



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION COUNCILS  
DISTRICT GHOTKI @ MIRPUR MATHELO  
AUDIT YEAR 2013-14**

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**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

## **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 District Ghotki @ Mirpur Mathelo for the year 2011-12 & 2012-13. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2013-14 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:

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## **EXECUTIVE SUMMARY**

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of Taluka / Town municipal Administrations and Union Councils. This Directorate General has a human resource of 33 officers and staff, resulting in 9,672 man days. Annual budget amounting to Rs 91.490 million was allocated to this office for the financial year 2013-14. 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 District Ghotki @ Mirpur Mathelo 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 District Ghotki @ Mirpur Mathelo 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 UCs of District Ghotki @ Mirpur Mathelo for the Financial Year 2011-12 & 2012-13 auditable expenditure under the jurisdiction was Rs 136.749 million, out of which an expenditure of Rs 123.606 million was audited which in terms of percentage, was 90%.

### **b. Recoveries at the Instance of Audit**

No recovery was pointed out during the 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-A.

### **f. Key Audit Findings of the Report**

- i. Non-production of record amounting to Rs 69.572 million noted in one case.<sup>1</sup>
- ii. Non Compliance of Rules amounting to Rs 18.763 million noted in one case.<sup>2</sup>

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1

**g. Recommendations**

Audit recommends that the PAO/management of UCs 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.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

<b>Sr.</b>	<b>Description</b>	<b>No.</b>	<b>Budget</b>
1.	Total Entities in Audit Jurisdiction	40	136.749
2.	Total Entities Audited	36	123.606
3.	Audit & Inspection Reports	36	123.606
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to UCs)	-	-

**Table 2: Audit Observations**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under audit observation</b>
1	Asset management	0
2	Financial management	18.763
3	Internal controls	0
4	Others	69.572
<b>Total</b>		<b>88.335</b>



**Table 3: Outcome Statistics**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Others</b>	<b>Total current year</b>
1	Outlays audited	-	-	-	123.606	123.606
2	Amount placed under Audit observation / irregularities	-	-	-	88.335	88.335
3	Recoveries pointed out at the instance of Audit	-	-	-	-	-
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

**Table 4: Irregularities pointed out**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	18.763
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls system.	0
4	Recoveries, overpayments and loss to the government.	0
5	Non-production of record to Audit	69.572
6	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>88.335</b>

# CHAPTER-1

## **1. Union Councils, District Ghotki @ Mirpur Mathelo**

### **1.1 Introduction**

Each Union Councils of District Ghotki @ Mirpur Mathelo consists of Secretary and Administrator. Each UC Ghotki @ Mirpur Mathelo comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UCs are as follows:-

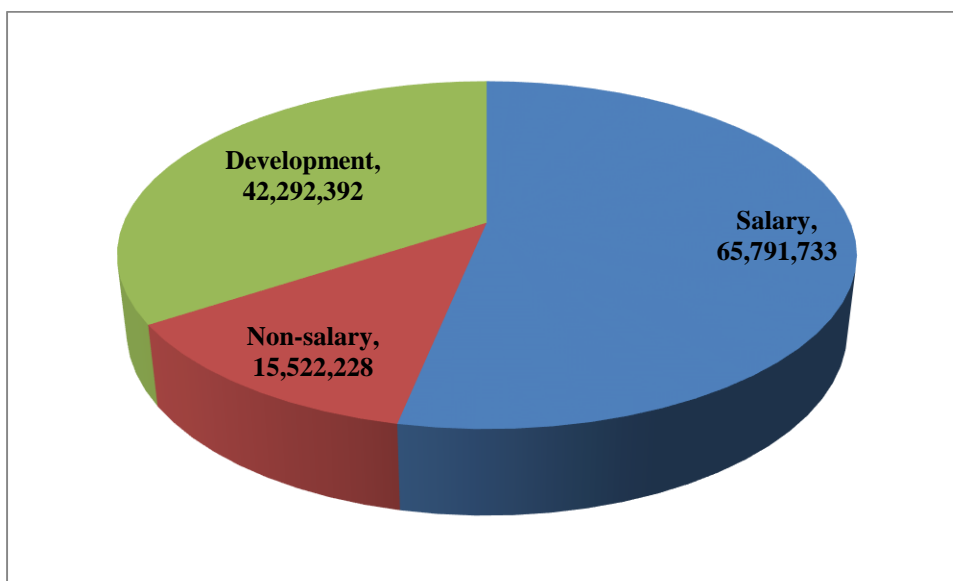
1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighbourhood development needs and prioritise them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or 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.

### 1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

2011-12 & 2012-13	Budget	Expenditure	% (+) Excess (-) Savings
Salary	65,791,733	65,791,733	0
Non-salary	15,522,228	15,522,228	0
Development	42,292,392	42,292,392	0
<b>Total</b>	<b>123,606,353</b>	<b>123,606,353</b>	<b>0</b>

**Expenditure 2011-12 & 2012-13**



As per the Budget Books for the year 2011-12 & 2012-13 of 36 UCs of District Ghotki @ Mirpur Mathelo the original and final budget was Rs123.509 million. Against the final budget, total expenditure incurred by the UCs during the financial year 2011-12 & 2012-13 was Rs123.606 million.

## **1.2 AUDIT PARAS**

## **1.2.1 Non-production of Record**

### **1.2.1.1 Non-production of Record – Rs 69.716 Million**

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the Federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provision was stressed upon by the Orders of the Honourable Supreme Court of Pakistan dated 07-05-2013 given in CMA No.2376/2013, “where the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

The management of various Union Councils of District Ghotki @ Mirpur Mathelo failed to produce relevant record to audit related to new appointments, sanctioned / working strength, salary / contingent bills and bank statements, during the year 2011-12 & 2011-13, in violation of above rule. Detail provided in Annexure-B.

Audit was of the view that due to non-provision of record, the authenticity, validity, accuracy and genuineness of expenditure could not be verified which constituted weak financial management.

Matter was reported during January 2014, but managements failed to provide departmental point of views. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on officers/officials at fault on account of non-provision of record, under intimation to audit.

[AIR Para: 6,6,6,6,6,6,6,6,6,1,6,1,6,6,6,6,6,6,6,6,6,1,6,6,6,6,1,6,6,6,6,6,6]



# ANNEXURE

## Annexure-A

### Memorandum for departmental accounts Committee (MFDAC) Paras

(Amount in Rupees)

Sr. No.	Name of UC	AIR Para No.	Description	Nature of Observation	Amount
1	Ghotki-I	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
2	Mirpur Mathelo-I	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
3	Ghotki-II	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0
4	Mirpur Mathelo-II	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
5	Ghotki-III	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
6	M. Khan Ghoto	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
7	Qadir Pur	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
8	Wahi Ghoto	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
9	Adilpur	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
10	Bago Daho	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
11	Bandh	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0
12	Beriri	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
13	Beroota	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
14	Bhetoor	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
15	Chandia	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0
16	Dad Laghari	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
17	Deharki	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
18	Dhangro	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
19	Garhi Chakar	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0



(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of UC</b>	<b>AIR Para No.</b>	<b>Description</b>	<b>Nature of Observation</b>	<b>Amount</b>
20	Hussain Beli	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
21	Jarwar	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
22	Jhanganal Malik	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
23	Kamu Shaheed	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0
24	Keenjhar	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
25	Khanpur Mahar	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
26	Khambhra	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
27	Khunhara	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
28	Langho	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0
29	Lohi	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
30	Reharki	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
31	Rounti	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
32	Ruk	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0
33	Sain Dino Malik	5	ANNUAL PHYSICAL VERIFICATION OF STOCK AND STORES NOT CONDUCTED	Other	0
34	Sono Pitafi	2	IMPROPER MAINTENANCE OF CASH BOOK	Other	0
35	Ubaro	3	NON-MAINTENANCE OF DEAD STOCK REGISTER	Other	0
36	Yaro Lund	4	INTERNAL AUDIT AND INSPECTION NOT CONDUCTED BY THE CONTROLLING OFFICER	Other	0

**Annexure-B**

**Non-Production of Record**

(Amount in Rupees)

<b>S. No.</b>	<b>Name of UC</b>	<b>Detail of Record</b>	<b>Para No</b>	<b>Year</b>	<b>Amount</b>
1	Wahi Ghoto	Service Books of Staff			
		Bank Statement and Budget Copy	6	2011-12 & 2012-13	3,499,361
2	Chandia	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	2,036,128
		Budget Book copy & Bank Statement			
3	Khambhra	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,641,289
		Service Books of Staff			
		Bank Statement and Budget Copy			
4	Sain Dino Malik	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,641,960
		Service Books of Staff			
		Bank Statement and Budget Copy			
5	Ubaro	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,564,944
		Service Books of Staff			
		Bank Statement and Budget Copy			
6	Langho	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	606,041
		Service Books of Staff			
		Bank Statement and Budget Copy			
7	Khuhara	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,468,032
		Service Books of Staff			
		Bank Statement and Budget Copy			
8	Jarwar	CMRS Data			
		Service Books of Staff			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,511,535
		Budget Book copy & Bank Statement			

(Amount in Rupees)

S. No.	Name of UC	Detail of Record	Para No	Year	Amount
9	Mirpur Mathelo-II	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,460,595
		Bank Statement			
		Budget Copy			
		Service Books of Staff			
10	Qadirpur	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,488,329
		SNE			
		Service Books of Staff			
		Bank Statement & Budget Copy			
11	Dhangro	CMRS Data			
		Non Production of Salary & Non-Salary (Contingency & Development)	1	2011-12 & 2012-13	3,387,932
		Bank Statement			
		Budget Book			
12	Sono Pitafi	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,553,982
		Bank Statement			
		Budget Book			
13	Yaro Lund	CMRS Data			
		Service Books of Staff	1	2011-12 & 2012-13	1,274,385
		Budget Book Copy			
14	Rawanti	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,302,915
		Service Books of Staff			
		Budget Book & Bank Statement			
15	Dad Laghari	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,652,807
		Service Books of Staff			
		Budget Book & Bank Statement			

(Amount in Rupees)

S. No.	Name of UC	Detail of Record	Para No	Year	Amount
16	Adilpur	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,050,961
		Bank Statement & Budget Copy			
17	Keenjhar	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,440,833
		Budget Copy and Bank Statement			
18	Hussain Beli	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,293,073
		Service Books of Staff			
		Bank Statement & Budget Copy			
19	M. Khan Ghoto	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,386,239
		Service Books of Staff			
		Bank Statement & Budget Copy			
20	Beriri	CMRS Data			
		Non Production of Salary & Non-Salary (Contingency & Development)	6	2011-12 & 2012-13	3,486,359
		SNE			
		Service Books of Staff			
		Budget Copy & Bank Statement			
21	Bhetoor Sharif	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,638,475
		Budget Copy & Bank Statement			
22	Lohi	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,467,364
		Service Books of Staff			
		Budget Copy & Bank Statement			
		SNE			
23	Garhi Chakar	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,614,734
		Service Books of Staff			
		Budget Copy & Bank Statement			

(Amount in Rupees)

S. No.	Name of UC	Detail of Record	Para No	Year	Amount
24	Kamu Shaheed	CMRS Data			
		Non Production of Salary & Non-Salary (Contingency & Development)	1	2011-12 & 2012-13	3,581,192
		SNE			
		Service Books of Staff			
		Bank Statement & Budget Copy			
25	Jhangal Malik	CMRS Data			
		Non Production of Salary & Non-Salary (Contingency & Development)	6	2011-12 & 2012-13	3,596,789
		Service Books of Staff			
		Budget Book Copy & Bank Statement			
26	Bandh	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,600,994
		SNE			
		Service Books of Staff			
		Budget Copy & Bank Statement			
27	Ghotki-III	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,563,903
		Service Books of Staff			
		Bank Statement & Budget Copy			
28	Bago Daho	CMRS Data			
		Non Production of Salary & Non-Salary (Contingency & Development)	6	2011-12 & 2012-13	3,403,453
		SNE			
		Service Books of Staff			
		Bank Statement & Budget Copy			
29	Mirpur Mathelo-I	CMRS Data			
		Service Books of Staff			
		Bank statement			
		Budget Book			
		Non Production of Non- Salary (Contingency & Development)	1	2011-12 & 2012-13	1,637,166
30	Ghotki-I	CMRS Data			
		Service Books of Staff			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	2,084,592
		Budget Copy, SNE and Bank Statement			

(Amount in Rupees)

S. No.	Name of UC	Detail of Record	Para No	Year	Amount
31	Ghotki-II	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)			
		Service Books of Staff			
		Budget Copy And Bank Statement	6	2011-12 & 2012-13	2,277,343
32	Daharki	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	2,582,015
		Service Books of Staff			
		Budget Copy And Bank Statement			
33	Ruk	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	2,100,516
		Service Books of Staff			
		Bank Statement & Budget Copy			
34	Beroota	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	2,193,822
		Service Books of Staff			
		Bank Statement & Budget Copy			
35	Khanpur Mahar	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,740,007
		Service Books of Staff			
		Bank Statement & Budget Copy			
36	Raharki	CMRS Data			
		Non Production of Non- Salary (Contingency & Development)	6	2011-12 & 2012-13	1,741,730
		Service Books of Staff			
		Bank Statement & Budget book Copy			
<b>TOTAL AMOUNT</b>					<b>69,715,919</b>

## Annexure-C

## Unauthorized Appointments

(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
<b>UC-01 Ghotki</b>	1	Mr Asghar Ali	N.Qasid	21-12-2011	11,860	108,000
	2	Mr M Waris	Mali	03-11-2011	11,460	108,000
	3	Mr Riaz Ahmed	Chowkidar	05-11-2011	11,280	108000
	4	Mr Nayyer Abbas	Chowkidar	03-11-2011	11,460	108,000
<b>UC-Rehrki</b>	1	Mr Dadlo	N.Qasid	19-09-2012	12,301	147,612
	2	Mr Ali Anwar	Mali	06-09-2012	12,001	147,612
	3	Mr Bahadur Ali	Mali	15-10-2012	12,001	147,612
<b>UC- M.Khn Ghoto</b>	1	Mr M Aslam	Jr.Clerk	Nil	Nil	51,930
	2	Mr M Nazar	Jr.Clerk	Nil	Nil	13,152
	3	Mr Bashir Ahmed	Jr Clerk	Nil	Nil	13,152
	4	Mr Hazoor Bux	Jr.Clerk	Nil	Nil	8,768
	5	Mr Ubedullah	N.Qasid	Nil	Nil	33,171
	6	Mr M Alim	N.Qasid	Nil	Nil	3,860
	7	Mr M Amin	Mali	Nil	Nil	19,443
	8	Mr Hameedullah	Mali	Nil	Nil	14,641
	9	Mr Abdul Latif	Mali	Nil	Nil	3,560
<b>UC- Chandia</b>	1	Mr Mansoor Ali	Jr.Clerk	06-01-2012	13,153	78,918
	2	Mr Yasir Ali	Jr.Clerk	07-08-2012	13,153	26,306
	3	Mr M Ibrahim	N.Qasid	21-04-2012	11,281	22,562
	4	Mr Altaf Hussain	Mali	19-07-2012	11,281	124,091
<b>UC- Khambra</b>	1	Mr M Ali	Mali	21-12-2012	11,081	66,486
	2	Mr Mashoq Ali	N.Qasid	31-08-2012	11,381	101,529
	3	Mr Bahadur Ali	Chowkidar	01-10-2012	11,081	95,000
	4	Mr Farooq Ali	Jr.Clerk	26-09-2012	13,153	53,000
	5	Mr Qaqar Ali	Chowkidar	20-11-2012	11,081	Nil
	6	Mr Faiz Muhammad	Mali	20-11-2012	11,081	Nil

(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
UC- Sain Dino	1	Mr Dadlo	N.Qasid	19-09-2012	12,301	147,612
	2	Mr Ali Anwar	Mali	06-09-2012	12,001	147,612
	3	Mr Bahadur Ali	Mali	15-10-2012	12,001	147,612
UC-Ubaro	1	Mr Asad Ali	Jr.Clerk	26-09-2012	14,023	39,462
	2	Mr M Akmal	Jr.Clerk	20-11-2012	14,023	39,462
	3	Mr M Younis Samo	Mali	26-09-2012	12,001	33,246
	4	Mr Shakeel Ahmed	N.Qasid	22-10-2012	12,301	33,246
	5	Mr Abdul Fatha	N.Qasid	19-09-2012	12,301	33,246
UC-Langho	1	Mr Kamal Din	Secretary	06-01-2012	14,763	177,156
	2	Mr Mehran Khan	Jr.Clerk	26-09-2012	13,154	48,000
	3	Mr Saddam Hussain	N.Qasid	26-09-2012	11,082	39,600
	4	Mr Fakhar Ahmed	Chowkidar	26-09-2012	11,082	39,600
	5	Mr Afzal Ali	Mali	26-09-2012	11,082	39,600
	6	Mr Hamid Ali	Mali	01-10-2012	11,082	39,600
	7	Mr Zahid Hussain	Mali	20-11-2012	11,082	39,600
	8	Mr M Panjal	N.Qasid	20-11-2012	11,082	39,600
UC-Khuhara	1	Mr M Pervaiz	Jr.Clerk	Nil	Nil	10,962
	2	Mr Hasnain Nawaz	Jr.Clerk	Nil	Nil	10,962
	3	Mr M Ali	Mali	Nil	Nil	24,725
	4	Mr M Ibrahim	Mali	Nil	Nil	9,400
	5	Mr M Khalid	N.Qasid	Nil	Nil	5,790
UC-Jarwar	1	Mr M Ayaz	O.Clerk	17-02-2012	13,249	158,988
	2	Mr Waqar Ahmed	Jr.Clerk	03-08-2012	13,500	162,000
	3	Mr Liaquat Ali	Mali	26-09-2012	11,365	136,380
UC-II Mirpur Mathelo	1	Mr Zaheer Abbas	Jr.Clerk	26-06-2012	11,304	135,648
	2	Mr Safdar Ali	BPS-1	06-11-2012	11,081	132,972
	3	Mr Naik Muhammad	BPS-1	28-06-2012	11,381	136,572
	4	Mr Arbab Ali	BPS-1	19-09-2012	11,381	136,572



(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
<b>UC-07 Qadir Pur</b>	1	Mr Luqman	Chowkidar	Nil	9,941	70,316
	2	Mr Nasir	JR.Clerk	Nil	12,813	72,001
	3	Mr Naeem	Jr.Clerk	Nil	12,813	78,165
	4	MR Zulfiqar Ali	JR.Clerk	Nil	12,813	60,427
	5	Mr Khalid Hussain	N.Qasid	Nil	11,081	58,618
<b>UC-Sono Pitafi</b>	1	Mr M Sanwal	O/Peon	17-01-2012	11,431	137,172
	2	Mr Talib Hussain	Clerk	13-08-2012	13,154	157,848
	3	Mr Zahid Hussain	Mali	23-05-2012	11,431	137,172
<b>UC- Rawanti</b>	1	Mr M Shabeer	Jr.Clerk	26-09-2012	14,024	46,530
	2	Mr Attiqur Rahman	Jr.Clerk	08-11-2012	14,024	42,000
	3	Mr M Bachal	Mali	16-09-2012	12,001	31,131
	4	Mr Mujahid Hussain	Mali	01-10-2012	12,001	13,630
	5	Mr Hakim Ali	Mali	28-08-2012	12,301	50,243
	6	Mr Shamsul Ali	Mali	22-10-2012	12,301	12,338
<b>UC-Dad Legari</b>	1	Mr. Jamal Din	Clerk	05-06-2012	14,086	169,032
	2	Mr. Ayoub Ali	N.Qasid	26-09-2012	12,301	147,612
	3	Mr. Zaheer Ahmed	Mali	23-02-2012	12,173	146,076
	4	Mr. Waheed Murad	Mali	05-07-2012	12,001	144,012
<b>UC- AdilPur</b>	1	Mr Saeed Ahmed	Jr Clerk	13-06-2012	13,153	157,836
	2	Mr Ali Dad	Jr Clerk	30-08-2012	13,153	157,836
<b>UC- Keenjhar</b>	1	Mr Khan Muhammad	S.W	Nil	6,481	77,772
	2	Mr Zakir Hussain	S.W	Nil	6,481	77,772
	3	Mr Ali Hassan	S.W	Nil	6,481	77,772
	4	Pahelwan	S.W	Nil	6,481	77,772
<b>UC- Hussain Baili</b>	1	Mr M Imdad Ali	Clerk	19-11-2012	13,154	157,848
	2	Mr Zafar Alam	Clerk	13-06-2012	13,154	157,848
	3	Mr Azhar Ali	N.Qasid	14-09-2012	11,581	138,972
	4	Mr Kamal Ahmed	Mali	01-10-2012	11,281	135,372
	1	Mr Ashiq Hussain	Jr.Clerk	Nil	14,024	36,540

(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
<b>UC-Jhangal</b>	2	Mr Imdad Hussain	Jr.Clerk	Nil	14,024	36,000
	3	Mr Sadaqat Ali	Chowkidar	Nil	11,081	30,350
	4	Mr Abdul Ghani	N.Qasid	Nil	11,082	24,000
	5	Mr Farhan Ali	N.Qasid	Nil	11,082	30,350
	6	Mr Shahzado	N.Qasid	Nil	11,082	41,250
	7	Mr Abid Hussain	Mali	Nil	11,082	28,930
	8	Mr M Hassan	Mali	Nil	11,082	45,690
	9	Mr Abdul Hameed	Chowkidar	Nil	11,082	31,460
<b>UC-Beriri</b>	1	Mr M Ahmed	Jr.Clerk	18-01-2012	16,860	202,320
<b>UC-Beriri</b>	2	Mr Irshad Ahmed	Jr.Clerk	22-08-2012	13,537	162,444
	3	Mr Ghulam Sarwar	N.Qasid	05-01-2012	12,503	150,036
	4	Mr Rehmat Ali	Mali	24-08-2011	12,203	146,436
	5	Mr Riaz Ahemd	Mali	21-12-2012	12,203	146,436
<b>UC-Bhetoor Sharif</b>	1	Mr Abdul Nabi	Jr. Clerk	Nil	14,455	141,865
	2	Mr Akhtar Ali	Jr.Clerk	Nil	14,455	125,166
	3	Mr Ghulam Mustafa	N.Qasid	Nil	12,473	109,878
	4	Mr Nazeer Ahmed	N.Qasid	Nil	12,473	55,998
	5	Mr Noorudin	Mali	Nil	12,173	31,316
<b>UC-Lohi</b>	1	Mr. M Hassan	Jr Clerk	25-07-2012	Nil	153,756
	2	Mr Zafarullah	Jr.Clerk	17-09-2012	Nil	153,756
	3	Mr Faiz Ahmed	Jr Clerk	18-10-2012	Nil	153,756
	4	Mr Attaullah	Jr Clerk	14-09-2012	Nil	153,756
	5	Mr M Ayoub	N.Qasid	28-05-2012	Nil	136,572
	6	Mr Qamar Din	N.Qasid	13-01-2012	Nil	136,572
<b>UC-Garhi Chakar</b>	1	Mr Gul Shair Khan	Jr.Clerk	19-01-2012	11,303	135,636
	2	Mr Ranjhan	Mali	16-02-2012	9,471	113,652
	3	Mr Wahid Bux	Jr Clerk	25-06-2012	11,303	135,636
	4	Mr Muneer Ahmed	N.Qasid	25-06-2012	11,281	135,372
	5	M Hassan	Mali	25-06-2012	11,281	135,372

(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
<b>UC-Kamu Shaheed</b>	1	Mr. Iftikhar Ali	Secretary	26-01-2012	13,154	157,848
	2	Mr. Budho Khan	N.Qasid	19-09-2012	11,581	138,972
	3	Mr. Abdul Hafeez	Mali	26-09-2012	11,281	135,372
	4	Mr. Abid Hussain	Mali	06-09-2012	11,281	135,372
<b>UC-Bandh</b>	1	Mr Iftkhar Hussain	Uc-Secretary	06-01-2012	13,474	161,688
	2	Mr Nisar Ahmed	Clerk	30-08-2012	13,154	157,848
	3	Mr Abdul Sattar	Chowkidar	26-09-2012	11,581	138,972
	4	Mr Allah Dino	N.Qasid	22-11-2012	11,281	135,372
<b>UC-3 Ghotki</b>	1	Mr S.M Alias	Clerk	21-10-2011	13,154	157,848
	2	Mr Nooral	N.Qasid	01-08-2012	11,581	138,972
	3	Mr Zahid Ali	N.Qasid	08-02-2013	11,581	138,972
	4	Mr M Iqbal Shah	Mali	13-09-2012	11,281	135,372
<b>UC-3 Ghotki</b>	5	Mr Saeed Ahmed	Chowkidar	13-09-2012	11,850	142,200
<b>UC-Bago Daho</b>	1	Mr. Abdul Ghafoor	Clerk	03-09-2012	13,154	157,848
	2	Mr. M Javed	Clerk	10-10-2012	13,154	157,848
	3	Mr. Ayaz Ahmed	Clerk	21-12-2011	13,154	157,848
	4	Mr. Sahib Dino	Clerk	22-11-2012	13,154	157,848
	5	Mr. Dur Muhammad	Clerk	21-11-2012	13,154	157,848
	6	Mr. Zulfiqar Ali	Clerk	22-10-2012	13,154	157,848
	7	Mr. Qadir Bux	Clerk	04-02-2013	13,154	157,848
	8	Mr. Ihsan Ali	N.Qasid	13-07-2012	11,581	138,972
	9	Mr. ShahNawaz	N.Qasid	14-09-2012	11,581	138,972
	10	Mr. Sikandar Ali	Malhi	21-12-2011	11,281	135,372
	11	Mr. Sahib Dino	Mali	24-07-2012	11,281	135,372
	12	Mr. Jhatial	Chowkidar	18-10-2012	11,281	135,372
<b>UC-01 Ghotki</b>	1	Mr Asghar Ali	N.Qasid	21-12-2011	11,860	108,000
	2	Mr M Waris	Mali	03-11-2011	11,460	108,000
	3	Mr Riaz Ahmed	Chowkidar	05-11-2011	11,280	108,000
	4	Mr Nayyer Abbas	Chowkidar	03-11-2011	11,460	108,000

(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
<b>UC-II Ghotki</b>	1	Mr Faique Ali	Jr Clerk	06-01-2012	13,538	162,456
	2	Mr Sadar Ali	Jr.Clerk	01-10-2012	13,154	157,848
	3	Mr Aijaz Ahmed	Jr Clerk	15-11-2012	13,154	157,848
	4	Mr M Shahid	N.Qasid	06-01-2012	11,861	142,332
	5	Mr Ubedullah	Mali	06-01-2012	11,461	137,532
	6	Mr Junaid Ahmed	Chowkidar	06-01-2012	11,461	137,532
	7	Mr Rafiq Ahmed	Chowkidar	15-11-2012	11,431	137,172
<b>UC-Dehrki</b>	1	Mr Muneer Ahmed	Clerk	26-09-2012	14,086	169,032
	2	Mr Piyar Ali	N.Qasid	06-08-2012	12,301	147,612
	3	Mr Amanullah	Chowkidar	06-01-2012	12,173	146,076
	4	Mr G Shabbir	Mali	13-03-2012	12,173	146,076
	5	Mr Nadar Ali	Mali	06-08-2012	12,001	144,012
<b>UC-Ruk</b>	1	Mr Mushtaq Ahmed	Jr.Clerk	13-01-2012	13,538	162,456
	2	Mr M Ismail	Jr.Clerk	06-09-2012	13,154	157,848
	3	Mr Altaf Hussain	Jr.Clerk	30-08-2012	13,154	157,848
	4	Mr Farman Jumani	Jr.Clerk	30-08-2012	13,154	157,848
<b>UC-Ruk</b>	5	Mr Gahi Khan	Jr.Clerk	19-10-2012	13,154	157,848
	6	Mr Mushtaq Ahmed Malik	Jr Clerk	26-09-2012	13,154	157,848
	7	Mr M Ilyas	Jr. Clerk	26-09-2012	13,154	157,848
	8	Mr Munir Ahmed	N.Qasid	19-09-2012	11,681	140,172
	9	Mr Noor Muhammad	N.Qasid	20-11-2012	11,681	140,172
	10	Mr A Rasheed	Mali	20-11-2012	11,281	135,372
	11	Toufique Ahmed	Chowkidar	25-02-2012	11,461	137,532
<b>UC-Beroota</b>	1	Mr Ashok Kumar	Clerk	31-10-2012	13,536	162,432
	2	Mr Nihal u Din	Clerk	30-07-2012	13,536	162,432
	3	Mr Ayaz Ali	Clerk	24-04-2012	13,536	162,432
	4	Mr M Sharif	Clerk	03-08-2012	13,536	162,432
	5	MR Abdul Waheed	N.Qasid	19-09-2012	12,301	147,612
	6	Mr Safdar Mirani	Mali	06-01-2012	12,001	144,012
	7	Mr Ali Hassan	Mali	01-10-2012	12,001	144,012

(Amount in Rupees)

Name of UC	Sr No:	Name	Designation	Date of Appointment	Monthly Salary	Salary Drawn
UC- Khanpur Mahar	1	Mr Shamsuddin Junejo	Secretary	10-01-2011	14,887	232,767
	2	Mr Ghulam Hayder	Jr.Clerk	16-05-2012	13,537	156,360
	3	Mr Iqbal Ali shar	Jr.Clerk	24-07-2012	13,537	6,768
	4	Mr Ghulam Yaseen	Jr.Clerk	26-09-2012	13,030	13,030
	5	Mr Nadar Hussain	Jr.Clerk	26-09-2012	13,030	13,030
	6	Mr Ghano Mahar	N.Qasid	18-04-2012	12,503	162,511
	7	Mr Abdul Aziz	N.Qasid	03-08-2012	11,581	6,251
	8	Mr Wazir Ahmed	N.Qasid	20-11-2012	11,581	6,000
	9	Mr Hayat Gadani	Chowkidar	20-11-2012	11,281	12,030
<b>Total</b>						<b>19,029,611</b>