



**AUDIT REPORT
ON
THE ACCOUNTS OF
CHIEF OFFICER, DISTRICT COUNCIL &
TALUKA MUNICIPAL ADMINISTRATIONS
DISTRICT SHIKARPUR
AUDIT YEAR 2012-13**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|----------|--|
| ADP | Annual Development Programme |
| BTS | Base Trans-receiver Station |
| CC | Cement Concrete |
| CCB | Citizen Community Board |
| CMO | Chief Municipal Officer |
| CNG | Compressed Natural Gas |
| CPWD | Central Public Works Department |
| CTR | Central Treasury Rules |
| DAC | Departmental Accounts Committee |
| DGA | Director General Audit |
| EFW | Earth Filling Work |
| FD | Finance Department |
| GFR | General Financial Rules |
| HTC | High Temperature Cutout |
| IPSAS | International Public Sector Accounting Standards |
| LTC | Low Temperature Cutout |
| M&R | Maintenance & Repair |
| MEFDAC | Memorandum for Departmental Accounts Committee |
| NSUSC | North Sindh Urban Services Corporation |
| NTN | National Tax Number |
| PAO | Principal Accounting Officer |
| POL | Petroleum Oil and Lubricants |
| PWD | Public Works Department |
| S&GAD | Services and General Administration Department |
| SAMA | Services and Assets Management Agreement. |
| SFR | Sindh Financial Rules |
| SLGO | Sindh Local Government Ordinance |
| SPPRA | Sindh Public Procurement Regulatory Authority |
| SRO | Statutory Rules and Orders |
| TMA | Taluka / Town Municipal Administration |
| TMO | Taluka / Town Municipal Officer |
| TO (F) | Taluka/Town Officer (Finance) |
| TO (I&S) | Taluka/Town Officer (Infrastructure & Services) |

| | |
|----------|---|
| TO (P&C) | Taluka/Town Officer (Planning & Coordination) |
| TO (R) | Taluka/Town Officer (Regulation) |
| TS | Technical Sanction |
| TSE | Technically Sanctioned Estimate |
| UC | Union Council |

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 Taluka Municipal Administrations of District Shikarpur for the year 2011-12. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2012-13 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 the Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of the Sindh Local Government Act 2013, for causing it to be laid before the Provincial Assembly of the 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 119 Taluka / Town municipal Administrations. This Directorate General has a human resource of 33 officers and staff, resulting in 2,937 man days and annual budget amounted to Rs 67.096 million for the financial year 2011-12. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to report significant findings to the relevant stakeholders. This office also conduct performance audit of programmes / projects.

Each Taluka Municipal Administration in District Shikarpur is headed by a Taluka Administrator and District is headed by Chief Municipal Officer who carries out operations as per Sindh Local Government Ordinance, 1979. Taluka Administrative Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer and is responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws.

Audit of TMAs District Shikarpur was carried out with the view to ascertain 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 District Shikarpur for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 861.672 million, out of which an expenditure of Rs 453.567 million was audited which in terms of percentage, was 52%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 259.275 million out of this, an amount of Rs 8.380 million was audited which was 03% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 8.380 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 8.380 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was performed through understanding of the business process of TMAs 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, TMAs have streamlined their work in accordance with rules & regulations and made efforts for realization of outstanding dues.

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. The key audit findings of the report

- i. Non- Production of record was noted in 01 case - Rs 70.114 million.¹
- ii. Non-Compliance was noted in 05 cases - Rs 83.885 million.²
- iii. Internal Control Weaknesses were noted in 02 cases-Rs 8.380 million cases.³

¹ Para 1.2.3.1

² Para 1.2.1.1, 1.2.1.2, 1.2.4.1, 1.2.4.2, 1.2.4.3

³ Para 1.2.2.1, 1.2.5.1

Audit paras for the audit year 2011-12 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC are included in MEFDAC (Annexure-A).

g. Recommendations

Audit recommends the Taluka Municipal Administrations (TMAs) to focus on the following issues:

- i. Head of the Taluka Municipal Administrations needs to conduct physical stock taking of fixed and current assets.
- ii. The TMA needs to comply with the Public Procurement Rules for economical and rational purchase of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and their teams need to ensure implementation of proper monitoring system.
- vi. The PAO needs to take appropriate action against non-production of record.
- vii. The PAO needs to rationalize their budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

| Sr. | Description | No. | Budget |
|------------|---|------------|---------------|
| 1. | Total Entities (PAOs) in Audit Jurisdiction | 05 | 861.672 |
| 2. | Total Entities (PAOs) Audited | 02 | 453.567 |
| 3. | Audit & Inspection Reports | 02 | 453.567 |
| 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 | 0 |
| 2 | Financial Management | 0 |
| 3 | Internal controls | 8.380 |
| 4 | Violation of rules | 83.885 |
| 5 | Others | 70.114 |
| Total | | 162.379 |

Table 3: Outcome Statistics

(Rupees in Million)

| Sr. | Description | Expenditure on Acquiring Physical Assets (Procurement) | Salary | Non-Salary | Civil Works | Receipts (Revenue Targets) | Total Current year | Total Last year |
|-----|---|--|--------|------------|-------------|----------------------------|--------------------|-----------------|
| 1. | Outlays Audited | 0 | 85.618 | 82.544 | 220.104 | 259.275 | 647.541* | -N/A- |
| 2. | Amount Placed under Audit Observation of Audit | 0 | 45.691 | 72.808 | 35.500 | 8.380 | 162.379 | -N/A- |
| 3. | Recoveries Pointed Out at the instance of Audit | 0 | 0 | 0 | 0 | 8.380 | 8.380 | -N/A- |
| 4. | Recoveries Accepted /Established at the instance of Audit | 0 | 0 | 0 | 0 | 0 | 0 | -N/A- |
| 5. | Recoveries Realized at the instance of Audit | 0 | 0 | 0 | 0 | 0 | 0 | -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 388.266 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. | 83.885 |
| 2 | Reported cases of fraud, embezzlement, thefts and misuse of public resources. | 0 |
| 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. | 0 |
| 4 | Quantification of weaknesses of internal control systems. | 8.380 |
| 5 | Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies | 0 |
| 6 | Non-production of record. | 70.114 |
| 7 | Others, including cases of accidents, negligence etc. | 0 |
| Total | | 162.379 |

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

CHAPTER-1

1.1 CHIEF OFFICER, DISTRICT COUNCIL AND TALUKA MUNICIPAL ADMINISTRATIONS, SHIKARPUR

1.1.1 INTRODUCTION

As per 1998 population census, the population of District Shikarpur was 0.880 million. District Shikarpur comprises of one Chief Officer, District Council and four TMAs namely Shikarpur, Lakhi, Garhi Yaseen and Khanpur. Business of TMAs is run through the Administrator and TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of TMAs are as following:-

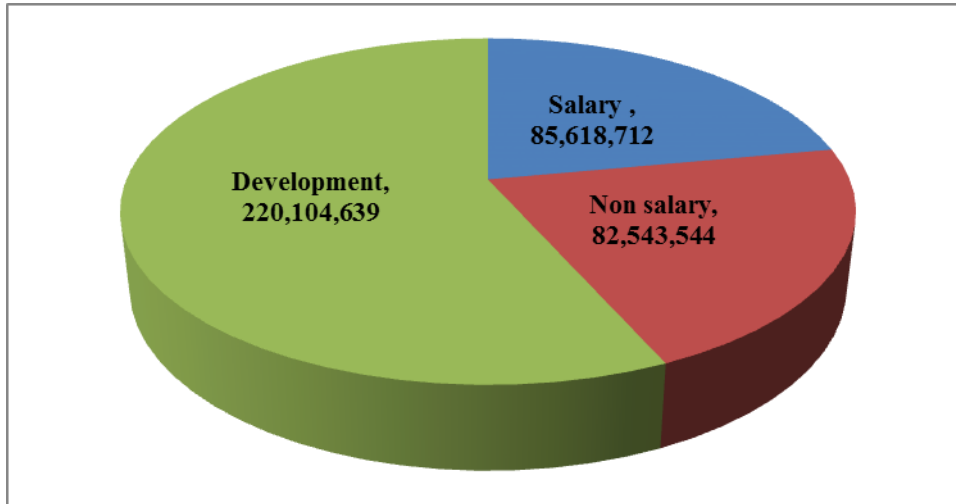
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
3. Enforce all municipal laws, rules and bye-laws governing TMA's functioning.
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils.
5. Collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties.
6. Manage properties, assets and funds vested in the Town Municipal Administration.
7. Develop and manage schemes, including site development in collaboration with Union Administration.
8. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice.
9. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction.
10. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

| Sr. | Name of TMAs | Nature of Expenditure | Original Grant | Supp: Grant | Revised/Final Grant | Actual Expenditure | (+) Excess (-) Saving |
|-----|---------------|------------------------|--------------------|-------------|---------------------|--------------------|-----------------------|
| 1 | TMA Shikarpur | Salary | 91,900,082 | 0 | 91,900,082 | 61,414,639 | -30,485,443 |
| | | Non-Salary | 74,055,948 | 0 | 74,055,948 | 48,181,144 | -25,874,804 |
| | | Sub-Total | 165,956,030 | 0 | 165,956,030 | 109,595,783 | -56,360,247 |
| | | Development | 88,500,000 | 0 | 88,500,000 | 79,559,939 | -8,940,061 |
| | | Total | 254,456,030 | 0 | 254,456,030 | 189,155,722 | -65,300,308 |
| 2 | TMA Lakhi | Salary | 24,204,073 | 0 | 24,204,073 | 24,204,073 | 0 |
| | | Non-Salary | 34,362,400 | 0 | 34,362,400 | 34,362,400 | 0 |
| | | Sub-Total | 58,566,473 | 0 | 58,566,473 | 58,566,473 | 0 |
| | | Development | 140,544,700 | 0 | 140,544,700 | 140,544,700 | 0 |
| | | Total | 199,111,173 | 0 | 199,111,173 | 199,111,173 | 0 |
| | | Salary | 116,104,155 | 0 | 116,104,155 | 85,618,712 | -30,485,443 |
| | | Non-Salary | 108,418,348 | 0 | 108,418,348 | 82,543,544 | -25,874,804 |
| | | Non-Development | 224,522,503 | 0 | 224,522,503 | 168,162,256 | -56,360,247 |
| | | Development | 229,044,700 | 0 | 229,044,700 | 220,104,639 | -8,940,061 |
| | | Grand Total | 453,567,203 | 0 | 453,567,203 | 388,266,895 | -65,300,308 |

Expenditure 2011-12



Original budget of Rs 453.567 million was allocated to TMAs Shikarpur and Lakhi, under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 453.567 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 388.267 million as detailed above.

The Variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 depicted that there was a saving of Rs 65.300 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 Governor of Sindh. Detail of PAC meeting is given below:

| Audit Year | No. of Paras | Status of PAC Meetings |
|------------|--------------|------------------------|
| 2011-12 | Nil | Nil |

As indicated in the above table, no PAC meeting was convened to discuss the audit report of TMAs Shikarpur

1.2 AUDIT PARAS

Taluka Municipal Administration, Shikarpur

1.2.1 Non-Compliance

1.2.1.1 Non-Transparency in Government Spending - Rs 5.994 Million

Rule 20 of the Staff Car Rules 1980, as amended in 2001, states that, “The log book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

TMA, Shikarpur, incurred an expenditure of Rs 5.994 million, during 2011-12, on purchase of POL for official vehicles, but log books, history sheets and petrol account register were not maintained to justify the expenditure, in violation of above rule. Detail is provided in Annexure-B.

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account resulted into non transparency in spending from public funds and constitutes weak financial management.

The expenditure on POL without preparation log books, history sheets and petrol consumption account constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility for incurring expenditure without supporting record and same be prepared to justify the expenditure under intimation to audit.

[AIR Para: 18]

1.2.1.2 Non-Posting of Evaluation Report

Rule 10 of Sindh Public Procurement Rules 2010, states that, “The procuring agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement to public through hoisting on the Authority’s website as well as on procuring agency’s website, if the procuring agency has such a website”.

TMA, Shikarpur, awarded development schemes to various contractors of Rs 7.500 million, during 2011-12, through NIT but failed to post evaluation report on SPPRA website, in violation of above rule.

Audit is of the view that non-posting of evaluation report resulted into non transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

Non-posting of bid evaluation report constitutes weak internal control.

Matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on management of TMA for non-posting of evaluation report on SPPRA website.

[AIR Para: 5]

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-Achievement of Targeted Receipts - Rs 7.221 Million

Section 60 (1) of SLGO 1979, states that, “A council may levy in the prescribed manner any of the taxes, fees, rates, tolls, and fees mentioned in Schedule IV”.

Further Para-28 of GFR Volume-I, states that, “No government amount should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the order of competent authority for its adjustment must be obtained”.

TMA, Shikarpur, levied taxes on different accounts for the estimated recovery of Rs 7.221 million, for the year 2011-12, but failed to take serious efforts to achieve the estimated revenue targets, in violation of above rules. Detail provided in Annexure-C.

Audit is of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constitutes weak financial management.

Non-realization of targeted revenue constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit Para despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of management to realize targeted revenues.

[AIR Para: 10, 11, 12, 13, 14, 17]

Taluka Municipal Administration, Lakhi

1.2.3 Non-Production

1.2.3.1 Non-Production of Record - Rs 70.114 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitutional (Eighteenth Amendment) Act, 2010 w.e.f. April 20, 2010, 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 provisions were stressed upon by the Honourable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that “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”.

TMA, Lakhi, incurred an expenditure of Rs 70.114 million, during 2011-12, on various head of accounts, but failed to provide access of record to audit, in violation of the above rules. Detail is as under:

(Amount in Rupees)

| Total Expenditure | Voucher produced | Record Not Produced |
|--------------------------|-------------------------|----------------------------|
| 199,318,667 | 129,204,464 | 70,114,203 |

Audit is of the view that due to non-provision of record, authenticity of expenditure stands doubtful and chances of misappropriation of public funds cannot be ruled out.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on account of non-provision of record.

[AIR Para: 35]

1.2.4 Non-Compliance

1.2.4.1 Un-authorized Appointments - Rs 45.691 Million

APT Rules 1974 (11), Government of Sindh, states that, “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Further, Rule 10 (i) of GFR Volume-I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. (ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Lakhi, appointed 312 employees without following prescribed procedure and incurred an expenditure of Rs 45.691 million, during 2011-12 on account of salaries, in violation of the above rules. Detail provided in Annexure-D.

Audit is of the view that recruitment was made without following prescribed procedure resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of rules on recruitment constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends investigation for fixing of responsibility for unauthorized appointment by not following prescribed procedure.

[AIR Para: 4]

1.2.4.2 Less Allocation of Development Budget for CCB Schemes Rs 30.500 Million

Section 119 for CCB schemes” vide Section 109(6) of SLGO, 2001, states that, “The development budget shall be prioritized in accordance with the bottom up planning system as laid down in Section 119 (a) provided that not less than twenty five percent of the development budget”.

TMA, Lakhi, less allocated of Rs 30.500 million for CCB Schemes, during 2011-12, in violation of above rule. Detail is as under:

(Amount in Rupees)

| Financial Year | Development Budget | 25% Share of Development Budget | CCB Funds Allocation | | CCB Funds Less Allocated |
|----------------|--------------------|---------------------------------|----------------------|----|--------------------------|
| | | | Amount | % | |
| 2011-12 | 180.000 | 45.000 | 14.500 | 8% | 30.500 |

Audit is of the view that management failed to observe rule for providing 25% of development budget to CCBs which constitute weak financial management.

Non-observance of laid down procedure resulted into less development carried out by CCBs which constitute weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends investigation to fix responsibility on account of less allocation provided to CCBs.

[AIR Para: 16]

1.2.4.3 Non-Transparency in Government Spending - Rs 1.700 Million

Rule 20 of the Staff Car Rules 1980, as amended in 2001, states that, “The log book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

TMA, Lakhi, incurred an expenditure of Rs 1.700 million, during 2011-12, on purchase of POL and repair & maintenance for official vehicles, but log books, history sheets and petrol account register were not maintained to justify the expenditure, in violation of above rule. Detail is as under:

(Amount in Rupees)

| S.No. | Branch | Description | Amount |
|--------------|---------------------|-------------------------|------------------|
| 1 | TO (Infrastructure) | POL of vehicles | 700,000 |
| 2 | | Maintenance of vehicles | 1,000,000 |
| Total | | | 1,700,000 |

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account resulted into non transparency in spending from public funds and constitutes weak financial management.

The expenditure on POL without preparation log books, history sheets and petrol consumption account constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility for incurring expenditure without supporting record and same be prepared to justify the expenditure under intimation to audit.

[AIR Para: 25]

1.2.5 Internal Control Weaknesses

1.2.5.1 Non-Achievement of Targeted Receipts - Rs 1.159 Million

Section 60 (1) of SLGO 1979, states that, “A council may levy in the prescribed manner any of the taxes, fees, rates, tolls, and fees mentioned in Schedule IV”.

Further, Para 28 of GFR Volume-I states that, “No government amount should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the order of competent authority for its adjustment must be obtained”.

TMA, Lakhi, levied taxes on different accounts for the estimated recovery of Rs 1.159 million, for the year 2011-12, but failed to take serious efforts to achieve the estimated revenue targets, in violation of above rules. Detail provided in Annexure-E.

Audit is of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constitutes weak financial management.

Non-realization of targeted revenue constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of management to realize targeted revenues.

[AIR Para: 1]

ANNEXURES

Annexure-A**Memorandum for Departmental Accounts Committee (MFDAC) Paras**

(Amount in Rupees)

| S. No. | Name of Formation | AIR Para | Description | Amount |
|---------------|--------------------------|-----------------|--|---------------|
| 1 | TMA Shikarpur | 3 | Commencement of Work without Contract Agreement | 500,000 |
| 2 | -do- | 7 | Loss to government due to cancellation of NIT | 100,000 |
| 3 | TMA Lakhi | 2 | Payment made at higher rates than schedule rates | 198,909 |
| 4 | -do- | 3 | Loss to government due to non-operational of medical dispensaries | 974,189 |
| 5 | -do- | 9 | Non-recovery of stamp duty | 10,868 |
| 6 | -do- | 11 | Technical Sanction Beyond Financial Powers | 592,000 |
| 7 | -do- | 12 | Improper technical sanction of by transgressing financial powers. | 592,462 |
| 8 | -do- | 15 | Recoverable amount on account of allotment of vehicle beyond entitlement | 200,000 |

Details of Non-Transparency in Government Spending

(Amount in Rupees)

| Bill No. | Date | Description | Payee | Amount |
|----------|----------|--|------------------------------|---------|
| 355 | 31-08-11 | POL for Fire Brigade Vehicles & Office Generator | M/s Madani Petroleum Service | 41,085 |
| 356 | 31-08-11 | | -do- | 25,551 |
| 357 | 31-08-11 | | -do- | 5,178 |
| 381 | 31-08-11 | | -do- | 198,200 |
| 379 | 31-08-11 | | -do- | 60,060 |
| 272 | 31-12-11 | OPL/Diesel | -do- | 384,160 |
| 273 | 31-01-12 | OPL/Diesel | -do- | 628,420 |
| 274 | 29-02-12 | OPL/Diesel | -do- | 710,990 |
| 275 | 31-03-12 | OPL/Diesel | -do- | 688,475 |
| 215 | 29-02-12 | OPL/Diesel | -do- | 65,770 |
| 181 | 31-01-12 | POL Jan-12 | -do- | 43,517 |
| 213 | 29-02-12 | POL Feb-12 | -do- | 47,511 |
| 489 | 31-03-12 | POL Mar-12 | -do- | 48,571 |
| 182 | 31-01-12 | POL Jan-12 | -do- | 27,110 |
| 214 | 29-02-12 | POL Feb-12 | -do- | 30,146 |
| 490 | 31-03-12 | POL Mar-12 | -do- | 30,702 |
| 183 | 31-01-12 | POL Jan-12 | -do- | 5,469 |
| 216 | 29-02-12 | POL Feb-12 | -do- | 5,788 |
| 491 | 31-03-12 | POL Mar-12 | -do- | 5,956 |
| 129 | 31-05-11 | POL/HD June-11 | -do- | 241,642 |
| 130 | 30-06-11 | POL/HD May-11 | -do- | 242,214 |
| 131 | 30-08-11 | POL/HD Aug-11 | -do- | 242,299 |
| 128 | 30-04-11 | POL/HD Apl-11 | -do- | 242,291 |
| 209 | 30-06-11 | HD | -do- | 243,040 |
| 474 | 31-10-11 | HD Oct-11 | -do- | 55,435 |
| 22 | 30-11-11 | HD Nov-11 | -do- | 55,435 |
| 218 | 31-12-11 | HD Oct-11 | -do- | 58,020 |
| 65 | 31-10-11 | HD Oct-11 | -do- | 100,330 |
| 203 | 30-11-11 | HD Nov-11 | -do- | 91,530 |
| Nil | 31-12-11 | HD Oct-11 | -do- | 113,620 |
| 477 | 31-10-11 | POL Oct-11 | -do- | 44,525 |
| 19 | 30-11-11 | POL Nov-11 | -do- | 43,850 |
| 215 | 31-12-11 | POL Dec-11 | -do- | 43,925 |
| 479 | 31-10-11 | POL Oct-11 | -do- | 5,430 |
| 21 | 30-11-11 | POL Nov-11 | -do- | 5,340 |
| 217 | 31-12-11 | POL Dec-11 | -do- | 5,370 |
| 478 | 31-10-11 | POL Oct-11 | -do- | 28,235 |
| 20 | 30-11-11 | POL Nov-11 | -do- | 27,830 |
| 216 | 30-12-12 | POL Dec-11 | -do- | 27,815 |

(Amount in Rupees)

| Bill No. | Date | Description | Payee | Amount |
|-----------------|-------------|--|--------------|------------------|
| 355 | 31-08-11 | POL for Fire Brigade Vehicles & Office Generator | -do- | 41,085 |
| 356 | 31-08-11 | | -do- | 25,551 |
| 357 | 31-08-11 | | -do- | 5,178 |
| 381 | 31-08-11 | | -do- | 198,200 |
| 379 | 31-08-11 | | -do- | 60,060 |
| 215 | 29-02-12 | POL | -do- | 65,770 |
| 209 | 30-06-11 | HD | -do- | 243,040 |
| 2010 | 30-06-12 | HD | -do- | 204,864 |
| 474 | 31-10-11 | HD Oct-11 | -do- | 55,435 |
| 22 | 30-11-11 | HD Nov-11 | -do- | 55,435 |
| 218 | 31-12-11 | HD Oct-11 | -do- | 58,020 |
| 381 | 31-08-11 | Mobil Oil | -do- | 2,000 |
| 215 | 29-02-12 | Mobil Oil | -do- | 400 |
| 181 | 31-01-12 | Mobil Oil | -do- | 200 |
| 213 | 29-02-12 | Mobil Oil | -do- | 200 |
| 489 | 31-03-12 | Mobil Oil | -do- | 200 |
| 182 | 31-01-12 | Mobil Oil | -do- | 200 |
| 214 | 29-02-12 | Mobil Oil | -do- | 200 |
| 490 | 31-03-12 | Mobil Oil | -do- | 200 |
| 209 | 30-06-11 | Mobil Oil | -do- | 1,600 |
| 474 | 31-10-11 | Mobil Oil | -do- | 400 |
| 22 | 30-11-11 | Mobil Oil | -do- | 400 |
| 218 | 31-12-11 | Mobil Oil | -do- | 400 |
| 65 | 31-10-11 | Mobil Oil | -do- | 1,600 |
| 203 | 30-11-11 | Mobil Oil | -do- | 600 |
| Nil | 31-12-11 | Mobil Oil | -do- | 1,200 |
| 477 | 31-10-11 | Mobil Oil | -do- | 200 |
| 19 | 30-11-11 | Mobil Oil | -do- | 200 |
| 215 | 31-12-11 | Mobil Oil | -do- | 200 |
| 478 | 31-10-11 | Mobil Oil | -do- | 200 |
| 20 | 30-11-11 | Mobil Oil | -do- | 200 |
| 216 | 30-12-12 | Mobil Oil | -do- | 200 |
| | | | Total | 5,994,473 |

Details of Non-Achievement of Targeted Receipts

(Amount in Rupees)

| Description | Recoverable Amount | Recovery Made | Less Recovered |
|-------------------------|--------------------|------------------|------------------|
| AIR Para-10 | | | |
| Market Fee | 1,485,000 | 790,000 | 695,000 |
| Donkey / Horse Piri | 220,000 | 185,000 | 35,000 |
| License on Trade | 320,000 | 256,000 | 64,000 |
| Total | 2,025,000 | 1,231,000 | 794,000 |
| AIR Para-11 | | | |
| Katchi/Paki Piri | 1,100,200 | 823,180 | 277,020 |
| Katchi/Paki Piri | 1,176,000 | 900,580 | 275,420 |
| Plot Fee | 220,000 | 86,000 | 134,000 |
| Total | 2,496,200 | 1,809,760 | 686,440 |
| AIR Para-12 | | | |
| Cattle Pond Fee | 5,000 | 0 | 5,000 |
| Slaughter House | 10,000 | 0 | 10,000 |
| Road Cutting | 1,600,000 | 0 | 1600,000 |
| Parking Fee | 311,650 | 0 | 311,650 |
| Sewerage Form | 100,000 | 0 | 100,000 |
| Road Roller | 100,000 | 0 | 100,000 |
| Total | 2,126,650 | 0 | 2126,650 |
| AIR Para-13 | | | |
| 20 Mobile Tower | 600,000 | 0 | 600,000 |
| Total | 600,000 | 0 | 600,000 |
| AIR Para-14 | | | |
| Shops Sbzi Mandi | 795,700 | 544,800 | 250,900 |
| Goal Market | 485,000 | 390,000 | 95,000 |
| Lakhi Dar Shops | 1,775,520 | 1,322,830 | 452,690 |
| Total | 3,056,220 | 2,257,630 | 798,590 |
| AIR Para-17 | | | |
| Sabza Zar lawn | 30,500 | 0 | 30,500 |
| Shahi Bagh | 88,120 | 0 | 88,120 |
| Canteen Ganez Bagh | 36,950 | 0 | 36,950 |
| Sandal Piri | 416,552 | 0 | 416,552 |
| Rent of Municipal shops | 665,878 | 0 | 665,878 |
| Plots/ Mohags | 102,269 | 0 | 102,269 |
| Market Fee | 875,000 | 0 | 875,000 |
| Total | 2,215,269 | 0 | 2,215,269 |
| Grand Total | 12,519,339 | 5298390 | 7,220,949 |

Annexure-D

Details of Unauthorized Appointments

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|--------|---|-----------------------------------|---------------------|--------|
| 1 | Mr: Mudassar Saeed S/o Saeed Ahmed Moriani | Accountant BPS-11 | 4/1/2011 | 16,654 |
| 2 | Mr: Sarfraz Ali S/o Manzoor Ali Dayo | Sub-Engineer BPS-11 | 28-12-2010 | 16,154 |
| 3 | Mr: Shoab-ul-Rahim S/o Agha Abdul Rahim Lashari | Sub-Engineer BPS-11 | 26-02-2011 | 16,154 |
| 4 | Mr: Asadullah S/o Mohammad Uris Mangi | Sub-Engineer BPS-11 | 13-03-2011 | 16,154 |
| 5 | Mr: Asif Ali S/o Mumtaz Ali Memon | Sub-Engineer BPS-11 | 19-04-2011 | 16,154 |
| 6 | Mr: Azfar Ali S/o Muzfar Ali Mirani | Jr: Clerk BPS-05 | 6/5/2011 | 13,117 |
| 7 | Mr: Asif Ali S/o Mohammad Amin Abro | ---do--- | 05-05-2011 | 13,117 |
| 8 | Mr: Nizkat Ali S/o Liquat Ali Memon | ---do--- | 05-05-2011 | 13,117 |
| 9 | Irfanullah S/o Mukhtair Ahmed Dahar | ---do--- | 06-05-2011 | 13,117 |
| 10 | Saindad S/o Dhani Bux Mahar | Sweeper BPS-01 | 7/5/2011 | 11,642 |
| 11 | Zohaib Ahmed S/o Saeed Ahmed Bahayo | R/Clerk BPS-05 | 5/5/2011 | 13,117 |
| 12 | Ghulam Asghar S/o Ghulam Sarwar Bahayo | Accounts Clerk BPS-06 | 5/5/2011 | 13,515 |
| 13 | Tariq Ahmed S/o Rab Dino | Building Control Supervisor BPS-6 | 5/5/2011 | 13,515 |
| 14 | Hakim Ali S/o Moula Bux | N.Q BPS-01 | 7/5/2011 | 11,642 |
| 15 | Noor Hassan S/o Gul Hassan Bahayo | Driver BPS-04 | 5/5/2011 | 12,570 |
| 16 | Qalandar Bux S/o Ghous Bux Bahayo | N.Q BPS-01 | 5/5/2011 | 11,642 |
| 17 | Yousif Maseeh S/o Habib Maseeh | Sweeper BPS-01 | 6/5/2011 | 11,642 |
| 18 | Aftab Hussain S/o Ali Bux Memon | Chowkidar BPS-01 | 5/5/2011 | 11,642 |
| 19 | Abdul Wahab S/o Ali Sher Bahayo | Fire Officer BPS-10 | 5/5/2011 | 15,285 |
| 20 | Abdul Hameed S/o Mohammad Salih Soomro | Fire Fighter BPS-03 | 6/5/2011 | 12,223 |
| 21 | Abdul Karim S/o Qaimuddin Sethar | Sanitary Jamadar BPS-2 | 5/5/2011 | 11,871 |
| 22 | Ali Raza S/o Nabi Bux Sethar | Office Chow: BPS-01 | 5/5/2011 | 11,642 |
| 23 | Ghulam Murtaza S/o Kashmir Bahayo | Driver BPS-04 | 5/5/2011 | 12,570 |
| 24 | Abdul Wahab S/o Qalandar Bux Brohi | Driver BPS-04 | 6/5/2011 | 12,570 |
| 25 | Ghulam Hyder S/o Khair Mohammad Brohi | Driver BPS-04 | 6/5/2011 | 12,570 |
| 26 | Mushtaque Ahmed S/o Atta Mohammad Bahayo | Fire Fighter BPS-03 | 7/5/2011 | 12,223 |
| 27 | Mohammad Umar S/o Karim Bux Bahayo | Cleaner BPS-01 | 5/5/2011 | 11,642 |
| 28 | Noor Nabi S/o Mohammad Mithal Memon | Driver BPS-04 | 7/5/2011 | 12,570 |
| 29 | Roshan Ali S/o Abdul Aziz Unar | Sweeper BPS-01 | 6/5/2011 | 11,642 |
| 30 | Kashif Farooq S/o Farooq Maseeh | Sweeper BPS-01 | 7/5/2011 | 11,642 |
| 31 | Nadeem Ahmed S/o Mir Mohammad | Sweeper BPS-01 | 5/5/2011 | 11,642 |
| 32 | Mohammad Saleem S/o Khuda Bux Mirani | R/Clerk BPS-05 | 7/5/2011 | 13,117 |
| 33 | Nusrat Hussain S/o Abdul Razaque Bahayo | N.Q BPS-01 | 5/5/2011 | 11,642 |
| 34 | Shakeel Ahmed S/o Mohammad Soomar Bhutto | Driver BPS-04 | 7/5/2011 | 12,570 |
| 35 | Rajib Ali S/o Syed Hajan Shah | Chowk: BPS-01 | 5/5/2011 | 11,642 |
| 36 | Amir Hussain S/o Nazir Hussain Memon | Chowk: BPS-01 | 5/5/2011 | 11,642 |
| 37 | Zaffarullah S/o Hidayatullah Lashari | Sr:Clerk BPS-07 | 5/5/2011 | 13,913 |
| 38 | Naimatullah S/o Faiz Mohammad Soomro | Acctt: Clerk BPS-06 | 7/5/2011 | 13,515 |
| 39 | Abdul Latif S/o Mumtaz ali Bahayo | N.Q BPS-01 | 6/5/2011 | 11,642 |
| 40 | Gango Ram S/o Kishan Chand | Sweeper BPS-01 | 10/5/2011 | 11,642 |
| 41 | Ravi Kumar S/o Hukam Chand Balmiki | Sweeper BPS-01 | 10/5/2011 | 11,642 |
| 42 | Dleep Kumar S/o Nanoo Ram Kumar | Sweeper BPS-01 | 10/5/2011 | 11,642 |

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|--------|---|----------------------------------|---------------------|--------|
| 43 | Aurangzaib S/o Ghulam Nabi Chachar | R/Clerk BPS-05 | 10/5/2011 | 13,117 |
| 44 | Mohammad Bachal S/o Mohammad Ismail Bahyo | R/Clerk BPS-05 | 5/5/2011 | 13,117 |
| 45 | Gulsher Ahmed S/o Iqbal Ahmed Sethar | ---do--- | 05-05-2011 | 13,117 |
| 46 | Mohammad Idrees S/o Mohammad Ishaque | Comp: Operator BPS-08 | 5/5/2011 | 14,363 |
| 47 | Nazir Qadir S/o Abdul Qadir Chachar | Acctt: Clerk BPS-07 | 11/5/2011 | 13,515 |
| 48 | Nusrat Hussain S/o Nizamuddin Bahyo | N.Q BPS-01 | 5/5/2011 | 11,642 |
| 49 | Asadullah S/o Nazir Ahmed Bahyo | R/Clerk BPS-05 | 5/5/2011 | 13,117 |
| 50 | Sajjad Hussain S/o Mian Dad Bahayo | Cleaner BPS-01 | 6/5/2011 | 11,642 |
| 51 | Sajjad Hussain S/o Karim Bux Bahayo | ---do--- | 05-05-2011 | 11,642 |
| 52 | Mohammad Usman S/o Mohammad Sadique Khoso | ---do--- | 08-05-2011 | 11,642 |
| 53 | Ahsan Ali S/o Abdul Khaliq Bahayo | Coolie BPS-01 | 5/5/2011 | 11,642 |
| 54 | Ghulam Akbar S/o Ghulam Qadir Khoso | Cleaner BPS-01 | 9/5/2011 | 11,642 |
| 55 | Lutufullah S/o Allah Dad Jamali | Coolie BPS-01 | 5/5/2011 | 11,642 |
| 56 | Ghulam Raza S/o Ghulam Ali Bahayo | Sr:Clerk BPS-07 | 5/5/2011 | 13,921 |
| 57 | Nazar Mohammad S/o Nabi Bux Bahayo | N.Q BPS-01 | 5/5/2011 | 11,642 |
| 58 | Javed Ahmed S/o Roshan Ali Channa | Sweeper BPS-01 | 7/5/2011 | 11,642 |
| 59 | Shahnawaz S/o Hazoor Bux Bahayo | Driver BPS-04 | 5/5/2011 | 12,570 |
| 60 | Shoukat Ali S/o Roshan Ali | Naib Qasid BPS-01 | | 11,642 |
| 61 | Ali Bahar S/o Mir Khan Rind | Acc: Clerk BPS-07 | 18-01-2012 | 13,917 |
| 62 | Pervaiz Ahmed S/o Late Qadir Dad Dayo | Naib Qasid BPS-02 | 3/2/2012 | 11,668 |
| 63 | Amir Bux S/o Haq Nawaz Jamali | Malhi BPS-01 | 14-01-2012 | 11,642 |
| 64 | Jamshed Hussain S/o Gulzar Hussain | Malhi BPS-01 | 28-01-2012 | 11,642 |
| 65 | Mohammad Aslam S/o Mohammad Ayoob | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 66 | Meerah Bai D/o Kishan Lal | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 67 | Saeed Ahmed S/o Mohammad Azeem | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 68 | Sangeeta S/o Jesu Ram | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 69 | Qadir Bux S/o Ali Sher | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 70 | Sudheer Ahmed S/o Abdul Qadir | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 71 | Saleem Maseeh S/o Sadiq Maseeh | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 72 | Mohammad Arab S/o Moula Bux | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 73 | Mohammad Ibrahim S/o Mohammad Ramzan | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 74 | Nazeeran Begum W/o Farooq | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 75 | Sagheer Usman S/o Mohammad Usman | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 76 | Hazoor Bux S/o Khan Mohammad | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 77 | Mujeeb-ur-Rehman S/o Mazari | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 78 | Ghulam Shabir S/o Shehzado | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 79 | Habib-ur-Rehman S/o Mohammad Nawaz | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 80 | Ghulam Murtaza S/o Mohammad Mithal | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 81 | Saleem Ahmed S/o Mohammad Hashim | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 82 | Mukhtair Ali S/o Manzoor Hussain | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 83 | Abdul Waheed S/o Salman | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 84 | Mohammad Yousif S/o Mohammad Usman | Sanitation worker BPS-01 | 04.07.2012 | 11,082 |
| 85 | Raiz S/o Ramzan | Sanitary worker (contract basis) | 01.07.2012 | 6,000 |
| 86 | Shamasuddin S/o Mohammad Yaqoob Sethar | -do- | 01.07.2012 | 6,000 |
| 87 | Ali Nawaz S/o Mohammad Dawood Channa | -do- | 01.07.2012 | 6,000 |
| 88 | Rasool Bux S/o Dhani Bux Channa | -do- | 01.07.2012 | 6,000 |
| 89 | Rabial Moto S/o Chandur | -do- | 01.07.2012 | 6,000 |
| 90 | Lali Bai W/o Mahesh | -do- | 01.07.2012 | 6,000 |
| 91 | Radha W/o Harichand | -do- | 01.07.2012 | 6,000 |

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|--------|--|---|---------------------|--------|
| 92 | Rashid Ali S/o Roshan Ali | -do- | 01.07.2012 | 6,000 |
| 93 | Sajjan S/o Pooran | -do- | 01.07.2012 | 6,000 |
| 94 | Imtiaz Ahmed S/o Nazir Ahmed | -do- | 01.07.2012 | 6,000 |
| 95 | Khadim Hussain S/o Imam Bux | -do- | 01.07.2012 | 6,000 |
| 96 | Karim Bux S/o Gulshair | -do- | 01.07.2012 | 6,000 |
| 97 | Imran S/o Mahmood Maseeh | -do- | 01.07.2012 | 6,000 |
| 98 | Shakila W/o Malik Maseeh | -do- | 01.07.2012 | 6,000 |
| 99 | Gous Bux S/o Jan Mohammad | -do- | 01.07.2012 | 6,000 |
| 100 | Asif Ali Mohammad Ali | -do- | 01.07.2012 | 6,000 |
| 101 | Pir Bux S/o Wazeer | -do- | 01.07.2012 | 6,000 |
| 102 | Babar S/o Eidan | -do- | 01.07.2012 | 6,000 |
| 103 | Siraj Ahmed S/o Dost Mohammad Khan | -do- | 01.07.2012 | 6,000 |
| 104 | Shahan S/o Khadim Hussain Shaikh | -do- | 01.07.2012 | 6,000 |
| 105 | Gul Zaman S/o Mohammad Mithal | Work Mistary BPS-05 | 24.07.2013 | 12,479 |
| 106 | Sikandar Ali S/o Ghulam Akbar | Librarian BPS-07 | 25.07.2013 | 12,814 |
| 107 | Shahabuddin S/o Mohammad Yousif | Sanitary Inspector BPS-06 | 25.07.2013 | 12,479 |
| 108 | Mukhtair S/o Shafi Mohammad | Jamadar BPS-02 | 17.07.2012 | 11,264 |
| 109 | Manzoor Ahmed S/o Faqir Mohammad Jogi | Sanitation worker BPS-01 | 14.03.2012 | 11,082 |
| 110 | Altaf Ahmed S/o Mumtaz Ali Bhutto | Halper Driver BPS-01 | 04.07.2012 | 11,082 |
| 111 | Shabir Ahmed S/o Mohammad Iqbal | Jamadar BPS-02 | 17.07.2012 | 11,264 |
| 112 | Adil Bashir S/o Bashir Ahmed Abro | Sanitary Inspector BPS-06 | 25.07.2012 | 12,479 |
| 113 | Abdul Rehman S/o Abdul Haleem Soomro | Sanitary Inspector BPS-06 | 25.07.2012 | 12,479 |
| 114 | Abdul Haleem S/o Pathan | Work Mistary BPS-05 | 25.07.2012 | 12,479 |
| 115 | Jabir Ali S/o Munir Ahmed Abbassi | Junior Clerk BPS-07 (Adjust against vacant post Librarian) | 24.07.2012 | 12,813 |
| 116 | Ishtiaq Ahmed S/o Ghulam Mustafa Samo | Assistant BPS-14 | 30.01.2013 | 17,994 |
| 117 | Qudratullah S/o Noor Mohammad Bharo | Assistant BPS-14 | 25.02.2013 | 17,994 |
| 118 | Mumtaz Ali S/o Mohammad Hashim Bhayo | Assistant BPS-14 | 11.02.2013 | 17,994 |
| 119 | Rizwan Ali S/o Nizakat Ali | Assistant BPS-14 | 22.02.2013 | 17,994 |
| 120 | Sudheer Ahmed S/o Allah Rakhio Soomro | Assistant BPS-14 | 17.12.2012 | 17,994 |
| 121 | Muhammad Ibrahim S/o Ghulam Sarwar Alias Abdul Razak | Assistant BPS-14 | 14.12.2012 | 17,994 |
| 122 | Parwaz Ali Gopang | Assistant BPS-14 | 18.12.2012 | 17,994 |
| 123 | Zakir Hussain | Assistant BPS-14 | 14.12.2012 | 17,994 |
| 124 | Abdul Ghaffar S/o Misree | Assistant BPS-14 | 18.12.2012 | 17,994 |
| 125 | Muhammad Ismail S/o Nabi Bux | Assistant BPS-14 | 19.12.2012 | 17,994 |
| 126 | Shafqatullah S/o Naimatullah Abro | Computer Operator BPS-12 | 11.02.2013 | 16,252 |
| 127 | Ayaz Ali S/o Ahmed Ali Burdi | -do- | 21.01.2013 | 16,252 |
| 128 | Salmat Ali S/o Liqueat Ali Memon | -do- | 16.01.2013 | 15,548 |
| 129 | Khair Mohammad S/o Ghulam Nabi Bhayo | -do- | 21.01.2013 | 16,252 |
| 130 | Baqa Hussain S/o Kadero (Alias) Dur Muhammad Dall | -do- | 01.02.2013 | 16,252 |
| 131 | Farman Ali S/o Bahar Khan | -do- | 14.12.2012 | 16,252 |
| 132 | Gul Mir | Accountant BPS-11 | 11.02.2013 | 15,548 |
| 133 | Sadam Hussain | Accountant BPS-11 | | 15,548 |
| 134 | Kaleemullah S/o Rehmatullah | Tax Superintendent BPS-11 | 02.02.2013 | 15,548 |
| 135 | Shakeel S/o Mohammad Rafique | Junior Clerk BPS-07 | 05.03.2013 | 13,154 |
| 136 | Sarkar Hussain S/o Yar Mohammad Deyo | Junior Clerk BPS-07 | 30.01.2013 | 13,154 |

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|--------|---|----------------------|---------------------|--------|
| 137 | Mohammad Ishaque S/o Karam Ali Bhayo | Junior Clerk BPS-07 | 02.02.2013 | 13,154 |
| 138 | Altuf Hussain S/o Dur Muhammad Bhayo | Junior Clerk BPS-07 | 14.03.2013 | 13,154 |
| 139 | Abdul Ghafoor S/o Shadi Khan | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 140 | Hazar Khan S/o Tufail Ahmed Samo | Junior Clerk BPS-07 | 11.02.2013 | 13,154 |
| 141 | Mohammad Ismail S/o Mohammad Hayat | Junior Clerk BPS-07 | 19.01.2013 | 13,154 |
| 142 | Zaheer Ahmed S/o Abdul Latif Bhayo | Junior Clerk BPS-07 | 16.01.2013 | 13,154 |
| 143 | Rahim Bux S/o Khan Mohammad Bhayo | Junior Clerk BPS-07 | 14.01.2013 | 13,154 |
| 144 | Hameed Shah S/o Daim Shah | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 145 | Ghulam Rasool S/o Din Mohammad | Junior Clerk BPS-07 | - | 13,154 |
| 146 | Muneer Ahmed S/o Ghulam Rasool Bhayo | Junior Clerk BPS-07 | 16.01.2013 | 13,154 |
| 147 | Shabir Ahmed S/o Sono Khan Bhayo | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 148 | Tanveer Ali S/o Wazir Ali | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 149 | Altuf Hussain S/o Gul Bahar | Junior Clerk BPS-07 | 13.03.2013 | 13,154 |
| 150 | Fareed Ahmed S/o Bashir Ahmed Soomro | Junior Clerk BPS-07 | 12.02.2013 | 13,154 |
| 151 | Taj Mehmood S/o Nek Mohammad Rind | Junior Clerk BPS-07 | 04.02.2013 | 13,154 |
| 152 | Abdul Jabbar S/o Abdul Rahim | Junior Clerk BPS-07 | 25.02.2013 | 13,154 |
| 153 | Ayaz Ali S/o Ali Bux Sahto | Junior Clerk BPS-07 | 14.12.2012 | 13,154 |
| 154 | Attaullah S/o Baz Mohammad Bhayo | Junior Clerk BPS-07 | 26.01.2013 | 13,154 |
| 155 | Rizwan Ali S/o Niaz Hussain Memon | Junior Clerk BPS-07 | 10.01.2013 | 13,154 |
| 156 | Din Mohammad S/o Khuda Bux Bhayo | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 157 | Yasir Shah S/o Gulab Shah | Junior Clerk BPS-07 | 16.01.2013 | 13,154 |
| 158 | Safiullah S/o Mohammad Hayat Bhayo | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 159 | Azmatullah S/o Mir Muhammad Bhutto | Junior Clerk BPS-07 | 22.01.2013 | 13,154 |
| 160 | Waseem Ahmed S/o Fida Hussain Khakhrani | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 161 | Ghazanfar Ali Shah S/o Syed Karamullah Shah | Junior Clerk BPS-07 | 16.01.2013 | 13,154 |
| 162 | Dilshad Ahmed S/o Ali Gohar | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 163 | Saeed Ahmed S/o Hidyatullah Bhayo | Junior Clerk BPS-07 | 11.01.2013 | 13,154 |
| 164 | Muzfar Khan S/o Irshad Hussain Dharejo | Junior Clerk BPS-07 | 12.02.2013 | 13,154 |
| 165 | Mohammad Muqem S/o Ali Mohammad Khoso | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 166 | Abdul Hafeez S/o Sohno Khan | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 167 | Ghulam Hussain S/o Haji Bhayo | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 168 | Khalid Hussain S/o Asadullah Bijarani | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 169 | Tariq Aziz S/o Mohammad Qasim Memon | Junior Clerk BPS-07 | 28.01.2013 | 13,154 |
| 170 | Fareed Ahmed S/o Ghulam Mustafa Unar | Junior Clerk BPS-07 | 04.02.2013 | 13,154 |
| 171 | Sheraz Ali S/o Asghar Ali Bijarani | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 172 | Mohammad Awais S/o Ghulam Sarwar | Junior Clerk BPS-07 | 20.02.2013 | 13,154 |
| 173 | Mohammad Zaheer S/o Muneer Ahmed Channa | Junior Clerk BPS-07 | 06.02.2013 | 13,154 |
| 174 | Ubedullah S/o Mohammad Hayat Bhayo | Junior Clerk BPS-07 | 14.02.2013 | 13,154 |
| 175 | Khaliq uz Zaman S/o Saeed Ahmed Memon | Junior Clerk BPS-07 | 16.01.2013 | 13,154 |
| 176 | Ghulam Muhyudeen S/o Ghulam Hussain | Junior Clerk BPS-07 | 19.02.2013 | 13,154 |
| 177 | Jameel Ahmed S/o Noor Din Khan | Junior Clerk BPS-07 | 20.02.2013 | 13,154 |
| 178 | Summer Ahmed S/o Mushtaq Ahmed | Junior Clerk BPS-07 | 26.02.2013 | 13,154 |
| 179 | Khalil Ahmed S/o Nazeer Ahmed Lashari | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 180 | Zulfiqar S/o Habibullah Mazari | Junior Clerk BPS-07 | 26.02.2013 | 13,154 |
| 181 | Pir Ahmed Jan S/o Shamim Ahmed Sarhandi | Junior Clerk BPS-07 | 20.02.2013 | 13,154 |
| 182 | Maqsood Ahmed S/o Mohammad Eden Abro | Junior Clerk BPS-07 | 19.02.2013 | 13,154 |
| 183 | Umed Ali S/o Ahmed Ali Channa | Junior Clerk BPS-07 | 07.02.2013 | 13,154 |
| 184 | Salman Khan S/o Abdul Sami Memon | Junior Clerk BPS-07 | 12.02.2013 | 13,154 |
| 185 | Mir Mohammad S/o Gul Mohammad Mahar | Junior Clerk BPS-07 | 19.01.2013 | 13,154 |
| 186 | Imamuddin S/o Mohammad Panah | Junior Clerk BPS-07 | 14.02.2013 | 13,154 |

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|--------|---|------------------------|---------------------|--------|
| 187 | Mohammad Jadal S/o Allah Rakhio Pirzado | Junior Clerk BPS-07 | 14.02.2013 | 13,154 |
| 188 | Imran S/o Imam Bux Deyo | Junior Clerk BPS-07 | 11.02.2013 | 13,154 |
| 189 | Zahid Hussain S/o Yar Mohammad Deyo | Junior Clerk BPS-07 | 30.02.2013 | 13,154 |
| 190 | Ghulam Mustafa S/o Kadero Khan Dall | Junior Clerk BPS-07 | 01.02.2013 | 13,154 |
| 191 | Asif Ali S/o Mohammad Shaman Mirbahar | Junior Clerk BPS-07 | 07.02.2013 | 13,154 |
| 192 | Faqir Mohammad S/o Talib Hussain Thaheem | Junior Clerk BPS-07 | 29.01.2013 | 13,154 |
| 193 | Nisar Ahmed S/o Arbella Khan Lashari | Junior Clerk BPS-07 | 02.02.2013 | 13,154 |
| 194 | Riaz Ahmed S/o Allah Rakhio Mazari | Junior Clerk BPS-07 | 26.02.2013 | 13,154 |
| 195 | Moinuddin S/o Sarfaraz Ali Mahar | Junior Clerk BPS-07 | 05.11.2012 | 13,154 |
| 196 | Altaf Hussain S/o Allah Bux Bhayo | Junior Clerk BPS-07 | 14.02.2013 | 13,154 |
| 197 | Taj Mohammad S/o Moula Bux Jakhrani | Junior Clerk BPS-07 | 22.01.2013 | 13,154 |
| 198 | Mohammad Yaseen S/o Gul Mohammad Tanwari | Junior Clerk BPS-07 | 12.02.2013 | 13,154 |
| 199 | Sheraz Anjum S/o Ghulam Yaseen Dayo | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 200 | Mansoor Ali S/o Nadir Ali Lohar Blouch | Junior Clerk BPS-07 | 04.12.2012 | 13,154 |
| 201 | Wazir Ali S/o Ali Bux Bhayo | Junior Clerk BPS-07 | 28.11.2012 | 13,154 |
| 202 | Fateh Mohammad S/o Sikandar Ali Khalid Siddiqui | Junior Clerk BPS-07 | 07.02.2013 | 13,154 |
| 203 | Kashif Ali S/o Shah Dino Bhayo | Junior Clerk BPS-07 | 15.02.2013 | 13,154 |
| 204 | Imran S/o Abdul Jabbar Tanwari | Junior Clerk BPS-07 | 17.01.2013 | 13,154 |
| 205 | Ihsan Ali S/o Abdul Haq Sarki | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 206 | Ikhlaque Ahmed S/o Iqbal Ahmed | Junior Clerk BPS-07 | 14.12.2012 | 13,154 |
| 207 | Naveed Ahmed | Junior Clerk BPS-07 | - | 13,154 |
| 208 | Bilwal | Junior Clerk BPS-07 | 26.02.2013 | 13,154 |
| 209 | Zulfiqar Ali Memon | Junior Clerk BPS-07 | 18.01.2013 | 13,154 |
| 210 | Saleem Jan S/o Rahib Khan | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 211 | Rahim Bux S/o Khan Muhammad Bhayo | Junior Clerk BPS-07 | 15.02.2013 | 13,154 |
| 212 | Imran Ali S/o Naimatullah Pahnwar | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 213 | Tariq Ali Shah S/o Anwar Ali Shah | Junior Clerk BPS-07 | 01.02.2013 | 13,154 |
| 214 | Fayaz Ahmed S/o Ghulam Mustafa | Junior Clerk BPS-07 | 21.01.2013 | 13,154 |
| 215 | Ramzan S/o Abdul Haleem | Senior Clerk BPS-09 | 18.01.2013 | 13,154 |
| 216 | Raj Kumar S/o Hukum Chand | Sanitary worker BPS-01 | 05.12.2012 | 11,082 |
| 217 | Riaz Ahmed S/o Imam Bux Soomro | Driver BPS-04 | 21.01.2013 | 12,018 |
| 218 | Sanaullah S/o Shah Dino Bhayo | Driver BPS-04 | 15.02.2013 | 12,018 |
| 219 | Abdul Latif S/o Wazir Ali Lolai | Driver BPS-04 | 18.01.2013 | 12,018 |
| 220 | Riaz Khan S/o Ghulam Mohammad | Driver BPS-04 | 06.02.2013 | 12,018 |
| 221 | Ghulam Mustafa Shahid S/o Abdul Rasheed Memon | Driver BPS-04 | 21.01.2013 | 12,018 |
| 222 | Zameer Hussain S/o Bakhshal Khan | Driver BPS-04 | 19.01.2013 | 12,018 |
| 223 | Rizwan S/o Mohammad Rafque | Driver BPS-04 | 21.01.2013 | 12,018 |
| 224 | Abdul Ghafoor S/o Hoat Pahor | Chowkidar BPS-01 | 12.02.2013 | 11,082 |
| 225 | Sajad Ali S/o Ali Khan | Chowkidar BPS-01 | - | 11,082 |
| 226 | Khadim Hussain S/o Allah Dino | Chowkidar BPS-01 | - | 11,082 |
| 227 | Asadullah S/o Ghulam Mouhammad Soomro | Chowkidar BPS-01 | 19.02.2013 | 11,082 |
| 228 | Pervaiz Ahmed S/o Feroz Ahmed | Chowkidar BPS-01 | 11.02.2013 | 11,082 |
| 229 | Malik Dino S/o Mohammad Ibrahim | Malhi BPS-01 | 18.01.2013 | 11,082 |
| 230 | Sadam Hussain S/o Sadar Uddin | Malhi BPS-01 | Transfer | 11,082 |
| 231 | Darpan S/o Chander | Malhi BPS-01 | 12.02.2013 | 11,082 |
| 232 | Nasarullah S/o Abdul Latif Bhayo | Malhi BPS-01 | 14.02.2013 | 11,082 |
| 233 | Nazeer Ahmed S/o Bakhshan Pahnwar | Malhi BPS-01 | 20.02.2013 | 11,082 |
| 234 | Asghar Ali S/o Mir Dost | Malhi BPS-01 | 21.01.2013 | 11,082 |
| 235 | Rehman Ali S/o Qurban Ali Memon | Malhi BPS-01 | 20.02.2013 | 11,082 |
| 236 | Wahid Bux | Malhi BPS-01 | - | 11,082 |

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|--------|---|----------------------|---------------------|--------|
| 237 | Muhammad Ramzan S/o Shadi Samejo | Malhi BPS-01 | 21.01.2013 | 11,082 |
| 238 | Adanan Ali S/o Sikandar Ali | Naib Qasid BPS-01 | 26.02.2013 | 11,082 |
| 239 | Abdul Sattar S/o Mohammad Murad Chandio | Naib Qasid BPS-01 | 14.02.2013 | 11,082 |
| 240 | Nadeem Ahmed S/o Bashir Ahmed Mangrio | Naib Qasid BPS-01 | 11.02.2013 | 11,082 |
| 241 | Saqib Ali Shah S/o Sadiq Ali Shah | Naib Qasid BPS-01 | 04.01.2013 | 11,082 |
| 242 | Mohammad Tagial S/o Mohram Bhayo | Naib Qasid BPS-01 | 27.11.2013 | 11,082 |
| 243 | Abid S/o Mohammad Ishaque Mangi | Naib Qasid BPS-01 | 11.02.2013 | 11,082 |
| 244 | Shahid Ali S/o Manzoor Ahmed | Naib Qasid BPS-01 | 10.01.2013 | 11,082 |
| 245 | Pervaiz Ahmed Shah S/o Boral Shah | Naib Qasid BPS-01 | 13.02.2013 | 11,082 |
| 246 | Nabi Dad S/o Khuda Bux Bhayo | Naib Qasid BPS-01 | 12.02.2013 | 11,082 |
| 247 | Kamran Ali S/o Late Imadad Ali Solangi | Naib Qasid BPS-02 | 13.02.2013 | 11,082 |
| 248 | Ghalib Hussain S/o Barkat Ali | Naib Qasid BPS-01 | 26.02.2013 | 11,082 |
| 249 | Muhammad Ramzan S/o Bagan | Naib Qasid BPS-01 | 24.12.2012 | 11,082 |
| 250 | Shah Mohammad Shamas Uddin Bhayo | Naib Qasid BPS-01 | 28.11.2012 | 11,082 |
| 251 | Mumtaz Ali Jogi | Naib Qasid BPS-01 | 21.01.2013 | 11,082 |
| 252 | Allauldin S/o Arbab Ali | Naib Qasid BPS-01 | 21.01.2013 | 11,082 |
| 253 | Sajid Ahmed | Naib Qasid BPS-01 | 17.02.2013 | 11,082 |
| 254 | Nazeer Ahmed S/o Muhammad Bhayo | Naib Qasid BPS-01 | 21.01.2013 | 11,082 |
| 255 | Hidayatullah S/o Mazar Khan | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 256 | Fazal Rabi S/o Sanaullah | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 257 | Naseer Ahmed S/o Wazir Ahmed | Coolie BPS-01 | 18.04.2013 | 11,082 |
| 258 | Dost Muhammad S/o Attar Khan | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 259 | Mohammad Paryal S/o Said Khan | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 260 | Shahnawaz S/o Khalid Hussain | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 261 | Aftab Ali S/o Barkatullah | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 262 | Khadim Hussain S/o Qadir Bux | Chowkidar BPS-01 | 18.04.2013 | 11,082 |
| 263 | Feroz Ahmed S/o Zafarullah Pirzado | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 264 | Baqaulah S/o Zafarullah Pirzado | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 265 | Pervaiz Ahmed S/o Mir Khan | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 266 | Iltaf S/o Mir Khan | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 267 | Toqeer Ali S/o Ghulam Shabir Memon | Naib Qasid BPS-01 | 18.04.2013 | 11,082 |
| 268 | Saadullah S/o Rehmatullah | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 269 | Amir Ali S/o Bashir Ahmed | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 270 | Faheem Ahmed S/o Rustam Ali | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 271 | Shahaid Hussain S/o Mohammad Paryal | Driver BPS-04 | 18.04.2013 | 12,018 |
| 272 | Ghulam Mustafa S/o Gul Hassan Panhwar | Driver BPS-04 | 18.04.2013 | 12,018 |
| 273 | Abdul Hameed S/o Mohammad Nawaz | Driver BPS-04 | 18.04.2013 | 12,018 |
| 274 | Zahid Khan S/o Allah Warayo | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 275 | Ghulam Murtaza S/o Ghulam Shabir | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 276 | Sikandar Ali S/o Rustam Ali | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 277 | Aurangzaib S/o Shafi Mohammad | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 278 | Farid Ahmed S/o Abdul Razzak | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 279 | Roshan Ali S/o Araz Mohammad | Naib Qasid BPS-01 | 18.04.2013 | 11,082 |
| 280 | Khursheed Ahmed S/o Mohammad Akbar | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 281 | Rehmatullah S/o Naimatullah | Junior Clerk BPS-07 | 18.04.2013 | 13,154 |
| 282 | Imranullah S/o Mukhtair Ahmed | Naib Qasid BPS-01 | 18.04.2013 | 11,082 |
| 283 | Sikandar Ali S/o Arbelo | Driver BPS-04 | 18.04.2013 | 12,018 |
| 284 | Arbelo S/o Akbar | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 285 | Hidayatullah S/o Dhani Bux | R/Clerk BPS-05 | 18.04.2013 | 12,250 |
| 286 | Pir Bux S/o Wazir Ali | Naib Qasid BPS-01 | 18.04.2013 | 11,082 |

(Amount in Rupees)

| S. No: | Name of Employee | Designation with BPS | Date of Appointment | Salary |
|-------------------|--|--------------------------------------|-----------------------------|-------------------|
| 287 | Khadim Hussain S/o Imam Bux | Naib Qasid BPS-01 | 18.04.2013 | 11,082 |
| 288 | Mohsin Ali S/o Mohammad Yaseen | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 289 | Naik Mohamad S/o Abdul Hameed | Malhi BPS-01 | 18.04.2013 | 11,082 |
| 290 | Ashique Ali S/o Shoukat Ali | Chowkidar BPS-01 | 18.04.2013 | 11,082 |
| 291 | Sajid Ali S/o Ali Hassan | R/Clerk BPS-05 | 18.04.2013 | 12,250 |
| 292 | Naimatullah S/o Mohammad Uris | Naib Qasid BPS-01 | 18.04.2013 | 11,082 |
| 293 | Makhan S/o Qalandar Bux Ujan | Driver BPS-04 (Contract Basis) | 28.06.2007 | 11,178 |
| 294 | Mohammad Ilyas S/o Ghulam Mohammad Mahar | Driver BPS-04 (Contract Basis) | 28.06.2007 | 11,178 |
| 295 | Sikandar Ali S/o Arbelo Shaikh | Driver BPS-04 (Contract Basis) | 30.07.2007 | 11,178 |
| 296 | Asadullah S/o Sher Mohammad Memon | Junior Clerk BPS-07 (Contract Basis) | 01.07.2010 | 8,250 |
| 297 | Ghulam Mustafa | Beldar BPS-01 | 01.09.2011 | 11,082 |
| 298 | Mohammad Siddiq | Beldar BPS-01 | 01.09.2011 | 11,082 |
| 299 | Imran Ali S/o Liquat Ali Mangi | Beldar BPS-01 | 01.09.2011 | 11,082 |
| 300 | Ali Ahmed | Beldar BPS-01 | 01.09.2011 | 11,082 |
| 301 | Wajid Ali | Beldar BPS-01 | 01.09.2011 | 11,082 |
| 302 | Jinsar Ali S/o Ali Mardan | Chowkidar BPS-01 | 13.02.2012 | 11,082 |
| 303 | Shoukat Ali S/o Roshan Ali | Naib Qasid BPS-01 | 05.01.2011 | 11,082 |
| 304 | Ali Bahar S/o Meer Khan Rind | Actt: Clerk BPS-07 | 06.01.2012 | 13,154 |
| 305 | Pervaiz Ahmed S/o Late Qadir Dad | Naib Qasid BPS-02 | 31.01.2012 | 11,250 |
| 306 | Amir Bux S/o Haq Nawaz Jamali | Malhi BPS-01 | 13.01.2012 | 11,082 |
| 307 | Jamshed Hussain S/o Gulzar Hussain | Malhi BPS-01 | 25.01.2012 | 11,082 |
| | | | Total | 3,737,864 |
| T.C LAKHI, | | | | |
| 308 | Aamir Ali | Sec:BPS-07 | T.C Lahi | 13,538 |
| 309 | Abdul Nabi S/o Lutufullah Durrani | Town Officer BPS-11 | 23-01-2012 | 16,102 |
| 310 | Haq Nawaz S/o Shah Nawaz Channa | Naib Qasid BPS-01 | 23-01-2012 | 11,462 |
| | | | Total | 41,102 |
| T.C RUSTAM | | | | |
| 311 | Ishrat Hussain S/o Ubedullah Mangi | Town Officer BPS-11 | 14-10-2010 | 16,654 |
| | | | Total | 16,654 |
| T.C CHAK | | | | |
| 312 | Mansab Ali S/o Hussain Bux | Officer Chowk: BPS-02 | 21-07-2010 | 11,972 |
| | | | Total | 11,972 |
| | | | Total Monthly Salary | 3,807,592 |
| | | | Total Yearly Salary | 45,691,104 |

Annexure-E**Details of Non-Achievement of Targeted Receipts**

(Amount in Rupees)

| S. No. | Description | Budgeted | Actual | Difference |
|---------------|--|------------------|----------------|-------------------|
| 1 | Piri Tax | 85,000 | 40,000 | 45,000 |
| 2 | Transfer of immovable property | 200,000 | 104,170 | 95,830 |
| 3 | Property tax/rate/fish market | 120,000 | 80,000 | 40,000 |
| 4 | Fee on sale of animal | 30,000 | 0 | 30,000 |
| 5 | Market fee/ Sabzi Mandi | 300,000 | 200,000 | 100,000 |
| 6 | Fee on advertisement other than on radio, television & billboard | 15,000 | 0 | 15,000 |
| 7 | Fee for fares agricultural shows, cattle fares industrial exhibitions | 100,000 | 0 | 100,000 |
| 8 | Fee for approval building plans & recreational buildings | 60,000 | 0 | 60,000 |
| 9 | Fee for license or permits & penalties of fines for violations /tower fee | 200,000 | 0 | 200,000 |
| 10 | Fee on cinema, dramatically, theatrical shows and tickets thereof and other entertainments | 6,000 | 0 | 6,000 |
| 11 | Fee for specific services rendered by TMA/parking fee meat, fish | 107,000 | 30,000 | 77,000 |
| 12 | Road cutting charges | 300,000 | 0 | 300,000 |
| 13 | Parking fee | 50,000 | 0 | 50,000 |
| 14 | Tender fee | 20,000 | 0 | 20,000 |
| 15 | Government contractor's approval fee | 20,000 | 0 | 20,000 |
| Total | | 1,613,000 | 454,170 | 1,158,830 |