



**Special Audit Report
on
Sindhi Language Authority
Hyderabad
Financial Year(s)
2007-08 to 2016-17**

AUDITOR-GENERAL OF PAKISTAN

TABLE OF CONTENTS

PREFACE	ii
ABBREVIATIONS & ACRONYMS	iv
EXECUTIVE SUMMARY	vi
SECTIONS	Page No.
1. INTRODUCTION	01
2. AUDIT OBJECTIVES	11
3. AUDIT SCOPE & METHODOLOGY	12
4. AUDIT ANALYSIS	12
5. AUDIT FINDINGS & RECOMMENDATIONS	17
5.1 Organization & Management	17
5.2 Financial Management	27
5.3 Procurement & Contract Management	32
5.4 Construction & Development Works	34
5.5 Assets Management	35
5.6 Compliance with grant/ loan covenants	37
5.7 Monitoring and Evaluation	38
5.8 Receipt	38
6. OVERALL ASSESSMENT	42
7. CONCLUSION	43
ACKNOWLEDGEMENT	44
ANNEXURE	45

PREFACE

The Auditor-General of Pakistan conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with section 8 and 12 of the Auditor- General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of "Sindhi Language Authority" was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of "Sindhi Language Authority" during March 2019 for the period from 2007-08 to 2016-17 with a view for reporting significant audit findings. Special Audit examined the different aspects of the Sindhi Language Authority. In addition, special audit also assessed whether the management complied with applicable laws, rules and regulations. Special Audit Report indicates specific actions that, if taken, may help the management to resolve the financial as well as administrative issues.

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

Dated:

(Javaid Jehangir)
Auditor-General of Pakistan

ABBREVIATIONS & ACRONYMS

ABS	Annual Budget Statement
APPM	Accounting Policies & Procedures Manual
APT	Appointment, Promotion, Transfer
BoG	Board of Governor
CTR	Central Treasury Rule
DDO	Drawing & Disbursement Officer
EOL	Extra Ordinary Leave
GFR	General Financial Rule
GPF	General Provident Fund
LIMS	Library Information & Management System
MIS	Management Information System
PERs	Performance Evaluation Reports
P&D	Planning & Development
SFR	Sindh Financial Rules
SLA	Sindhi Language Authority
SOP	Standard Operating Procedure
SPPRA	Sindh Public Procurement Regulatory Authority
SPSC	Sindh Public Service Commission
TDRs	Term Deposit Receipts

EXECUTIVE SUMMARY

The Directorate General of Audit, Sindh conducted Special Audit of Sindhi Language Authority in the month of March, 2019. The main objectives of the Special Audit were to ascertain whether there was administrative and financial working plan, whether intended objectives & purposes achieved or not in accordance with authority's Act, whether appointments & promotions were made in accordance with rules and regulations, proper assessment and collection of receipts, achievement of targets of development schemes and to assess whether there were appropriate mechanism and internal controls in place to make optimum utilization of resources of authority. The audit was conducted in accordance with the INTOSAI Auditing Standards.

Sindhi Language Authority (SLA) is an autonomous body under the administrative control of the Culture Tourism and Antiquities Department of the Government of Sindh. The authority was established under the Act "Use of Sindhi Language Act 1972", and the Teaching, Promotion and Use of Sindhi Language (Amendment) Act, 1990 of Government of Sindh Provincial Assembly. There is a Board of Governors for framing of the policies helpful in achieving the aims and objectives of authority and to ensure its implementation.

The objectives of the Special Audit were to evaluate the performance of authority with regard to financial as well as administrative indicators. In pursuit of audit objectives, the special audit primarily focused on the budgeting, revenue, grants, expenditure and human resources. In view of pre-determined objectives the shortcomings and irregularities found at macro level, are as follows:-

- Lack of day to day activities as per SLA Act.
- Non-framing of rules & regulations for smoothly working of the authority.
- Non-application of government rules and regulations.
- Appointments, promotions and up-gradations against the government rules.
- Improper financial & human resource policies.
- Absence of the mechanism to reconcile accounting figures.
- Undefined job descriptions.

In consideration to the shortcomings and irregularities, audit mainly recommends/suggests:-

- Implementation of double entry accounting system and adoption of International Accounting Standards.
- To frame rules and regulations as per requirement of Act.
- To execute day to day's activities of authority as per SLA Act.
- The sanctioned strength along with seniority may be approved from Administrative and finance department.
- The enquiries with regard to appointments and promotions may be carried out and actions should be taken accordingly.
- Improvement in maintenance of record of printing as well as sale of books.
- The job description of officers/officials should be clearly defined to ensure smoothness in working environment of the organization.

1. INTRODUCTION

Sindhi is one of the major languages of Pakistan, spoken in the province of Sindh by approximately forty million people. It is one of the oldest languages of the sub-continent with a rich culture, vast folklore and extensive literature. However to promote the Sindh Language, the Sindhi Language Authority was established. The Sindhi Language Authority is an autonomous body under the administrative control of the Culture Tourism and Antiquities Department of the Government of Sindh. The authority was established under the Act use of Sindhi Language Act 1972.

There is a Board of Governors to frame the policies for achieving the aims and objectives of the authority and ensure their implementation. However the first Board of Governors was constituted under the chairmanship of renowned scholar and writer Dr. Nabi Bux Khan Baloch.

The major thrust of the Authority's activities has been focused on three fronts, Publication, Programs and Sindhi Computing, in order to achieve its basic aims and objectives and bring Sindhi language at par with other developed languages of the world. On the publication and research front, Encyclopedia Sindhiana, Dictionaries, Classical Sindhi book, Books for children, research material on Sindhi Language and Literature Indus script and Indus Civilization and other different descriptions have been published. In program side the authority arranges seminars, symposiums, lectures, training workshops and conferences on various subjects relating to promotion, teaching and use of Sindhi Language.

The Institute of Sindhi Computing is the new established section of the authority. Yet it has achieved progress in Sindhi computing and has launched several android based mobile applications. Moreover; Sindhi language has been registered on Microsoft cloud and added Sindhi language in core programming of Google. The SLA is also the member of Microsoft Partnership Networks.

Despite of taking efforts for improvement of Sindhi language, the operations of authority were not free from flaws which were mainly related to factors such as inappropriate financial planning, un-due appointments and promotions, Lack of compliance of government rules & regulations, non-achievement of objectives as per Act and lastly undefined job descriptions.

However, the conditions of authority could have been improved if the above issues had been taken into consideration alongwith the emphasis on the performance and financial management of the organization.

The audit report which follows outlines factors hindering the authority from reaching its full potential and the removal of the identified bottlenecks may boost the entity's performance and aid it in serving the purpose of its creation.

1.2 Core objective of Sindh Language Authority

Sindhi Language Authority considers ways and means for the promotion, teaching and use of Sindhi language. Moreover, it maintains and reinforces the status of the Sindhi language at all levels in the official and semi-official records. Authority also ensures the correct use of Sindhi language in official records, manuals, publications, text books, newspapers, television and radio, periodic publications and other permanent documents.

1.3 Functions of Sindhi Language Authority

As per Act of the Sindhi Language authority, the following functions were set out.

- i) To promote and use of Sindhi language as the Provincial language and achieving better understanding, harmonious linguistic development, national cohesion and integration.
- ii) To maintain and reinforce the status of Sindhi language at all levels in the official and semi-official records.
- iii) To coordinate and ensure correct use of Sindhi language in provincial and local bodies' records.
- iv) To facilitate due adoption of Sindhi language as the language of the competitive examinations.
- v) To coordinate and promote correct use of Sindhi language in the print & electronic media.
- vi) To promote the use of Sindhi language in specified Federal documents and publications in coordination and with the assistance of the National Language Authority.
- vii) To undertake preparation/publication of Dictionaries, Encyclopedia, Reference books, scientific literature and Periodicals.
- viii) To arrange translation and publication of Technical terms in science subjects and humanities.
- ix) To undertake training programs for computer technology, modern typewriting and shorthand writing in Sindhi.

- x) To bring the National language and other Pakistani languages closer by arranging translations and publications of major Sindhi works of history and literature in Urdu, Pashto, Punjabi, Brahvi and Balochi.
- xi) To undertake translations of major Sindhi works of scholars and writers into English for international understanding.

1.4 Powers of Sindhi Language Authority

The Authority has the powers to take all such actions as may be necessary for achieving the objectives of the Authority and in particular: -

- To approve the budget estimates of the authority subject to acceptance by the Finance Department Government of Sindh.
- To acquire, retain & dispose off physical assets and other stores.
- To set up Committees in order to secure co-operation and collaboration of all Provincial departments, autonomous bodies and organizations.
- To frame, with the approval of the Provincial Government, regulations for carrying out the purposes of the Authority in particulars, the appointment of officers and staff of the authority, their scales of pay and other terms and conditions of service.

1.5 Chairpersons of Sindhi Language Authority

Since the establishment of Sindhi Language Authority, following Scholars were appointed as Chairpersons of the authority.

Sr. #	Name	From	To
1	Mr. Nabi Bux Khan Baloch	15 th February 1991	6 th March 1994
2	Mr. Nawaz Ali Shouq	6 th March 1994	3 rd April 1995
3	Mr. Nabi Bux G. Qazi	3 rd April 1995	17 th November 1996
4	Mr. Mumtaz Mirza (Additional Charge)	17 th November 1996	6 th January 1997
5	Mr. Amar Jaleel	7 th January 1997	5 th May 1997
6	Mr. Abdul Hameed Memon Sindhi	6 th May 1997	22 nd July 1997
7	Mr. Ghulam Ali Allana	22 nd July 1998	1 st August 2001
8	Mr. Mohammad Qasim Bughio	1 st August 2001	15 th February 2005
9	Mr. N.D. Jatoi (Additional Charge)	16 th February 2005	15 th September 2005
10	Mr. Abdul Qadir Junejo	15 th September 2005	10 th May 2008
11	Ms. Fahmida Hussain	28 th May 2008	13 th March 2015
12	Mr. Aftab Ahmed Memon (Lookafter)	15 th March 2015	14 th May 2015

Sr. #	Name	From	To
13	<i>Mr. Sarfaraz Rajar (Temporary)</i>	<i>15th May 2015</i>	<i>14th October 2016</i>
14	<i>Mr. Dr. Abdul Ghafoor Memon</i>	<i>14 Oct 2016</i>	<i>31 oct 2018</i>
15	<i>Mr. Ghulam Akbar Leghari (Lookafter)</i>	<i>16 Dec 2018</i>	<i>To date</i>

1.5 List of Secretaries of Sindh Language Authority

Incumbency wise list of Secretaries in Sindhi Language Authority following scholars, authors & literary figures were appointed as Secretary.

Sr. #	Name	From	To
1	Mr. Murad Ali Mirza	1 st June 1991	8 th December 1991
2	Mr. Inayatullah Junijo	16 th March 1992	30 th November 1993
3	Syed Allah Bux Shah Bukhari	12 th June 1994	14 th November 1996
4	Mr. Shahzor Ali Tayyabani (Additional Charge)	14 th November 1996	3 rd December 1996
5	Mr. Addul Razzaq Chandio (Additional Charge)	3 rd Decemebr 1996	28 th September 1998
6	Mr. Taj Joyo	28 th September 1998	3 rd Sepptember 2002
7	Mr. Akhter Innayat Bhurgri	3 rd Septemebr 2002	14 th October 2003
8	Mr. Majid Burfat	29 th April 2004	2 nd April 2005
9	Mr. Ghullam Nabi Buledi	2 nd May 2005	11 th May 2006
10	Mr. Taj Joyo	10 th November 2008	10 th Mar 2015
11	Mr. Ayoob Jamali (Additional Charge)	17 th April 2015	26 th Jananyary 2016
12	Mr. Haroon Inayat Abbasi (Additional Charge)	27 th January 2016	26 th May 2018
13	Ms. Shabnam Gul	26 th May 2018	To date

1.6 Main activities of Sindhi Language Authority

The major thrust of the Authority's activities has been focused on three fronts, Publication, Programs and Sindhi Computing, in order to achieve its basic aims and objectives and bring Sindhi language at par with other developed languages of the world.

- i) **Publication & Research Section.** This section deals all kinds of books publication, research journals and magazines,
- ii) **Program Section.** This section arranges day to day planned programs, dramas linguistic seminars and symposiums.
- iii) **Encyclopedia Sindhiana.** This section constitutes a team of researchers who collect data from all over the Sindh, compile it in alphabetical order and publish it in series of the Encyclopedia.

- iv) **Dictionary Section.** This section deals the etymology and compilation of the Sindhi language thesaurus.
- v) **Language Development Project Section.** This section (Planning & development) arranges the helping seminars and add-on sittings with Literary and academics departments under the umbrella of Government of Sindh for development & implementing Sindhi Language in institutions.
- vi) **Muhammad Ibrahim Joyo Audio & Video Studio.** This is the section where multimedia programs, interviews and tradition folk literary people of Sindh shares their creative skills poetry. The Abdul-Majid Bhurgri Institute of Sindhi Computing develops web portals of Sindhi Literature & Sindhi programming of digitization in Sindhi Computing.

1.7 Resources of income/ receipt of Sindhi Language Authority

- i) Government Grants
- ii) Donations
- ii) Dr. NA Baloch Hall
- iii) Qaleech Kitab Ghar
- iv) Income/ interest of Endowment fund

1.8 Development Projects/ Schemes of Sindhi Language Authority

- i) Publication of Sindhi Braille
- ii) Publication of Sindhi Dictionaries
- iii) Sindh Language Authority Project portal

1.9 Finance

The fund of the authority comprises of Government grants, donations, sale of books and any other income. The budgetary provision and expenditure during audit are as under.

Year	Budget	Expenditure
2007-08	12,721,775	11,670,350
2008-09	23,207,214	13,950,729
2009-10	32,185,653	23,975,292
2010-11	38,993,240	25,461,086
2011-12	44,125,889	39,850,670

Year	Budget	Expenditure
2012-13	38,525,327	36,965,363
2013-14	63,340,386	57,625,428
2014-15	59,079,651	43,260,676
2015-16	69,569,036	49,539,601
2016-17	101,368,239	70,277,721
Total	483,116,410	372,576,916

1.10 Responsible authorities

The funds of the Authority are required to be maintained in a bank selected by the Authority jointly operated by Chairperson and Secretary or any other person nominated/appointed for the purpose in lieu of Chairman or Secretary.

1.11 List of Acts/Rules/Books/Notifications to be referred during audit execution

- i. Sindhi Language Authority (SLA) Act
- ii. Accounting Policies & Procedures Manual (APPM)
- iii. PC-I of development projects/ Schemes
- iv. Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001
- v. Delegation of Powers under the Financial Rules, & the Powers of Re-appropriation Rules, 1962 and amended.
- vi. Rules for (Use and Maintenance) of Government vehicle
- vii. Sindh Sales Tax on Service Act 2011
- viii. Bidding documents
- ix. Budget and actual expenditure for the period.
- x. SPPRA 2010 with up to date amendments
- xi. Income Tax Ordinance 2001 with up to date amendments
- xii. Sales Tax Act 2009 with up to date amendments
- xiii. Manual for development projects
- xiv. GFR
- xv. SFR
- xvi. Esta Code
- xvii. APT Rules 1974
- xviii. Leave Rules

- xix. Pension & pension contribution rules
- xx. GP Fund rules
- xxi. Various orders & notifications

1.12 Auditable locations

The Head Office of Sindhi Language Authority Hyderabad

1.13 Risk assessment

The risks that could affect the effective execution of financial as well as operational activities of Sindhi Language Authority are summarized below:

Financial risk:

A risk of delay in release of funds and improper preparation of budget and financial disclosures

Operational risk:

The management may fail to conduct its operations economically, efficiently and effectively.

Governance risk:

The management may fail to establish appropriate processes and mechanism for collaboration, informing, directing, managing and monitoring the organizational activities.

Compliance risk:

The management may lack the knowledge and ability to comply with government rules/ regulations and procedure approved in SLA Act.

Human resources risk:

The management may fail to establish and implement appropriate human resource policies, procedures, rule and regulations.

Information risk:

Failure to establish, maintain appropriate information/ communication system (MIS) and infrastructure.

1.14 Issues of potential significance

Based on the risk assessment, the following were identified as issues of potential significance:

- i. Proper planning with regard to budgeting, accounting and human resource.
- ii. Appointments, promotions and upgradations as per rules and regulations.
- iii. Maintaining and disclosing proper receipt record.
- iv. Profitable investment alongwith proper maintenance of record.
- v. Recording and management of assets and liabilities.
- vi. Bidding process as per SPPRA
- vii. Absence of job description, hence lack of accountability process.

1.15 Beneficiaries of Special Audit:

Sindhi Lanaguage Authority (Management), government of Sindh and Public Accounts Committee.

1.16 Period of special Audit

July 1st, 2007 to June 30th, 2017

2. AUDIT OBJECTIVES

- i) To check whether management achieved its objectives & purpose in accordance with SLA Act.
- ii) To check appointments & promotions were made in accordance with rules & regulations.
- iii) To check whether committees were framed and activities performed as per SLA Act.
- iv) Whether sections/ departments were performing as per approved SOP or Act.
- v) Whether financial rules and regulations were framed and rules of business were chalked out.
- vi) To check whether there was proper assessment and collection of receipts.
- vii) To check predetermined targets of development schemes were achieved.
- viii) To check wheather endowment fund was created and maintained as per rule.

3. AUDIT SCOPE AND METHODOLOGY

3.1 The Audit Scope:

- 3.1.1 The special audit covers all the aspects of Sindh Language Authority i.e., Policies, Budgeting, Receipts, Investments, Payment, Establishment, Assets, Liabilities, Development and reporting thereon.
- 3.1.2 The special audit would also be carried out in accordance with the Sindhi Language Authority Act and Government rules and regulations framed by the government from time to time.
- 3.1.3 Analyze whether Internal Controls were in place.

3.2 The Audit Methodology:

- 3.2.1 Review Acts, Ordinances and Government rules and regulations.
- 3.2.2 Review budget, utilization reports, daily collection reports, assets register, advance register and bank accounts.
- 3.2.3 Visiting of locations (Kitab Ghar, Hall& Studio)
- 3.2.4 To conduct meetings and applying auditor's judgment.
- 3.2.5 Analysing provision of MIS and networking
- 3.2.6 Review personal files and appointments, promotions of officers/ officials.

4. Audit Analysis

The performance of Sindhi Language Authority was evaluated viz-a-viz its objectives, functions and achievements. The Audit analysis is also based on such parameters and key issues affecting the performance of authority. The audit analysis helps to identify weaknesses in internal controls, policy making, implementation of rules and regulations with view to suggest a way forward to improve performance of authority in carrying out its objectives.

Since the establishment, the authority had taken following steps for achievement of its objectives:

- Encyclopedia Sindhiana, Dictionaries, Classical Sindhi book, Books for children, research material on Sindhi Language and Literature Indus script and Indus Civilization and other different descriptions have been published.
- The authority arranges seminars, symposiums, lectures, training workshops and conferences on various subjects relating to promotion, teaching and use of Sindhi Language.
- The Institute of Sindhi Computing has been established. Yet it has achieved progress in Sindhi computing and has launched several android based mobile applications.
- The Sindhi language has also been registered on Microsoft cloud and added Sindhi language in core programming of Google. The SLA is also the member of Microsoft Partnership Networks.

However as per Act, the authority of Sindhi Language was required to prepare budgetary provision and be approved from Finance Department Government of Sindh. The detail of budget and expenditure is as under:

(Rs. in million)

Year	Budget/ Income	Expenditure
2007-08	12.721	11.670
2008-09	23.207	13.951
2009-10	32.186	23.975
2010-11	38.993	25.461
2011-12	44.126	39.851
2012-13	38.525	36.965
2013-14	63.340	57.625
2014-15	59.080	43.261
2015-16	69.569	49.540
2016-17	101.368	70.278
Total	483.115	372.577

(The budget also includes the total sale of books Rs.19.670 million)

Besides taking efforts for improvement of Sindhi language, the operations and day to day activities of authority were not free from flaws and irregularities, related to issues of un-due appointments and promotions, Lack of compliance of government rules & regulations, non-achievement of objectives as per Act and lastly undefined job descriptions.

The audit analysis in terms of observance of approved procedure of SLA Act, the following deviations were noticed:

- The authority could not achieve the objective of teaching, promotion and use of Sindhi language as the Provincial language.
- The authority failed to maintain and reinforce the status of Sindhi language at all levels in the official and semi-official records, both in the provincial government records and in the semi-government autonomous institutions and local bodies' records.
- Authority also failed to facilitate due adoption of Sindhi language as the language of the competitive examinations.
- The efforts were also not being taken up to coordinate and promote correct use of Sindhi language in media e.g., the T.V, Radio, Newspapers and other periodic publications.
- The training programmes for computer technology, modern typewriting and shorthand writing in Sindhi were also not undertaken.
- The translations of major Sindhi work of scholars and writers into English for international understanding, goodwill and appreciation could also not be carried out. Furthermore, the Sindh Database for coordinating Sindhi's all over the world was also required to be framed, but management also failed to do this important task.

However, despite of having a wider role in development and up-gradation of Sindhi Language in Sindh, Pakistan and all over the world, the authority squeezed into a small building. In this regard the management of authority admitted in magazine of "three year's achievements" of Sindh Language Authority from the

period of 2008 to 2011, that the works on culture so far have not been carried out extensively.

Shortcomings with regard to budget preparation and maintenance of accounts:

- The budget estimates alongwith creation and abolishing of posts correlated with budgetary provision was not got approved from the Finance Department as required by Authority Act.
- The lapsable funds of recurring as well as development grant were un-authorisedly kept in DDO account instead of depositing back into government exchequer.

Digressions with regard to appointments, promotions and up-gradations of officers/officials of authority:

- The appointments and promotions were made without framing polices, observing rules & regulations, approval of BoG and against the orders of Apex court.
- Without maintaining seniority lists and by way of changing cadre, Undue multiple rapid promotions within one to two years and un-justified Out of turn promotions were awarded against the government rule.
- By way of extending favors to officers/ officials, the posts were created without having provision in PC-I.
- The audit officer was required to be appointment, but the same was appointed since establishment of authority. Thus, neither internal audit was carried out nor internal audit reports prepared, which leads to weak internal control.

Audit analysis with regard to revenue/ receipt of authority:

- The payment of salaries after crossing the age of superannuation-Rs0.735 million needs to be recovered.
- The pension contribution for the officers returned from deputation-Rs0.138 million required to be recovered and deposited into government exchequer.

- less amount of Rs0.956 million charged against booking of Hall of authority may also be recovered.

The conditions of authority could be improved, if the above issues had timely been taken into consideration with emphasis on the performance and financial management of the organization.

The audit report which follows outlines factors hindering the authority from reaching its full potential and the removal of the identified bottlenecks may boost the entity's performance and aid in serving the purpose of its creation.

5. AUDIT FINDINGS & RECOMMENDATIONS

5.1 Organization & Management

5.1.1 Irregular appointments& un-due promotions-Rs253.932 million

As per Estacode chapter No.7 Sl.No.4 Notification of appointment in Grade 16 and above it is clearly mentioned the classification of posts into gazette and non gazeted has been abolished. However, the practice of notifying all appointment grade 16 and above in the gazette will continue to be followed.

As per APT rule 1974 the seniority of civil servants will be recockoned from the date of appointment in the cadre

As per decision of Supreme Court of Pakistan under petition No.89/2011, the posts of 16 and above must be appointed through Sindh Public Service Commission. The full bench of this Court has concluded that out of turn promotions is violation of Articles 9 and 25 of the Constitution. The relevant finding on the out of turn promotions is given in the aforesaid judgment, reads as under: -

“Out of turn promotion as envisaged in the impugned instructions, is not only against Constitution but also against Injunctions of Islam. Out of turn promotion in a public department generates frustration and thereby diminishes the spirit of public service. It generates undue preference in public service. Element of reward and award is good to install the spirit of service of community but it should not be made basis of accelerated promotion”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that irregular appointments and undue promotions were made in authority without framing policies, as per requirement of Act and against the orders of Apex court. However as per Sindh Services Rule 1973, the minimum period of promotion is up to the service of three years and maximum up to the five years, but rapid promotions were allowed without justification. Further the promotions were awarded without observing approved seniority and required qualification & experience of officials as required under Sindh Civil Services Rule 1974. Moreover most of the promotions were awarded out of cadre without approved posts and job descriptions.

Thus, irregular and un-due promotions were awarded without observing approved government rules, maintaining seniority list, observing qualification & experience. The detailed observation & remarks of irregular appointments and undue promotions against government rules are cited in Annexure-A.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

Audit recommends that complete record of appointments and promotions (the number of approved cadre & non-cadre posts, vacant posts, approval of sanction of New Expenditure from Finance Department, seniority, constitution of selection committee, advertisements of posts, details of number of applications, short listed candidates, test/ interview marks, required qualification & experience, recommendations of selection committee and approval of Board of Governor need to be produced for authenticity alongwith conducting enquiry against the person(s) found responsible.

OM# 02, 11,15

5.1.2 Unjustified creation of posts against provision in PC-I-Rs125.317 million

According to PC-I of authority (approved in 1992), there were total 67 number of posts in PC-I. As per section-V “Powers of the Authority” of Act of Sindhi Language Authority, the authority and in particular:-

- (a) To approve the budget estimates of the Authority subject to acceptance by the Finance Department
- (d) To frame, with the approval of the Provincial Government, regulations for carrying out the purposes of the Act.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that various posts were created by the management of authority without provision in PC-I. However, in PC-I, there were 67 posts whereas in contradict to these 82 officers/officials had been working on different posts created by the authority (Details at Annexure-B).

It was also observed that for such posts there were no promotional policies, sharing quota, job descriptions, criteria/qualifications and provision in budget estimates. The approval of Finance Department government of Sindh as required by the Act was also not solicited.

However, there was no value addition of creation and promotion of officers on such posts and the appointments/ promotions and re-designation of posts were made just to accommodate the officers/ officials of authority instead of running authority as per rule and regulations. The un-justified appointments and promotions by creating un-approved postshad putahuge financial burden on the government exchequer.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the excess creation of posts must be regularised from competent forum (Administrative & Finance department) alongwith fixing of responsibility against the person(s) at fault.

OM# 03

5.1.3 Un-justified appointment of librarian-Rs8.566 million

As per Estacode chapter No.7 Sl.No.4 Notification of appointment in Grade 16 and above it is clearly mentioned the classification of posts into gazette and non-gazeted has been abolished. However, the practice of notifying all appointment grade 16 and above in the gazette will continue to be followed. As per decision of Supreme Court of Pakistan the posts of 16 and above must be appointed through Sindh Public Service Commission.

Duringscrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that Mr. Aamir Ali Bhatti was appointed as librarian BPS-15. However, after one year through selection committee he was appointed/ awarded BPS-17. Surprisingly on his request the word of promotion in his order was changed as appointed through issuingcorrigendum. Although the applications of appointments, complete appointment procedure with documentary record could not be explicated to audit.

Further while his appointment in BS-17, the BOG in 19th meeting, it was narrated that for promotion, the application was not received from the officers/officials.

(Rs. in million)

Sr. No.	Name	Date of Appointment/ Designation/ Grade	appointed	payment
1	Mr. Aamir Ali Bhatti Librarian	5.12.2008 Librarian BPS- 15	1.4.2009, Librarian BPS-17	8.566

With regard to his promotion/ selection in BPS-17, the management solicited legal opinion from M/s. D.M Luhano the Advocate of High Court Sindh, he replied that appointment of BS-15 and regularised in BS-17 seemed illegal as it appears that the post does not exist against which he has been appointed. The Board of Governors also initiated the observations for such regularisation but Chairperson did not take it seriously.

Thus, irregular appointing of official from BS-15 to gazetted post without observing rules & regulations is undoubtedly an undue favor equivalent to administrative felony. This unauthorised appointment also proved to be a huge financial burden on the government exchequer.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the enquiry with this regard may be carried out and the responsibility may be fixed on the person(s) found responsible.

OM# 04

5.1.4 Undue awarding out of turn promotion without observing seniority and cadre-Rs34.980million

As per decision of full court under petition No.89/2011, where full bench of this Court has concluded that out of turn promotions is violative of Articles 9 and 25 of the Constitution. The relevant finding on the out of turn promotions is given in the aforesaid judgment, reads as under: -

“Out of turn promotion as envisaged in the impugned instructions, is not only against Constitution but also against Injunctions of Islam. Out of turn promotion in a

public department generates frustration and thereby diminishes the spirit of public service. It generates undue preference in public service. Element of reward and award is good to install the spirit of service of community but it should not be made basis of accelerated promotion”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that out of turn promotions were awarded to various officers/ officials of authority without observing codal formalities, cadre posts and government rules. Further the out of turn promotions were awarded without maintaining approved seniority of officials as required under Sindh Civil Services Rule 1974. The comparasion of officials/ officers is given below, whereas complete details are given in annexure-C.

S. No	Name	Date of Appointment/ Designation/ Grade	Promotion-I	Promotion-II	Promotion-III
1	Syed Bakhshal Shah Office Superintendent	25.6.1996 Chowkidar BPS-1	11.9.1999 Junior Clerk BPS-05	1.7.2004 Office Assistant BPS-11	20.1.2010 Office Superintendent BPS-16
2	Fida Hussain Soomro	24.11.1991 Naib Qasid BS-01	1992 Junior Auditor BS-7	1998 Assisstant BS-11	2005 Suprintendent BS-16
3	Karim Pasha	21-11-1992 Junior Clerk BS-05	2000 Sr. Clerk BS-9	2009 Office Assistant BS-14	
4	Mr. Ihsan Ali Laghari Publication Assistant	20.1.2010 Junior Clerk / Computer Operator BPS- 7	15.4.2014 Publication Assistant BPS-12	04.10.2016 Publication Assistant BPS-14	
5	Khalid Jatoi	15.4.1992 Office Assistant BD-05	01.03.2000 Senior Clerk BS-07	1.7.2007 Senior Clerk BPS- 9	8.4.2016 Office Assistant BS-16
6	Khan Mohd Jarwar	18.1.2005 Junior Clerk BS-5	Publciation Assistant BS-11	Public Relation Officer BS-16	Research Officer BS-17
7	Naeem Kadri	18.1.2005 Junior Clerk BS-05	13.1.2009 Sr.Clerk BS-09	14.5.2014 Accounts Assistant BS-14	
8	Sikandar Ali Laghari	02-05-1996 Naib Qasid BS-1	2014 Junior Clerk BS-11		
9	Mukhtiar Ali Shah	02.05.1996 Naib Qasid BS-01	11.9.2007 Junior Clerk BS- 07	05.11.2014 Vehicle Incharge BS-09	
10	Asadullah Bhutto	01-02-2001 Computer Operator BS-7	10.9.2007 Computer Operator BS-10	20.1.2010 Sr.Compute Operator BS-14	
11	Muhammad Ali Shah	13.4.1993 Computer Operator BS-07			

The following officers/ officials were allowed undue out of turn promotion against rule:

1. Mr. Bakhshal Shah and Mr. Fida Hussain against the right of Mr. Karim Pasha

The Karim Pasha was appointed in 1992 as Junior Clerk (BPS-05), he was promoted as Senior Clerk (BPS-09) in 2000. Later on he was also promoted as Assistant (BPS-14) in 2009.

On the contrary Mr Bakhshal Shah was appointed as Chowkidar (BPS-1) in 1996, he was then promoted as Junior Clerk (BPS-05) in 1999. He was also promoted as Assistant (BPS-14) in 2004. It was not ended here, he was further promoted as Office Superintendent of (BPS-16) in 2010 and later upgraded to BPS-17.

Mr. Fida Hussain was appointed as Naib Qasid (BPS-01) in 1991. He was promoted Junior Auditor (BPS-05) in 1992, then as Assistant (BPS-11) in 1998 and Superintendent (BPS-16) in 2005. His post was upgraded by the government in BPS-17.

However, if compared to Mr. Bakshal Shah, Mr. Karim Pasha was appointed prior to Bakshal Shah and was Senior to Bakshal Shah. In comparison with Fida Hussain, he was initially appointed in BPS-05, whereas Fida Hussain was appointed in BPS-01. Thus, the first right of promotions was Mr. Bakshal Shah, but management ignored his seniority and by extending favor and violating government rule and regulations, promoted to them by depriving the right of Mr. Karim Pasha. It is also pertinent to mention here that the Administrative department Secretary, was looking after Chairman of authority vide letter No.PS/SECY/CT&AD/1-1/2019/918 dated; 01/03/2019 has already ordered the revision of Mr. Bakshal Shah to the post of Senior Clerk BPS-14.

2. Mr. Ahsan Ali Laghari against the right of Mr. Khalid Jatoi

Mr. Khalid jatoi was promoted as Senior Clerk BPS-14 in 2000, whereas Mr. Ahsan Ali Laghari appointed as Junior Clerk BPS-05 in 2010. Further in 2014, he was promoted as Assistant (BPS-12) and later to BPS-14 in 2016 by way of upgrading the post.

Thus, management of authority had deprived the right of promotion of most senior official Mr. Khalid Jatoi by giving illicit favor to Mr. Ahsan Laghari.

However, the cases of above nature were scrutinized on sampling basis, whereas it is audit apprehension that there may also be many other cases of same nature. Therefore, it is recommended that extensive enquiry may be initiated by administrative department and actions must be taken against the person(s) found responsible.

3. Mr. Khan Muhammad Jarwar against the right of Mr. Naeem Qadri

Mr. Naeem Qadri was appointed as Junior Clerk BPS-5 on 18-01-2005, likewise Mr. Khan Muhammad was also appointed Junior Clerk (BPS-5) on same date. However, till date of audit, Mr. Naeem was working in BS-16 as Accounts Assistant and Mr. Khan Mohd Jarwar was working as Research Officer (BPS-17) that needs to be elucidated.

4. Sikandar Ali Leghari against the right of Mr. Syed Mukhtiar Ali Shah

Mr. Sikandar Ali was appointed as Naib Qasid (BPS-1) on 02-05-1996, likewise Mr. Mukhtar Ali Shah was also appointed Naib Qasid (BPS-1) on same date. However, till date of audit Mr. Sikandar Ali was working in BPS-11 as Junior Clerk and Mr. Mukhtiar Shah was working as Vehicle Incharge BS-09 which needs to be explained.

5. Mr. Asadullah Bhutto appointed Computer Operator against the right of Mr. Muhammad Ali Shah

Mr. Muhammad Ali Shah was appointed Computer Operator (BPS-7) on 13-4-1993 and Mr. Assadullah Bhutto was also appointed as Computer Operator (BPS-7) on 01-02-2001. However, till date of audit Mr. Muhammad Ali was working in BPS-7 as Computer Operator whereas Mr. Assadullah Bhutto was working as Senior Computer Operator (BPS-14) which needs to be explained.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that out of turn promotions against the rules and orders of court may be avoided and proper enquiries may be carried out for taking corrective measures as like in case of Bakhshal Shah.

OM# 05

5.1.5 Unjustified abolishment of posts after promoting officers/ officials to other post-Rs12.509 million

According to Para 10 (i) and (ii) of General Financial Rules Vol.-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that after promoting officers/ officials to other posts, various posts were abolished by the management without mentioning reasons and justification. Further, there was neither approved sanctioned strength nor policy for creating and abolishing the posts in authority. Thus, it has been apprehended that the posts were created to compensate the officers/ officials of authority for promoting them and abolishing the post when the motive had been accomplished. Hence the business was running without any government rules and regulations. Furthermore, approval from Board of Governors, Administrative and Finance Department with regard to creation and abolishing of posts were also not solicited.

S.No	Name	Date of Appointment/ Designation/ Grade	Promoted & Abolished	Salary paid
1.	Mr. Khair Mohammad Baloch	15.3.1992 Co-ordinating Assistant BPS- 12	15.3.1992 Co-ordinating Assistant BPS- 12 1.1.1993 In-charge preparation of books BPS-16	781,632
2.	Mr. Ameen Mohammad Laghari.	21.10.1992 Co-ordinator BPS- 16	21.10.1992 Co-ordinator BPS- 16 1.8.1995 Publication Co-ordinator BPS- 17	3,985,236
3	Mr. Khan Mohammad Jarwar Research Officer	18.1.2005 Junior Clerk BPS-5	Editor BPS- 16	381,960

S.No	Name	Date of Appointment/ Designation/ Grade	Promoted & Abolished	Salary paid
4	Mr. Faiz Mohammad Pitafi	Proof Reader BS-12	1.1.1992 Katib BPS- 12 & BPS- 15	4,924,980
5	Mr. Mohammad Ibrahim Marketing Manager	17.3.1992, clerk-cum-Typist BPS-5	1.1.1993 Incharge Book Stock BPS-08	2,435,652
Total				12,509,460

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

Thus, administrative powers were being used to extend favor to the officers/officials. Thus, it is recommended that the creation and abolishing of posts may be regularized by the competent authority.

OM# 19

5.1.6 Un-authorised up-gradation of posts-Rs57.265 million

According to section-V “Powers of the Authority” of Act of Sindhi Language Authority, the authority and in particular: -

- (a) To approve the budget estimates of the Authority subject to acceptance by the Finance Department
- (d) To frame, with the approval of the Provincial Government, regulations for carrying out the purposes of the Act.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that some posts were upgraded by the authority without soliciting approval from administrative and finance department (Complete details at annexure-D).

In this connection the following observations are pointed out:

- i. Provision of up-gradation of posts in budgetary estimates and approval from Finance Department was neither solicited nor produced to audit.
- ii. The approved policy of up-gradation of posts as required by Act was neither framed nor produced.
- iii. The financial analysis was not carried out prior to upgradations of posts

However, it has been concluded that un-necessary up-gradation of posts were allowed by the management without having approved policy and analysing need and

requirements of the posts. The up-gradations also put financial burden on receipt of authority.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

Audit recommends that matter may be sorted out and proper rule & procedure with regard to creation, appointments, up-gradation of posts may be formulated and adopted under intimation to audit.

OM# 07

5.1.7 Non-framing job description of authority's key posts

The Job description is a document that describes the general tasks, or other related duties, and responsibilities of a position. It may specify the functionary to whom the position reports, specifications such as the qualifications or skills needed by the person in the job, and a salary range. Job descriptions are usually narrative.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that there were number of posts in Sindhi Language Authority, whereas the job description of key posts was neither framed nor got approved by the competent authority. However, it remains very difficult to check the performance of the employees without assigning the duties / work, resulting difficult to fix the responsibility if there is no predefined task (Details at annexure-E).

It was further observed that there were 12 numbers of BPS-17 posts and 08 number of BPS-16 posts in Sindhi language authority. In accounts section one post of BS-17 was Accounts Officer and one for Superintendent of BPS-17. Likewise Programme Officer of BPS-17 and Programme Officer Academic of BPS-17 were also working in same section. In administration section the Admin Officer of BPS-17 and Superintendent of BPS-17 were also working in single section. Yet in research section the Research Officer of BPS-17 and the Director Research BPS-18 were working simultaneously.

The job description / work distribution is a standard tool for measurement of the performance, to assure the quality and quantity of the work of the employees. It

also helps the officers / management for writing Annual Performance Evaluation Reports (PERs) of officers/officials.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

The job description of posts must be framed according to requirement of each under intimation to audit.

OM# 24

5.2 Financial Management

5.2.1 Irrational preparation of budget estimates & incurrence of expenditures-Rs.163.077 million

As per section V. "Powers of the Authority" of Act, the authority and in particular: -

- a) To approve the budget estimates of the Authority subject to acceptance by the Finance Department.
- d) To frame, with the approval of the Provincial Government, regulations for carrying out the purposes of the Act.

As per budget releases of authority, it was mentioned that all codal formalities be observed before utilization of funds. It shall be responsibility of Executing Officer to reconcile expenditure with Accountant General Sindh.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that the budgeted estimates were prepared and expenditure thereon was incurred during the period under audit (Details at annexure-F). In this regard the following observations were pointed out:

- The budget was not got endorsed and approved by Finance Department as required under Act.
- The estimates of receipts were not mentioned in budgeted estimates.
- The accounting commentary was not narrated in budget estimates; hence it could not be ascertained on what basis the budget estimates was prepared.

- The funds of recurring & development grant were mixed up instead of maintaining separately. Further the single cash books of all grants were being maintained instead of separately.
- The provisions of approved post in budgeted estimates wasnot mentioned.
- Financial statements showing the income, receipts, assets, liabilities, cash flows were neither prepared nor produced.
- The comparison of financial impact with previous year’s actual expenditure could not be worked out.
- The payments were neither reconciled from AG/DAO, nor post audit of vouchers were carried out.
- The internal auditor was not appointed; hence the expenditure was made without pre-audit.

Preparation of budgeted estimates and incurring expenditures thereon without observing approved standards could not be elucidated.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019.However, PAO failed to convene DAC meeting till finalization of this report.

The audit recommends that the budget may be prepared and accounts shall be maintained as per provision of Act.

OM# 01

5.2.2 Irregular huge cash withdrawals from bank amounting to-Rs21.182 million

As per Rule 303 of Central Treasury Rules, “Contingent bill for payment to Suppliers, etc. which cannot be met from the permanent imprest may be endorsed for payment to the party concerned and the DDOs are suggested that in case of payments to the suppliers may be issued through crossed cheques in the name of firms concerned. This will avoid un-necessary delays and risk involved in the drawl and disbursement of cash.”

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed while

analyzing bank statements that huge amount of Rs21.182 million was drawn in cash instead of making direct payments to vendors/payees through crossed cheques (Details at annexure-G). In this regard the following observations were pointed out.

- i. The bank transactions in cash withdrawal were against the transparency, which also creates the doubts of being payment to actual payee or not.
- ii. The detailed adjustment of drawl cash from bank could not be produced.
- iii. However, the application of codal formalities and deduction of government taxes while incurring payments from such cash withdrawals could also not be clarified.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the required record may be produced and such practices maybe avoided in future. Further the responsibility may also be fixed agasint the person(s) at fault.

OM# 18

5.2.3 Non-surrendering of un-utilised funds of discontinued scheme- Rs12.966 million

According to Para-07 of FORM-D(FORM T.R. 11 B.) referred in Rule 170 BTreasury Rules revised procedure for operation of assignment accounts circulated by Controller General of Accounts, Islamabad vide letter No.AC-II/1-39/08-Vol-V/632 dated 24-09-2014 and letter No.A.A.Cell/Authority/2013-14/1649 dated 14-04-2014 issued by Accountant General Sindh, Karachi regarding transfer of funds into the lapsable account with “the amount remaining un-utilized at the close of the financial year would lapse”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that lapsable development funds of scheme “Sindh Dictionary Board” amounting Rs12.966 million was lying in authority’s account since 2012-13 to 2017-18, which was not surrendered to government in time. However, the scheme was got approved and a fund were released by Planning & Development department, but due to lack of interest and inefficiency of management neither scheme was executed nor lapsable

funds surrendered to government till the closing date of audit. It is also pertinent to mention here that the record of development scheme “Documentation of sugharan ji kacheri” could also not produced for scrutiny.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the utilised funds as well as interest earned if any may be deposited into government account under intimation to audit.

OM# 14

5.2.4 Irregular payment of withholding tax on cash withdrawals from bank amounting to-Rs0.119 million

According to Rule-23 of General Financial Rules, Volume-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that while cash withdrawal transaction from bank the withholding tax of Rs.0.119 million was deducted by bank, despite the fact that the authority being government authority was exempt from tax payment. Further the budgetary provision for such deduction could also not explained by management (Details at annexure-H).

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that reasons of cash withdrawal may be explained alongwith fixing responsibility as in the person(s) at fault.

OM# 18

5.2.5 Irregular payment of GP fund refundable advance to officials/ officers against government rule-Rs3.284 million

As per standing orders of government the refundable advance of General Provident Fund has been discontinued.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that an amount of Rs3.284 million was paid to officials / officers on account of refundable GP fund advance against government rule. However, above mentioned amount remained outstanding as on 30th June 2017 (Details at annexure-I).

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the refundable advance may be stopped as early as possible and outstanding dues may also be recovered under intimation audit.

OM# 12

5.2.6 Un-justified expenditure on POL-Rs0.366 million

Under sub section 1 of section-I of Appendix 18-A under Rule 40-B of Sindh Financial Rules Volume-II states that “Means should be devised to ensure that every Government officer realises fully and clearly that he will be held personally responsible for any loss arising from fraud or negligence on his part, and that he will also be held personally responsible for any loss arisen from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or capable negligence.....”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that an amount of Rs366 million was incurred on account of POL from budgetary provision of development scheme “Encyclopedia Sindhiyana Development Project without procurement of vehicle and having provision in PC-I(Details at annexure-J).

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the reasons of incurring of expenditure on POL may be explained alongwith fixing of responsibility against the person(s) at fault.

OM# 29

5.3 Procurement & Contract Management

5.3.1 Blockade of funds due to un-necessary printing of books-Rs37.799 million

According to Para 145 of General Financial Rule Volume-I, purchases must be made in the most economical manner in accordance with the definite requirements. Store should not be purchased much in advance of actual requirements if such purchases are likely to prove unprofitable to Government.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that huge amount of Rs37.799 million was incurred on account of printing & publication books without framing SOPs of printing and selling of books. However, there was a huge amount of books lying in authority instead of selling in time (Details at annexure-K). Unnecessary printing of books without determining the demand & supply and framing SOPs could not be explained.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the reasons of not framing SOPs of printing and selling of books and huge stock of unsold books may be explained.

OM# 17

5.3.2 Irregular advances to officers/ officials of authority-Rs3.836million

According to Rule 170-B (8) of Treasury Rules of the Federal Government “It shall not be permissible to draw the whole amount authorized or part thereof and to place it in a separate account at the treasury or in a commercial bank”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that an amount of Rs3.836 million was paid to various officials of authority for arranging various activities (Details at annexure-L). In this connection the following observations were pointed out:

- i. There is a standing order of government that payment should be made to actual payees through cross cheques instead of cash, but in authority there was

practice of placing advance funds in favor of employees with purpose to utilize the funds for organizing different events and activities.

- ii. The fulfillment of codal formalities and deduction of taxes as per rule could also not be ascertained.
- iii. The rule for making advances and the policy showing the criteria of financial limit and time period of adjustment of advances were neither frame nor produced. Thus, undue favor was extended by giving officials space to hold the funds even after closure of financial year.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that proper SOPs of such advance may be framed and the outstanding advances if any may be adjusted under intimation to audit.

OM# 25

5.3.3 Irregular payment of royalties of books-0.961 million

As per Rule-23 of S.F.R. Vol-I “As a general rule every payment including re-payment of money previously lodged with Government for what ever purpose must be supported by a voucher setting forth full and clear particulars of the claim”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that an amount of Rs0.961 million was paid on account of royalties of books.

C.V Date	Cheque No.	Cheque Date	Bank	A/c #	Name of Author	Particular	Due Amount	Pay Amount
5/17/2017	30015425	5/17/2017	JS Bank	503539	Dr.Abdul Ghafoor Memon	Royalty against book	129,750.00	129,750
5/10/2017	30015416	5/10/2017	JS Bank	503539	Basheer Mangi	Royalty against book	57,255.00	57,255
5/10/2017	30015415	5/10/2017	JS Bank	503539	Dr.Fahmida Hussain	Royalty against book	98,235.00	98,235
5/2/2017	30015388	5/2/2017	JS Bank	503539	Dr.Fahmida Hussain	Royalty against Speech	30,000.00	30,000
11/17/2016	27268664	11/17/2016	JS Bank	617513	Muhammad Ismail	Royalty against Speech	40,000.00	40,000
5/2/2017	30015390	5/2/2017	JS Bank	503539	Dr.Fahmida Hussain	Royalty against book	65,275.00	65,275
3/13/2017	28880608	3/13/2017	JS Bank	617513	Khalid Hussain	Royalty against book	199,565	199,565
17/5/2017	30015425	5/17/2017	JS Bank	503539	Dr.Abdul Ghafoor Memon	Royalty against book	129,750	129,750

C.V Date	Cheque No.	Cheque Date	Bank	A/c #	Name of Author	Particular	Due Amount	Pay Amount
4/12/2017	15455744	4/12/2017	JS Bank	617513	Inaam Shaikh	Royalty against book	97,450	97,450
22-03-2011	28211593	22-03-2011	F. bank	---	Inaam Shaikh	Royalty against book	113,56	113,560
Total								960,840

In this connection the following observations were pointed out:

- i. The income tax was not deducted while payment of royalty of books.
- ii. Proper head of account and budgetary provision of such payments could not be clarified.
- iii. SOP/ Policy for payment of royalty to officials of authority were not produced to audit.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

The payment without observing codal formalities could not be explained.

OM# 28

5.4 Construction & Development Works

5.4.1 Non-execution of development scheme and undue retention of funds- Rs7.478 million

The PC-I Preparation and Publication of Braille in Sindhi Language was approved in 2013 and the objective of scheme was visually handicapped children/people are to be taught through specially prepared Braille system of books distribution among them.

According to Para-07 of FORM-D(FORM T.R. 11 B.) referred in Rule 170 B Treasury Rules revised procedure for operation of assignment accounts circulated by Controller General of Accounts, Islamabad vide letter No.AC-II/1-39/08-Vol-V/632 dated 24-09-2014 and letter No.A.A.Cell/Authority/2013-14/1649 dated 14-04-2014 issued by Accountant General Sindh, Karachi regarding transfer of funds into the lapsable account with "the amount remaining un-utilized at the close of the financial year would lapse".

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that the development scheme "Preparation and Publication of Braille in Sindhi Language" approved in 2013 and the execution period of same was from 2013-14 to 2015-16. In

this regard the funds of Rs7.478 million were released during 2016-17, but management of authority failed to start work till the close of financial year.

Due to lack of expertise and interest, the authority could not execute the development work and the funds were surrendered to government dated 6th July 2018. However, the complete details of releases, balances in bank and the interest earned thereon could not be elucidated.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that required clarification may be explained along with fixing of responsibility against the official(s) found responsible for not execution of scheme.

OM# 16

5.5 Assets Management

5.5.1 Printing of books without recommendation of printing & publication committee-Rs17.883 million

According to Rule-10(1) of G.F.R Volume-I, every public officer is expected the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that various books of Rs17.883 million were printed during the period under audit, but the recommendations of printing & publication committee and approval of BoG thereon was not solicited (Details at annexure-M). Thus, the books were printed without standard procedure.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

Printing of books without recommendations and approval of competent authority could not be elucidated.

It is recommended that printing of books without recommendations of committee may be explained alongwith fixing of responsibility against the official(s) found responsible.

OM# 30

5.5.2 Non-obtaining outstanding books since long time

Under sub section 1 of section-I of Appendix 18-A under Rule 40-B of Sindh Financial Rules Volume-II states that “Means should be devised to ensure that every Government officer realises fully and clearly that he will be held personally responsible for any loss arising from fraud or negligence on his part, and that he will also be held personally responsible for any loss arisen from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or capable negligence.....”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that large numbers of library books were retained outstanding against the officers/ officials of Authority (Details attached at annexure-N). The lending and returning policy were neither framed nor produced to audit.

Further as per authority magazine of “three year’s achievements” of Sindh Language Authority from the period of 2008 to 2011, it was narrated that computerised catalog has been prepared and the print of it has also been obtained for manual catalogue, but during digging up the matter it was informed that catalog has not been prepared, thus the movements of library books could not be ascertained. It was also mentioned in the magazine that with the help of Library Information & Management System (LIMS) software, the library is to be called as fully computerized/ Digital Library, but the conditions were opposite to this claim.

Due to non-maintenance of catalogue of books and improper up-dated status of books in the windows software being maintained by Librarian, as the software showed huge outstanding books since long time, whereas librarian explained that books have been returned back, but the current status had not been updated in the software. Hence books could not be traced out in papers.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that authentic library MIS software may be installed and proper cataloging system of books may be adopted.

OM# 22

5.6 Compliance with grant/ loan covenants

5.6.1 Non-surrendering lapsable of recurring grant-Rs110.539million

According to Rule 170-B (8) of Treasury Rules of the Federal Government. “It shall not be permissible to draw the whole amount authorized or part thereof and to place it in a separate account at the treasury or in a commercial bank”. According to Para-07 of FORM-D(FORM T.R. 11 B.) referred in Rule 170 B Treasury Rules of the Federal Government, revised procedure for operation of Assignment accounts circulated by Controller General of Accounts, Islamabad vide letter No.AC-II/1-39/08-Vol-V/632 dated 24-09-2014 and letter No.A.A.Cell/Authority/2013-14/1649 dated 14-04-2014 issued by Accountant General Sindh, Karachi regarding transfer of funds into the lapsable assignment account, “the amount remaining un-utilized at the close of the financial year would lapse”. As per budget releases it was mentioned that all codal formalities be observed before utilization of funds. It shall be responsibility of Executing Officer to reconcile expenditure with Accountant General Sindh (Budget & Approval thereon may be obtained).

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that lapsable recurring government grant of Rs110.539 million was un-authorisedly transferred into authority’s account without provision in rule and approval of competent authority i.e administrative department and Finance department.

Year	Budget/ Income	Expenditure	Saving
2007-08	12,721,775.00	11,670,350.00	1,051,425.00
2008-09	23,207,214.00	13,950,729.00	9,256,485.00
2009-10	32,185,653.00	23,975,292.00	8,210,361.00
2010-11	38,993,240.00	25,461,086.00	13,532,154.00
2011-12	44,125,889.00	39,850,670.00	4,275,219.00
2012-13	38,525,327.00	36,965,363.00	1,559,964.00
2013-14	63,340,386.00	57,625,428.00	5,714,958.00
2014-15	59,079,651.00	43,260,676.00	15,818,975.00
2015-16	69,569,036.00	49,539,601.00	20,029,435.00
2016-17	101,368,239.00	70,277,721.00	31,090,518.00
	483,116,410.00	372,576,916.00	110,539,494.00

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

Audit requires that the reasons of not surrendering lapsable funds into government account need to be explained alongwith fixing of resposnsibility against the person(s) responsible.

OM# 09

5.7 Monitoring & Evaluation

5.7.1 Un-justified free distribution of books as gift-Rs5.447 million

Rule 10 (i) and (iv) of General Financial Rules, volume-I, states that, “every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public moneys should not be utilized for the benefit of a particular person or section of the community”.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that books of Rs5.447 million were distributed as gift by the management of this authority (Details at annexure-O). The approved policy with regard to free distribution of books, name & address of receivers and acknowledgement receipt thereon was not maintained by the authority for authenticity.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019.However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the SOP of free distribution of books may be framed and the relevant record of distribution of books may be maintained.

OM# 20

5.8 Receipt

5.8.1 Non-recovery of pension contribution for the officers returned from deputation-Rs0.138 million

As per manual of pension procedures 1999 “procedure for sanction of pension (ix)(b) Recovery of leave salary and pension contributions in respect of government employees on deputation to foreign service within Pakistan or abroad.—It has been decided to prescribe a uniform rate of recovery of pension contributions at 33-1/3% of the mean of minimum and maximum of the pay scale of the grade held by the

government servant concerned at the time of his proceeding on foreign service, plus other emoluments (reckonable for pension) which would have been admissible to him had he not been deputed on foreign service. The above prescribed rate of pension contributions shall apply to all government employees whether on deputation to foreign service within Pakistan or abroad.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that officers of authority Mr. Muhammad Irahim & Mr. Khair Muhammad, remained on deputation in Agriculture department. After repatriated from Agriculture department, however the due amount of pension contribution Rs0.138 million was neither recovered from the organization where they rendered their services.

Sr. No.	Name of Officer	Department	Amount
1	Mr. Muhammad Irahim	Agriculture Dept.	0.086
2	Mr. Khair Muhammad	--do--	0.052
Total			0.138

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the due amount of pension contribution may be recovered and deposited into government account under intimation to audit.

OM# 06

5.8.2 Recovery of excess payment of salaries drawn after crossing the age of superannuation-Rs0.735 million

According to standing order of Supreme Court, the deputation of officers/officials may be discouraged and the officials may be repatriated to their parent departments. According to standing government rules, the officer/ official may be retired from service on the reaching of age of superannuation of sixty years.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that Mr. Taj Muhammad Joyo was posted as Secretary on deputation from 08/11/2008 to 10/03/2015. However, while remaining on deputation his age had surpassed retiring

age. Despite this fact, he remained in authority and drew un-authorized salaries of Rs0.735 million against government rules & regulations.

(Rs. in million)

Date of Birth	Stipulated date of Retirement	Excess Period	Salary per month	Month days	Amount
06-09-1954	05-09-2014	6.9.2014 to 10.3.2015	1,19,136/=	6 month 05 days	0.735

The continuation of his deputation after reaching age of superannuation led to misuse of executive powers which could not be explicated.

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

It is recommended that the recovery of excess payment may be initiated alongwith fixing of responsibility against the person(s) found responsible.

OM# 21

5.8.3 Loss of revenue-Rs0.956 million

As per standing terms & conditions narrated on back side of form of booking of hall the minimum charges of booking of Hall were Rs12000 and booking lawn was Rs1000. However, the concession was also allowed in respect of education, adbi and Sindhi linguistic programs.

During scrutiny of the accounts record of Sindhi Language Authority Hyderabad for the financial year(s) 2007-08 to 2016-17, it was observed that less amount of Rs0.956 million was charged against the standard rate of booking of Hall of authority.

Year	Number of bookings	Minimus Rate	Total Amount to be charged	Actual amount charged	Difference
Nov 2010 to June 2011	46	12000	552,000	189,500	362,500
July 2011 to June 2012	59	12000	708,000	400,000	308,000
July 2012 to June 2013	51	12000	612,000	326,720	285,280
Total					955,780

The matter was reported to the management in April 2019, but no reply was received. Further, PAO was also requested for holding DAC vide letter dated 12-06-2019. However, PAO failed to convene DAC meeting till finalization of this report.

Less charging of hall fare against approved rates could not be elucidated.

Audit recommends that recovery may be affected from the official(s) at fault under intimation audit.

OM# 27

6. OVERALL ASSESSMENT:

The overall assessment of Sindhi Language Authority has been chalked out in following deliverables.

- 6.1 **Relevance:** The management of authority could not achieve the predetermined objectives mentioned in SLA Act. The authority failed to promote and reinforce Sindhi Language as provincial language and all level of provincial government, semi government, autonomous institutions and local bodies' record. The authority also became unsuccessful to translate major Sindhi works of Sindhi scholars into English. Thus, authority could not play its due role with letter & spirit.
- 6.2 **Efficacy:** Although the funds of recurring as well as development grant were released to management, but the same could not be utilized timely and effectively. Hence the objectives of authority as well as ongoing development schemes could not be achieved.
- 6.3 **Efficiency:** The ongoing development schemes of authority were also scrutinized. However, during special audit, it was found that execution of projects/ schemes was not carried out and the released funds could not be incurred on predetermined objectives of approved PC-I. Thus, the targets of schemes and authority could not be achieved.
- 6.4 **Economy:** The un-justified appointments and promotions were made without framing policies, observing rules & regulations and approval of BoG, which put extra burden on government exchequer.
- 6.5 **Effectiveness:** Authority neither achieved its core functions nor objectives of development schemes achieved. However, the development funds could not be utilized by the management, whereas the lapsable funds of recurring grant and development projects were un-authorizedly kept in DDO account instead of depositing back into government exchequer.
- 6.5 **Compliance with Rules:** As per SLA Act, rules and regulations for smooth working of authority were required to be framed, but the management failed to chalk out such rules & regulations. The government rules and regulations were also not being followed by SLA authority. Without maintaining seniority lists and by way of changing cadre out of turn rapid promotions were awarded against the government rule. Further audit officer was required to be appointed, but the same was not appointed since establishment of authority, thus neither internal

audit was carried out nor audit reports was furnished, which leads to weak internal control.

6.6 Performance Rating of Project

Moderately Satisfactory

7. CONCLUSION

7.1 Key Findings

- Non-framing of job description of key posts.
- Non-maintenance of seniority list of officer/ officials.
- Un-justified appointments, promotions and up-gradations.
- Non-framing of rule & regulations as per requirement of Act.
- Non-observance of day-to-day activities as per Act.
- Deviations from government rules and regulations.
- Non-utilisation of development funds and lack of sound planning for execution of project/ schemes.
- Un-authorized transfer of lapsable funds into authority account
- Recovery was not made as per rule.

7.2 Lesson Learnt

- Core activities as per Act were not performed by authority.
- The weak internal controls were prevailing in authority.
- Un-justified appointments and promotions were made without observing rules and regulations and maintaining seniority of officer/officials.
- The objectives of authority as well as development schemes could not be achieved.
- The creation of posts and budgets were not approved from Finance department as per requirement of SLA Act.
- Due to non-presentation of job description, non presence of segregation of duties was observed.
- The rules & regulations were not framed as per requirement of Act.
- The required recovery under rule was not initiated.

ACKNOWLEDGMENT

We wish to express our appreciation to the Management and Staff of Sindhi Language Authority, Hyderabad for assistance and co-operation extended to the auditors during carrying out this assignment.

Appointments & Promotions

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
1	Mr. Tola Ram Sothar	Graphic Designer BPS-14	20.1.2010	4,130,280	<ul style="list-style-type: none"> ➤ He was appointed as Graphic Designer, whereas he had BA degree instead of required degree and experience. ➤ Appointments and promotions were made in authority without framing polices
2	Mr. Ihsan Ahmed Memon	Accounts Officer BPS-17	20.1.2010	7,791,084	<ul style="list-style-type: none"> ➤ He was appointed as Accounts Officer (BS-17) through interview instead of applying proper procedure of appointing gazetted officer. Further the Apex court also endorsed the government rule that posts of 17 and above shall be recruited through Public Service Commission. ➤ While appointment of Accounts Officer five candidates participated in interview process and Mr. Mushtaq was more educated and experienced than him, but authority appointed him without mentioning any significant reason or justification.
3	Mr. Zahid Otho	Programme Officer BPS-16	11.9.2007	6,756,300	<ul style="list-style-type: none"> ➤ He was appointed Program Officer BS-17, whereas his qualification was BA rather than Masters degree with required experience.
4	Mr. Fahad Hussain Memon	Software Developer BPS- 14	11.7.2011	3,377,088	<ul style="list-style-type: none"> ➤ He was appointed Software Developer, whereas his qualification was only intermediate. His appointment was made without having required qualification and experience.
5	Mr. Mohammad Saleem Jarwar	Marketing Manager, BPS-15	15.12.2008	5,590,164	<ul style="list-style-type: none"> ➤ In 2008, he was appointed as Marketing Manager (BS-15), whereas his qualification was M.A (Economics) rather than MBA (Marketing) and having required work experience. ➤ He was promoted as Marketing

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					Manger BPS-15 in 2008. His post in 2009 was upgraded in BPS-16. However in 2010, his post was again re-designated as Public Relation Officer.
6	Mr. Nazir Ahmed Chandio	Video Editor BPS-14	02.04.2012	3,316,416	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
7	Mr. Safdar Hussain Mirza	Stenotypist BPS-12	13.5.2014	1,683,072	➤ He was absorbed from Development Scheme; however the relevant documentations, process of absorption, observance of codal formalities and approval of administrative department could not be produced.
8	Mr. Shokat Ali Shahani		01.01.2010	3,111,852	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
9	Mr. Shahnawaz	Junior Clerk BPS- 7	11.9.2007	3,634,716	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
10	Mr. Zahid Hussain Buledi	Junior Clerk BPS- 7	05.12.2008	2,605,620	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
11	Ms. Ambreen Khaskheli	Junior Clerk BPS- 7	01.02.2010	2,888,400	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
12	Mr. Irfan Ali Laghari	Junior Clerk / Computer Operator BPS- 7	01.02.2010	2,919,492	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
13	Mr. Abdullah Wagan	Junior Clerk BPS- 7	1.8.2010	2,775,480	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
14	Mr. Murtaza Joyo	Junior Clerk	08.1.2013	1790364	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
15	Mr. Rahim Pasha	Junior Clerk BPS- 7	13.5.2014	1366152	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
16	Mr. Ghulam Rasool Mangrio	Junior Clerk BPS- 7	16.10.2014	1152888	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
17	Ms. Saima Yousuf	Junior Clerk BPS- 7	12.11.2014	1273356	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
18	Ms. Naghama Mashooque	Proof Reader BPS- 7	13.5.2014	1307256	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
19	Mr. Irfan Ali Memon	Computer Operator BPS- 7	16.10.2014	1114596	➤ Appointments and promotions were made in authority without framing polices and observing codal formalities.
20	Mr. Shahryar Ali Memon	Photostate/Generator Operator BPS-5	01.02.2010	2688788	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
21	Mr. Qazafi	Naib Qasid BPS-2	05.12.2008	2729076	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
22	Mr. Ghulamullah Junejo	Naib Qasid BPS-2	05.12.2008	2698896	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
23	Mr. Zahid Hussain Jokhio	Naib Qasid BPS-2	05.12.2008	2698896	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
24	Mr. Mohammad Zaman	Naib Qasid BPS-2	20.1.2010	2436300	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
25	Mr. Abdul Hafeez	Helper, BPS- 2	02.03.2012	1848948	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
26	Mr. Abdul Saleem Solangi	Naib Qasid BPS-2	21.01.2013	1301052	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
27	Mr. Niaz Ali	Naib Qasid BPS-2	13.5.2014	1169652	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
28	Mr. Mohammad Bux Thebo	Naib Qasid BPS-2	09.5.2014	1169652	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
29	Mr. Mohammad Asghar	Naib Qasid BPS-2	05.11.2014	1099308	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
30	Mr. Nawab Ali Shahani	Naib Qasid BPS-2	05.11.2014	1099308	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
31	Mr. Asad Raza Fazlani	Naib Qasid BPS-2	05.11.2014	1099308	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
32	Mr. Khair Mohammad Baloch	Director Research	1992	13479348	<p>➤ He was appointed as Co-coordinating Assistant BPS-12, despite of the fact that his qualification was Bachelor of Engineering instead of having required experience in relevant field. In 2000 he was to promoted from In-charge preparation of books to Research Officer (BPS-17). Further in order accommodate him he was promoted from In-charge preparation of books to Research Officer (BPS-17) by way of change of cadre rather than going through proper channel.</p> <p>➤ However after creating new post, he was appointed as Director Research in (BPS-18) through interview, despite of the fact that there was no post of Assistant Director/ Deputy Director and availability of approved cadre or non-cadre posts. Further he was selected on the basis of interview rather than going through proper channel. It is also pertinent to mention here that the perfect candidate for such post was Mr. Kamal Jamro who was Phd and has nine years experience, but the reasons of rejecting him and appointing Mr. Khair</p>

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					<p>Muhammad could not be elucidated. Thus un-due promotion was awarded by change of cadre, maintenance of seniority list and having required qualification and experience</p> <ul style="list-style-type: none"> ➤ It is also important to mention here that since his appointment neither locally or internationally research paper or material on Sindhi language has been published by him nor produced to audit for authenticity. ➤ However in his service, he was promoted rapidly, as he was appointed Coordinating Assistant (BPS-12) in 1992. He was promoted as in-charge preparation of books on Science & Technology BPS-16 in 1993. Hence within a period of a year he was promoted from BPS-12 to BPS-16.
33	Mr. Ameen Mohammad Laghari.	Director Publication & Production	1992	12427476	<ul style="list-style-type: none"> ➤ In 1992 he was appointed as Publication Coordinator BPS-16. However in 1993, he was confirmed as Research Assistant despite the fact that said post was not approved in PC-I. Further in 1995 he was promoted by Executive Committee as publication coordinator (BS-17), thus undue rapid promotion was awarded to him. In this context the SLA Secretary written a letter to DG Culture that the decision of Executive Committee shall be referred to BoG for approval, but in his case the file was not placed before the BoG for approval. ➤ In 2007, he was further promoted as Director Publication of BPS-18, despite of the fact that there was no post of Assistant Director/ Deputy Director and availability of approved cadre or non-cadre posts. It is also pertinent to mention here that

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					<p>after promoting him as Director Publication, the post of Publication Coordinator was abolished without mentioning reasons and justification.</p> <ul style="list-style-type: none"> ➤ It is also pertinent to mention here that, he remained on EOL and Ex-Pakistan leave from 8/1/2005 to 1/7/2010 (Total 2080 days, EOL 1732 days & earned leave 394 days). But during his leave period, he was promoted as Director. However in this connection the members of selection committee dated 12/1/2009 oppose the decision of promotion of him on the post of Director, but Chairman and Secretary ignored such oppositions and promoted him as Director. Thus, he was extended favor and directly promoted rather than going through proper channel and procedure. ➤ However in 2013, Mr. Ameen Muhammad Leghari requested Chairperson for awarding Grade-19, the Chairperson replied him that he is asking for Grade-19, even though he has awarded BS-18 illegally. ➤ It is further worth mentioning here that as per letter to Secretary Culture on 5/3/2014 by Sindhi Language Authority Chairman, it was mentioned that these officers, Mr. Amin legahari, Khair Mohammad Baloch, Khalid Hussain Vighio, Salim Jarwar were creating nuisance and make a point to oppose every effort to be initiated for the achievements of aims and objectives. They are also responsible for leakage of official information and documents and left office at their own sweet will, disobedience of orders and duties and creating

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					groups amongst employees.
34	Mr. Faiz Mohammad Pitafi	Academic Program Officer	13.1.2009	11057652	<ul style="list-style-type: none"> ➤ He was appointed as Proof Reader in BS-15, despite of fact that he was only matriculation and having no relevant job experience. ➤ Un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.
35	Mr. Mohammad Ibrahim	Marketing Manager	1992	7682268	<ul style="list-style-type: none"> ➤ He was working on the post of Marketing Manager (BS-17), whereas his qualification was M.A (Economics) rather than required qualification of MBA (Marketing). ➤ In 1992, he was working as Clerk cum-typist BPS-05. However in 1993, he was promoted as In-charge book stock BPS-08. Thus un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.
36	Mr. Khalid Azad Vighio	Publication Officer	2005	9769536	<ul style="list-style-type: none"> ➤ In 2005, he was working as Editor BPS-16, however in 2007 promoted as Publication Officer BPS-17. Thus un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.
37	Ms. Anees Kaka	Computer Programmer	13.1.2009	9759708	<ul style="list-style-type: none"> ➤ She was appointed as computer programmer for period of 6 months at fixed pay of Rs.3,000. However while regularising her, the management solicited legal opinion from M/s. D.M Luhano the Advocate of High Court Sindh. He replied that Miss Anees Kaka was appointed as Computer Programmer for six months and her regularisation against the post of BS-16 seemed to be against the law and

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					rules. The Board of Governors also initiated the observations for such regularisation but Chairperson did not take it seriously.
38	Mr. Haroon Rashid Abbasi	Administrative Officer		11263560	<ul style="list-style-type: none"> ➤ He was working on the post of Administration Officer, whereas his qualification was M.A Sociology, and the post for which he was working required MBA or MPA degree. ➤ He was promoted from Stenographer to Administrative Officer, thus un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience
39	Mr. Kashif Kazi	Audio Visual Officer	2.4.2014	8701812	<ul style="list-style-type: none"> ➤ He was appointed as Audio Visual Officer (BS-16), despite of fact that he was M.Com rather than having relevant qualification of Electronics.
40	Mr. Khan Mohammad Jarwar	Research Officer	2005	7011708	<ul style="list-style-type: none"> ➤ In 2006, he was promoted from Publication Assistant (BPS-11) to Public Relation Officer (BPS-16). However in 2007, his post was re-designated as Editor (BPS-16) without having approved post and narrating reasons. Further in 2014 he was again promoted as Research Officer (BPS-17). It is pertinent to mention here the post (Research Officer) on which he was promoted remained vacant almost four years from 2010 to 2014. Moreover he also did not have required qualification and experience for the post he was promoted. Since his promotion on this post, no any research paper or material on Sindhi language has been published by him. ➤ However as it is mentioned that in 2005, he was working as Junior Clerk BPS-05 and in 2006; promoted as Assistant

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					BPS-11. Further he was again promoted as Public Relation Officer BPS-16, in 2007. Thus within a period of two years he was promoted from BPS-5 to BPS-16. Thus undue rapid promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.
41	Syed Bakhshal Shah	Office Superintendent	1996	6992232	➤ He was appointed as Chowkidar BPS-01 in 1996 and promoted to Junior Clerk BPS-05 in 1999.
42	Mr. Karim Pasha	Office Assistant	13.1.2009	6400188	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
43	Mr. Khalid Hussain Jatoi	Office Assistant	4.8.2016	6440364	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
44	Mr. Fayyaz Ahmed Memon	Sales Assistant	2009	4671732	➤ He was promoted as sales assistant BPS-11 in 2009; however in 2012, his post was up-graded in BPS-14.
45	Mr. Mohammad Naeem	Account Assistant	4.8.2016	4557468	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
46	Mr. Sakhawat Ali Jatoi	Stenographer	20.1.2010	8003328	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities. ➤ Further un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.
47	Ms. Parsa Rizvi	PA to Secretary	15.4.2014	3864276	➤ She was absorbed from Development Scheme; however the relevant documentations, process of absorption, observance of codal formalities and approval of administrative department could not be produced.
48	Ms. Kulsoom	PA to Chairman	14.5.2014	4586796	➤ Appointment and promotion was made in authority without

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
	Memon				framing polices and observing codal formalities.
49	Mr. Asadullah Bhutto	Senior Computer Operator	2007	4742160	<ul style="list-style-type: none"> ➤ Appointment and promotion was made in authority without framing polices and observing codal formalities. ➤ In 2007, he was working as Computer Operator BPS-10, however in 2010; he was promoted as Senior Computer Operator-BPS-14.
50	Mr. Mohammad Ayoub	Senior Clerk	2005	4350132	<ul style="list-style-type: none"> ➤ He was working as Driver BPS-04 in 2005; however in 2006, he was promoted to Junior Clerk BPS-05.
51	Mr. Ali Nawaz Aresar	Program Assistant	04.10.2016	3944172	<ul style="list-style-type: none"> ➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
	Mr. Ihsan Ali Laghari	Publication Assistant	2014	3089916	<ul style="list-style-type: none"> ➤ He was absorbed from Development Scheme; however the relevant documentations, process of absorption, observance of codal formalities and approval of administrative department could not be produced. ➤ Further in 2014, he was working as Publication Assistant BPS-12, however in 2016; his post was up-graded in BPS-16.
52	Mr. Sikandar Ali Baloch	Junior Clerk	2005	3731268	<ul style="list-style-type: none"> ➤ He was appointed as Naib Qasid BPS-01 in 2005, however he was promoted as Junior Clerk BPS-7 in 2009.
53	Mr. Ghulam Haider Junejo	Junior Clerk	2007	1910556	<ul style="list-style-type: none"> ➤ He was appointed as Naib Qasid (BPS-02) in 2007. However in 2009, his post was upgraded in (BPS-03). Further he was also promoted as Junior Clerk (BPS-7) in 2014.
54	Mr. Mohammad Ramzan	Computer Operator	20.01.2010	4007208	<ul style="list-style-type: none"> ➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
55	Mr. Syed Mukhtiar Ali Shah	Vehicle Incharge	05.11.2014	4257732	<ul style="list-style-type: none"> ➤ Un-due promotion was awarded by change of cadre, without maintenance of seniority list and

Sr. No	Name	Designation	Date of Appointment/ promotion	Amount	Remarks/ Observations
					having required qualification and experience.
56	Mr. Mohammad Bux Bhanger	Computer Operator	08.02.2010	2929476	➤ Appointment and promotion was made in authority without framing polices and observing codal formalities.
57	Mr. Gul Mohammad Bagrani	Electrician	01.4.2009	3679704	➤ Un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.
58	Mr. Fida Hussain Soomro	Office Superintendent	1991	461,760	➤ He was appointed as Naib Qasid BPS-1 in 1991. However in 1992, he was promoted as Junior Clerk BPS-5.
59	Mr. Ramdas	Technician	01.01.1978	2,046,720	➤ Un-due promotion was awarded by change of cadre, without maintenance of seniority list and having required qualification and experience.

Undue award of rapid promotions

Sr. No.	Name	Date of Appointment & Designation	Promotions	Salary paid
1	Mr. Khair Mohammad Baloch	15.3.1992 Co-ordinating Assistant BPS-12	1) 1.1.1993 Promoted In-charge preparation of books BPS-16	781,632
2	Mr. Ameen Mohammad Laghari.	21.10.1992 Co-ordinator BPS- 16	1) 1.8.1995 Publication Co-ordinator BPS- 17	4,882,956
3	Mr. Fida Hussain Soomro Office Superintendent	24.11.1991 Naib Qasid, BPS-1	1) 1.1.1992 Junior Clerk BPS-5	461,760
4	Mr. Mohammad Ibrahim Marketing Manager	17.3.1992 Clerk-cum-Typist BPS-5	1) 1.1.1993, Incharge Book Stock BPS-08	659,604
5	Mr. Khalid Azad Vighio Publication Officer	18.1.2005 Editor BPS- 16	1) 10.9.2007 Publication Officer BPS- 17	1,154,364
6	Mr. Khan Mohammad Jarwar Research Officer	18.1.2005 Junior Clerk BPS-5	1) 12.10.2006 Publication Assistt: BPS- 11	381,960
7	Syed Bakhshal Shah Office Superintendent	25.6.1996 Chowkidar BPS-1	1) 11.9.1999 Clerk BPS-5	977,736
8	Mr. Mohammad Saleem Jarwar Public Relation Officer	15.12.2008 Marketing Manager, BPS-15	1) 1.4.2009 Marketing Manager, BPS-16	316,272
9	Mr. Fayyaz Ahmed Memon Sales Assistant	13.1.2009, Sales Assistant BPS-11	1) 1.2.2012 Sales Assistant BPS-14	1,392,156
10	Mr. Asadullah Bhutto Computer Operator	10.9.2007 Computer Operator BPS-10	1) 20.1.2010 Senior Computer Operator BPS-14	815,220
11	Mr. Mohammad Ayoub Senior Clerk	18.1.2005 Driver BPS-4	1) 1.7.2006 Junior Clerk BPS- 5	613,440
12	Mr. Ihsan Ali Laghari Publication Assistant	15.4.2014 Publication Assistant BS-12	1) 04.10.2016 Publication Assistant, BPS-14	2,461,068
13	Mr. Sikandar Ali Baloch Junior Clerk	18.1.2005 Naib Qasid BPS-1	1) 13.1.2009 Junior Clerk BPS- 7	333,312
14	Mr. Ghulam Haider Junejo Junior Clerk	11.9.2007 Naib Qasid BPS- 2	1) 01.4.2009 Naib Qasid BPS- 3 (Upgraded) 2) 13.5.2014, Junior Clerk BPS- 7 (Promotion)	834,996
Total				16,066,476

Undue awarding promotions by allowing change of cadre

Sr. No.	Name	Date of Birth	Date of Appointment/ Designation/ Grade	Change of Cadre	Change of Cadre	Salary paid
1.	Mr. Khair Mohammad Baloch	01.08.1960	15.3.1992 Coordinating Assistant BPS-12	1.1.1993 In-charge preparation of books BPS-16	1.3.2000 Research officer BPS_17	2,294,736
2	Mr. Faiz Mohammad Pitafi Academic Program Officer	15.11.1962	1.5.1998 Katib/Proof Reader BPS- 15	i) 13.1.2009 Academic Program Officer BPS-17		945,664
3	Mr. Haroon Rashid Abbasi Administrative Officer	19.08.1967	2.5.1996 Stenographer BPS- 15	13.1.2009 Administrative Officer BPS-17		893,964
4	Mr. Mohammad Ibrahim Marketing Manager	01.1.1974	17.3.1992, Typist BPS-5	i) 1.1.1993, In-charge Book Stock, BPS-08	ii) 1.3.2000, Sales Assistant, BPS- 11	659,604
5	Mr. Khalid Azad Vighio Publication Officer	23.10.1978	18.1.2005, Editor, BPS- 16	i) 10.9.2007, Publication Officer BPS- 17		547,248
6	Mr. Khan Mohammad Jarwar	07.02.1980	18.1.2005 Junior Clerk BPS-5	i) 12.10.2006 Publication Assistant: BPS-11	ii) 10.9.2007 Public Relation Officer BPS-16	381,960
7	Mr. Sakhawat Ali Jatoi	01.3.1968	1.1.1993, Computer Assistant BPS-7	ii) 20.1.2010, Stenographer, BPS-15		3,175,836
8	Mr. Syed Mukhtiar Ali Shah – Vehicle Incharge	26.12.1961	i) 02.05.1996, Naib Qasid BPS- 1	i) 11.9.2007, Junior Clerk BPS- 7 (Promotion)	ii) 05.11.2014, Vehicle In-charge BPS-9 (Promotion)	2,360,604
9	Mr. Gul Mohammad Bagrani – Electrician	01.01.1968	i) 18.1.2005, Naib Qasid BPS- 1	i) 01.4.2009, Junior Clerk BPS- 7 (Promotion)	iii) Electrician	335,220
10	Mr. Ramdas	01.01.1978	i) 02.05.2011, Sweeper, BPS-2	i) 02.04.2012 Technician BPS-5		2,046,720
Total						13,641,556

Annexure-B

Sr. No.	Name	Designation	BPS	Salary amont
1	Mr. Khair Mohammad Baloch	Director Research	18	14,261,100
2	Mr. Ameen Mohammad Laghari.	Director Publication & Production	18	12,427,476
3	Mr. Khalid Azad Vighio	Publication Officer	17	9,769,536
4	Ms. Anees Kaka	Computer Programmer	17	9,759,708
5	Mr. Faiz Mohammad Pitafi	Academic Program Officer	17	11,485,188
6	Mr. Kashif Kazi	Audio Visual Officer	17	8,701,812
7	Mr. Mohammad Ibrahim	Marketing Manager	17	7,682,268
8	Mr. Khan Mohammad Jarwar	Research Officer	17	7,011,708
9	Mr. Mohammad Saleem Jarwar	Public Relation Officer	16	5,590,164
10	Mr. Fayyaz Ahmed Memon	Sales Assistant	16	4,671,732
11	Mr. Shokat Ali Chachrr	Sub-Editor	15	--
12	Mr. Asadullah Bhutto	Senior Computer Operator	14	5,557,380
13	Mr. Tola Ram Sothar	Graphic Designer	14	4,130,280
14	Mr. Fahad Hussain Memon	Software Developer	14	3,377,088
15	Mr. Nazir Ahmed Chandio	Video Editor	14	2,975,820
16	Mr. Ali Nawaz Aresar	Program Assistant	14	3,944,172
17	Mr. Ihsan Ali Laghari	Publication Assistant	14	3,089,916
18	Mr. Syed Mukhtiar Ali Shah	Vehicle Incharge	9	4,257,732
19	Mr. Muntaz Ali	Technical Helper	5	4,214,256
20	Mr. Ramdas	Electronic Technician	5	2,410,632
			Total	125,317,968

Annexure-C

S.No	Name	Date of Appointment/ Designation/ Grade	Promotion-I	Promotion-II	promotion-III	Salary paid
1	Syed Bakhshal Shah Office Superintendent	25.6.1996 Chowkidar BPS-1	11.9.1999 Clerk BPS-5	1.7.2004 Office Assistant BPS-11	20.1.2010 Office Superintendent BPS-16	6,992,232
2	Mr. Ihsan Ali Laghari Publication Assistant	20.1.2010 Junior Clerk / Computer Operator BPS- 7	15.4.2014, Publication Assistant, BPS-12	04.10.2016 Publication Assistant, BPS-14		3,089,916
3	Fida Hussain Soomro	24.11.1991 Naib Qasid BS-01	Junior Clerk BS-7	Assisstant BS-11	2005 Suprintendent BS- 16	8,275,572
4	Sikandar Ali Laghari	02-05-1996 Naib Qasid BS-1	Junior Clerk BS-11			4,053,456
5	Khan Mohd Jarwar	18.1.2005 Junior Clerk BS-5	Publciation Assistant BS-11	Public Relation Officer BS-16	Research Officer BS-17	7,011,708
6	Asadullah Bhutto	01-02-2001 Computer Operator BS-7	Computer Operator BS-10	Senior Compute Operator BS-14		5,557,380
Total						34,980,264

Annexure-D

S. No	Name	Date of Appointment/ Designation/ Grade	Promotions/up-gradations	Salary paid	Remarks
1	Mr. Faiz Mohammad Pitafi Academic Program Officer	1.1.1992 Katib/Proof Reader BPS- 12	i) 1.5.1998 Katib/Proof Reader BPS- 15 ii) 13.1.2009 Academic Program Officer BPS-17	1634016	Authority upgraded his post from BS15 to Academic program officer BS-17 without observing codal formalities.
2	Mr. Mohammad Ibrahim Marketing Manager	17.3.1992, clerk-cum-Typist BPS-5	i) 1.1.1993, Incharge Book Stok, BPS-08 ii) 1.3.2000, Sales Assistant, BPS-11 iii) 11.3.2005, Marketing Manager BPS- 16 iv) 14.5.2014, Marketing Manager BPS- 17	7682268	The post of Marketing Manager was upgraded from BPS-16 to BPS-17 in 2014.
3	Ms. Anees Kaka Computer Programmer	22.5.2001 Computer Programmer BPS-16	13.1.2009 Computer Programmer BPS-17	9246996	The post of Computer Programmer BS-16 up-graded/ promoted as Computer programmers BS-17.
4	Mr. Kashif Kazi Audio Visual Officer	01.2.2001 Audio Visual Officer BPS-16	i) 2.4.2014 Audio Visual Officer BPS-17	4197312	Up-graded from BS-16 to 17
5	Mr. Zahid Otho Programme Officer	11.9.2007 Programme Officer BPS-16	i) 15.4.2014 Programme Officer BPS-17	3852036	Program Officer was up-gaded by authority from BS-16 to BS-17.
6	Mr. Mohammad Saleem Jarwar Public Relation Officer	i) 15.12.2008 Marketing Manager, BPS-15	i) 1.4.2009 Marketing Manager BPS-16 ii) 01.01.2010, Public Relation Officer BPS-16 (Re-designate)	741612	Post of BS-15 upgraded by authority to BS-16. His post was re-designated as public relation officer BS-16 without justification.
7	Mr. Fayyaz Ahmed Memon	18.1.2005 Junior Clerk, BPS-5	i) 13.1.2009 Sales Assistant BPS-11 ii) 1.2.2012 Sales Assistant BPS-14	3487332	Up-graded from BS-12 to BS-14
8	Mr. Ali Nawaz Aresar	11.09.2007 Junior Clerk BPS- 7	i) 15.4.2014, Programme Assistant, BPS-12	1358700	Up-graded from BS-12 to BS-14

S. No	Name	Date of Appointment/ Designation/ Grade	Promotions/up-gradations	Salary paid	Remarks
			ii) 04.10.2016 Programme Assistant, BPS-14		
9	Mr. Ihsan Ali Laghari	20.1.2010 Junior Clerk / Computer Operator BPS- 7	i) 15.4.2014, Publication Assistant, BPS-12 ii) 04.10.2016 Publication Assistant, BPS-14	1893924	Up-graded from BS-12 to BS-14
10	Mr. Shokat Ali Shahani	01.01.2010 Photographer BPS-7	i) 15.4.2014, Photographer BPS-12	1955964	Up-graded from BS-07 to BS-12
11	Mr. Ghulam Haider Junejo	11.9.2007 Naib Qasid BS-1	i) 01.4.2009, Naib Qasid BPS-3 ii) 13.5.2014, Junior Clerk BPS- 7	1501980	Up-graded from BS-01 to BS-03
12	Mr. Qurban Ali	i) 01.12.1991 Chowkidar BPS- 1	i) 01.04.2009, Chowkidar BPS- 3 ii) 15.04.2014, Chowkidar BPS- 5	2297028	Up-graded from BS-01 to BS-5
13	Mr. Tufail Ahmed	01.08.2010 Binder BPS- 3	i) 15.04.2014 Binder BPS- 5	1329684	Up-graded from BS-03 to BS-5
14	Mr. Haseeb Ali Chowkidar	i) 25.6.1996, Chowkidar BPS- 1	i) 01.04.2009 Chowkidar BPS- 3	3511164	Up-graded from BS-01 to BS-3
15	Mr. Abbass Ali	i) 01.2.2002 Chowkidar BPS- 1	i) 13.2.2010, Chowkidar BPS- 3 (Upgraded)	3175908	Up-graded from BS-01 to BS-03
16	Mr. Saman Wanjhee	01.2.2001 Malhi, BPS- 1	i) 20.1.2010, Malhi, BPS- 3 (Upgraded)	3132804	Up-graded from BS-01 to BS-3
17	Mr. Parkash	18.01.2005 Sweeper BPS- 1	i) 20.1.2010, Sweeper, BPS- 3	2885448	Up-graded from BS-01 to BS-3
18	Mr. Hero Homlo	18.01.2005 Malhi BPS- 1	i) 15.4.2014, Malhi, BPS- 3	1690788	Up-graded from BS-01 to BS-3
19	Mr. Raju	18.01.2005 Sweeper BPS- 1	i) 15.4.2014, Sweeper BPS- 3	1690788	Up-graded from BS-01 to BS-3
20	Mr. Ameen Laghari	21.10.92 Publciation Coordinator BS-16	i) 01.08.95 Publciation Coordinator BS-17		Up-graded from BS-16 to BS-17
Total				57,265,752	

Annexure-E

Sr. No	Post
1	Director. Research
2	Director Publication & Production.
3	Academic Program Officer
4	Office Superintendent
5	Marketing Manager
6	Publication Officer
7	Computer Programmer
8	Accounts Officer
9	Librarian
10	Audio Visual Officer
11	Research Officer
12	Programme Officer
13	Office Superintendent
14	Public Relation Officer
15	Senior Computer Operator
16	Sales Assistant
17	Graphic Designer
18	Software Developer
19	Video Editor
20	Vehicle Incharge
21	Electronic Technician
22	Co-ordinator Assisstant
23	Editor
24	Publication Coordinator
25	Incharge preparation of Books
26	Incharge Book Stock

Annexure-F

Year	Budget	Expenditure
2014-15	59,079,651.00	43,260,676.00
2015-16	69,569,036.00	49,539,601.00
2016-17	101,368,239.00	70,277,721.00
Total	230,016,926.00	163,077,998.00

Annexure-G

Name of Bank	Account No.	Date	Cheque No.	Transaction Description	Amount
Fasyal Bank	01382030251149 159	01-03-2007	25151	Cash Withdrawal	489,279
Fasyal Bank	01382030251149 159	03-03-2009	16448486	Cash Withdrawal	90,000
Fasyal Bank	01382030251149 159	20-04-2009	16455604	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	27-04-2009	16455618	Cash Withdrawal	200,000
Fasyal Bank	01382030251149 159	30-10-2009	16481367	Cash Withdrawal	852,599
Fasyal Bank	01382030251149 159	23-11-2009	16481380	Cash Withdrawal	899,025
Fasyal Bank	01382030251149 159	31-12-2009	16489519	Cash Withdrawal	947,794
Fasyal Bank	01382030251149 159	01-04-2010	23006830	Cash Withdrawal	202,360
Fasyal Bank	01382030251149 159	18-02-2011	28208129	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	16-07-2011	28231531	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	28-07-2011	28237529	Cash Withdrawal	87,252
Fasyal Bank	01382030251149 159	09-08-2011	28237543	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	03-08-2012	35640858	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	16-08-2012	35640895	Cash Withdrawal	106,381
Fasyal Bank	01382030251149 159	30-08-2012	35644825	Cash Withdrawal	82,971
Fasyal Bank	01382030251149 159	20-09-2012	35648177	Cash Withdrawal	600,000
Fasyal Bank	01382030251149 159	01-03-2013	42664783	Cash Withdrawal	94,570
Fasyal Bank	01382030251149 159	29-04-2013	42670909	Cash Withdrawal	107,991
Fasyal Bank	01382030251149 159	23-07-2013	49649691	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	09-10-2013	51926517	Cash Withdrawal	343,643
Fasyal Bank	01382030251149 159	11-10-2013	51926522	Cash Withdrawal	115,332
Fasyal Bank	01382030251149 159	17-01-2014	54842225	Cash Withdrawal	100,000
Fasyal Bank	01382030251149 159	28-05-2014	58745392	Cash Withdrawal	113,908
Fasyal Bank	01382030251149 159	23-06-2014	61860723	Cash Withdrawal	116,370
JS Bank Ltd	901000000 526067	17-07-2014	16452331	Cash Withdrawal	150,000
JS Bank Ltd	901000000 526067	26-07-2014	16452333	Cash Withdrawal	1,773,374
JS Bank Ltd	901000000 526067	28-07-2017	16452334	Cash Withdrawal	601,706
JS Bank Ltd	901000000 526067	28-07-2017	16452336	Cash Withdrawal	119,888
JS Bank Ltd	901000000 526067	08-09-2017	16452358	Cash Withdrawal	95,885
JS Bank Ltd	901000000 526067	17-09-2017	17190312	Cash Withdrawal	150,000
JS Bank Ltd	901000000 526067	22-10-2014	17391361	Cash Withdrawal	113,351
JS Bank Ltd	901000000 526067	11-11-2014	17391404	Cash Withdrawal	244,102
JS Bank Ltd	901000000 526067	14-11-2014	17885466	Cash Withdrawal	100,000
JS Bank Ltd	901000000 526067	13-07-2015	19474927	Cash Withdrawal	119,325

Name of Bank	Account No.	Date	Cheque No.	Transaction Description	Amount
JS Bank Ltd	9010000000 526067	22-09-2015	21620166	Cash Withdrawal	460,709
JS Bank Ltd	9010000000 526067	04-07-2016	23110170	Cash Withdrawal	152,875
JS Bank Ltd	9010000000 617513	10-07-2015	21306569	Cash Withdrawal	150,000
JS Bank Ltd	9010000000 617513	13-07-2015	21306570	Cash Withdrawal	95,000
JS Bank Ltd	9010000000 617513	20-08-2015	21366084	Cash Withdrawal	195,280
JS Bank Ltd	9010000000 617513	21-08-2015	21366105	Cash Withdrawal	1,200,000
JS Bank Ltd	9010000000 617513	08-10-2015	21925454	Cash Withdrawal	86,000
JS Bank Ltd	9010000000 617513	21-12-2015	21925459	Cash Withdrawal	105,657
JS Bank Ltd	9010000000 617513	17-02-2016	23549644	Cash Withdrawal	150,000
JS Bank Ltd	9010000000 617513	02-03-2016	23932014	Cash Withdrawal	131,264
JS Bank Ltd	9010000000 617513	09-05-2016	24454402	Cash Withdrawal	100,000
JS Bank Ltd	9010000000 617513	06-06-2016	24874499	Cash Withdrawal	90,000
JS Bank Ltd	9010000000 617513	29-06-2016	25354315	Cash Withdrawal	123,593
JS Bank Ltd	9010000000 617513	04-07-2016	25354337	Cash Withdrawal	776,993
JS Bank Ltd	9010000000 617513	02-08-2016	25670973	Cash Withdrawal	150,000
JS Bank Ltd	9010000000 617513	08-09-2016	26425093	Cash Withdrawal	80,642
JS Bank Ltd	9010000000 617513	09-09-2016	26425094	Cash Withdrawal	115,000
JS Bank Ltd	9010000000 617513	26-09-2016	26585716	Cash Withdrawal	156,738
JS Bank Ltd	9010000000 617513	28-09-2016	26585730	Cash Withdrawal	120,000
JS Bank Ltd	9010000000 617513	27-10-2016	26585786	Cash Withdrawal	161,500
JS Bank Ltd	9010000000 617513	22-11-2016	27268665	Cash Withdrawal	110,000
JS Bank Ltd	9010000000 617513	28-11-2016	27268677	Cash Withdrawal	131,182
JS Bank Ltd	9010000000 617513	26-12-2016	27917094	Cash Withdrawal	200,000
JS Bank Ltd	9010000000 617513	14-01-2017	27917140	Cash Withdrawal	80,000
JS Bank Ltd	9010000000 617513	20-01-2017	27917146	Cash Withdrawal	90,000
JS Bank Ltd	9010000000 617513	26-01-2017	28556139	Cash Withdrawal	80,000
JS Bank Ltd	9010000000 617513	17-02-2017	28751386	Cash Withdrawal	327,000
First Women Bank	0017 0187966 0001	22-02-2012	3295679	Cash Withdrawal	120,000
First Women Bank	0017 0187966 0001	09-03-2012	3295683	Cash Withdrawal	150,000
First Women Bank	0017 0187966 0001	10-04-2012	3295690	Cash Withdrawal	114,000
First Women Bank	0017 0187966 0001	10-04-2012	3295688	Cash Withdrawal	80,000
First Women Bank	0017 0187966 0001	04-05-2012	3295695	Cash Withdrawal	140,000
First Women Bank	0017 0187966 0001	19-06-2012	3298603	Cash Withdrawal	160,000
First Women Bank	0017 0187966 0001	12-07-2012	3298607	Cash Withdrawal	90,000
First Women Bank	0017 0187966 0001	17-08-2012	3298609	Cash Withdrawal	140,000
First Women Bank	0017 0187966 0001	24-10-2012	3298616	Cash Withdrawal	140,000

Name of Bank	Account No.	Date	Cheque No.	Transaction Description	Amount
First Women Bank	0017 0187966 0001	20-03-2015	3298640	Cash Withdrawal	160,000
First Women Bank	0017 0187966 0001	20-05-2013	3298642	Cash Withdrawal	120,000
First Women Bank	0017 0187966 0001	04-07-2013	4038651	Cash Withdrawal	166,000
First Women Bank	0017 0187966 0001	10-09-2013	4038664	Cash Withdrawal	160,000
First Women Bank	0017 0187966 0001	05-11-2013	4038671	Cash Withdrawal	160,000
First Women Bank	0017 0187966 0001	03-12-2013	4038677	Cash Withdrawal	125,000
First Women Bank	0017 0187966 0001	17-03-2014	4038684	Cash Withdrawal	235,000
First Women Bank	0017 0187966 0001	18-04-2014	4038691	Cash Withdrawal	200,000
First Women Bank	0017 0187966 0001	08-05-2014	4038694	Cash Withdrawal	210,000
First Women Bank	0017 0187966 0001	09-05-2014	4038695	Cash Withdrawal	80,000
First Women Bank	0017 0187966 0001	12-05-2014	4038696	Cash Withdrawal	125,000
First Women Bank	0017 0187966 0001	06-06-2014	4038698	Cash Withdrawal	185,000
First Women Bank	0017 0187966 0001	27-06-2014	2753601	Cash Withdrawal	102,000
First Women Bank	0017 0187966 0001	27-06-2014	2753602	Cash Withdrawal	145,000
First Women Bank	0017 0187966 0001	05-08-2014	2753609	Cash Withdrawal	80,000
First Women Bank	0017 0187966 0001	02-10-2014	2753616	Cash Withdrawal	90,000
First Women Bank	0017 0187966 0001	13-10-2014	2753619	Cash Withdrawal	150,000
First Women Bank	0017 0187966 0001	19-11-2014	2753623	Cash Withdrawal	130,000
First Women Bank	0017 0187966 0001	04-02-2015	2753630	Cash Withdrawal	90,000
First Women Bank	0017 0187966 0001	12-06-2015	2753635	Cash Withdrawal	140,000
First Women Bank	0017 0187966 0001	02-07-2015	2753640	Cash Withdrawal	129,000
First Women Bank	0017 0187966 0001	02-07-2015	2753641	Cash Withdrawal	100,000
First Women Bank	0017 0187966 0001	02-12-2015	2753658	Cash Withdrawal	200,000
First Women Bank	0017 0187966 0001	22-12-2015	2753660	Cash Withdrawal	80,000
First Women Bank	0017 0187966 0001	11-01-2016	2753661	Cash Withdrawal	95,000
First Women Bank	0017 0187966 0001	19-01-2016	2753662	Cash Withdrawal	220,000
First Women Bank	0017 0187966 0001	09-02-2016	2753664	Cash Withdrawal	85,000
First Women Bank	0017 0187966 0001	11-02-2016	2753666	Cash Withdrawal	100,000
First Women Bank	0017 0187966 0001	22-07-2016	2753692	Cash Withdrawal	200,000
First Women Bank	0017 0187966 0001	09-08-2016	2753693	Cash Withdrawal	100,000
First Women Bank	0017 0187966 0001	03-10-2016	2753698	Cash Withdrawal	200,000
First Women Bank	0017 0187966 0001	10-10-2016	5155551	Cash Withdrawal	200,000
First Women Bank	0017 0187966 0001	29-12-2016	5155553	Cash Withdrawal	250,000
Total					21,182,539

Annexure-H

نمبر	ملازم جو نالو	عهدو	گريڊ	بقايا جي ٻي فنڊ
1.	محترم امين محمد لغاري	ڊائريڪٽر پبليڪيشن بيورو	18	50000
2.	محترم خير محمد بلوچ	ريسرچ آفيسر	18	414683
3.	محترم خالد آزاد	پبليڪيشن آفيسر	17	122350
4.	محترم هارون رشيد عباسي	انڊمن آفيسر	17	152000
5.	محترم عامر پٽي	لائبريرين	17	109600
6.	محترم ڪاشف قاضي	آڊيو ويونل آفيسر	17	212500
7.	محترم ابراهيم ڪنڀر	مارڪيٽنگ مئنيجر	17	60000
8.	محترم خان محمد جروار	ريسرچ آفيسر	17	149774
9.	محترم زاهد نهڙيو	اڪيڊمڪ پروگرام آفيسر	17	122500
10.	سيد بخش شاه	آفيس سپريٽينڊنٽ	17	271500
11.	محترم محمد سليم جروار	پبلڪ رليشن آفيسر	16	49500
12.	محترم ڪلثوم ميمڻ	پي اي ٽو چيئر مئن	16	61000
13.	محترم پارسا رضوي	پي-اي ٽو سيڪريٽري	16	30440
14.	محترم ڪريم پا شا	آفيس اسسٽنٽ	16	55000
15.	محترم خالد حسين	آفيس اسسٽنٽ	16	70000
16.	محترم فياض احمد	سيلز اسسٽنٽ	16	62000
17.	محترم محمد نعيم	اڪائونٽ اسسٽنٽ	16	96000
18.	محترم اسد الله پٽو	سينئر ڪمپيوٽر آپريٽر	14	18000
19.	محترم نولارام	گرافڪس ڊزائينر	14	109400
20.	محترم فهد حسين ميمڻ	سافٽ ويئر ڊيولپر	14	50000
21.	محترم نظير چانڊيو	وڊيو ايڊيٽر	14	66000
22.	محترم محمد ايوب	سينئر ڪلارڪ	14	80000
23.	محترم علي نواز	پروگرام اسسٽنٽ	14	16000
24.	محترم احسان لغاري	پبليڪيشن اسسٽنٽ	14	28000
25.	محترم شوڪت شاهڻي	فوٽو گرافر	12	64000
26.	محترم زاهد حسين بليدي	جونيئر ڪلارڪ	11	45000
27.	محترم سڪندر بلوچ	جونيئر ڪلارڪ	11	60000
28.	محترم عرفان لغاري	جونيئر ڪلارڪ	11	7105
29.	محترم عناوين	جونيئر ڪلارڪ	11	20800
30.	محترم عبدالله وڳڻ	جونيئر ڪلارڪ	11	9000

بقايا جي ٻي فنڊ	گريڊ	عهدو	ملازمن جو نالو	نمبر
19500	11	جونينر ڪلارڪ	محترم غلام حيدر	31.
13500	10	ڪمپيوٽر آپريٽر	محترم محمد رمضان	32.
30000	9	وهيڪل انچارج	محترم مختيار شاه	33.
77500	7	ڪمپيوٽر آپريٽر	محترم محمد علي شاه	34.
46720	7	اليڪٽريشن	محترم گل محمد	35.
36000	7	ڪمپيوٽر آپريٽر	محترم محمد بخش پنگر	36.
12500	6	برائيوور	محترم امداد علي	37.
16200	5	برائيوور	محترم شوڪت علي	38.
14000	5	برائيوور	محترم مشتاق ٽهيم	39.
35000	5	ٽيڪنيڪل هيلپر	محترم ممتاز علي	40.
24500	5	فوٽو اسٽيٽ مشين آپريٽر	محترم شهريار علي	41.
10000	5	اليڪٽرانڪ ٽيڪنيشن	محترم رام داس	42.
73500	5	هيڊ چوڪيدار	محترم قربان علي	43.
21000	3	نائب قاصد	محترم سڪندر لغاري	44.
27500	3	چوڪيدار	محترم معشوق علي	45.
40000	3	ماليه	محترم سمن وانجهي	46.
10000	3	پُهاريدار	محترم پرڪاش	47.
15000	3	ماليه	محترم هيرو هولمو	48.
30500	2	نائب قاصد	محترم غلام الله	49.
6000	2	نائب قاصد	محترم زاهد جوڪيو	50.
14000	2	نائب قاصد	محترم محمد زمان	51.
20400	2	نائب قاصد	محترم مظفر علي	52.
8000	2	لائينري هيلپر	محترم عبدالحفيظ	53.
13300	2	نائب قاصد	محترم نياز ٽهيم	54.
7000	2	پُهاريدار	محترم جنه پرڪاش	55.
3,283,772	Total			

Annexure-I

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Books in Stock
150.00	403	500	97	1000	2008	پهريون	سنڌي ٻوليءَ مقالا ۽ مضمون 3-V	1	60,450.00
400.00	6	889	105	1000	2008	پهريون	سنگيت سنسار	2	2,400.00
300.00	5	904	91	1000	2008	پهريون	سنڌ جي قديم آثارن جي ڊائريڪٽري	3	1,500.00
100.00	303	592	105	1000	2008	پهريون	لاڙي ۽ ڪڇي (ٻه محاورا)	4	30,300.00
100.00	173	688	139	1000	2009	پهريون	سنڌي ٻولي ۽ لپي جو اتهاس	5	17,300.00
100.00	5	863	132	1000	2009	پهريون	سنڌي ٻوليءَ ۾ گرامر نويسيءَ جي ارتقا	6	500.00
100.00	679	245	76	1000	2009	پهريون	اڪر اڪر آرسِي	7	67,900.00
150.00	426	476	98	1000	2009	پهريون	Sindhi Language Literature at a Glance	8	63,900.00
120.00	5	333	162	500	2009	پهريون	راحت المومنين	9	600.00
100.00	3	343	154	500	2009	پهريون	فرائض الاسلام	10	300.00
60.00	Nil	735	265	1000	2009	پهريون	ناميارا سائنسدان 1-V	11	-
60.00	67	667	266	1000	2009	پهريون	ناميارا سائنسدان 2-V	12	4,020.00
60.00	23	709	168	1000	2009	پهريون	ناميارا سائنسدان 3-V	13	1,380.00
200.00	Nil	650	350	1000	2009	پهريون	سنڌ جي جهنگلي جيوت	14	-
200.00	353	405	242	1000	2009	پهريون	سنڌي ٻوليءَ جو درست استعمال	15	70,600.00
150.00	Nil	662	338	1000	2009	پهريون	دنيا جا عجوبا	16	-
120.00	1	610	389	1000	2009	پهريون	سنڌي ٻوليءَ (سراج)	17	120.00
150.00	7	664	329	1000	2009	پهريون	Sondhi Language (Siraj)	18	1,050.00
500.00	347	428	225	1000	2009	پهريون	دفتري لغت	19	173,500.00
100.00	511	366	113	990	2009	پهريون	Sindhi Language and Literature	20	51,100.00
200.00	491	321	188	1000	2009	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون 4-V	21	98,200.00
200.00	Nil	1475	525	1998	2009	پهريون	سنڌي انگريزي (تصويري -D)	22	-
120.00	Nil	805	195	1000	2009	پهريون	سنڌي صوتيات (جي.اي.الانا)	23	-
750.00	59	1662	276	1938	2009	پهريون	انسائيڪلو پيڊيا سنڌيانا 1-V	24	44,250.00
1,000.00	110 4	744	147	1995	2010	پهريون	انسائيڪلو پيڊيا سنڌيانا 2-V	25	1,104,000.00
100.00	Nil	464	31	495	2010	پهريون	ذبح ۽ شڪار	26	-
300.00	332	563	100	995	2010	پهريون	سنڌي ٻوليءَ جو تشريحي گرامر	27	99,600.00
300.00	308	595	92	995	2010	پهريون	هيماٿالاجي جي ڊڪشنري	28	92,400.00
50.00	Nil	877	118	995	2010	پهريون	وقت ۽ امتحان (ٻارن لاءِ)	29	-
250.00	Nil	882	113	995	2010	پهريون	سنڌي ٻهڪا (لسانياتي: اڀياس)	30	-
300.00	Nil	923	72	995	2010	پهريون	سنڌي، انگريزي ڊڪشنري (جارج)	31	-
250.00	638	211	146	995	2010	پهريون	تعميرات جي لغت	32	159,500.00
80.00	605	305	85	995	2010	پهريون	هارپ جي لغت	33	48,400.00
200.00	503	427	65	995	2010	پهريون	سنڌي چونڊ ڪهاڻيون	34	100,600.00
300.00				995	2010	پهريون	ڏکڻ ايشيا جي ٻولين ۽ لپين جي ڊائريڪٽري	35	-

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Books in Stock
80.00	Nil	916	79	995	2010	پهريون	سنڌي لوڪ گيت: ٻوليءَ جي اوسر	36	-
50.00	Nil	964	31	995	2010	پهريون	جاڳو ٻارو (ٻارن لاءِ شاعري)	37	-
150.00	164 9	284	62	1995	2010	پهريون	ٻليءَ جي نسل جا جانور	38	247,350.00
200.00	Nil	894	101	995	2010	پهريون	جامع، انگريزي، سنڌي ڊڪشنري (پاڪٽ سائز)	39	-
50.00	86	807	102	995	2010	پهريون	اسيمبليءَ جو راڳ (ٻارن لاءِ)	40	4,300.00
300.00	114	880	1	995	2011	پهريون	سنڌ لئڊ روئينو قانون	41	34,200.00
400.00	696	242	57	995	2011	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون 5-V	42	278,400.00
30.00	Nil	886	109	995	2011	پهريون	دٻليءَ ٿي چٽڪي	43	-
200.00	216	516	263	995	2011	پهريون	اُٺي سنڌي سيڪھين	44	43,200.00
300.00	607	260	128	995	2011	پهريون	انگريزي، سنڌي ڊڪشنري (جارج)	45	182,100.00
500.00	250	172	73	495	2011	پهريون	برصغير جي ٻولين جو لسانياتي جانزو	46	125,000.00
400.00	34	351	178	495	2011	پهريون	سنڌي ٻوليءَ جو گرامر (ٿرمپ)	47	13,600.00
300.00	Nil	920	75	995	2011	پهريون	زرعي سائنس	48	-
80.00	65	353	77	495	2011	پهريون	مدح نامہ سنڌ	49	5,200.00
70.00	Nil	419	76	495	2011	پهريون	آب ڪوثر	50	-
400.00	118	811	66	995	2011	پهريون	تجارت ۽ بئنڪاري جي لغت	51	47,200.00
150.00	174	247	74	495	2011	پهريون	A Grammer of the S. Language	52	26,100.00
50.00	Nil	918	77	995	2011	پهريون	برف شهبادي (ٻارن لاءِ ڪهاڻيون)	53	-
50.00	Nil	908	87	995	2011	پهريون	موڱو مٿر ۽ سوني ڪڪڙ (ٻارن لاءِ ڪهاڻيون)	54	-
70.00	716	194	85	995	2011	پهريون	سنڌي جي سکيا (ڊيونانگري)	55	50,120.00
500.00	286	642	67	995	2011	پهريون	منچر گورک گاج دنيا	56	143,000.00
1,400.00	110 4	768	123	1995	2011	پهريون	انسائيڪلو پيڊيا سنڌيانا 3-V	57	1,545,600.00
200.00	726	217	52	995	2012	پهريون	سنڌي ٻولي مختلف لساني ٻيلو	58	145,200.00
50.00	Nil	927	68	995	2012	پهريون	روشن تارا	59	-
80.00	72	870	53	995	2012	پهريون	سائنسي ڄاڻ	60	5,760.00
200.00		Canc il			2012	پهريون	سماح ۽ راڳ جي شرعي حيثيت	61	-
300.00	750	171	74	995	2012	پهريون	سنڌي درستي ڪتابن جو تحقيقي جانزو	62	225,000.00
30.00	35	944	16	995	2012	پهريون	اسان جو شاهه لطيف رح 1-V	63	1,050.00
30.00	33	944	18	995	2012	پهريون	اسان جو شاهه لطيف رح 2-V	64	990.00
30.00	134	843	18	995	2012	پهريون	اسان جو شاهه لطيف رح 3-V	65	4,020.00
50.00	139	843	13	995	2012	پهريون	اسان جو شاهه لطيف رح 4-V	66	6,950.00
50.00	189	793	13	995	2012	پهريون	اسان جو شاهه لطيف رح 5-V	67	9,450.00
80.00	165	720	110	995	2012	پهريون	علم جي دولت	68	13,200.00
700.00	616	334	45	995	2012	پهريون	بين الاقوامي تعلقات لغت	69	431,200.00
100.00	212	690	93	995	2012	پهريون	وڏي جڏهن آءُ وڏو ٿيندس	70	21,200.00
150.00	690	260	45	995	2012	پهريون	جاگرافيءَ جي لغت	71	103,500.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Books in Stock
400.00	801	133	61	995	2012	پهريون	بلوچستان ۾ سنڌي ٻولي ۽ ادب جو اڀياس	72	320,400.00
250.00	715	237	43	995	2012	پهريون	A Hand Bookf of Sindhi Idioms	73	178,750.00
250.00	738	186	71	995	2012	پهريون	سنڌو لکت ايڪهين صدي ۾ ٿيل نئين تحقيق	74	184,500.00
600.00	507	428	60	995	2012	پهريون	جت ويڇ نه طبيب	75	304,200.00
1,500.00	120 6	699	90	1995	2012	پهريون	انسائيڪلو پيڊيا سنڌيانا 4-V	76	1,809,000.00
1,600.00	129 4	600	101	1995	2012	پهريون	انسائيڪلو پيڊيا سنڌيانا 5-V	77	2,070,400.00
1,600.00	109 8	487	410	1995	2012	پهريون	انسائيڪلو پيڊيا سنڌيانا 6-V	78	1,756,800.00
500.00	837	144	14	995	2013	پهريون	بلوچستان جي قديم آثارن D	79	418,500.00
400.00	744	191	60	995	2013	پهريون	سنڌي رسم الخط جي مختصر تاريخ (مختيار-م)	80	297,600.00
1,600.00	437	474	84	995	2013	پهريون	انسائيڪلو پيڊيا سنڌيانا 7-V	81	699,200.00
100.00	272	620	108	1000	2013	پهريون	پوپٽ رنگ رنگيلا	82	27,200.00
100.00	810	121	69	1000	2013	پهريون	جدولي حساب	83	81,000.00
1,600.00	476	432	87	995	2014	پهريون	انسائيڪلو پيڊيا سنڌيانا 8-V	84	761,600.00
100.00	481	452	62	995	2014	پهريون	جانورن جي عجيب دنيا	85	48,100.00
80.00	824	64	107	995	2014	پهريون	درد انگيز سفرنامه جعفري	86	65,920.00
300.00	768	140	87	995	2014	پهريون	موهن جي ڌڙي جون هڪ سئو مهرون	87	230,400.00
200.00	853	58	84	995	2014	پهريون	Philoglogical-curiosities	88	170,600.00
120.00	223	703	69	995	2014	ٻيو	بنيادي ايجادون	89	26,760.00
120.00	154	751	90	995	2014	ٻيو	هڪ سئو هڪ سائنسي رانديون	90	18,480.00
400.00	792	169	34	995	2014	ٻيو	سنڌ جو مهراڻ	91	316,800.00
400.00	799	164	32	995	2014	ٻيو	سنڌ جو چوڙ وارو علائقو	92	319,600.00
200.00	722	209	64	995	2014	پهريون	ٿر جي لساني جاگرافي ۽ لهجا	93	144,400.00
300.00	752	210	33	995	2015	پهريون	ميڊيڪل ڊڪشنري	94	225,600.00
600.00	699	186	110	995	2015	پهريون	ادب، ٻولي ۽ تعليم	95	419,400.00
600.00	692	194	109	995	2015	پهريون	تعليم جو مسيحاتي ڪردار	96	415,200.00
600.00	774	99	122	995	2015	پهريون	ٻارن جون عام بيماريون هوميو پيٿڪ 1-V	97	464,400.00
600.00	774	99	122	995	2015	پهريون	ٻارن جون عام بيماريون هوميو پيٿڪ 2-V	98	464,400.00
300.00	676	243	76	995	2015	پهريون	ڦلواڙي (سنڌي پهڪا ۽ چوٿيون	99	202,800.00
400.00	678	249	68	995	2015	پهريون	ميڊيڪل ڊڪشنري E.S	100	271,200.00
400.00	752	157	86	995	2015	پهريون	ڪير ڌارا	101	300,800.00
400.00	835	90	70	995	2015	پهريون	اڪر اڪر ۾ اسرار	102	334,000.00
500.00	715	192	88	995	2015	پهريون	ادبي اصطلاحن جي تشريحي لغت	103	357,500.00
500.00	792	142	61	995	2015	پهريون	اڪائونٽنگ (حسابداري)	104	396,000.00
60.00	633	237	125	995	2015	پهريون	هڙ ۾ آئيندو	105	37,980.00
60.00	785	123	87	995	2015	پهريون	صابل ۽ بهرام جمالي	106	47,100.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Books in Stock
1,600.00	532	381	82	995	2015	پهريون	انسائيڪلو پيڊيا 9-V	107	851,200.00
120.00	Nil	921	74	995	2015	پهريون	قانون شهادت	108	-
120.00	866	623	6	1495	2016	ٻيو	قانون شهادت-2	109	103,920.00
800.00	808	113	74	995	2015	پهريون	مفصل سنڌي لغت 1-V	110	646,400.00
800.00	811	89	95	995	2015	پهريون	شاهه جو راڳ 1-V	111	648,800.00
800.00	815	89	91	995	2015	پهريون	شاهه جو راڳ 2-V	112	652,000.00
200.00	702	215	78	995	2016	پهريون	عربيم سنڌي آئيويٽا جو اڀياس	113	140,400.00
400.00	824	98	73	995	2016	پهريون	ماس ميڊيا	114	329,600.00
300.00	900	70	25	995	2016	پهريون	سنڌي رسم الخط، بابت مضمون ۽ مقالا	115	270,000.00
600.00	154	776	65	995	2016	پهريون	ڪرمنل پروسيجر ڪوڊ	116	92,400.00
500.00	858	86	51	995	2016	پهريون	مفصل سنڌي لغت 2-V	117	429,000.00
1,600.00	680	258	57	995	2016	پهريون	انسائيڪلو پيڊيا 10-V	118	1,088,000.00
500.00	841	54	100	995	2016	پهريون	حميد سنڌي (الٽڪ انسان)	119	420,500.00
300.00	819	113	63	995	2016	پهريون	ٻاراڻي ادب جي تاريخ (جلد 1)	120	245,700.00
300.00	816	121	63	1000	2016	پهريون	ٻاراڻي ادب جي تاريخ (جلد ٻيو)	121	244,800.00
300.00	803	121	76	1000	2016	پهريون	ٻاراڻي ادب جي تاريخ (جلد ٽيون)	122	240,900.00
400.00	815	112	68	995	2016	پهريون	نور نامو	123	326,000.00
400.00	864	76	60	1000	2016	پهريون	فن ۽ تحرير جي تاريخ	124	345,600.00
400.00	854	85	56	995	2017	پهريون	سنڌي لوڪ ڪچي لوڪ تهذيبي روايتون	125	341,600.00
600.00	608	309	78	995	2017	پهريون	سنڌي ادب جو فڪري پس منظر	126	364,800.00
200.00	699	44	57	1000	2017	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون (اعجاز قريشي)	127	139,800.00
500.00	844	86	65	995	2017	پهريون	The Development of Sindhi Language	128	422,000.00
400.00	827	99	69	995	2017	پهريون	پرمانند ميوارام	129	330,800.00
350.00	860	78	57	995	2017	پهريون	پهاڪن ۽ چوڻين بابت مقالا ۽ مضمون (عبدالوهاب سهتو)	130	301,000.00
500.00	889	50	61	1000	2017	پهريون	تعليم ۾ ٻولي جو جبر (مسئلو ۽ ان جو حل)	131	444,500.00
500.00	901	38	53	992	2017	پهريون	مفصل سنڌي لغت (جلد ٽيون)	132	450,500.00
500.00	780	160	60	1000	2017	پهريون	شاهه عبداللطيف ڀٽائي جي شاعري جو لسانياتي اڀياس	133	390,000.00
2,000.00	774	166	60	1000	2017	پهريون	انسائيڪلو پيڊيا 11-V	134	1,548,000.00
200.00	634	278	88	1000	2017	پهريون	اسڪولي لسانيات	135	126,800.00
300.00	848	127	25	1000	2017	ٻيو	سنڌ جي مڇي (ڪاري ۽ مڻي)	136	254,400.00
400.00	815	132	53	1000	2017	پهريون	عربي، سنڌي صورتخطيءَ جي ترجيحي صورتن جو اڀياس	137	326,000.00
500.00	946	23	31	1000	2018	پهريون	مفصل سنڌي لغت (جلد چوٿون)	138	473,000.00
700.00	496	481	23	1000	2018	ٻيو	ڪرمنل پروسيجر ڪوڊ	139	347,200.00
800.00	885	86	29	1000	2018	پهريون	سنڌ ۾ جين مت	140	708,000.00
600.00	903	41	56	1000	2018	پهريون	قومي ۽ عالمي تناظر ۾ سنڌي ٻوليءَ	141	541,800.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Books in Stock
							جي حيثيت		
400.00	918	20	62	1000	2018	پهريون	سنڌي زبان ڪا مطالعه	142	367,200.00
500.00	405	37	58	500	2018	پهريون	علم لسان ۽ سنڌي زبان	143	202,500.00
200.00	393	53	54	500	2018	پهريون	ٻوليءَ جو بچاءُ ۽ ان جو درست استعمال	144	78,600.00
300.00	412	33	55	500	2018	پهريون	خدا وادي رسم الخط	145	123,600.00
400.00	426	15	59	500	2018	پهريون	سافي سجاوئيءَ جون لکڻيون	146	170,400.00
300.00	338	56	106	500	2018	پهريون	Mysticism in the early nineteenth century	147	101,400.00
500.00	425	28	47	500	2018	پهريون	لغت نويسي بابت مضمون ۽ مقالا	148	212,500.00
600.00	891	55	54	1000	2018	پهريون	اچڙو ٿر	149	534,600.00
200.00	863	82	55	1000	2018	پهريون	مينهن ايو ڊوڙي	150	172,600.00
600.00	446	25	29	500	2018	پهريون	سرائيڪي سنڌي لغت	151	267,600.00
120.00	412	28	60	500	2018	پهريون	سنڌو لکت (ميمورينڊم 141)	152	49,440.00
300.00	412	27	61	500	2018	پهريون	سنڌي ٻوليءَ جي اقتصادي اهميت	153	123,600.00
500.00	902	38	60	1000	2018	پهريون	پهاڪا ۽ چوڻيون (نادر بيگ)	154	451,000.00
400.00	414	29	57	500	2018	پهريون	سنڌي ٻوليءَ ۽ ان جو لاڙي لهجو	155	165,600.00
							Total		37,799,410

Annexure-J

Sr. #	Cash Book Page No.	F. Year	Cheque No.	Cheque Date	Payee to	Particular	Pay Amount
1	8	2015-16	21366105	21-08-2015	Zahid Otho, Programmer Officer	Advance	1,200,000
2	7	2016-17	25886210	11-08-2016	Fayaz Ahmed	Advance	153,000
3	16	2016-17	26425094	-09-2016	Zahid Otho, Programmer Officer	Advance	115,000
4	7	2016-17	503539	10-05-2017	Dr.Fahmida Hussain, Chair Person for repair of building	Advance	98,235
5	86	2008-09	16455604	20-04-2009	Taj Joyo, Secretary Seminar & Meeting	Advance	100,000
6	88	2008-09	16455618	27-04-2009	Taj Joyo, Secretary Seminar & Meeting	Advance	200,000
7	104	2010-11	28208129	18-02-2011	Khalid Hussain Seminar & Meeting	Advance	100,000
8	51	2015-16	24454402	06-05-2016	Zahid Otho, Programmer Officer Seminar & Meeting	Advance	100,000
9	6	2016-17	30015399	08-05-2017	Zahid Otho, Programmer Officer Seminar & Meeting	Advance	140,000
10	3	2013-14	49649692	23-07-2013	Regent Plaza Hotel, Karachi Seminar & Meeting	Advance	111,731
11	19	2016-17	26585730	-09-2016	Zahid Otho, Programmer Officer Seminar & Meeting	Advance	120,000
12	86	2008-09	16455604	20-04-2009	Taj Joyo, Secretary Advance for Conference Date: 28-04-2009	Advance	100,000
13	88	2008-09	16455618	27-04-2009	Taj Joyo, Secretary Advance for Conference Date: 28-04-2009	Advance	200,000
14	26	2009-10	16481398	05-12-2009	Sur Society Advance for CD's	Advance	150,000
15	1	2014-15	16452331	04-07-2014	Ihsan Ahmed, Accountant Advance for Liveries	Advance	150,000
16	66	2015-16	21620166	21-09-2015	Ihsan Ahmed, Accountant Ihsan Ahmed, Accountant	Advance	460,709
17		2016-17	28751386	16-02-2017	Zahid Otho, Programmer Officer Advance for Eid Program	Advance	327,000
18	15	2015-16	21925459	13-10-2015	Fida Hussain, Office Suptt:	Advance	10,500
Total							3,836,175

Annexure-K

Total price of books	قيمت	بقايا تعداد	وڪرو	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سيريئل نمبر
400,000.00	400.00	6	889	105	1000	2008	پهريون	سنگيت سنسار	1
300,000.00	300.00	5	904	91	1000	2008	پهريون	سنڌ جي قديم آثارن جي ڊائريڪٽري	2
150,000.00	150.00	426	476	98	1000	2009	پهريون	Sindhi Language Literature at a Glance	3
60,000.00	120.00	5	333	162	500	2009	پهريون	راحت المومنين	4
50,000.00	100.00	3	343	154	500	2009	پهريون	فرائض الاسلام	5
60,000.00	60.00	Nil	735	265	1000	2009	پهريون	ناميارا سائنسدان 1-V	6
60,000.00	60.00	67	667	266	1000	2009	پهريون	ناميارا سائنسدان 2-V	7
60,000.00	60.00	23	709	168	1000	2009	پهريون	ناميارا سائنسدان 3-V	8
200,000.00	200.00	353	405	242	1000	2009	پهريون	سنڌي ٻوليءَ جو درست استعمال	9
150,000.00	150.00	Nil	662	338	1000	2009	پهريون	دنيا جا عجوبا	10
150,000.00	150.00	7	664	329	1000	2009	پهريون	Sondhi Language (Siraj)	11
99,000.00	100.00	511	366	113	990	2009	پهريون	Sindhi Language and Literature	12
49,500.00	100.00	Nil	464	31	495	2010	پهريون	ذبح ۽ شڪار	13
298,500.00	300.00	308	595	92	995	2010	پهريون	هيماٿالاجي جي ڊڪشنري	14
49,750.00	50.00	Nil	877	118	995	2010	پهريون	وقت ۽ امتحان (ٻارن لاءِ)	15
79,600.00	80.00	605	305	85	995	2010	پهريون	هارپ جي لغت	16
199,000.00	200.00	503	427	65	995	2010	پهريون	سنڌي چونڊ ڪهاڻيون	17
299,250.00	150.00	1649	284	62	1995	2010	پهريون	ٻليءَ جي نسل جا جانور	18
298,500.00	300.00	114	880	1	995	2011	پهريون	سنڌ لئڊ روينيو قانون	19
398,000.00	400.00	696	242	57	995	2011	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون 5-V	20
29,850.00	30.00	Nil	886	109	995	2011	پهريون	دٻليءَ ٿي چٽڪي	21
247,500.00	500.00	250	172	73	495	2011	پهريون	برصغير جي ٻولين جو لسانياتي جائزو	22
74,250.00	150.00	174	247	74	495	2011	پهريون	A Grammar of the S. Language	23
49,750.00	50.00	Nil	918	77	995	2011	پهريون	برف شهزادي (ٻارن لاءِ ڪهاڻيون)	24
49,750.00	50.00	Nil	908	87	995	2011	پهريون	موڱو منڙ ۽ سوني ڪڪڙ (ٻارن لاءِ ڪهاڻيون)	25
69,650.00	70.00	716	194	85	995	2011	پهريون	سنڌي جي سکيا (ڊيوناگري)	26
199,000.00	200.00	726	217	52	995	2012	پهريون	سنڌي ٻولي مختلف لساني ٻهلو	27
49,750.00	50.00	Nil	927	68	995	2012	پهريون	روشن تارا	28
298,500.00	300.00	750	171	74	995	2012	پهريون	سنڌي درستي ڪتابن جو تحقيقي جائزو	29
79,600.00	80.00	165	720	110	995	2012	پهريون	علم جي دولت	30
696,500.00	700.00	616	334	45	995	2012	پهريون	بين الاقوامي تعلقات لغت	31
99,500.00	100.00	212	690	93	995	2012	پهريون	وڏي جڏهن اءُ وڏو ٿيندس	32
100,000.00	100.00	810	121	69	1000	2013	پهريون	جدولي حساب	33

سیریل نمبر	ڪتاب جو نالو	چاپو	سال	تعداد	تحفي طور	وڪرو	بقايا تعداد	قيمت	Total price of books
34	Philoglogical-curiosities	پهريون	2014	995	84	58	853	200.00	199,000.00
35	بنيادي ايجادون	ٻيو	2014	995	69	703	223	120.00	119,400.00
36	هڪ سئو هڪ سائنسي رانديون	ٻيو	2014	995	90	751	154	120.00	119,400.00
37	سنڌ جو مهراڻ	ٻيو	2014	995	34	169	792	400.00	398,000.00
38	سنڌ جو چوڙ وارو علائقو	ٻيو	2014	995	32	164	799	400.00	398,000.00
39	ميدڪل ڊڪشنري	پهريون	2015	995	33	210	752	300.00	298,500.00
40	ٻارن جون عام بيماريون هوميو پيٿڪ 2-V	پهريون	2015	995	122	99	774	600.00	597,000.00
41	ڪير ڌارا	پهريون	2015	995	86	157	752	400.00	398,000.00
42	اڪر اڪر ۾ اسرار	پهريون	2015	995	70	90	835	400.00	398,000.00
43	ادبي اصطلاحن جي تشريحي لغت	پهريون	2015	995	88	192	715	500.00	497,500.00
44	اڪائونٽنگ (حسابداري)	پهريون	2015	995	61	142	792	500.00	497,500.00
45	قانون شهادت-2	ٻيو	2016	1495	6	623	866	120.00	179,400.00
46	مفصل سنڌي لغت 1-V	پهريون	2015	995	74	113	808	800.00	796,000.00
47	شاهه جو راڳ 2-V	پهريون	2015	995	91	89	815	800.00	796,000.00
48	ماس ميڊيا	پهريون	2016	995	73	98	824	400.00	398,000.00
49	ڪرمنل پروسيجر ڪوڊ	پهريون	2016	995	65	776	154	600.00	597,000.00
50	مفصل سنڌي لغت 2-V	پهريون	2016	995	51	86	858	500.00	497,500.00
51	ٻاراڻي ادب جي تاريخ (جلد 1)	پهريون	2016	995	63	113	819	300.00	298,500.00
52	ٻاراڻي ادب جي تاريخ (جلد ٻيو)	پهريون	2016	1000	63	121	816	300.00	300,000.00
53	فن ۽ تحرير جي تاريخ	پهريون	2016	1000	60	76	864	400.00	400,000.00
54	سنڌي ٻوليءَ بابت مقالا ۽ مضمون (اعجاز قريشي)	پهريون	2017	1000	57	44	699	200.00	200,000.00
55	تعليم ۾ ٻولي جو جبر (مسئلو ۽ ان جو حل)	پهريون	2017	1000	61	50	889	500.00	500,000.00
56	مفصل سنڌي لغت (جلد ٽيون)	پهريون	2017	992	53	38	901	500.00	496,000.00
57	اسڪولي لسانيات	پهريون	2017	1000	88	278	634	200.00	200,000.00
58	سنڌ جي مڇي (ڪاري ۽ مٺي)	ٻيو	2017	1000	25	127	848	300.00	300,000.00
59	مفصل سنڌي لغت (جلد چوٿون)	پهريون	2018	1000	31	23	946	500.00	500,000.00
60	ڪرمنل پروسيجر ڪوڊ	ٻيو	2018	1000	23	481	496	700.00	700,000.00
61	ٻوليءَ جو بچاءُ ۽ ان جو درست استعمال	پهريون	2018	500	54	53	393	200.00	100,000.00

Total price of books	قيمت	بقايا تعداد	وڪرو	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سيريل نمبر
150,000.00	300.00	412	33	55	500	2018	پهريون	خدا وادي رسم الخط	62
150,000.00	300.00	338	56	106	500	2018	پهريون	Mysticism in the early nineteenth century	63
300,000.00	600.00	446	25	29	500	2018	پهريون	سرائيڪي سنڌي لغت	64
150,000.00	300.00	412	27	61	500	2018	پهريون	سنڌي ٻوليءَ جي اقتصادي اهميت	65
500,000.00	500.00	902	38	60	1000	2018	پهريون	پهاڪا ۽ چوڻيون (نادر بيگ)	66
17,883,400	Total								

Annexure-L

Account No.	Borrower	Title of book	Author	Due Date	
600	Fehmida hussain	Shah jo Risalo-Mukamal	Aadwani, Kalian	16-Feb-14	
827		Surr kalayan, Surr Aiman kalayan, khanbhaat-Shah Latif ke kalam ka manzoom Urdu tarjama	Agha, Salim	12-Jan-15	
2272		Social Content in Shah jo risalo	Pirzado, Anwar & Fahmida Hussain	31-Mar-15	
6784		Shah jo risalo-3 juld-mana & shareh sa	Gurbakhshani, Hotchand Molchand	16-Feb-14	
7356		Per Na Hatan Poite-Choastan jo Majmooa	Bukhari, Ustaad	16-Feb-14	
9212		Sindhi Urdu Lughat	Baloch, Nabi Bux & Khan, Ghullam Mustafa	15-Jul-14	
10311		Sindhi Boleea ji artaka	Allana, Ghullam Ali	16-Feb-14	
10340		Oxford Advanced Learner's Dictionary of Current English-English To English	Wehmeier, Sally	02-Mar-14	
10649		Risala Shah Abdul Latif Bhittai-Ke Kalam Ka Manzoom Urdu Tarjama	Sheikh, Ayaz	10-Jun-14	
12396		Biology of Belief-Unleashing The Power Conciousness Matter & Miracles	Lipton	16-Feb-14	
13029		Dictionary of Geography	Rizwan Gul	16-Feb-14	
13118		Sindh Ja Kalum Nigaar	Abro, Mir Nusrat Hussain	01-Apr-15	
307		Taj Joyo	Sindh je makami hukomatun ji election jo ordinance-2000	Memon, Abdul Hussain	17-Nov-14
605			Shah jo risalo	Shahwani, Ghullam M.	17-Nov-14
1029	Bhittai-Hazrat Shah Abdul Latif Bhittai je 245 Urs je moke te		Undharr, Arshad & Shahnaz Noor	17-Nov-14	
1333	The Art & archetecture of Islam 1250-1800		Blair, Sheila S. & Bloom, Jonatham M.	17-Nov-14	
1904	Sindh je makani sarkari idaran je mulaziman ja mokal ja qaida		Memon, Abdul Hussain	17-Nov-14	
2529	Sindhi Sahat Me Naari-Hindi me		Shahani, Reeta	17-Nov-14	
3158	Dunia ki namwar khawateen		Khokhar, Aslam	17-Nov-14	
4609	Linux at work-strategic application for business		Goncalves, Marcus	17-Nov-14	
5459	Bhanbhoor & deebal-Sindhi me		Mangi, Abdul Qadir	17-Nov-14	
5919	Modern database management		MacFadden, Fred R. & Hoffer, Jeffery A.	17-Nov-14	
6691	Kallm jo sipahi		Thakar, Hero	29-Dec-14	
6797	Qazi Kadan jo kalam-Sindh me inn jo abhias		Thakar, Hero & Tunio, Gul M.Tajal Bewas	29-Dec-14	
8750	Mastering visual basic-6		Petroutsos, Evangelos	17-Nov-14	
8788	Bheromal Maherchand-ji jeevan katha		Thakar, Hero	29-Dec-14	
8859	Ke Jo Bijal Bolio-Sindhi Kalam jo Majmooa		Sheikh, Ayaz	02-Dec-14	
10724	Encyclopedia Pakistanica-Pakistan per Pakistan ka pehla encyclopedia		Syed, Qasim Mehmood	17-Nov-14	
22475	Alhaaj Syed Abdul Rahim Shah & Sajawal Jo Matiare Syed Khandan		Syed, G.M. & Noor M.Sajawali & Ahmed	17-Nov-14	

Account No.	Borrower	Title of book	Author	Due Date	
315	Amir Bhatti	Urdu Hindi Dictionary	Anjuman	08-Feb-16	
3183		Sindhi Pahaka & Muhavira-Hik Abhias	Jetley, Murlither	19-Nov-14	
3188		Ooaili Shaiye Thial Sindhi Lok Kahanion	Jetley, Murlither	19-Nov-14	
3405		Boleea Jo Sarishto & Likhawat-Sindhi Boleea Joo Lipioo	Jetley, Murlither & Jetlry, Kishanchand	19-Nov-14	
4521		Tarikh-e-adab Angrezi	Muhammad Ahsan Farooqi	27-Apr-15	
6555		Lok Adab Jo Tehkiki Jaizo-Ph.D Lai Pesh Kayal Thesis 1973	Sandelo, Abdul Karim	16-Apr-14	
6777		Sindhi Pahaka Ae Muhavira-Hik Abhias	Jetley, Murlither	19-Nov-14	
6867		Saaro & sunbharo-Syed Akber & dostan ja khat	Talbani, Qadir Bux	24-Jun-14	
6876		Agte tan umang ji	Morai, Rashid	24-Jun-14	
6919		Makalat-ul-Hikmat	Mirza, Kalich Baig	09-Aug-15	
7567		Sindhi Adab jo Mukhatsir Jaizo-CSS-PCS & M.A.Sindhi je Shagirdan lai	Junejo, Abdul Jabbar	03-Aug-14	
7576		Dewan-e-Rashid	Morai, Rashid	24-Jun-14	
7577		Mendeea Sanda Kheet-Shairee Jo Majmoo	Morai, Rashid	24-Jun-14	
8011		The Conquest of happiness	Russell, Bertrand	04-Jan-16	
8106		A Short history of English Literature	Legouis, Emile. Boyson, V.F. Coulson, J.	27-Apr-15	
8696		Sindhi Adab ji Tarikh-p-1	Junejo, Abdul Jabbar	06-Mar-17	
8703		Sindhi zaban ji mahiat	Junejo, Abdul Jabbar	06-Mar-17	
10543		Larkano- Saah Seebanno	Gaad, Gul M. & Abbasi, M.Afzal	15-Feb-17	
11412		Moro & Khairpor Jo Virhange Kha Poe Sindhi Adab Je Farogh Me Hisso-Taqaqli Mutalio	Sayal, Raheema	24-Jun-14	
11936		Moro nahe thoro-Sindh je shahran & gothan ji tarikh silsile jo 1 kitab	Kamalani, M.Mithal	24-Jun-14	
2340		Khalid Azad	Sindhi Dictionary & Grammer 1843	Siruth Sheem	03-May-16
2341			Sindhi Language & Books	Sindhi	03-May-16
7298			Muth muth motien jee	Joyo, M.Ibrahim	09-Oct-14
7127	Haroon Rasheed	Ibtadai taleem ji sikhya	Abbasi, M.Ahmed Mansoor. Michael L.Henger	16-Apr-14	
9869		Sindhica Applied Grammar-1-for Primary Classes	Solangi, Ghullam Mustafa	23-Mar-15	
155	Usman Memon	Taleemi Istalahat-Educational Dictionary	Mukatdra	14-Jan-13	
406		Feroz-ul-Lughat-Jame Urdu	Feroz	14-Jan-13	
765		Ancient Races of Balochistan, Punjab & Sind	Sarkar, S.S.	14-Jan-13	
1382		Art & Practical Art-Sindhi me	Ena Molka Ahmed. Anwer Afzal. Channo, M.Ha	14-Jan-13	
2652		The Young Geographer Investigates-Deserts	Jennings, Terry	14-Jan-13	
3616		Sindh Jo Uttar Kachoo Urf Chandko Kachoo	Chandio, Abdul Hameed	14-Jan-13	
3850		A Glossary-tribes & castes Punjab & north-west frontier province-v-1-2-3	Language	14-Jan-13	
3924		Shahkaar Islami Encyclopedia-Urdu me	Syed, Qasim Mehmood	14-Jan-13	
3972		Gharelo baghbani	Khawaja, Sultan Arif	14-Jan-13	

Account No.	Borrower	Title of book	Author	Due Date
4046		Pakistan Me Tehzeb Ka Artaka	Sabat Hasan	14-Jan-13
4829		Charles Napier kha M.Mian Soomre tai	Bullo, Momin	14-Jan-13
5176		Aarsee-Sehyogi Sahat & Kala ji-Juld-1	Walabh, Wali Ram & Zafar Hasan	14-Jan-13
5338		Aarsee-Sehyogi Sahat & Kala ji-Juld-2	Walabh, Waliram & Zafar Hasan	14-Jan-13
5583		The First English to Eindh Dictionary of Science	Ansari, A.Q. & Panhwar, M.H.	14-Jan-13
6354		Mubadiate Mosiki	Sherazi, Anjum	14-Jan-13
6364		Geographiaee Maloomat Encyclopedia	Abbasi, Bushra Afzal	14-Jan-13
7000		Sindh Me Kadeem Khandran Ji Khotai	Bhunbhroo, Atta M. & N.G.Majdar	14-Jan-13
7015		Sindhoo mather jee sabheeta	Siddiquie, M.Idrees	14-Jan-13
7061		Dharti mataa	Ansari, Ishtiaq	14-Jan-13
8765		Doctor Ruth Faa-Muheji Hayati Muhanjo Niapo	Zia Mutahir & Mirza, Murad Ali	14-Jan-13
9788		Aamrica Yatra-Safarnamo	Halepoto, Zulfiqar	14-Jan-13
9801		Benazir Bhutto-Political Thinker & Diplomat	Halepoto, Zulfiqar	14-Jan-13
10002		Kach Jo Rinn-Tarikh Ji Roshini Me	Sheikh, M.Soomar	14-Jan-13
10058		Dunia ja azeem afsana-p-2	Mirza, Murad Ali	14-Jan-13
10450		Karachi-Pleasure Gardens of Raj City	Soomro, Durdana	14-Jan-13
10721		Aalmi Encyclopedia-Juld 1-2	Yasir Jawad	14-Jan-13
10780		Dakhann Asia ji boleeaan & lipean ji directory	Syed, Hakim Ali Bukhari.Memon, M.Usman	14-Jan-13
11522		Lahore ki zaten & un ki rasoomat-Yaadgar-e-Chishti	Noor Ahmed Chishti	14-Jan-13
11718		Dances of South India	Mehta, Usha	14-Jan-13
11726		Global Encyclopedia of the West Indian Dalit's Ethnography	Das, K.C.	14-Jan-13
11851		Sheikh Ayaz & Sahafat-Nasar Number 04	Sheikh, Ayaz & Halepoto, Zulfiqar	14-Jan-13
12191		Naushahro Feroze-through the ages	Bullo, Momin	14-Jan-13
12223		Dehi Pardehi Saaz-Hisso 01	Bukhari, Hakim Ali Shah.Memon, M.Usman	14-Jan-13
6535	Kulsoom Memon	History of commerce of Sindh	Mariwala, C.L.	18-Feb-13
8207		Accounting-b.com-p-i	Baig, M.A.Raof	18-Feb-13
8210		Advanced Accounting	Baig, M.A.Raof	18-Feb-13
10497		Handbook on autonomous bodies	Hamid Ali & Zaka Ali	18-Feb-13
1784	Safdar Mirza	Qutub-u-Raha-Madar Haq Wa Adal	M.Fakher Bashr	02-Mar-14
5152		Tarikh Sindh :Ameeran-e-Mirpurkhas	Talpur, Mir M.Bux	02-Mar-14
5954		Tehkiki dastaveez	Markaz	02-Mar-14
12853		Tarikh-e-Sindh Talpur Dor-Pehreen Choyari-Juld 01	Mirza, Abbas Ali Baig	02-Mar-14

Annexure-M

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Gifted Books
150.00	403	500	97	1000	2008	پهريون	سنڌي ٻوليءَ مقالا ۽ مضمون 3-V	1	14,550.00
400.00	6	889	105	1000	2008	پهريون	سنگيت سنسار	2	42,000.00
300.00	5	904	91	1000	2008	پهريون	سنڌ جي قديم آثارن جي ڊائريڪٽري	3	27,300.00
100.00	303	592	105	1000	2008	پهريون	لاڙي ۽ ڪڇي (په محاورا)	4	10,500.00
100.00	173	688	139	1000	2009	پهريون	سنڌي ٻولي ۽ لپي جو اتهاس	5	13,900.00
100.00	5	863	132	1000	2009	پهريون	سنڌي ٻوليءَ ۾ گرامر نويسيءَ جي ارتقا	6	13,200.00
100.00	679	245	76	1000	2009	پهريون	اڪر اڪر آرسي	7	7,600.00
150.00	426	476	98	1000	2009	پهريون	Sindhi Language Literature at a Glance	8	14,700.00
120.00	5	333	162	500	2009	پهريون	راحت المومنين	9	19,440.00
100.00	3	343	154	500	2009	پهريون	فرائض الاسلام	10	15,400.00
60.00	Nil	735	265	1000	2009	پهريون	ناميارا سائنسدان 1-V	11	15,900.00
60.00	67	667	266	1000	2009	پهريون	ناميارا سائنسدان 2-V	12	15,960.00
60.00	23	709	168	1000	2009	پهريون	ناميارا سائنسدان 3-V	13	10,080.00
200.00	Nil	650	350	1000	2009	پهريون	سنڌ جي جهنگلي حيات	14	70,000.00
200.00	353	405	242	1000	2009	پهريون	سنڌي ٻوليءَ جو درست استعمال	15	48,400.00
150.00	Nil	662	338	1000	2009	پهريون	دنيا جا عجوبا	16	50,700.00
120.00	1	610	389	1000	2009	پهريون	سنڌي ٻوليءَ (سراج)	17	46,680.00
150.00	7	664	329	1000	2009	پهريون	Sondhi Language (Siraj)	18	49,350.00
500.00	347	428	225	1000	2009	پهريون	دفترتي لغت	19	112,500.00
100.00	511	366	113	990	2009	پهريون	Sindhi Language and Literature	20	11,300.00
200.00	491	321	188	1000	2009	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون 4-V	21	37,600.00
200.00	Nil	1475	525	1998	2009	پهريون	سنڌي انگريزي (تصويري -D)	22	105,000.00
120.00	Nil	805	195	1000	2009	پهريون	سنڌي صوتيات (جي.اي.الانا)	23	23,400.00
750.00	59	1662	276	1938	2009	پهريون	انسائيڪلو پيڊيا سنڌيانا 1-V	24	207,000.00
1,000.00	1104	744	147	1995	2010	پهريون	انسائيڪلو پيڊيا سنڌيانا 2-V	25	147,000.00
100.00	Nil	464	31	495	2010	پهريون	ذبح ۽ شڪار	26	3,100.00
300.00	332	563	100	995	2010	پهريون	سنڌي ٻوليءَ جو تشريحي گرامر	27	30,000.00
300.00	308	595	92	995	2010	پهريون	هيماٿالاجي جي ڊڪشنري	28	27,600.00
50.00	Nil	877	118	995	2010	پهريون	وقت ۽ امتحان (ٻارن لاءِ)	29	5,900.00
250.00	Nil	882	113	995	2010	پهريون	سنڌي پهاڪا (لسانياتي: اڀياس)	30	28,250.00
300.00	Nil	923	72	995	2010	پهريون	سنڌي، انگريزي ڊڪشنري (جارج)	31	21,600.00
250.00	638	211	146	995	2010	پهريون	تعميرات جي لغت	32	36,500.00
80.00	605	305	85	995	2010	پهريون	هارپ جي لغت	33	6,800.00
200.00	503	427	65	995	2010	پهريون	سنڌي چونڊ ڪهاڻيون	34	13,000.00
300.00				995	2010	پهريون	ڏکڻ ايشيا جي ٻولين ۽ لپين جي ڊائريڪٽري	35	-
80.00	Nil	916	79	995	2010	پهريون	سنڌي لوڪ گيت: ٻوليءَ جي اوسر	36	6,320.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Gifted Books
50.00	Nil	964	31	995	2010	پهريون	جاڳو ٻارو (ٻارن لاءِ شاعري)	37	1,550.00
150.00	1649	284	62	1995	2010	پهريون	بليءَ جي نسل جا جانور	38	9,300.00
200.00	Nil	894	101	995	2010	پهريون	جامع، انگريزي، سنڌي ڊڪشنري (پاڪٽ سائز)	39	20,200.00
50.00	86	807	102	995	2010	پهريون	اسيمبليءَ جو راڳ (ٻارن لاءِ)	40	5,100.00
300.00	114	880	1	995	2011	پهريون	سنڌ لئڊ روينيو قانون	41	300.00
400.00	696	242	57	995	2011	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون 5-V	42	22,800.00
30.00	Nil	886	109	995	2011	پهريون	دبليءَ ٿي چٽڪي	43	3,270.00
200.00	216	516	263	995	2011	پهريون	اٺي سنڌي سيڪهين	44	52,600.00
300.00	607	260	128	995	2011	پهريون	انگريزي، سنڌي ڊڪشنري (جارج)	45	38,400.00
500.00	250	172	73	495	2011	پهريون	برصغير جي ٻولين جو لسانياتي جائزو	46	36,500.00
400.00	34	351	178	495	2011	پهريون	سنڌي ٻوليءَ جو گرامر (ٿرمپ)	47	71,200.00
300.00	Nil	920	75	995	2011	پهريون	زرعي سائنس	48	22,500.00
80.00	65	353	77	495	2011	پهريون	مدح نامه سنڌ	49	6,160.00
70.00	Nil	419	76	495	2011	پهريون	آب ڪوٺر	50	5,320.00
400.00	118	811	66	995	2011	پهريون	تجارت ۽ بئنڪاري جي لغت	51	26,400.00
150.00	174	247	74	495	2011	پهريون	A Grammer of the S. Language	52	11,100.00
50.00	Nil	918	77	995	2011	پهريون	برف شهزادي (ٻارن لاءِ ڪهاڻيون)	53	3,850.00
50.00	Nil	908	87	995	2011	پهريون	موڱو مٿر ۽ سوني ڪڪڙ (ٻارن لاءِ ڪهاڻيون)	54	4,350.00
70.00	716	194	85	995	2011	پهريون	سنڌي جي سکيا (ديوناگري)	55	5,950.00
500.00	286	642	67	995	2011	پهريون	منچر گورڪ گاج دنيا	56	33,500.00
1,400.00	1104	768	123	1995	2011	پهريون	انسائيڪلو پيڊيا سنڌيانا 3-V	57	172,200.00
200.00	726	217	52	995	2012	پهريون	سنڌي ٻولي مختلف لساني ٻهلو	58	10,400.00
50.00	Nil	927	68	995	2012	پهريون	روشن تارا	59	3,400.00
80.00	72	870	53	995	2012	پهريون	سائنسي ڄاڻ	60	4,240.00
200.00		Canc il			2012	پهريون	سماع ۽ راڳ جي شرعي حيثيت	61	-
300.00	750	171	74	995	2012	پهريون	سنڌي درستي ڪتابن جو تحقيقي جائزو	62	22,200.00
30.00	35	944	16	995	2012	پهريون	اسان جو شاهه لطيف رح 1-V	63	480.00
30.00	33	944	18	995	2012	پهريون	اسان جو شاهه لطيف رح 2-V	64	540.00
30.00	134	843	18	995	2012	پهريون	اسان جو شاهه لطيف رح 3-V	65	540.00
50.00	139	843	13	995	2012	پهريون	اسان جو شاهه لطيف رح 4-V	66	650.00
50.00	189	793	13	995	2012	پهريون	اسان جو شاهه لطيف رح 5-V	67	650.00
80.00	165	720	110	995	2012	پهريون	علم جي دولت	68	8,800.00
700.00	616	334	45	995	2012	پهريون	بين الاقوامي تعلقات لغت	69	31,500.00
100.00	212	690	93	995	2012	پهريون	وڏي جڏهن آءُ وڏو ٿيندس	70	9,300.00
150.00	690	260	45	995	2012	پهريون	جاگرافيءَ جي لغت	71	6,750.00
400.00	801	133	61	995	2012	پهريون	بلوچستان ۾ سنڌي ٻولي ۽ ادب جو اڀياس	72	24,400.00
250.00	715	237	43	995	2012	پهريون	A Hand Bookf of Sindhi Idioms	73	10,750.00
250.00	738	186	71	995	2012	پهريون	سنڌو لکت ايڪهين صدي ۾ ٿيل نئين تحقيق	74	17,750.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Gifted Books
600.00	507	428	60	995	2012	پهريون	جت ويڇ نه طبيب	75	36,000.00
1,500.00	1206	699	90	1995	2012	پهريون	انسائيڪلو پيڊيا سنڌيانا 4-V	76	135,000.00
1,600.00	1294	600	101	1995	2012	پهريون	انسائيڪلو پيڊيا سنڌيانا 5-V	77	161,600.00
1,600.00	1098	487	410	1995	2012	پهريون	انسائيڪلو پيڊيا سنڌيانا 6-V	78	656,000.00
500.00	837	144	14	995	2013	پهريون	بلوچستان جي قديم آثارن D	79	7,000.00
400.00	744	191	60	995	2013	پهريون	سنڌي رسم الخط جي مختصر تاريخ (مختيار-م)	80	24,000.00
1,600.00	437	474	84	995	2013	پهريون	انسائيڪلو پيڊيا سنڌيانا 7-V	81	134,400.00
100.00	272	620	108	1000	2013	پهريون	پوپٽ رنگ رنگيلا	82	10,800.00
100.00	810	121	69	1000	2013	پهريون	جدولي حساب	83	6,900.00
1,600.00	476	432	87	995	2014	پهريون	انسائيڪلو پيڊيا سنڌيانا 8-V	84	139,200.00
100.00	481	452	62	995	2014	پهريون	جانورن جي عجيب دنيا	85	6,200.00
80.00	824	64	107	995	2014	پهريون	درد انگيز سفرنامه جعفري	86	8,560.00
300.00	768	140	87	995	2014	پهريون	موهن جي دڙي جون هڪ سئو مهرون	87	26,100.00
200.00	853	58	84	995	2014	پهريون	Philoglogical-curiosities	88	16,800.00
120.00	223	703	69	995	2014	ٻيو	بنيادي ايجادون	89	8,280.00
120.00	154	751	90	995	2014	ٻيو	هڪ سئو هڪ سائنسي رانديون	90	10,800.00
400.00	792	169	34	995	2014	ٻيو	سنڌ جو مهراڻ	91	13,600.00
400.00	799	164	32	995	2014	ٻيو	سنڌ جو چوڙ وارو علائقو	92	12,800.00
200.00	722	209	64	995	2014	پهريون	ٿر جي لساني جاگرافي ۽ لهجا	93	12,800.00
300.00	752	210	33	995	2015	پهريون	ميبڪل ڊڪشنري	94	9,900.00
600.00	699	186	110	995	2015	پهريون	ادب، ٻولي ۽ تعليم	95	66,000.00
600.00	692	194	109	995	2015	پهريون	تعليم جو مسيحاڻي ڪردار	96	65,400.00
600.00	774	99	122	995	2015	پهريون	ٻارن جون عام بيماريون هوميو پيٿڪ 1-V	97	73,200.00
600.00	774	99	122	995	2015	پهريون	ٻارن جون عام بيماريون هوميو پيٿڪ 2-V	98	73,200.00
300.00	676	243	76	995	2015	پهريون	ڦلواڙي (سنڌي پهاڪا ۽ چوڻيون)	99	22,800.00
400.00	678	249	68	995	2015	پهريون	ميبڪل ڊڪشنري E.S	100	27,200.00
400.00	752	157	86	995	2015	پهريون	ڪير ڌارا	101	34,400.00
400.00	835	90	70	995	2015	پهريون	اڪر اڪر ۾ اسرار	102	28,000.00
500.00	715	192	88	995	2015	پهريون	ادبي اصطلاحن جي تشريحي لغت	103	44,000.00
500.00	792	142	61	995	2015	پهريون	اڪائونٽنگ (حسابداري)	104	30,500.00
60.00	633	237	125	995	2015	پهريون	هڙ ۾ ائيندو	105	7,500.00
60.00	785	123	87	995	2015	پهريون	صابل ۽ بهرام جمالي	106	5,220.00
1,600.00	532	381	82	995	2015	پهريون	انسائيڪلو پيڊيا 9-V	107	131,200.00
120.00	Nil	921	74	995	2015	پهريون	قانون شهادت	108	8,880.00
120.00	866	623	6	1495	2016	ٻيو	قانون شهادت-2	109	720.00
800.00	808	113	74	995	2015	پهريون	مفصل سنڌي لغت 1-V	110	59,200.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Gifted Books
800.00	811	89	95	995	2015	پهريون	شاهه جو راڳ 1-V	111	76,000.00
800.00	815	89	91	995	2015	پهريون	شاهه جو راڳ 2-V	112	72,800.00
200.00	702	215	78	995	2016	پهريون	عربيم سنڌي انٽيويٽا جو اڀياس	113	15,600.00
400.00	824	98	73	995	2016	پهريون	ماس ميڊيا	114	29,200.00
300.00	900	70	25	995	2016	پهريون	سنڌي رسم الخط، بابت مضمون ۽ مقالا	115	7,500.00
600.00	154	776	65	995	2016	پهريون	ڪرمنل پروسيجر ڪوڊ	116	39,000.00
500.00	858	86	51	995	2016	پهريون	مفصل سنڌي لغت 2-V	117	25,500.00
1,600.00	680	258	57	995	2016	پهريون	انسائيڪلو پيڊيا 10-V	118	91,200.00
500.00	841	54	100	995	2016	پهريون	حميد سنڌي (اٽڪ انسان)	119	50,000.00
300.00	819	113	63	995	2016	پهريون	پاراڻي ادب جي تاريخ (جلد پهريون)	120	18,900.00
300.00	816	121	63	1000	2016	پهريون	پاراڻي ادب جي تاريخ (جلد ٻيو)	121	18,900.00
300.00	803	121	76	1000	2016	پهريون	پاراڻي ادب جي تاريخ (جلد ٽيون)	122	22,800.00
400.00	815	112	68	995	2016	پهريون	نور نامو	123	27,200.00
400.00	864	76	60	1000	2016	پهريون	فن ۽ تحرير جي تاريخ	124	24,000.00
400.00	854	85	56	995	2017	پهريون	سنڌي لوڪ ڪچي لوڪ تهذيبي روايتون	125	22,400.00
600.00	608	309	78	995	2017	پهريون	سنڌي ادب جو فڪري پس منظر	126	46,800.00
200.00	699	44	57	1000	2017	پهريون	سنڌي ٻوليءَ بابت مقالا ۽ مضمون (اعجاز قريشي)	127	11,400.00
500.00	844	86	65	995	2017	پهريون	The Development of Sindhi Language	128	32,500.00
400.00	827	99	69	995	2017	پهريون	پرمانند ميوارام	129	27,600.00
350.00	860	78	57	995	2017	پهريون	پهاڪن ۽ چوڻين بابت مقالا ۽ مضمون (عبدالوهاب سهڻو)	130	19,950.00
500.00	889	50	61	1000	2017	پهريون	تعليم ۾ ٻولي جو جبر (مسئلو ۽ ان جو حل)	131	30,500.00
500.00	901	38	53	992	2017	پهريون	مفصل سنڌي لغت (جلد ٽيون)	132	26,500.00
500.00	780	160	60	1000	2017	پهريون	شاهه عبداللطيف ڀٽائي جي شاعري جو لسانياتي اڀياس	133	30,000.00
2,000.00	774	166	60	1000	2017	پهريون	انسائيڪلو پيڊيا 11-V	134	120,000.00
200.00	634	278	88	1000	2017	پهريون	اسڪولي لسانيات	135	17,600.00
300.00	848	127	25	1000	2017	ٻيو	سنڌ جي مڇي (ڪاري ۽ مٺي)	136	7,500.00
400.00	815	132	53	1000	2017	پهريون	عربي، سنڌي صورتخطيءَ جي ترجمي صورتون جو اڀياس	137	21,200.00
500.00	946	23	31	1000	2018	پهريون	مفصل سنڌي لغت (جلد چوٿون)	138	15,500.00
700.00	496	481	23	1000	2018	ٻيو	ڪرمنل پروسيجر ڪوڊ	139	16,100.00
800.00	885	86	29	1000	2018	پهريون	سنڌ ۾ جين مت	140	23,200.00
600.00	903	41	56	1000	2018	پهريون	قومي ۽ عالمي تناظر ۾ سنڌي ٻوليءَ جي حيثيت	141	33,600.00
400.00	918	20	62	1000	2018	پهريون	سنڌي زبان کا مطالعه	142	24,800.00
500.00	405	37	58	500	2018	پهريون	علم لسان ۽ سنڌي زبان	143	29,000.00
200.00	393	53	54	500	2018	پهريون	ٻوليءَ جو بچاءُ ۽ ان جو درست استعمال	144	10,800.00
300.00	412	33	55	500	2018	پهريون	خدا وادي رسم الخط	145	16,500.00

قيمت	بقايا تعداد	وڪر و	تحفي طور	تعداد	سال	چاپو	ڪتاب جو نالو	سير يل نمبر	Gifted Books
400.00	426	15	59	500	2018	پهريون	ساقی سجاوليءَ جون لکڻيون	146	23,600.00
300.00	338	56	106	500	2018	پهريون	Mysticism in the early nineteenth century	147	31,800.00
500.00	425	28	47	500	2018	پهريون	لغت نويسي بابت مضمون ۽ مقالا	148	23,500.00
600.00	891	55	54	1000	2018	پهريون	اچڙو ٿر	149	32,400.00
200.00	863	82	55	1000	2018	پهريون	مينهن ابو جوڙي	150	11,000.00
600.00	446	25	29	500	2018	پهريون	سرائيڪي سنڌي لغت	151	17,400.00
120.00	412	28	60	500	2018	پهريون	سنڌو لکت (ميموريندم 141)	152	7,200.00
300.00	412	27	61	500	2018	پهريون	سنڌي ٻوليءَ جي اقتصادي اهميت	153	18,300.00
500.00	902	38	60	1000	2018	پهريون	پهاڪا ۽ چوڻيون (نادر بيگ)	154	30,000.00
400.00	414	29	57	500	2018	پهريون	سنڌي ٻوليءَ ۽ ان جو لاڙي لهجو	155	22,800.00
Total									5,447,640