaz Ali	Chowkidar	SOA/LG/4(1)/57576/2011 Dated: 09.03.2012	15-03-2012	11,381	15.5	176,406
118	Gambat	Ripri	Mr. Zubair Ahmed	Junior Clerk	SOA/LG/4(1)/279100/2011 Dated: 17.05.2012	06-06-2012	12,814	13	166,582

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
119			Mr. Shah Muhammad	Naib Qasid	SOA/LG/4(1)/027999/2011 Dated: 09.05.2012	11-06-2012	11,382	12.5	142,275
120			Mr. Muhammad Pinyal	Chowkidar	SOIV(LG)/ I-227/2011 Dated: 07.07.2011	08-07-2011	11,182	24	268,368
121	Gambat	Gambat-I	Mr. Mushtaque Ahmed	Junior Clerk	SOA/LG/4(1)/57156/2011 Dated: 16.01.2012	18-01-2012	11,304	17.5	197,820
122			Mr. Anwar Ahmed	Junior Clerk	SOA/LG/4(1)/0174/2011 Dated: 04.04.2012	04-04-2012	11,304	15	169,560
123			Mr. Muhammad Suleman	Malhi	SOA/LG/4(1)/02798/2011 Dated: 30.03.2012	05-05-2012	9,772	14	136,808
124	Gambat	Khemtia	Mr. Nisar Ahmed	Junior Clerk	SOA/LG/4(1)/57189/2011 Dated: 20.01.2012	09-02-2012	13,538	16.75	226,762
125			Mr. Mukhtiar Ahmed Panhwar	Chowkidar	SOA/LG/4(1)/72790/2011 Dated: 29.06.2012	02-07-2012	11,562	12	138,744
126			Mr. Masood Ahmed	Malhi	SOA/LG/4(1)/57554/2011 Dated: 27.01.2012	25-02-2012	11,562	16.25	187,883
127			Mr. Muzafar Hussain	Junior Clerk	SOA/LG/4(1)/02799/2011 Dated: 30.04.2012	02-05-2012	13,538	14	189,532
128	Gambat	Gambat-II	Mr. Zulfiqar Ali	Chowkidar	SOA/LG/4(1)/57582/2011 Dated: 27.01.2012	13-02-2012	11,182	16.5	184,503
129			Mr. Imdad Hussain	Malhi	SOA/LG/4(1)/98712/2011 Dated: 13.03.2012	17-03-2012	11,182	15.5	173,321
130	Thari Mir Wah	Setharja	Mr. Arif Ali Solangi	Malhi	SOA/LG/4(1)/279118/2011 Dated: 31.05.2012	22-06-2012	11,382	12	136,584
131			Mr. Miandad Juno	Naib Qasid	SOA/LG/4(1)/59515/2011 Dated: 24.03.2012	27-03-2012	11,762	15	176,430

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
132			Mr. Abdul Razzak Juno	Malhi	SOA/LG/4(1)/59523/2011 Dated: 24.03.2012	27-03-2012	11,562	15	173,430
133			Mr. Ghulam Shabir Juno	Junior Clerk	SOA/LG/4(1)/59514/2011 Dated: 24.03.2012	27-03-2012	13,538	15	203,070
134	Thari Mir Wah	Bozdar Wada	Mr. Imtiaz Hussain Ansari	Malhi	SOA/LG/4(1)/56195/2011 Dated: 27.04.2012	20-05-2012	12,305	13.25	163,041
135			Mr. Nizam Din Ansari	Chowkidar	SOA/LG/4(1)/0750/2011 Dated: 27.04.2012	02-05-2012	12,305	14	172,270
136			Mr. Shoukat Ali Ansari	Junior Clerk	SOA/LG/4(1)/10078/2011 Dated: 27.04.2012	02-05-2012	14,456	14	202,384
137	Thari Mir Wah	Baqi Khan	Mr. Arif Nawaz	Junior Clerk	SOA/LG/4(1)/93517/2011 Dated: 14.06.2012	14-06-2012	14,456	12.5	180,700
138			Mr. Sarfraz Ahmed	Junior Clerk	SOA/LG/4(1)/57071/2011 Dated: 17.01.2012	17-01-2012	14,456	17.5	252,980
139			Mr. Allah Bux Siyal	Naib Qasid	SOA/LG/4(1)/57541/2011 Dated: 03.02.2012	03-02-2012	12,505	17	212,585
140			Mr. Abdul Majeed	Malhi	SOII/(LG)/I-311/2013/SUK Dated: 01.03.2013	01-03-2013	12,102	4	48,408
141	Sobho Dero	Sobho Dero	Mr. Rashid Ali	Junior Clerk	SOA/LG/4(1)/57075/2011 Dated: 11.01.2012	18-01-2012	13,474	17.5	235,795
142			Mr. Fayaz Ali Shaikh	Junior Clerk	SOA/LG/4(1)/26529/2011 Dated: 17.05.2012	28-05-2012	13,154	13	171,002
143			Mr. Imtiaz Ali	Chowkidar	SOA/LG/4(1)/0279/2011 Dated: 25.02.2012	18-04-2012	11,532	14.5	167,214
144			Mr. Sajan	Malhi	SOA/LG/4(1)/0248/2011 Dated: 29.01.2012	18-02-2012	11,532	16.5	190,278
145			Mr. Malang Ali	Naib Qasid	SOA/LG/4(1)/70238/2011 Dated: 03.04.2012	02-05-2012	11,732	14	164,248
146	Sobho Dero	Pir Hayat Shah	Mr. Hussain Shah	Malhi	SOA/LG/4(1)/58632/2011 Dated: 27.04.2012	01-06-2012	10,422	13	135,486

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
147			Mr. Vijay Kumar	Junior Clerk	Not Provided	24-05-2012	11,994	13	155,922
148	Sobho Dero	Sami	Mr. Naseer Muhammad	Junior Clerk	SOA/LG/4(1)/69256/2011 Dated: 11.06.2012	20-06-2012	13,154	12.25	161,137
149			Mr. Ajeeb Ali	Malhi	SOA/LG/4(1)/56196/2011 Dated: 27.04.2012	07-05-2012	11,182	13.75	153,753
150	Sobho Dero	Madd	Mr. Sajjad Ahmed Solangi	Junior Clerk	SOA/LG/4(1)/0175/2011 Dated: 14.01.2012	14-01-2012	14,392	17.5	251,860
151			Mr. M. Hajjan	Malhi	SOA/LG/4(1)/02991/2011 Dated: 09.05.2012	09-05-2012	12,102	13.5	163,377
152			Mr. Zaheer Ahmed Jatoi	Chowkidar	SOA/LG/4(1)/2319/2011 Dated: 24.05.2012	24-05-2012	12,102	13.25	160,352
153	Sobho Dero	Gadeji	Mr. Nisar Ahmed	Malhi	Not Provided	27-04-2012	12,304	14	172,256
154	Nara	Khenwari	Mr. Khalid Hussain	Junior Clerk	SOA/LG/4(1)/70970/2011 Dated: 31.05.2012	24-01-2012	13,538	17	230,146
155			Mr. M. Ali	Malhi	Not Provided	27-02-2013	11,382	16	182,112
156	Nara	Kot Jubo	Mr. Naeem Ahmed Solangi	Junior Clerk	SOA/LG/4(1)/2621/2011 Dated: 05.06.2012	05-06-2012	13,154	13	171,002
157			Mr. Waheed Ali	Malhi	SOA/LG/4(1)/71541/2011 Dated: 06.01.2013	06-01-2013	11,382	6	68,292
158	Nara	Sikandarabad	Mr. Ghulam Akbar	Junior Clerk	SOA/LG/4(1)/59462/2011 Dated: 13.03.2012	18-04-2012	13,538	14.5	196,301
159			Mr. Zahid Hussain Solangi	Junior Clerk	SOA/LG/4(1)/1835/2011 Dated: 01.06.2012	22-06-2012	13,154	12	157,848
160	Faiz Ganj	Pacc a Chaa ng	Mr. Irshad Ali	Junior Clerk	SOA/LG/4(1)/70980/2011 Dated: 18.10.2012	18-10-2012	14,088	8.5	119,748

(Amount in Rupees)

Sr. No	Taluka	Union Council	Name of Employee	Designation	Order No. & Date	Date of Appointment	Gross Salary	Approx. Period in Months	Total Approx. Amount Paid
161			Mr. Muhammad Ayoob	Junior Clerk	Not Provided	14-02-2012	14,392	16.5	237,468
162			Mr. Muhammad Alam	Junior Clerk	SOA/LG/4(1)/71225/2011 Dated: 11.01.2013	11-01-2013	14,024	5.75	80,638
163			Mr. Ghulam Hussain	Malhi	SOA/LG/4(1)/59082/2011 Dated: 02.05.2012	09-05-2012	12,304	13.75	169,180
164			Mr. Ameer Ahmed	Chowkidar	Not Provided	05-10-2012	12,102	9	108,918
165	Faiz Ganj	Razaabad	Mr. Mushtaque Ahmed	Junior Clerk	SOA/LG/4(1)/93518/2011 Dated: 14.06.2012	14-06-2012	12,814	12.5	160,175
166			Mr. Javed Askari Naqvi	Naib Qasid	SOA/LG/4(1)/70167/2011 Dated: 23.04.2012	23-04-2012	11,381	14.25	162,179
167			Mr. Anwar Ali	Chowkidar	SOA/LG/4(1)/1972/2011 Dated: 27.07.2012	27-07-2012	11,381	11	125,191
168	Faiz Ganj	Kandiyari	Mr. Imtiaz Hussain	Junior Clerk	SOA/LG/4(1)/81347/2011 Dated: 07.12.2012	07-12-2012	14,024	6.75	94,662
169	Faiz Ganj	Bhangu Behan	Mr. Sajid Ali	Junior Clerk	SOA/LG/4(1)/59460/2011 Dated: 13.12.2012	13-12-2012	13,154	6.53	85,896
170			Mr. Asif Ali	Chowkidar	SOA/LG/4(1)/0277/2011 Dated: 17.03.2012	17-03-2012	9,382	15.5	145,421
171			Mr. Hameer Ali	Malhi	SOA/LG/4(1)/56194/2011 Dated: 27.04.2012	27-04-2012	9,382	14	131,348
172			Tariq Ali	Sweeper	Not Provided	01-07-2011	6,000	24	144,000
173			Tahir Ali	Sweeper	Not Provided	01-07-2011	6,000	24	144,000
174			Nasir Ali	Sweeper	Not Provided	01-07-2011	6,000	24	144,000
Total									28,106,818

