



**SPECIAL AUDIT REPORT
ON
THE ACCOUNTS OF
PROVINCIAL OMBUDSMAN SINDH
FINANCIAL YEARS
2008-09 TO 2018-19**

AUDITOR-GENERAL OF PAKISTAN

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PREFACE

The Auditor-General conducts audit subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 17 of the Auditor- General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of Provincial Ombudsman Sindh, Karachi was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of "Provincial Ombudsman Sindh, Karachi" as per approved Terms of Reference (TORs) for the period from 2007-08 to 2018-19 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Provincial Ombudsman Sindh, Karachi. In addition, audit also assessed whether the management complied with applicable laws, rules, regulations and procedures. Audit report indicates specific actions that, if taken, may help the management strengthening the internal controls to achieve the intended purpose.

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 Provincial Assembly.

Dated:

(Javaid Jehangir)
Auditor-General of Pakistan

ABBREVIATIONS & ACRONYMS

AGP	Auditor General of Pakistan
ACS	Additional Chief Secretary
AOA	Asian Ombudsman Association
APPM	Accounting Policies & Procedure Manual
BPS	Basic Pay Scale
CCO	Child Complaint Office
DDO	Drawing & Disbursing Officer
D.G	Director General
Dev	Development
IOI	International Ombudsman Institute
KEC	Karachi Electric Company
D.G	Director General
GoS	Government of Sindh
IOI	International Ombudsman Institute
PAO	Principal Accounting Officer
POS	Provincial Ombudsman Sindh
R.D	Regional Director
SGA&CD	Services General Administration & Coordination Department
SBA	Shaheed Benazir Abad
SPPRA	Sindh Public Procurement Regulator Authority
U/s	Under Section
ToRs	Terms of Reference

Executive Summary

The Directorate General Audit Sindh Karachi conducted special audit of “Provincial Ombudsman Sindh, Karachi”, for the financial years 2007-08 to 2018-19 in accordance with the approved terms of reference (ToRs). The main objective of the audit was “to check the due process followed in appointments against various positions on contract basis during last 10 years, scrutinize expenses on foreign travels, check repair of personal residential accommodation on government expenses, scrutinize rush of expenditure in June each year to avoid lapse of budget and any misuse of authority”.

Audit reviewed record of appointment process of employees on contract basis, expenses on foreign travels, and expenditure on residential accommodation, procurements, bank statements etc. The management did not take serious efforts to obtain record of repair and maintenance of Ombudsman House from XEN Provincial Building Division, which limited our ability to critically review expenditure made on repair and maintenance of personal accommodation declared as Ombudsman House from government funds.

Key Audit Findings:

1. Contractual appointments made under Section-20 of the Act 1991 without selection process and due diligence and repetitive extensions to contractual employees up to 15 years.
2. Excess appointments were made beyond the sanctioned strength/posts.
3. Section-20 of the Act was extensively used for all the categories of employees without due diligence including permanent employees which did not fall under purview of the Section-20 of the Act, such as D.G (Finance), Regional Directors, Assistants, Computer operators, Clerks etc.
4. Double increase in the pay packages of contractual employees.
5. Lack of monitoring of expenditure on account of foreign TA/DA.
6. Retention of funds in DDO account and disbursements in cash instead of cross cheques.
7. No efforts were made for regular appointments against the sanctioned posts and delegation of powers was also violated.
8. Non-production of auditable record.

Recommendations:

1. Rules for appointment process be framed in pursuance of Section-36 for regular appointments and appointments under Section-20 and Section-8 of the Act.
2. Sanctioned posts be filled in through regular appointments instead of contractual employees.
3. A legal opinion from Law Department be obtained for appointments under Section-20 of the Act whether Ombudsman is authorized to waive the due process and due diligence while making appointments under it.
4. Increase in pay packages of contractual employees be made as per government rules/notifications.
5. Internal controls be strengthened to avoid deviations from government rules/ instructions while utilizing government resources.
6. Fund retained in DDO account may be surrendered well in time.
7. Relevant record with regard to repair & maintenance and other expenditure on personal residence declared as Ombudsman House may be provided to audit.

1. INTRODUCTION

The Directorate General of Audit Sindh conducted Special Audit of Provincial Ombudsman Sindh, Karachi in the month March & July 2020. The main objective of the audit was to check irregular appointments, unauthorized foreign travels on government expenses, unauthorized expenses on repair of private residential accommodation, and rush of expenditure in June each year to avoid lapse of budget and any misuse of authority.

1.1 Background information of entity:

The Office of the Provincial Ombudsman Sindh was established under the Act 1991 passed by the Legislative Assembly of Sindh. The Act was amended upto 30th September 2014, under which the Provincial Ombudsman is presently functioning.

1.2 Functions & powers of Provincial Ombudsman Sindh

The Provincial Ombudsman shall have the powers:

1. The Ombudsman may, on a complaint by any aggrieved person, on a reference by Governor or the Provincial Assembly, or on a motion of Supreme Court or the High court made during the course of any proceedings before it or of his own motion, undertake any investigation into any allegation of mal-administration on the part of any agency or any of its officers or employees. as the case may be the Ombudsman is of the opinion that the matter considered account to mal-administration, he shall communicate his finding to the Agency concerned.
2. For carrying out the objectives of Act and, in particular ascertaining the root cause of corrupt practices and injustice, the Ombudsman may arrange for studies to be made or research to be conducted and may recommend appropriate steps for their eradication.
3. The Ombudsman shall have the same powers, mutatis mutandis, as the High Court has to punish any person for its contempt who (a) abuse, interference with, impedes imperils or obstruct the process of the Ombudsman in any way or disobey any order of the Ombudsman; (b) scandalises the Ombudsman or

- otherwise does anything which tends to bring the Ombudsman, his staff or nominees or any person authorised by the Ombudsman in relation to his office, into hatred, ridicule or contempt; (c) does anything which tends to prejudice the determination of a matter pending before the Ombudsman; (d) does any other thing, by any other law, constitutes contempt of court.
4. The Ombudsman may, whenever he thinks fit, establish standing or advisory committee at specified places with specified jurisdiction for performing such function of the Ombudsman as are assigned to them from time to time and every report of such committee shall be submitted to the Ombudsman with the recommendation for appropriate action.
 5. Within three months of the conclusion of the calendar year to which the reports pertain, the Ombudsman shall submit annual report to the Governor.
 6. The Ombudsman may, with the approval of the Governor, make rules for carrying out the purpose of the Act. The Ombudsman may appoint Advisors, Consultants, Fellows, Bailiffs, Interns, Commissioners and Experts of ministerial staff with or without remuneration to assist him in the discharge of his duties.
 7. Ombudsman is the appointing authority of BPS 3-16 employees

1.3 Organization

1.3.1 The Ombudsman is the PAO of office of the Provincial Ombudsman Sindh.

1.3.2 Following regional offices are working under the principal seat of Provincial Ombudsman Sindh;

- i. Regional Director, Karachi (central)
- ii. Regional Director, Karachi (East)
- iii. Regional Director, Karachi (South)
- iv. Regional Director, Hyderabad
- v. Regional Director, Mirpurkhas
- vi. Regional Director, Thatta
- vii. Regional Director, Badin
- viii. Regional Director, Mithi
- ix. Regional Director, SBA
- x. Regional Director, Nausheroferoze

- xi. Regional Director, Dadu
- xii. Regional Director, Kairpur
- xiii. Regional Director, Larkana
- xiv. Regional Director, Sukkur
- xv. Regional Director, Ghotki
- xvi. Regional Director, Jacobabad

1.4 Performance Layout

Number of pending cases at the end of 2007 were 4,686 i.e.14.84%, however, the same were increased to 17,900 case (28.52%) at the end of 2018,

1.5 Financial Layout

The lump sum budget was provided to the Provincial Ombudsman Sindh under the head A05 Grants, Subsidies and Write off Loan. Release, expenditure, and excess/savings of department was as under:

(Amount in Rupees)

Year	Release	Expenditure	Savings
2007-08	60,678,300	50,235,373	7,469,493
2008-09	69,212,700	54,904,400	14,308,300
2009-10	84,506,400	64,251,615	20,254,785
2010-11	99,923,500	77,381,576	22,541,924
2011-12	99,975,000	89,828,500	10,146,500
2012-13	122,162,000	105,212,300	16,949,700
2013-14	127,864,400	112,802,103	15,062,297
2014-15	140,651,000	122,505,822	18,145,178
2015-16	161,749,000	165,061,397	(3,312,397)
2016-17	182,836,450	180,652,450	2,184,000
2017-18	199,671,000	183,246,819	16,424,181
2018-19	211,367,650	208,938,798	2,428,852
Total	1,560,597,400	1,415,021,153	142,602,813

Closing Balance at 30-06-2019 in Bank Account No.001361-9/4000875349 was maintained at National Bank of Pakistan, Sindh Secretariat branch, Karachi

(Amount in Rupees)

Period		OB	Credit sum (incl:OB)	Debit sum	CB
01-01-07	29-12-08		16,963,491	16,828,271	135,220
01-01-09	31-12-10	135,220	27,763,298	22,020,088	5,743,210
01-01-11	29-12-11	5,743,210	29,827,851	23,884,968	5,942,882
01-01-12	31-12-12	5,942,882	30,293,297	28,606,882	1,686,415
Total		11,821,312	104,847,937	91,340,209	1,686,415
Total Credit & Debits			93,026,625	91,340,209	1,686,416
01-01-13	24-12-18	1,686,415	62,083,709	62,790,722	1,026,902
	2018-19	1,026,902	3,580,423	1,057,985	3,549,340
Grand Total Credit & Debits			158,690,757	155,188,916	3,549,340

2. AUDIT OBJECTIVES

The Terms of Reference (ToRs) of audit were as follows:

- 2.1.1 Whether due process was followed in appointments against various positions on contract basis during last 10 years;
- 2.1.2 To check appointments of Advisors and Consultant as per laid down rules/policy;
- 2.1.3 To check record of foreign travels on government expenses;
- 2.1.4 To check residential accommodation repaired on government expenses;
- 2.1.5 To check rush of expenditure in June each year to avoid lapse of budget;
- 2.1.6 Any other incidence of misuse of authority in regular expenditure.

3. AUDIT SCOPE & METHODOLOGY

3.1 Scope of Audit

Audit was designed to review and examine the following:

- i. Record of appointments on contract basis during last 10 years
- ii. Expenditure record regarding foreign travels
- iii. Contract employees related expenditure
- iv. Review of budget, expenditure and bank statement
- v. Annual reports of the department
- vi. Procurement of all equipment and machinery and its stock taking in relevant register

3.2 Audit Methodology

The Special Audit Methodology was:

- i. Understanding the entity's management and operations;
- ii. Developing audit objective and audit program
- iii. To assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial Year 2008 to 2019.
- iv. Evaluating results; and
- v. Reporting.

4. AUDIT FINDINGS AND RECOMMENDATION

4.1 Organization Management

4.1.1 Irregular appointment of consultants / advisors

As per Section-36 of the Act 1991, the Ombudsman may, with the approval of Governor, make rules for carrying out the purpose of the Act.

As per Section-20 of the Act 1991, the Ombudsman may appoint Advisors, Consultants, fellows Bailiffs, interns, Commissioners, and experts or ministerial staff with or without remuneration to assist him in the discharge of his duties under this Act.

As per Rule10(1) of Provincial Ombudsman Employees Rules 1997, initial appointment to a post shall be made based on **recommendations and interview or test held by the selection committee** after the vacancies have been **advertised in newspapers**.

As per Rule 14(1) of Provincial Ombudsman Employees Rules 1997, where the appointing authority considers it to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, pending selection of a candidate by the selection committee, proceed to fill the post on **ad hoc basis** for a period **not exceeding six months**.

As per article 27(1) of constitution of Islamic Republic of Pakistan, “Safeguard against discrimination in services” should be adopted & ensured as equal opportunities to provide to all citizens.

During Special Audit of the office of Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, in the appointments of six (06) consultants and six (06) advisors (**Annexure-A**), following observations were noticed therein:

1. Due process was not adopted and that too without advertisement
2. Due procedure and rules for purpose of executing and implementing Section-20 of the Act have not been framed so far, as Provincial Ombudsman Employees Rules 1997 are also silent on the Section-20.

3. Selection criteria& job description for appointment of Advisors/Consultants were neither mentioned in the Employees Rules 1997 nor in any other statute of the office.
4. Most of the appointment orders were issued without verification of service record from the departments concerned.
5. The Advisors/Consultants were appointed on mere application on the same day or the week which revealed undue favour was extended to the advisors/consultant in appointment.
6. Their Contracts were extended from time to time, in most of the cases even for 10 to 15 years and in some cases beyond the age of 80 years of the retired officers.
7. Appointments were made in excess or without sanctioned strength, details are as under:

Sr #	Description of Job/ position	Sanctioned Strength As per budget book and copy provided by department	No. of appointments made	Excess (-)/ Shortage (+)
1	Advisor	04	06	- 02
2	Consultant	00	06	- 06

Audit is of the view that in appointments of advisors and consultants, proper procedure was not adopted. In the appointments, due process and due diligence have been waived as to extend undue favour to the advisors and consultants.

The matter was reported to the management in November, 2020. The DAC meeting was held on 20-01-2021. The management stated that appointments were made under Section 20 of the Act and the Ombudsman has absolute authority to make appointments under Section-20 of the Act. Audit apprised the position about the practices adopted by various ombudsmen in the country and presented copies of advertisements of vacancies. The DAC directed the management to produce list of cases appointed under Section-8 and Section-20 for verification of management stance.

Audit recommends justification for making non-transparent appointments.

(OM# 01)

4.1.2 Irregular appointment as Director General in addition to the sanctioned posts.

As per Rule 14(1) of Provincial Ombudsman Employees rule 1997, where the appointing authority considers it to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, pending selection of a candidate by the selection committee, proceed to fill the post on adhoc basis for a period not exceeding six months.

As per Schedule-I, Provincial Ombudsman employees service rules 1997, Governor is the appointing authority in BPS-17 and above in consultation with the Ombudsman.

As per Section 8(1) of the Act 1991, “the members of the staff other than those mentioned in Section-20 or those of class specified by the Governor by order in writing, shall be appointed by the Governor in consultation with the Ombudsman”.

As per budget book 2013-14 (page 821) and copy of sanctioned/working strength upto 2018-19 provided by the department, the Sanctioned posts of Director General were 02 Numbers.

During Special Audit of the office of Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, it was observed that Director General (Finance) was appointed in the year 2013-14 and has been working till to date. In his appointment, following points were noticed:

1. Director General (Finance) was appointed on contract basis and contract was extended from 2014 without the approval of Governor.
2. Due procedures have been violated and bypassed in the selection process such as advertisement, sorting of applications, conduct of written test (if applicable) and interview and recommendation of Selection Committee.
3. Appointment of D.G Finance was beyond the sanctioned strength as per budget book 2013-14 (page 821) and copy of sanctioned/working strength provided by the department. However, SAP (HR) data 2017-18 revealed that there were two (02) DGs, on working strength in the office of Provincial Ombudsman Sindh.

(Details of the Officer)

Name of Advisor/Consultant	BPS	Designation	Date of Appointment	Date of termination of Contract	Pay Package at Present p.m
Mr. Firoze Akhtar Khan	20	Director General (Finance)	22-08-13	30-06-20	Rs.165,993/-

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management stated that Mr. Firoze Akhtar Khan was appointed under Section 20 as Consultant therefore approval of the Governor as per terms covered in Section 8 (1) of the Act 1991 was not required. Audit pointed out that position of D.G (Finance) does not fall under Section-20 and the same of was of regular nature under Section-8 of the Act. Apprehension was shown on assigning charge of D.G Finance to the consultant. The Chair apprised the forum that the position D.G (Finance) falls within the meaning of Section-20. The DAC directed the management to justify the stance by providing separate lists of employees appointed under Section-8 and Section-20.

Audit recommends compliance of DAC directives.

(OM# 02)

4.1.3 Irregular appointments of Regional Directors

As per Rule 14(1) of Provincial Ombudsman Employees rule 1997, where the appointing authority considers is to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, pending selection of a candidate by the selection committee, proceed to fill the post on **adhoc basis** for a period **not exceeding six months**.

As per Schedule-I, Provincial Ombudsman employees service rules 1997, **Governor is the appointing Authority in BPS-17 and above in consultation with the Ombudsman.**

As per Section 8(1) of the Act 1991, “the members of the staff other than those mentioned in Section-20 or those of class specified by the Governor by order in

writing, shall be **appointed by the Governor in consultation with the Ombudsman**".

As per Rule10(1) of Provincial Ombudsman Employees Rules 1997, initial appointment to a post shall be made on the basis of **recommendations and interview or test** held by the selection committee after the vacancies have been **advertised in newspapers**.

As per Section 36 of the Act 1991, the Ombudsman may, with the approval of Governor, make rules for carrying out the purpose of the Act.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of record of appointments of Regional Directors, following irregularities were observed:

1. Regional Directors were appointed on contract basis without the approval of Governor and contracts of Regional Directors have still been extended since 2006 without approval of Governor and no steps were taken for regular appointments.
2. The appointments were made without observing due procedure and due diligence in selection process i.e., advertisement, sorting of applications, conduct of written test (if applicable) and interview and minutes of Selection Committee recommending suitable persons for above appointments.
3. No appointment procedure was framed for Regional Directors, as Provincial Ombudsman Employees Rules 1997 are also silent.
4. In the light of article 27(1) of constitution of Islamic Republic of Pakistan, "Safeguard against discrimination in services" was not adopted & ensured as equal opportunities were not provided to all citizens.
5. Selection criteria for appointment of Regional Directors was not mentioned.
6. The regional offices headed by Regional Directors are named as "Provincial Ombudsman Regional Office (District Name)" therefore Regional Ombudsman/Director should also be appointed for the tenure for 04 years, instead of appointment on contract basis, as the appointment of Provincial Ombudsman.
7. No evidence was provided for criteria for the fixation of pay.

(Details of Appointments of Regional Directors)

No.	Name	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
1	Mr. Nazeer Ahmed Qidwai	R.O. Karachi Central	20-12-1945		03-05-2006	30-06-2020
2	Mr. Ahmed Jamal Aijazi	R.O. Karachi East	24-07-1947		01-01-2008	30-06-2020
3	Mr. Ghulam Qasim Baloch	R.O. Khairpur	08-04-1941		03-03-2009	31-03-2020
4	Mr. ZulqarnainAbro	R.O. Larkana	21-05-1960		18-12-2009	31-03-2020
5	Mr. Khan Muhammad Zardari	R.O. S.B.Abad	05-10-1954	M.A / L.L.B	02-12-2010	31-03-2020
6	Mr. Zulfiqar Ali Junejo	R.O. Mirpurkhas	06-09-1951	M.A.	19-12-2011	30-06-2020
7	Mr. Muhammad Akram Saeed	R.O. Hyderabad	02-06-1951		20-06-2011	31-03-2020
8	Mr. Ishrat Ali Siddiqui	R.O. Karachi (S)	09-09-1951	M.A./ L.L.B.	08-01-2014	30-06-2020
9	Mr. Nadir Ali Jamali	R.O. Dadu	01-01-1973	M.A / L.L.B	18-12-2014	30-06-2020
10	Mr. Manzoor Ahmed Mughal	R.O. Thatta	09-11-1946	B.A. / L.L.B	26-02-2015	30-06-2020
11	Mr. FarhadBaig S. Dahar	R.O. Jacoababad	25-07-1954	M.A./ L.L.B	01-03-2015	30-06-2020
12	Mr. Riazul Hassan Memon	R.O. N'feroze	01-06-1967	M.A. / L.L.B	02-03-2016	31-03-2020
13	Mr. Manzoor Ali Soomro	R.O. Badin	15-03-1951		06-11-2017	31-03-2020
14	Mr. Muhammad Riaz Rajput	R.O. Mithi	29-07-1950		22-06-2018	31-03-2020
15	Mr. Mahkum Din Qadri	R.O. Sukkur	31-08-1948	M.A. / L.L.B	15-08-2018	31-03-2020
16	Syed Shafi Muhammad Shah	R.O. Ghotki	15-05-1958	M.A. / MSc	01-02-2019	31-03-2020

Audit is of the point of view that appointment of Regional Directors was irregular as many codal formalities were not fulfilled.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that due to imposition of ban on regular appointment for a long period, Regional Directors were appointed under Section-20. Since rules in pursuance of Section-36 were not framed and appointments of Regional Directors do not fall under Section-8 of the Act, the question for soliciting the approval from Governor does not arise.

The DAC directed the management to furnish list of employees covered under section-20 of the Act for verification.

(OM# 03)

4.1.4 Irregular appointments of Fellows

As per Rule 10(1) of Provincial Ombudsman Employees Rules 1997, initial appointment to a post shall be made on the basis of **recommendations and interview**

or test held by the selection committee after the vacancies have been **advertised in newspapers**.

As per Rule 14(1) of Provincial Ombudsman Employees rule 1997, where the appointing authority considers it to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, pending selection of a candidate by the selection committee, proceed to fill the post on **adhoc basis** for a period **not exceeding six months**.

As per Section-36 of the Act 1991, the Ombudsman may, with the approval of Governor, make rules for carrying out the purpose of the Act.

As per Section 36 of the Act 1991, the Ombudsman may, with the approval of Governor, make rules for carrying out the purpose of the Act.

During Special Audit of the office of Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, in the appointment of Fellows, in which following points were noticed (**Annexure-B**):

1. The appointments were made without any selection process i.e., advertisement, sorting of applications, conduct of written test (if applicable) and interview and minutes of Selection Committee recommending suitable persons for above appointments.
2. Due Procedure and Rules for purpose of executing and implementing Section-20 of the Act have not been framed so far, as Provincial Ombudsman Employees Rules 1997 are also silent on the Section-20.
3. Selection criteria & Job Description for appointment of Fellows were neither enshrined in the Employees Rules 1997 nor in any other statute of the office.
4. No selection/recruitment committee was framed to appointment most senior retired bureaucrats, and permission granted under Section 20.
5. Selection criteria for appointment of Fellows was not mentioned.
6. Appointments were made on contract basis without identifying BPS and sanction strength.
7. In the light of article 27(1) of constitution of Islamic Republic of Pakistan, “Safeguard against discrimination in services” was not adopted & ensured as equal opportunities were not provided to all citizens.

8. Postings of fellows were made against Deputy Director and Assistant Registrar as under:

Sr #	Description of Job position	Sanctioned Strength as per B/Book & copy provided by Department	No. of appointments made	Against the post		Remarks
				Name of post	No. of appointments	
1	Sr. Fellow (CCO)	0	1	D.D (CCO)	1	-
2	Fellows	0	8	Assistant Registrar in Regional offices	3	Against vacant posts
					3	Appointments were made against posts already filled in Regional offices
				-	2	Two appointments were made in regional offices without existence of any post

Furthermore;

9. Job description of fellows was not defined.

10. The profile and testimonials of fellows were neither available in the record /personal file nor provided to audit.

11. No criteria for the fixation of pay was made.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The Management informed that Fellows were appointed under Section-20 of the Act. Audit pointed out that due process was not followed and equal employment opportunity was not provided to the people. The management further informed that Ombudsman was absolute authority to make appointments under Section-20 of the Act. The DAC directed the management to provide list of positions to be filled under -20 of the Act to audit for verification.

Audit requires compliance of the DAC directives.

(OM# 04)

4.1.5 Irregular appointments of Security staff/Interns

As per Rule 10(1) of Provincial Ombudsman Employees Rules 1997, initial appointment to a post shall be made on the basis of **recommendations and interview or test** held by the selection committee after the vacancies have been **advertised in newspapers**.

As per Rule 14(1) of Provincial Ombudsman Employees rule 1997, where the appointing authority considers to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, **pending selection of a candidate by the selection committee**, proceed to fill the post on adhoc basis for a **period not exceeding six months**.

As per letter No FD/FS/64/2011 dated 10-03-2011 issued by the Finance Department Government of Sindh regarding appointment of staff on contingency basis states that **appointment of contingent staff against un-sanctioned post is a vague practice and increase financial liability of the government and leads to the litigations** against government should be stopped.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, following points were noticed in the appointment of Security staff;

1. Provincial Ombudsman Employees Rules 1997 are silent on nature, hire and selection process of Security Interns.
2. Old-age security staff having age of 59-60 years instead of young-aged persons were appointed without observing age limit, qualification, physical health certificates and codal formalities.
3. CNIC, medical, police verification and experience certificates were not available in the record.
4. Contracts were extended without observing age limit and physical health of security staff who were attaining the age 63-69 years in 2020.
5. The security personnel were neither hired from retired Sindh Police Department nor from any registered security agency.

(The details of Security Staff/Interns)

Name	Designation	DoB	Age	Qualification	Date of appointment	Contract extended up to
Mr. Allah Ditta Shad	Intern / Security Officer	06-10-1951	70	Matric	27-10-2011	30-09-2020
Mr. Ghulam Rasool	Assistant Security Officer (Intern)	29-12-1952	69	Middle	01-01-2013	
Mr. Altaf Hussain	Security Supervisor	03-11-1957	64	Matric	01-09-2016	

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that hiring Security Staff from the Security Companies would result in heavy expenditure, therefore ex-police personnel were appointed as security staff/interns under Section-20. Audit informed that interns are appointed or attached at a learning stage and appointment of 60 year plus employees as security interns was not justified. The management agreed with audit and informed that 02 of 03 employees were already disengaged where as a case of 3rd employees will be examined.

Audit requires compliance of DAC directives.

(OM# 05)

4.1.6 Irregular appointments of non-gazetted Employees

Rule 4 of Provincial Ombudsman Employees Rules 1997 states “no appointment to a post shall be made except in accordance with these rules.

As per Rule10(1) of Provincial Ombudsman Employees Rules 1997, initial appointment to a post shall be made on the basis of **recommendations and interview or test** held by the selection committee after the vacancies have been **advertised in newspapers**.

As per Rule 14(1) of Provincial Ombudsman Employees rule 1997, where the appointing authority considers to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, **pending selection of a candidate by the selection committee**, proceed to fill the post on adhoc basis for a **period not exceeding six months**.

As per schedule-1 of Provincial Ombudsman employees service rules 1997, posts in BPS-1&2 the appointing authority is Secretary.

As per letter No FD/FS/64/2011 dated 10-03-2011 issued by the Finance Department Government of Sindh regarding appointment of staff on contingency basis states that appointment of contingent staff against un-sanctioned post is a vague practice and increase financial liability of the government and leads to the litigations against government should be stopped.

Finance Department Budget Communication letter 2013-14, para 5 (f) No scheme involving **creation of posts** shall be approved by any forum without prior concurrence of **Finance Department**. (i) Austerity and economy shall be the fundamental principles of the Government spending. (q) No appointment or transfer /posting may be made against the post reflected in SNE until and unless formal communication for release of budget grant for such post is issued by Finance Department.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutinizing the record of appointment of non-gazette employees/staff, it was observed that 235 employees were appointed (**Annexure-C**), in which following discrepancies were noticed: -

1. Appointments were made on contract basis without due procedure & due diligence such as advertisement, tests etc
2. No selection/recruitment committee was constituted so majority of appointments were made merely on Ombudsman's recommendations by waiving codal formalities.
3. In the light of article 27(1) of constitution of Islamic Republic of Pakistan, "Safeguard against discrimination in services" was not adopted & ensured as equal opportunities were not provided to all citizens.
4. Contracts of existing employees were being extended for years on years but no steps were taken to fill the posts on regular basis.
5. It was also observed that a few over-aged employees including drivers and security staff were also appointed as testimonials, fitness certificates and police

verification certificates were neither available in the record nor were provided to audit.

6. The competent appointing authority of BS-1 to BS 02 was Secretary Ombudsman but the same appointments were made by the Honourable Ombudsman by violating schedule-1 of Provincial Ombudsman employees' service rules 1997.
7. Appointments of sweepers were made on contract basis without the availability of sanctioned strength and without prior concurrence and formal communication with Finance Department.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The Management stated that ministerial appointments were made under Section-20. The Management further informed that rules in pursuance of Section-36 of the Act have not yet been framed. The Ombudsman is the authority to make such appointments. The DAC directed the management to justify that appointment made, fall under ministerial staff appointed under Section-20 of Act.

Audit requires compliance of DAC directives, besides taking of remedial measures.

(OM# 06, 08 & 09)

4.1.7 Excess appointment of contractual staff Equivalent BPS 01 -16

Finance Department Budget Communication letter 2013-14 para 05 states (f) no scheme involving creation of posts shall be approved by any forum without prior concurrence of Finance Department. (i) Austerity and economy shall be the fundamental principles of the Government spending. (q) No appointment or transfer /posting may be made against the post reflected in SNE until and unless formal communication for release of budget grant for such post is issued by Finance Department.

As per letter No FD/FS/64/2011 dated 10-03-2011 issued by the Finance Department Government of Sindh regarding appointment of staff on contingency basis states that appointment of contingent staff against un-sanctioned post is a vague

practice and increase financial liability of the government and leads to the litigations against government should be stopped.

As per Rule 10(1) of Provincial Ombudsman Employees Rules 1997, initial appointment to a post shall be made on the basis of **recommendations and interview or test** held by the selection committee after the vacancies have been **advertised in newspapers**.

As per Rule 14(1) of Provincial Ombudsman Employees rule 1997, where the appointing authority considers to be in public interest to fill on urgent basis a post falling in the purview of the selection committee, it may, **pending selection of a candidate by the selection committee**, proceed to fill the post on adhoc basis for a **period not exceeding six months**.

According to article 27(1) of constitution of Islamic republic of Pakistan, **Safeguard against discrimination in services**. No citizen otherwise qualified for appointment in the service of Pakistan shall be discriminated against in respect of any such appointment on the ground only of race, religion, caste, sex, residence or place of birth.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, it was observed as appointments were made in excess of the sanctioned strength and in violation of the above stated rules. Details are given as under:

Summary of excess appointment of staff

Designation	Place of Posting	BPS	S/Strength	Regular W/Strength	Vacant	US-20	Excess
Additional Private Secretary	R.O Thatta	16	0	1	-1	0	-1
Assistant	R.O. Hyderabad	16	1	2	-1	0	-1
Assistant Superintendent	R.O N/Feroze	16	0	2	-2	0	-2
Accounts Assistant	R.O. Hyderabad	14	1	0	1	2	-1
Jr. Clerk	H.Q & 11 ROs	11	43	29	14	50	-36

Designation	Place of Posting	BPS	S/Strength	Regular W/Strength	Vacant	US-20	Excess
Telephone Operator	H.Q	5	2	2	0	2	-2
Machine Operator	H.Q	5	3	3	0	1	-1
Dispatch Rider	04 R.Os	4	4	2	2	7	-5
Driver	HQ& 02 ROs	4	24	15	9	25	-16
Chowkidar	HQ& 03 ROs	2	5	2	3	13	-10
Naib Qasid	H.Q & 10 ROs	1	56	45	11	55	-44
Mali	H.Q	1	1	0	1	3	-2
Total			140	103	37	158	-121

(Annexure-D).

Furthermore, employees were posted against the regular posts beyond the limit of sanctioned strength. As per following details;

Sr #	Description of Job position	Location	Sanctioned Strength	No. of appointments made	Excess (-)/ Shortage (+)
1	Jr. Clerks	R.O Hyderabad	02	09	- 07
2	Jr. Clerks	R.O Karachi Central	02	09	- 07
3	Driver	HQ Karachi	22	36	- 14
4	NaibQasid	HQ Karachi	36	53	- 17
Total			62	107	-45

(Annexure-D)

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. Management informed that there was no sanctioned strength for such appointments therefore the staff was appointed under Section 20 as per exigencies. The procedure laid down under Rule 10 (1) of Provincial Ombudsman Employees Rule 1997 is not for contract appointments and is relevant for regular appointment. Management further informed that there was a ban on regular appointment for long period and regular appointment would entail very long procedure and requirement of staff would be delayed and could cost even more to the exchequer. The DAC directed the management to get its stance verified regarding excess appointments.

Audit recommends justification for making excess appointments through non-transparent process.

(OM# 07)

4.2 Financial Management

4.2.1 Irregular increases in pay package of contractual employees - Rs23.948 million

As per Section-8(3) of the Act 1991, the members of the staff shall be entitled to such salary, allowances and such terms and conditions of service as may be prescribed having regard to the salary, allowances and other terms and conditions of service that may be for the time being be admissible to other employees of the provincial Government in the corresponding basic pay scales.

As per para-3(i) of notification of revised pay scale 2015 & 2016, “the basic pay of employee in service on 30-06-2016 shall be fixed in the basic pay scales-2016 on point to point basis i.e. at the stage corresponding to that occupied by him/her above the min: of basic pay scales”.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutinizing the accounts record of appointments of contractual staff, it was observed that Government of Sindh introduced new scales in July 2015 and 2016. The benefit of revised pay scale was also given to contractual employees including Advisors, Consultants, D.Gs, Directors, Fellows and other non-gazetted employees which were kept under the following observations:

1(a). The effect of revised scale of 2015 by Sindh Government on pay of regular employees was round about 45% of the basic pay i.e. increase in basic Pay (29.5%), in medical (2%-5%) and 10% 2015 allowance (max: up to 45%), but the management of Ombudsman Office increased pay of its employees i.e. Advisors, Consultants and D.G and Fellows from 51% to 85% of the total pay, which resulted into abnormal increase in their pay package which caused loss/ over-burden of Rs2.487million on public exchequer.

1(b) per month impact of abnormal increase in October 2015 was Rs276, 331. This irregular increase in their pay packages has been continued upto June 2019 which comes to 48 months. The total impact comes to Rs13.280 million.

(Amount in Rupees)

Name of Officer	Designation	July-August 2015 (per month)	Increase in Sept: 2015	Difference	Percent (%)	October 2015 to June 2016	Difference	Percent (%)
Ali Nawaz Bhoio	Advisors/ Consultant	68,581	89,545	20,964	31	115,769	26,224	38
Syed Amir Ali Shah		56,206	73,069	16,863	30	101,827	28,758	51
Manzoor Ali Awan		56,206	73,069	16,863	30	101,827	28,758	51
Syed Qamar Raza Naqvi		56,206	73,069	16,863	30	101,827	28,758	51
G.Abid Sheikh		55,103	71,633	16,530	30	101,827	30,194	55
M.Naseer Jamali		55,103	71,633	16,530	30	101,827	30,194	55
M.Zakir		55,103	71,633	16,530	30	101,827	30,194	55
SM Shujat Ali		55,103	71,633	16,530	30	101,827	30,194	55
Feroze Akhtar Khan	D.G	55,103	71,633	16,530	30	101,827	30,194	55
Afzal Ahmed	Director	49,594	64,471	14,877	30	69,563	5,092	10
M.Ali Shah	Fellow	36,300	47,190	10,890	30	54,961	7,771	21
Total		598,608	778,578	179,970		1,054,909	276,331	
No. of month from July-15 to June-19							48	
Total impact from July-15 to June-19		Grand total					13,279,728	

2(a).The Sindh Government revised the pay scale in July 2016 for regular employees, but the Ombudsman office revised the pay packages of its contractual employees twice (two times) in the year 2016-17. The 1st time increase in pay packages was made in July 2016 whereas the 2nd time increase in pay packages was made in March 2017. This caused a dual benefit to the contractual employees in the same year which resulted into burden on public exchequer of Rs1.400million. Details are as under;

Designations	No. of Employees	Increase	Total Per Month	No. of Months	Grand Total
Advisors/ Consultant/ DG	10	20,000	200,000	4	800,000
Director	1	15,000	15,000	4	60,000
Sr. Fellow	1	5,000	5,000	4	20,000
Fellow, security staff, steno, C/operator	6	3,000	18,000	4	72,000
Jr. Clerk, Electrician, D. Rider, G/ operator, T. operator, Mechanic, NQ, Mali, Driver, Chowkidar	56	2,000	112,000	4	448,000
Total			350,000	4	1,400,000

2(b). Furthermore, the onward/ successive impact of the second (2nd) increase made in March 2017 has caused an additional financial burden on public exchequer of Rs10.668 million upto June 2019. Details are as under:

(Amount in Rupees)

Designations	No. of Employees	Increase	Total per moth	No. of months	G.T
Advisors/ Consultant/ DG	10	20,000	200,000	28	5,600,000
Director	1	15,000	15,000	28	420,000
Sr. Fellow	1	5,000	5,000	28	140,000
Fellow, security staff, steno, C/operator	7	3,000	21,000	28	588,000
Jr/Clerk, Electrician, D/Rider, G/ operator, T. operator, Mechanic, NQ, Mali, Driver, Chowkidar	70	2,000	140,000	28	3,920,000
Total			381,000	28	10,668,000

3. It is noteworthy that Contractual officers (advisors, consultants, fellows, regional directors etc) of the office of Ombudsman are retired government employees. They must be government pensioners as well and their pensions are increased every year by the government. However, Ombudsman management increase their pay packages without taking in consideration their pension benefits. The relevant record of the retired employees of their previous services was neither available in the files concerned nor was provided, so the contention of audit could not be established. (Details at Annex-E)

Audit is of the view that irregular and dual increases in pay packages of contractual employees in year 2015 and 2016, and the onward impact on successive years upto 2019 were in violation to above rules which caused extra burden on public exchequer.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that it was the discretion of the Ombudsman to fix any remuneration or honorarium of employees appointed under Section 20 of the Act. Management further stated that remuneration was increased because employees were affected by inflation in line with the increase approved by the provincial Government. The DAC directed the management to get its stance verified that no double increase was allowed during the same year.

Audit requires compliance of DAC directives.

(OM# 10, 11, 12 &13)

4.2.2 Irregular payment to contractual staff on account of honorarium - Rs2.280 million

According to Section-26 of the Act-1991, (1) The Ombudsman may in his discretion fix an honorarium or remuneration of Advisors, Consultants, experts and interns engaged by him from time to time for the service rendered. (2) The Ombudsman may in his discretion fix a reward or remuneration to any person for exceptional service rendered or valuable assistance give to the ombudsman in carrying out his functions.

During audit of accounts record of office of the Provincial Ombudsman Sindh, Karachi for the financial year 2017-18 &2018-19, it was observed that an amount of Rs2.280 million was paid to the contractual staff on account of honorarium, which was kept under the following objections:

1. Staff was already carrying remuneration (fix pay), but honorarium was given which is contrary to above rule26(1)
2. Honorarium was given to contractual staff, but exceptional services rendered or valuable assistance given to the ombudsman were not mentioned or documented.

(Amount in Rupees)

Year	Amount
2018-19	1,295,298
2017-18	984,903
Total	2,280,201

The management failed to watch the laid down procedures. Thus, the above lapse on the part of management indicates improper watch, and absence of systemic internal controls.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. Management informed that the payment of honorarium was allowed on the recommendations forwarded by all heads of various Section/offices. The DAC directed the management to get the recommendations of the heads of Sections verified by Audit.

Audit requires compliance of DAC directives.

(OM#23)

4.2.3 Irregular expenditure on account of foreign /TA.DA – Rs0.827 million

According to Rule-23 of Sindh Financial Rules, Volume-I, “as a general rule every payment including repayment of money previously logged with Government for whatever purpose must be supported by the voucher setting forth full and clear particular of claim.”

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

As per para (r) of budget communication letter dated 06-07-2011, foreign visits on government expenses will be discouraged.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2011-12, it was observed that amount of Rs0.827

million was paid to Ombudsman on account of TA/DA on foreign visits in which following irregularities were observed:

1. The officer claimed 13 daily allowances (DA) more than the approved visit program for 9th International Ombudsman Institute (IOI) world conference held at Stock-holm-Sweden for (03) days. As approval was acquired for period from 07-06-2009 to 20-06-2009 i.e. 14 days, but officer claimed Daily allowances from 06-06-2009 to 02-07-2009 i.e. 27 days.
2. The officer visited IOI office Vienna-Austria & Berlin-Germany with the approved program from 21-03-2010 to 02-04-2010 for 13 days, but he claimed 07 daily's for London, & Glasgow, UK from 28-03-2010 to 03-04-2010, instead of rates of Veina, Austria, which caused excess claim Rs 0.119 million.
3. During IOI training program held on 05-6-2011 to 08-06-2011 at Vienna-Austria, in which the officer stayed at Glasgow, UK from 12 to 15 June 2011, but claimed the rate of London, UK which was higher than Glasgow by \$38 per day, which caused Excess claim of Rs15,076/-
4. As per approval order, the officer was on leave from 02-07-2013 to 08/07/13 for which he will not claim TA/DA as stated therein, but he claimed 02 daily allowances as well as hotel charges at Spain for 02-03/07/13, which caused Rs94,428/ an excess claim.
5. The officer attended IOI workshop at Riga –Latvia dated 17-06-2015 to 21-06-2015 and attended 3rd Hague peace conference at Berlin-Germany dated 27-06-2015 to 29-06-2015, but in between from 22 to 26 June, 2015 the officer stayed in London, UK without approval, rather than staying at Latvia or Germany, which caused Excess claim of Rs32,867/-.
6. Furthermore, the officer was on leave from 27 to 28 June, 2015. In addition, the officer claimed 08 days from 30 June to 07 July 2015, but approval of program was upto 4th July 2015, which resulted in excess claim of 03 daily's along with incidental charges of Rs0.106 million.
(Details are at Annexure- F).

The above position reflects that the officer visited the foreign countries beyond the need/requirement, which may be justified to audit.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. Management informed that approval was accorded by the Governor and there was no over-stay beyond the approval. Audit ask the management to furnish more sanction accorded by the Governor, invitations by foreign institutes for participation in the programs and the approval of intervening period. The DAC directed the management to provide relevant record to audit for verification.

Audit requires compliance of DAC directives.

(OM# 14 & 15)

4.2.4 Unauthorized retention of funds into DDO account – Rs57.387 million

Rule-290 of Central Treasury Rules, Volume-I, states that, “No money shall be drawn from Government treasury until and unless it is required for immediate disbursement or need. It is not permissible to draw money from the treasury in anticipation of demands or to prevent lapse of budget grant.”

According to Para 7 of G.F.R Volume–I “unless otherwise expressly authorized by any law or rule or order having the force of law, money may not be removed from the public account for investment or deposit elsewhere without the consent of Finance Department”.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of the bank account statements, it was revealed that huge balances were kept in the DDO account at the end of each financial year. Details are as under:

(Account No. 001361-9/4000875349 NBP Sindh Secretariat Branch)

(Amount in Rupees)

Date	Closing balance
30-06-2009	3,332,408
30-06-2010	8,831,444
30-06-2011	6,119,497
30-06-2012	7,387,045
30-06-2013	7,051,014

(Amount in Rupees)

Date	Closing balance
30-06-2014	7,548,965
30-06-2015	6,983,887
30-06-2016	1,860,281
30-06-2017	2,136,017
30-06-2018	2,587,055
30-06-2019	3,549,341
Total	57,386,954

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The Management informed that funds shown in DDO account were received from different sources: funds from UNICEF for Children Complaint Office, subsidy from IOI, Insurance from M/s Indus Motors, Government funds for salary & honorarium of contractual staff and certain operating expenses etc. Management further informed that this practice has been discontinued from the year 2019-20. After pointed out by Audit, the DAC directed the management to produce the details of unauthorized disbursement of amount from DDO account to audit for verification and a separate account for receipts may be maintained.

Audit requires compliance of DAC directives.

(OM# 17)

4.2.5 Variation between Bank statement and DDO account - Rs3.157 million

As per Para 2.3.2.2 of APPM on Accuracy, The information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omissions. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2017-18 to 2018-19, while scrutiny of the bank account statements and DDO account in SAP data, it was revealed that amount (Net) of Rs11.599million was drawn and deposited into DDO Bank account, but the credits shown in bank account was Rs14.754million. Thus difference of Rs3.157million was

found between bank credits and DDO account at the end of financial year 2018-19. Details are as under:

(Amount in Rupees)

As per Bank Statement					As per SAP Data	
(1) Year	(2) O.B (DDO A/C at Bank)	(3) Credit	(4) Debit	(5)= (2+(3-4) C.B (DDO A/C at Bank)	(6) DDO	7=(6-3) Difference
2017-18	2,136,017	5,557,194	5,106,156	2,587,055	7,436,776	1,879,582
2018-19	2,587,055	9,199,149	8,236,863	3,549,341	4,162,007	-5,037,142
Total	2,136,017	14,756,343.00	13,343,019	3,549,341	11,598,783	(3,157,560)

The above position reflects that the entity has also other sources of income/budget, which were not shown to audit.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The DAC meeting was held on 20-01-2021. The management informed that the variation in DDO account & bank statement was due to accounting errors in bank statements, cheques received from M/s Sindh Insurance and funds received from AG Sindh. The DAC directed the management to produce the relevant record to audit for verification.

Audit requires compliance of DAC directives.

(OM# 18)

4.2.6 Irregular payment through DDO account - Rs155.189 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 Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2007-08 to 2018-19, while scrutiny of the bank account

statements, it was revealed that amount of Rs158.69million was credited into DDO Bank account and amount drawn from bank account was Rs155.189million, thus amount of Rs155.189million was paid to the party concerned in cash rather than cheque, which resulted in violation of above rule.

Details are as under:

(Amount in Rupees)

Period		OB	Credit sum (incl:OB)	Debit sum	CB
01-01-07	29-12-08		16,963,491	16,828,271	135,220
01-01-09	31-12-10	135,220	27,763,298	22,020,088	5,743,210
01-01-11	29-12-11	5,743,210	29,827,851	23,884,968	5,942,882
01-01-12	31-12-12	5,942,882	30,293,297	28,606,882	1,686,415
Total		11,821,312	104,847,937	91,340,209	1,686,415
Total Credit & Debits			93,026,625	91,340,209	1,686,416
01-01-13	24-12-18	1,686,415	62,083,709	62,790,722	1,026,902
	2018-19	1,026,902	3,580,423	1,057,985	3,549,340
G. Total Credit & Debits			158,690,757	155,188,916	3,549,340

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that funds were utilized on account of salary of contractual staff and operating expenses of the Secretariat. Further to state that the payments also pertained to Children Complaint Office (CCO) for which fund were received from UNICEF. They further replied that since December, 2019 onward, on the advice of audit, all the payments on account of salary of contractual staff and operating expenses of the Secretariat etc. are being paid directly by the Office of the A.G. Sindh through individual cheques. The DAC directed the management to get the payments made from DDO account verified from Audit.

Audit requires compliance of DAC directives.

(OM# 19)

4.2.7 Non production of details of transfer of funds from DDO account - Rs10.172 million

According to Section 14 (2) and (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, "the officer in charge of any office or department shall afford all facility and provide record for audit

inspection and comply with requests for information in as complete form as possible and with reasonable expedition”; and “any person or authority hindering the auditorial function of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of the bank account statements, it was revealed that amount of Rs10.172 million was credited into Bank account shown as Transfer and Miscellaneous. On the other hand, amount of Rs5.889 million was debited from Bank account shown as Transfer. The details of the transferred amount debited and credited were not provided to audit. Details are as under:

(Amount in Rupees)

Date	Transaction	Credit	Date		Debit
05-01-09	Transfer	915,130	04-07-08	Transfer	106,446
02-04-09	Transfer	527,600	24-12-09	Transfer	4,946
25-11-09	Transfer	724,760	15-07-11	Transfer	5,768
12-02-14	Transfer	150,000	09-04-12	Transfer	60,000
20-03-14	Transfer	45,000	29-06-12	Transfer	10,000
23-06-15	Miscellaneous	414,926	29-05-12	Transfer	2,801
26-29/06/15	Miscellaneous	5,081,312	04-06-13	Transfer	500,000
26-10-15	Miscellaneous	15,443	12-06-13	Transfer	47,424
28-10-15	Miscellaneous	35,089	02-07-13	Transfer	37,500
15-06-16	Transfer	51,229	08-07-13	Transfer	37,500
16-06-16	Miscellaneous	9,850	10-07-13	Transfer	500,000
21-22/06/16	Miscellaneous	427,850	24-07-13	Transfer	1,212,153
28-06-16	Miscellaneous	1,313,420	01-11-13	Transfer	2,685,331
15-08-16	Transfer	83,000	19-11-13	Transfer	379,200
20-09-16	Transfer	2,300	02-05-14	Transfer	110,236
06-01-17	Miscellaneous	41,726	25-06-14	Transfer	200,116
20-03-17	Transfer	295,344			
12-12-18	Transfer	37,893			
Total		10,171,872		Total	5,899,421

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that the transaction codes of credits shown as Transfers & Miscellaneous were incorrect whereas the correct transaction codes were clearing and online credit. Management further stated that the bank has substituted the Debit Code “transfers” with correct

codes such as internal transfers, clearing cheques, wrong entries and payment order vide NBP letter NSSB/2020/282 dated 02.11.2020. The DAC directed the management to produce original record to audit for verification.

Audit requires compliance of DAC directives.

(OM# 20)

4.2.8 Excess expenditure over and above the budget – Rs3.312 million

As per para-12 of G.F.R Volume-I, “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided In order to maintain a proper control he should arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee if necessary complete responsibility for departmental expenditures and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit security or otherwise.”

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of the expenditure statements, it was revealed that expenditure amounting to Rs3.312 million was incurred in excess over and above the budget grant for the year 2015-16.

(Amount in Rupees)

Year	Release	Expenditure	Excess
2015-16	161,749,000	165,061,397	(3,312,397)

The excess expenditure over and above the budget grant under head A-5270 Grants Subsidies and Write off Loans may be justified to audit.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that the Finance Department vide letter No.S.O(SR-III)5-145/2012(POS) dated 29.09.2015 had sanctioned utility allowance to regular employees of this Office w.e.f. 01.07.2014. Subsequently, the A.G. Sindh released payment of arrears to regular employees along

with monthly salaries through computerized pay slips in the month of February 2016, due to which such excess was incurred. DAC directed the management to produce relevant record to audit for verification.

Audit requires compliance of DAC directives.

(OM# 26)

4.2.9 Non-utilization of funds – Rs138.446 million

As per para-12 of G.F.R Volume-I, “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided In order to maintain a proper control he should arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee if necessary complete responsibility for departmental expenditures and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit security or otherwise.”

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of the expenditure statements, it was revealed that funds amounting to Rs138.446million were not utilized.

(Amount in Rupees)

Year	Release	Expenditure	Savings
2008-09	69,212,700	54,904,400	14,308,300
2009-10	84,506,400	64,251,615	20,254,785
2010-11	99,923,500	77,381,576	22,541,924
2011-12	99,975,000	89,828,500	10,146,500
2012-13	122,162,000	105,212,300	16,949,700
2013-14	127,864,400	112,802,103	15,062,297
2014-15	140,651,000	122,505,822	18,145,178
2016-17	182,836,450	180,652,450	2,184,000
2017-18	199,671,000	183,246,819	16,424,181
2018-19	211,367,650	208,938,798	2,428,852
		Total	138,445,717

The non-utilization of budget under head A-5270 Grants Subsidies and Write off Loans may be justified to audit.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management in the reply stated that non-utilized funds/ savings of Rs.138,445,717/- during the period of ten years was on account of vacant post (Gazetted/Non Gazetted) which could not be filled up due to ban imposed on new appointments. As a result the un-utilized funds/ savings were surrendered in time to Finance Department Govt. of Sindh. The DAC directed the management to get its contention verified through documentary evidences/record.

Audit requires compliance of DAC directives.

(OM# 27)

4.3 Asset Management

4.3.1 Irregular purchase of material without need - Rs0.815 million

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

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of the account record, it was revealed that material amounting to Rs0.815million purchased during the years 2016-17 &2017-18 was laying in the store sealed pack/unissued till the end of 2018-19. The position reflects that material was purchased without need/requirement, which resulted in blockage of government money.

Details are as under:

Balance as on 30-06-19						
Year	Item	Qty	Rate	Amount	Qty	Amount
2016-17	Floor stand AC	3	88400	265200	1	88,400
2017-18	computer one apple	3	61110	183330	3	183,330
	Printers	2	27787	55574	2	55,574
	UPS 1kva	3	16870	50610	3	50,610

Balance as on 30-06-19						
Year	Item	Qty	Rate	Amount	Qty	Amount
	scanner cannon	8	11238	89904	3	33,714
	Fax machine	2	17390	34780	2	34,780
	stablizer 1kva	2	5865	11730	1	5,865
	Floor stand AC	1	119530	119530	1	119,530
	Revoving chair	6	12500	75000	3	37,500
	office Table	4	23000	92000	4	92,000
	side Table	5	4500	22500	2	9,000
	plastic chair 4seater	3	7500	22500	3	22,500
	visitor chair	28	3486	97608	8	27,888
	staff table	6	6386	38316	4	25,544
	staff chair	13	3186	41418	9	28,674
	Total					814,909

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that the stores were purchased to meet requirement of various Officers/Offices. However its issuance was delayed due to some administrative reasons which have now been issued as per demand. The DAC directed the management to get issuance of material verified from audit.

Audit requires compliance of DAC directives.

(OM# 21)

4.3.2 Irregular issuance of material - Rs0.488 million

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

During Special Audit of office of the Provincial Ombudsman Sindh, Karachi for the financial years 2008-09 to 2018-19, while scrutiny of the account record, it was revealed that material amounting to Rs0.488million purchased and issued to residence of Provincial Ombudsman Sindh and regional offices.

It is pertinent to say that, the repair and maintenance of Provincial Ombudsman House was carried out by building department having separate budgetary provision and regional offices have their own budgetary provision.

The position reflects that material issued to other offices and residence house, at their own was violating of government rules and regulations.

Details are as under:

Year	Item	Qty	Rate	Date	Qty	amount	Date	Issued to
2007-08	AC 1.5 ton LG	5	184000	36800	3	110400	2008 & 2010	R/o POS
2010-11	Bracket fan	3	8964	2988	1	2988	2011-12	R/o POS
2016-17	Split AC 1.5 ton Kenwood	17	907885	53405	1	53405	21-07-16	R/o POS
2017-18	Split AC 1.5 ton Haier	3	185034	61678	1	61678	25-10-18	R/o POS
2017-18	Executive dining table with chair	1	45000	45000	1	45000	25-10-18	R/o POS
2017-18	Executive 7 seated sofa	1	96000	96000	1	96000	25-10-18	R/o POS
2017-18	Executive sofa cum bed	1	18886	18886	1	18886	25-10-18	R/o POS
	Sub-total					388357		
2007-08	Photostat Machine	2	179350	89675	1	89675	26-10-09	Dadu
2008-09	Stabilizer	4	40124	10031	1	10031	13-10-09	Karachi-Central
	Sub-total					99706		

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that repairing & maintenance works are being carried out by the Works & Services Department, Government of Sindh, whereas payment of utilities, purchase of furniture, ACs are made by the Provincial Ombudsman Office. Regarding supply of items to Regional Offices, it was done in a special case as their disposal of complaints of the complainant were suffering badly and there was no alternative except to issue the items from store as these could not readily be purchased. DAC directed the management to

produce eligibility of Ombudsman for material issued to the Ombudsman house and effect recovery if recoverable.

Audit requires compliance of DAC directives.

(OM# 22)

4.3.3 Non-production of auditable record - Rs4.442 million

Section 14 (2) and (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provide as under:

- (2) The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During Special audit of the office of Provincial Ombudsman Karachi, for the financial year 2008-09 to 2018-19, the record pertaining to expenditure on repair and renovation of Ombudsman House was requested, in reply the department provided the copy of letter written to XEN Provincial Building-II, Karachi, but till the last date of audit the record pertaining to repair and renovation of Ombudsman House was not provided to audit. Further, expenditure made on events, conferences or seminars was not made available.

Audit is of the view that non-production of record, indicates weak internal controls.

The said record may now be produced to audit for verification.

The matter was reported to the management during the month of November, 2020. The DAC meeting was held on 20-01-2021. The management informed that Chief Secretary declared residence of Ombudsman as official residence and Finance Department and C&W Department were intimated. All civil works were carried out by C&W Department on strength of the letter of Chief Secretary which has been mis-

placed in their record being too old but must be available with C&W and Finance Department. Finance Department has been allocating special funds for Ombudsman house for many years and C&W Department for carrying out all civil maintenance work. Further, for the record of expenditure on renovation/ repair of official residential building of Ex-Ombudsman Sindh during financial year 2007-08 to 2018-19 was sent to office of the Executive Engineer Provincial Buildings Division No.II, Karachi vide letter No.SAC-II/PBD-II/2020-21/6019 dated 04.11.2020. The DAC directed the management to submit the relevant record for verification.

Audit requires compliance of DAC directives.

(OM# 25)

5. Conclusion

The major Audit findings and recommendations are stated in executive summary for a glance. Applicable rules, regulations and due process were not properly followed during appointments of contractual officers & non-gazetted staff. Further, section-20 of the Act was extensively used especially for those categories which were not mentioned in section-20 of the Act, and contractual appointments were made in excess without watching/observing sanctioned posts and contracts were extended from a long time. Furthermore, due care of public funds and rule & regulations were not observed while increasing pay packages of contractual employees. There was no rational approach in expenditure made on foreign visits which caused burden on public exchequer. Moreover, there was also lack of planning in procurement and issuance of material and office goods. In a nut shell, there were poor administrative and financial internal controls and checks to ensure efficiency and value for money of public resources.

Acknowledgement

We wish to express our appreciation to the whole management of Provincial Ombudsman Sindh, Karachi, for the assistance and cooperation extended to the auditors during this assignment.

Annexure-A

4.1.1 Irregular appointment of consultants / advisors

Sr.#	Name of Advisor/Consultant	Designation	Father's Name	CNIC No.	Date of Birth	Date of Retirement	Retired from which Post	Department	BPS	Date of Appointment	Date of termination of Contract	Pay Package at Present p.m	Remarks
1	Mr. Ali Nawaz Bohio	Advisor-A (I&S)	Haji Abdul Rauf Bohio	42000-6133018-7	8/1/1934	8/1/1994	Director General	POS	20	8/1/1994	6/30/2020	Rs.185,393/-	
2	Sayed Amir Ali Shah	Advisor-C	Sayed Qalander Ali Shah	42301-1105103-1	1/28/1939	1/28/1999	M.D. State Cement Corporation of Pakistan	M.D. Javedan Cement	22	9/22/2004	6/30/2020	Rs.165,993/-	NO application
3	Mr. Ghulam Abid Shaikh	Advisor-K	Muhammad Hashim Shaikh	42310-8041085-1	3/22/1947	3/21/2007	O.S.D	S&GAD, Govt. of Sindh	20	6/1/2010	6/30/2020	Rs.165,993/-	Certificate from SGA&CD. Profile & order was missing
4	Mr. Muhammad Zakir	Advisor-J	Mr. Ghayas-Ud-Din	42301-4367786-3	1/5/1951	1/4/2011	secretary	POS	21	6/20/2011	6/30/2020	Rs.165,993/-	
5	Mr. Muhammad Naseer Jamali	Advisor-N	Mr. Jamal Khan Jamali	42301-2339131-5	4/20/1955	4/19/2015	Additional Chief Secretary	POS	21	4/21/2015	6/30/2020	Rs.165,993/-	
6	Mr. Zamir Ahmad Khan	Advisor-Z	Mr. Akhlaq Ahmad Khan	42101-1908368-5	12/22/1957	12/21/2017	Secretary	POS	21	12/22/2017	6/30/2020	Rs.165,993/-	Profile NA
1	Syed Qamar Razi Naqvi	Consultant-B	Syed Razi Hasan (Late)	42101-0193858-3	5/1/1936	4/30/1996	Senior Vice President	HBL	Nil	6/1/2008	6/30/2020	Rs.165,993/-	part file
2	Mr. Manzoor Ali Awan	Consultant-F	Mr. Abdul Hakeem Awan	42301-7092731-9	5/12/1942	5/11/2002	Director Admin	Excise & Taxation Department, Karachi	19, 20 more-over	3/15/2009	6/30/2020	Rs.165,993/-	CV NA, 31-0109 to 30-06-16 file NA

Sr.#	Name of Advisor/Consultant	Designation	Father's Name	CNIC No.	Date of Birth	Date of Retirement	Retired from which Post	Department	BPS	Date of Appointment	Date of termination of Contract	Pay Package at Present p.m	Remarks
3	Syed Muhammad Shujaat Ali	Consultant-G	Syed Nisar Ali	42301-1092433-5	1/3/1949	1/31/2009	Director	F.I.A	20	1/3/2012	6/30/2020	Rs.165,993/-	
4	Brig. (Retd.) Muhammad Jamil	Consultant-I	Mr. Muhammad Munir	34603-8104380-7	8/31/1963	8/30/2016	Brigadier	Pakistan Army	20	11/9/2016	6/30/2020	Rs.165,993/-	certificate from Deptt & LPC/evidence of Retirement
5	Ms. Rehana G. Ali Memon	Consultant-H	Late Ghulam Ali Memon	42201-4042742-6	6/18/1958	6/17/2018	Secretary	Planning & Development Department, GOS	21	12/1/2019	8/31/2020	Rs.165,993/-	
6	Mr. Aftab Ahmad Khatri	Consultant-L	Late Muhammad Hashim Khatri	42301-9010403-1	10/10/1953	10/9/2013	Secretary	S&GAD	20	12/9/2019	6/7/2020	Rs.165,993/-	

Annexure-B

4.1.4 Irregular appointment of Fellows

Sr. #	Name	Designation	Posting	Date of appointment	Contract extended up to	Posted against post	Remark
1	Mr. Sohail Ahmed Memon	Fellow	R.O. N'feroze	11/16/2008	9/30/2020	Asstt: Registrar B-16	AR already filled
2	Mr. Javed Mashkoor	Sr. Fellow /	R.O. Karachi (C)	5/15/2009	9/30/2020	Asstt: Registrar B-16	AR already filled
3		Dy. Director					
4	Mr. Muhammad Ali Shah	Sr. Fellow (CCO)	Headquarter	9/12/2011	9/30/2020		DD(CCO) already filled
5	Rafique Ahmed	Sr. Fellow /	R.O. Karachi (E)	2/4/2020	6/30/2020	Asstt: Registrar B-16	AR already filled
6		Dy. Director					
7	Mr. Abdul Sattar Memon	Fellow	R.O.Badin	9/12/2006	9/30/2020	Asstt: Registrar B-16	Vacant
8	Ms. Suraya Magsi	Fellow	R.O. Larkana	11/16/2008	9/30/2020	Asstt: Registrar B-16	Vacant
9	Syed Sarwar Ali	Fellow (Accounts)	Headquarter	1/31/2020	7/29/2020	Accounts officer B-17	Vacant
10	Mr. Muhammad Zeeshan	Fellow (Computer)	Headquarter	2/1/2020	9/30/2020	D P O	vacant
11	Mr. Gul Hameed Soomo	Fellow	R.O. Thatta	9/1/2019	9/30/2020		without post
12	Mr. Anwar Alam Subhani	Fellow	R.O. Karachi (S)	9/22/2017	9/30/2020		without post

Annexure-C

4.1.6 Irregular appointments of non-gazetted staff

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
1	Shah Muhammad Javed Raza	Computer Operator	Headquarter	20-10-1975	M.B.A	17-11-2014	30-09-2020
2	Mr. Waqas	Computer Operator	R.O. Karachi (E)	19-03-1986	B.A	07-04-2011	30-09-2020
3	Mr. Ghulam Murtaza	Computer Operator	R.O. N'Feroze			18-09-2008	30-09-2020
4	Mr. Saleem Rehman	Computer Operator	R.O. Thatta			01-09-2009	30-09-2020
5	Mr. Sajid Siddique Awan	Computer Operator	R.O. Hyderabad	15-06-1988	B.C.S.	02-04-2012	30-09-2020
6	Mr. Junaid Ahmed Khaskheli	Computer Operator	R.O. Khairpur	05-02-1992	B.Com.	26-02-2013	30-09-2020
7	Mr. Deedar Hussain	Computer Operator	R.O. Ghotki		M.A	02-01-2015	30-09-2020
8	Mr. Muhmmad Rafiq	Assistant	Headquarter			11-10-1999	30-09-2020
9	Mr. Allauddin Abro	Assistant	Headquarter	01-01-1939	B.Sc	01-10-2002	30-09-2020
10	Mr. Muhammad Hashim	Assistant	Headquarter			01-02-2016	30-09-2020
11	Mr. Ali Imran Siddiqui	Accounts Assistant	R.O. Karachi (C)	26-05-1979	B.Com	01-04-2016	30-09-2020
12	Mr. Khurram Akhter Chundrigar	Accounts Assistant	R.O. Hyderabad	15-12-1987	B.Com	01-04-2011	30-09-2020
13	Ms. Saima Mustafa	Accounts Assistant	R.O. Hyderabad	03-03-1976	M.Com	22-07-2011	30-09-2020
14	Mr. Mujahid	Stenotypist	Headquarter			22-07-2011	30-09-2020
15	Syed Qamar Abbas Naqvi	Stenotypist	Headquarter			20-02-2018	30-09-2020
16	Mr. Farhan ul Hassan Khan	Hardware Supp. Tec	Headquarter	25-10-1982	M.A.	25-10-2017	30-09-2020
17	Mr. Bashir Ahmed	Telephone Operator	Headquarter			01-08-2019	30-09-2020
18	Mr. Noor Muhammad	Telephone Operator	Headquarter			16-07-2015	30-09-2020
19	Mr.Muhammad Faizan Nafees	Jr.Clerk	Headquarter			15-04-2009	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
20	Mr. Mudassar Rasool	Jr.Clerk	Headquarter			01-10-2009	30-09-2020
21	Mr. Dinayal Khan	Jr.Clerk	Headquarter			11-11-2010	30-09-2020
22	Mr. Abdul Samad	Jr.Clerk	Headquarter	17-07-1992	INTER	03-01-2014	30-09-2020
23	Syed Saad Ahmed Jaffri	Jr.Clerk	Headquarter	02-09-1991	INTER	16-05-2014	30-09-2020
24	Mr. Muhammad Ubaid	Jr.Clerk	Headquarter			16-06-2014	30-09-2020
25	Mr. Muhammad Adeel	Jr. Clerk	Headquarter			15-10-2015	30-09-2020
26	Miss. Sidra Arfeen	Jr. Clerk	Headquarter	01-10-1987	B.Sc	17-08-2017	30-09-2020
27	Mr. Muhammad Sherim	Jr. Clerk	Headquarter			01-01-2018	30-09-2020
28	Mr. Nasir Ali	Jr. Clerk	Headquarter	08-01-1990	M.A	16-03-2018	30-09-2020
29	Mr. Muhammad Waseem	Jr. Clerk	Headquarter			30-01-2020	29-07-2020
30	Mr. Afshan	Jr. Clerk	Headquarter			01-02-2020	30-09-2020
31	Mr. Muhammad Asif	Jr. Clerk	Headquarter			01-02-2020	30-09-2020
32	Mr. Arbaz Naem	Jr. Clerk	Headquarter			01-02-2020	30-09-2020
33	Mr. Muhammad Osama Sidd.	Jr. Clerk	Headquarter			01-02-2020	30-09-2020
34	Mr. Abdul Muneem Sajjad	Jr. Clerk	Headquarter			01-02-2020	30-09-2020
35	Mr. Ali Hassan Shaikh	Jr. Clerk	R.O. Badin	24-08-1988	B.Com	01-10-2019	30-09-2020
36	Mr. Riaz Ahmed (c/o. Mallah)	Jr.Clerk	R.O. Dadu	20-09-1978	B.A	20-06-2013	30-09-2020
37	Mr. Irfan	Jr. Clerk	R.O. Dadu	04-04-1994	B.I.S.E	12-11-2015	30-09-2020
38	Mr. Javed Ahmed	Jr. Clerk	R.O. Dadu	21-07-1984	M.A	14-12-2016	30-09-2020
39	Mr. Abdul Qadeer Siyal	Jr.Clerk	R.O. Ghotki			27-05-2009	30-09-2020
40	Mr. Kaleemullah	Jr. Clerk	R.O. Ghotki			01-02-2020	30-09-2020
41	Mr. Mehmood Ghani	Jr.Clerk	R.O. Hyderabad			01-11-2008	30-09-2020
42	Mr. Tanveer Shah	Jr. Clerk	R.O. Hyderabad	10-08-1990	B.Sc	12-02-2016	30-09-2020
43	Mr. Sajid Ali	Jr. Clerk	R.O. Hyderabad	01-03-1980	INTER	12-12-2017	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
44	Mr. Kamran	Jr. Clerk	R.O. Hyderabad	05-05-1986	INTER	09-01-2018	30-09-2020
45	Mrs. Saba Manzoor	Jr. Clerk	R.O. Hyderabad			01-02-2020	30-09-2020
46	Mr. Dur Muhammad Shah	Jr.Clerk	R.O. Jacobabad			15-04-2009	30-09-2020
47	Mr. Adnan Ashfaq Memon	Jr. Clerk	R.O. Karachi (East)	19-01-1994	INTER	11-04-2016	30-09-2020
48	Syed Nadeem Shah	Jr.Clerk	R.O. Karachi (East)	18-03-1974	B.Sc	29-11-2011	30-09-2020
49	Mr. Umair Bin Jamil Khan	Jr. Clerk	R.O. Karachi (East)	06-07-1988	B.A	18-09-2015	30-09-2020
50	Mr. Muhammad Zubair	Jr. Clerk	R.O. Karachi (East)			01-02-2020	31-07-2020
51	Syed Shoaib Hassan Jaffri	Jr. Clerk	R.O. Karachi (East)			01-02-2020	30-09-2020
52	Mr. Talha Bin Yousuf	Jr. Clerk	R.O. Karachi (East)			01-02-2020	30-09-2020
53	Mr. Abdul Jabbar	Jr.Clerk	R.O. Karachi (Central)			16-11-2002	30-09-2020
54	Mr. Arif Jumman	Jr.Clerk	R.O. Karachi (Central)			20-05-2008	30-09-2020
55	Mr. Kashif Jamal	Jr.Clerk	R.O. Karachi (Central)	11-12-1973	INTER	07-03-2011	30-09-2020
56	Mr. Muhammad Farrukh	Jr.Clerk	R.O. Karachi (Central)			07-03-2011	30-09-2020
57	Mr. Abdul Wadood	Jr. Clerk	R.O. Karachi (Central)	05-05-1972	INTER	10-07-2017	30-09-2020
58	Mr. Muhammad Khizar ul Hassan	Jr. Clerk	R.O. Karachi (Central)			09-02-2018	30-09-2020
59	Mr. Shaheryar Ahmed Faraz	Jr. Clerk	R.O. Karachi (Central)	19-11-2000	INTER	09-12-2019	30-09-2020
60	Mrs. Sana Fahad	Jr. Clerk	R.O. Karachi (Central)			01-02-2020	30-09-2020
61	Mr. Muhammad Rehman	Jr. Clerk	R.O. Karachi (Central)			01-02-2020	30-09-2020
62	Mr. Bilal Ahmad	Jr.Clerk	R.O. Karachi (South)	01-01-1985	MATRIC	21-11-2011	30-09-2020
63	Mr. Danish Khan	Jr.Clerk	R.O. Karachi (South)	08-10-1991	INTER	11-03-2015	30-09-2020
64	Mr. Muhamamad Zeeshan Khalid	Jr. Clerk (Disable Quota)	R.O. Karachi (South)			25-01-2016	30-09-2020
65	Mr. Muhammad Naseer Shah	Jr. Clerk	R.O. Karachi (South)			01-02-2020	31-07-2020
66	Syed Khizar Abbas	Jr.Clerk	R.O. Khairpur	14-03-1983	M.A	02-05-2011	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
67	Mr. Kazim Hussain	Jr.Clerk	R.O. Khairpur Mirs			29-02-2012	30-09-2020
68	Mr. Abdul Majeed	Jr.Clerk	R.O. Mithi			01-01-2009	30-09-2020
69	Mr. Mukhtair Ali Mahesar	Jr. Clerk	R.O. Naushahroferoze			11-08-2015	30-09-2020
70	Mr. Yaseen	Jr.Clerk	R.O. N'SHAH	03-02-1995	INTER	26-01-2015	30-09-2020
71	Mr. Khan Muhammad Lakho	Jr.Clerk	R.O. Sukkur	01-01-1990	B.Sc	03-01-2012	30-09-2020
72	Mir. Toufeeque Hyder	Jr. Clerk	R.O. Sukkur	23-12-1996	INTER	01-08-2018	30-09-2020
73	Mr. Ubedullah Mughal	Jr. Clerk	R.O. Thatta			27-07-2018	30-09-2020
74	Mr.Muhammad Adnan	Mechanic	Headquarter	29-02-1990	INTER	09-03-2016	30-09-2020
75	Mr.Junaid Ahmed Ansari	Despatch Rider	R.O.Sukkur			01-07-2007	30-09-2020
76	Mr. Alji	Despatch Rider	R.O. Mithi			31-05-2008	30-09-2020
77	Syed Qadan Ali Shah	Despatch Rider	R.O. Jacobabad			23-07-2009	30-09-2020
78	Mr. Abdul Mujeeb	Despatch Rider	R.O. Jacobabad			01-02-2020	30-09-2020
79	Mr. Shahid Habib	Despatch Rider	R.O. Thatta	30-10-1972	MATRIC	21-11-2012	30-09-2020
80	Syed Mohsin Ali Shah	Despatch Rider	Headquarter	07-03-1975	MATRIC	02-02-2016	30-09-2020
81	Mr. Naushad	Despatch Rider	R.O. Karachi (C)	31-10-1981	MIDDLE	12-08-2016	30-09-2020
82	Mr. Kamran Ahmed Siddiqui	Despatch Rider	R.O. Karachi (C)			21-03-2018	30-09-2020
83	Mr. Altaf Hussain	Despatch Rider	R.O. Khairpur	20-02-1992	INTER	01-12-2017	30-09-2020
84	Mr. Akhtiar Ahmed	Despatch Rider	R.O. Ghotki			01-02-2020	30-09-2020
85	Mr. Sikandar Ali	Despatch Rider	R.O. Khairpur Mirs			01-02-2020	30-09-2020
86	Mr. Muhammad Nawaz	Driver	Headquarter			28-04-2009	30-09-2020
87	Mr. Faiyaz Khan	Driver	Headquarter			24-11-2009	30-09-2020
88	Mr. Moor Khan	Driver	Headquarter			01-06-2010	30-09-2020
89	Mr. Muhammad Rameez	Driver	Headquarter			18-05-2011	30-09-2020
90	Mr. Imran Khan	Driver	Headquarter			07-09-2011	30-09-2020
91	Mr. Muhammad Amin Shah	Driver	Headquarter			21-02-2014	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
92	Mr. Rashid Ali	Driver	Headquarter	1981	--	18-11-2014	30-09-2020
93	Mr. Shakeel Ahmed	Driver	Headquarter	20-12-1977	--	25-08-2015	30-09-2020
94	Mr. Muhammad Hanif	Driver	Headquarter			01-06-2017	30-09-2020
95	Mr. Ali Raza (S/o. Ahmed Khan)	Driver	Headquarter	10-01-1982	MIDDLE	26-07-2017	30-09-2020
96	Mr. Shah Naveed Alam	Driver	Headquarter	01-01-1992	MIDDLE	07-11-2017	30-09-2020
97	Mr. Imran Akhtar	Driver	Headquarter	05-01-1977	INTER	01-03-2018	30-09-2020
98	Mr. Irshad Ali	Driver	Headquarter	13-08-1993	--	01-03-2018	30-09-2020
99	Mr. Naeem	Driver	Headquarter	09-12-1992	MIDDLE	01-03-2018	30-09-2020
100	Syed Waqas Ali	Driver	Headquarter	03-01-1994	MATRIC	06-04-2018	30-09-2020
101	Mr. Mohammad Ahsan Ali	Driver	Headquarter			16-08-2018	30-09-2020
102	Mr. Muhammad Nadeem	Driver	Headquarter			16-11-2018	30-09-2020
103	Mr. Saleem	Driver	Headquarter	01-01-1959	--	23-01-2019	30-09-2020
104	Mr. Nasir Ali Khan	Driver	Headquarter	12-04-1962	--	15-03-2019	30-09-2020
105	Mr. Nafees Ahmed	Driver	Headquarter	1958	--	01-04-2019	30-09-2020
106	Mr. Muhammad Saqib	Driver	Headquarter			01-04-2019	30-09-2020
107	Mr. Tariq Hussain	Driver	Headquarter			17-01-2020	30-09-2020
108	Mr. Amjad Ali	Driver	R.O. Badin			24-06-2008	30-09-2020
109	Mr. Safdar Hussain Jamali	Driver	R.O. Dadu	20-07-1985	INTER	20-06-2012	30-09-2020
110	Mr. Tanveer Ahmed	Driver	R.O. Ghotki	06-08-1983	MIDDLE	16-10-2018	30-09-2020
111	Mr. Nisar Ahmed	Driver	R.O. Jacobabad	01-01-1987	5TH CLASS	08-11-2013	30-09-2020
112	Mr. Muhammad Zahid	Driver	R.O. Karachi (East)			01-11-2012	30-09-2020
113	Mr. Muhammad Ali	Driver	R.O. Karachi (South)			12-10-2015	30-09-2020
114	Mr. Ghulam Murtaza Heesbani	Driver	R.O. Khairpur Mirs			14-04-2009	30-09-2020
115	Mr. Arshad Ali Dehro	Driver	R.O. Mirpurkhas			02-01-2012	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
116	Mr. Javed Ahmed	Driver	R.o. Mithi	01-01-1976	--	01-04-2010	30-09-2020
117	Mr. Sajid Hussain Mughal	Driver	R.O. Nawabshah	05-02-1988	MIDDLE	15-12-2014	30-09-2020
118	Mr. Abdul Razzaq Ujjan	Driver	R.O. N'Feroze	1978	--	15-04-2011	30-09-2020
119	Mr. Muhammad Hassan	Driver	R.O. Sukkur			23-10-2012	30-09-2020
120	Mr. Sajid Ali	Driver	R.O. Sukkur	18-05-1988	MIDDLE	16-01-2019	30-09-2020
121	Mr.Ghulam Qadir	Driver	R.O.Thatta			01-01-2008	30-09-2020
122	Mr. Mohi-ul-Isalm	Generator Operator	Headquarter			18-10-2011	30-09-2020
123	Mr. Ali Raheel	Electrition	R.O. Dadu			01-02-2020	30-09-2020
124	Mr. Ashrafullah	Electrition	Headquarter	1964	MATRIC	08-06-2012	30-09-2020
125	Mr.Sultan Mehmood	Naib Qasid	Headquarter			29-10-2007	30-09-2020
126	Mr.Sajid	Naib Qasid	Headquarter			01-01-2008	30-09-2020
127	Mr. Ahmed Ali	Naib Qasid / Cameraman	Headquarter			01-06-2008	30-09-2020
128	Mr. Muhammad Imran Ikram	Naib Qasid / Washerman	Headquarter			01-05-2008	30-09-2020
129	Mr. Danish	Naib Qasid	Headquarter			17-08-2009	30-09-2020
130	Mr. Akif Ahmed Alvi	Naib Qasid	Headquarter	25-12-1971	INTER	06-04-2011	30-09-2020
131	Mr. Salman Ali	Naib Qasid	Headquarter	15-08-1990	MIDDLE	17-11-2011	30-09-2020
132	Mr. Raziq Hussain	Naib Qasid	Headquarter			13-06-2013	30-09-2020
133	Mr. Abdul Ghaffar	Naib Qasid	Headquarter	1980	MIDDLE	21-10-2014	30-09-2020
134	Mr. Umer Farooq	Naib Qasid	Headquarter	17-09-1987	MIDDLE	21-10-2014	30-09-2020
135	Mr. Zain Ali	Naib Qasid	Headquarter	11-09-1991	MIDDLE	09-01-2015	30-09-2020
136	Mr. Mubisher Khan	Naib Qasid	Headquarter			02-03-2015	30-09-2020
137	Mr. Muhammad Amin	Naib Qasid	Headquarter			26-05-2015	30-09-2020
138	Mr. Muhammad Danish	Naib Qasid	Headquarter			27-07-2015	30-09-2020
139	Syed Khalid Mehmood	Naib Qasid	Headquarter	01-06-1978	INTER	12-01-2016	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
140	Mr. Muhammad Fareed	Naib Qasid	Headquarter			09-03-2016	30-09-2020
141	Mr. Sohail Ahmed	Naib Qasid	Headquarter	03-03-1977		10-03-2016	30-09-2020
142	Mr. Muhammad Hanif	Naib Qasid	Headquarter			07-04-2016	30-09-2020
143	Mr. Muharram Ali	Naib Qasid	Headquarter	08-02-1988	MIDDLE	01-10-2016	30-09-2020
144	Mr. Kashif Dahri	Naib Qasid	Headquarter	10-10-1984	PRIMARY	01-05-2017	30-09-2020
145	Mr. Waseem	Naib Qasid	Headquarter	09-08-1994	MATRIC	09-08-2017	30-09-2020
146	Mr. Rashid	Naib Qasid	Headquarter			01-08-2018	30-09-2020
147	Syed Ali Haider Shah	Naib Qasid	Headquarter	12-10-2000	MATRIC	09-12-2019	30-09-2020
148	Mr. Hassan Ahmed	Naib Qasid	Headquarter			17-01-2020	30-09-2020
149	Mr. Bashir Ahmed	Naib Qasid	R.O Larkana			17-01-2020	30-09-2020
150	Mr. Murtaza Ali Lakho	Naib Qasid	R.O Mirpurkhas	10-03-1983	MATRIC	16-11-2011	30-09-2020
151	Mr. Ali Waris	Naib Qasid	R.O. Dadu	20-03-1996		03-07-2018	30-09-2020
152	Mr. Muhammad Amin	Naib Qasid	R.O. Dadu			24-07-2019	30-09-2020
153	Mr. Khaleel Ahmed	Naib Qasid	R.O. Dadu	04-11-1998	INTER	22-10-2019	30-09-2020
154	Miss. Faiza	Naib Qasid	R.O. Dadu			06-12-2019	30-09-2020
155	Mr. Adnan	Naib Qasid	R.O. Dadu			01-02-2020	30-09-2020
156	Mr. Ali Murtaza	Naib Qasid	R.O. Ghotki	01-05-1988	MIDDLE	19-02-2015	30-09-2020
157	Mr. Alamagir	Naib Qasid	R.O. Ghotki	05-10-1990	MIDDLE	07-12-2015	30-09-2020
158	Mr. Darya Khan	Naib Qasid / Helper	R.O. Hyderabad			14-11-2007	30-09-2020
159	Mr. Waseem Khan	Naib Qasid	R.O. Hyderabad	01-01-1973	MIDDLE	01-02-2014	30-09-2020
160	Miss. Mehawish Afzal	Naib Qasid (Lady)	R.O. Hyderabad	20-12-1986	B.A	17-11-2015	30-09-2020
161	Mr. Muhammad Tufail Ahmed	Naib Qasid	R.O. Hyderabad			08-12-2017	30-09-2020
162	Mr. Akhtiar Ali	Naib Qasid	R.O. Jacobabad			20-02-2008	30-09-2020
163	Mr. Muhammad Ismail	Naib Qasid / Mali	R.O. Jacobabad			01-06-2009	30-09-2020
164	Mr. Hyder Ali	Naib Qasid	R.O. Jacobabad	13-01-1993	B.A	13-02-2019	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
165	Mr. Shahbaz Ali	Naib Qasid	R.O. Jacobabad	22-09-1996	INTER	13-02-2019	30-09-2020
166	Mr. Jan Muhammad	Naib Qasid	R.O. Karachi (Central)			02-03-2015	30-09-2020
167	Mr. Shahzad Ali	Naib Qasid	R.O. Karachi (Central)	23-01-1994	INTER	01-02-2016	30-09-2020
168	Mr. Muhammad Bilal	Naib Qasid	R.O. Karachi (Central)			22-10-2019	30-09-2020
169	Mr. Nooruddin	Naib Qasid	R.O. Karachi (Central)			01-02-2020	30-09-2020
170	Syed Ehsan Sarfaraz Ali	Naib Qasid	R.O. Karachi (East)	19-05-1990	MATRIC	01-12-2014	30-09-2020
171	Mr. Kamran Ali	Naib Qasid	R.O. Karachi (East)			14-03-2016	30-09-2020
172	Mr. Muhammad Abid	Naib Qasid	R.O. Karachi (East)			01-02-2016	30-09-2020
173	Mr. Shahnawaz	Naib Qasid	R.O. Karachi (South)	04-01-1993	MATRIC	14-06-2012	30-09-2020
174	Mr. Asif Solangi	Naib Qasid	R.O. Karachi (South)	20-12-1994	MIDDLE	07-11-2014	30-09-2020
175	Syed Alamdar Ali Zaidi	Naib Qasid	R.O. Karachi (South)	20-05-1980	MIDDLE	01-12-2014	30-09-2020
176	Mr. Muhammad Rehan	Naib Qasid	R.O. Karachi (South)			09-03-2016	30-09-2020
177	Mr. Muhammad Aqeel	Naib Qasid	R.O. Karachi (South)			01-01-2020	30-09-2020
178	Mr. Laluddin	Naib Qasid	R.O. Khairpur Mirs	01-02-1983	MIDDLE	01-05-2011	30-09-2020
179	Mr. Abdul Latif Dasti	Naib Qasid	R.O. Khairpur Mirs			18-01-2013	30-09-2020
180	Mr. Mumtaz Hussain Soomro	Naib Qasid	R.O. Khairpur Mirs			01-12-2017	30-09-2020
181	Mr. Ramzan	Naib Qasid	R.O. Mirpurkhas	1982	PRIMARY	12-01-2015	30-09-2020
182	Mr. Jan Muhammad	Naib Qasid	R.O. Mithi			10-06-2008	30-09-2020
183	Mr. Surto	Naib Qasid	R.O. Mithi			31-05-2008	30-09-2020
184	Mr. Lal Bux Mahesar	Naib Qasid	R.O. N'feroze	1972	PRIMARY	13-12-2011	30-09-2020
185	Mr. Ubedullah	Naib Qasid	R.O. N'Feroze	06-02-1987	MATRIC	08-05-2014	30-09-2020
186	Syed Umair Shah	Naib Qasid	R.O. N'Shah	20-10-1987	MATRIC	10-09-2013	30-09-2020
187	Mr. Abdul Shakoor	Naib Qasid	R.O. Sukkur	24-05-1984	MATRIC	20-12-2010	30-09-2020
188	Mr. Rohel	Naib Qasid	R.O. Sukkur	24-01-1972	M.A	20-12-2019	30-09-2020
189	Mr. Muhammad Asif	Naib Qasid	R.O. Thatta			01-01-2008	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
190	Mr. Nadir Ali Shah	Naib Qasid	R.O. Thatta	02-02-1992	MATRIC	09-02-2015	30-09-2020
191	Mr. Nabi Bux Shoro	Naib Qasid	R.O. Thatta	1980	PRIMARY	09-12-2015	30-09-2020
192	Mr.Amin Noheri	Naib Qasid	R.O.Badin			01-01-2008	30-09-2020
193	Mr. Liaqut Ali	Mali	Headquarter			31-03-2007	30-09-2020
194	Mr. Ghulam Ali	Mali	Headquarter			25-10-2008	30-09-2020
195	Mr. Liaqut Ali	Mali	Headquarter			31-03-2007	30-09-2020
196	Mr. Karim Bux	Mali	R.O. Badin		INTER	01-06-2011	30-09-2020
197	Mr. Ali Muhammad	Mali	R.O. Dadu	03-08-1990	INTER	24-11-2014	30-09-2020
198	Mr. Ghulam Shabbir	Mali	R.O. Ghotki	06-07-1978	INTER	01-12-2019	30-09-2020
199	Mr. Muhammad Din	Mali	R.O. Jacobabad			01-09-2019	30-09-2020
200	Mr. Ghulam Mehdi Heesbani	Mali	R.O. Khairpur		INTER	19-11-2018	30-09-2020
201	Mr. Asif Ali Abro	Mali	R.O. Larkana	1-01-1980	B.A	23-07-2012	30-09-2020
202	Mr. Rana Tarique	Mali	R.O. Mirpurkhas	1972	MATRIC	01-01-2012	30-09-2020
203	Mr. Muhammad Ali	Mali	R.O. N'Feroze			23-02-2011	30-09-2020
204	Mr. Moula Bux Hakro	Mali	R.O. Sukkur			01-09-2009	30-09-2020
205	Mr. Abdul Hameed	Chowkidar	Headquarter	01-10-1979	MATRIC	06-06-2011	30-09-2020
206	Mr. Muhammad Faizan	Chowkidar	Headquarter			15-12-2014	30-09-2020
207	Mr. Nasiruddin	Chowkidar	Headquarter	25-05-1986	INTER	06-06-2011	30-09-2020
208	Syed Jameel Hussain Shah Bukhari	Chowkidar	Headquarter	01-01-1978	MATRIC	14-12-2018	30-09-2020
209	Mr. Fawad	Chowkidar	Headquarter			30-01-2020	29-07-2020
210	Mr. Kashif Ejaz	Chowkidar	Headquarter			01-02-2020	30-09-2020
211	Syed Abdul Hakeem Shah	Chowkidar	Headquarter			01-02-2020	30-09-2020
212	Mr. Muhammad Soban	Chowkidar	Headquarter			01-02-2020	30-09-2020
213	Mr. Abdul Waheed	Chowkidar	R.O. Ghotki	11-02-1978	MIDDLE	29-03-2019	30-09-2020
214	Mr. Aftab Ahmed	Chowkidar	R.O. Jacobabad	01-10-1991	MATRIC	31-05-2013	30-09-2020

Sr.#	Name	Designation	Posted At	Date of Birth	Qualification	Date of Joining	Contract Extended upto
215	Syed Adil Ali	Chowkidar	R.O. Karachi (Central)			01-02-2020	30-09-2020
216	Mr. Muhammad Anas Bashier	Chowkidar	R.O. Karachi (East)			01-02-2020	30-09-2020
217	Mr. Inayat Khan	Chowkidar	R.O. Karachi (East)			30-01-2020	30-09-2020
218	Mr. Hamza Bin Saeed	Chowkidar	R.O. Karachi (South)			17-01-2020	30-09-2020
219	Mr. Ghulam Fareed	Chowkidar	R.O. Khairpur Mirs	15-02-1978	INTER	16-05-2011	30-09-2020
220	Mr. Aashique Ali Bheleum	Chowkidar	R.O. Khairpur Mirs			29-11-2013	30-09-2020
221	Mr. Gul Muhammad Majeedano	Chowkidar	R.O. Thatta	24-02-1994	MIDDLE	03-09-2018	30-09-2020
222	Mr. Muhammad Suleman	Chowkidar	R.O. Mithi			01-08-2009	30-09-2020
223	Mr. Asif Masih	Sweeper	Headquarter			12-01-2008	30-09-2020
224	Mr. Arshad	Sweeper	Headquarter			17-11-2011	30-09-2020
225	Mrs. Laila Bai	Sweeper	Headquarter			13-06-2013	30-09-2020
226	Mr. Perdeep Kumar	Sweeper	Headquarter			07-04-2016	30-09-2020
227	Mr. Yashwand Kumar	Sweeper	Headquarter			20-08-2018	30-09-2020
228	Mr. Asif Ali	Sweeper	R..O. Ghotki			18-01-2013	30-09-2020
229	Mr. Qurban Ali	Sweeper	R.O. Jacobabad			09-07-2020	08-10-2020
230	Mr. Mukesh	Sweeper	R.O. Karachi (South)			15-06-2015	30-09-2020
231	Mr. Parvez Parkesh	Sweeper	R.O. Karchi East			16-04-2008	30-09-2020
232	Mr. Sohail Alias Santosh	Sweeper	R.O. Khaipur Mirs			24-01-2018	30-09-2020
233	Mr. Mahadev	Sweeper	R.O. Mithi			01-03-2013	30-09-2020
234	Mr. Amir Ali Shaikh	Sweeper	R.O. N'Feroze			20-03-2008	30-09-2020
235	Mr. Sohail Masih	Sweeper	R.O. Thatta			01-11-2007	30-09-2020

Annexure-D

4.1.7 Excess appointment of contractual staff equivalent BPS 01 to 16

Designation	Place of Posting	BPS	Sanction Strength	Regular working Strength	Vacant	US-20	Excess
Additional Private Secretary	R.O Thatta	16	0	1	-1	0	-1
Assistant	R.O. Hyderabad	16	1	2	-1	0	-1
Assistant Superintendent	R.O N/Feroze	16	0	2	-2	0	-2
Accounts Assistant	R.O. Hyderabad	14	1	0	1	2	-1
Total			2	5	-3	2	-5
Jr. Clerk	H.Q	11	22	11	11	16	-5
	R.O Sukkur	11	2	1	1	2	-1
	R.O. Hyderabad	11	3	4	-1	5	-6
	R.O. MP Khas	11	2	3	-1	0	-1
	R.O Karachi (central)	11	2	0	2	9	-7
	R.O SBA	11	2	2	0	1	-1
	R.O N/Feroze	11	2	2	0	1	-1
	R.O Karachi (East)	11	2	1	1	6	-5
	R.o Dadu	11	2	2	0	3	-3
	R.O J/abad	11	2	2	0	1	-1
	R.O Ghotki	11	1	1	0	2	-2
	R.O Karachi (South)	11	1	0	1	4	-3
Total			43	29	14	50	-36
Telephone Operator	H.Q	5	2	2	0	2	-2
Machine Operator	H.Q	5	3	3	0	1	-1
Total			5	5	0	3	-3
Dispatch Rider	R.O Karachi (central)	4	1	1	0	2	-2
	R.o Dadu	4	1	1	0	1	-1
	R.O J/abad	4	1	0	1	2	-1
	R.O Khairpur	4	1	0	1	2	-1
Total			4	2	2	7	-5

Designation	Place of Posting	BPS	Sanction Strength	Regular working Strength	Vacant	US-20	Excess
Driver	HQ	4	22	14	8	22	-14
	R.O Sukkur	4	1	0	1	2	-1
	R.o Dadu	4	1	1	0	1	-1
Total			24	15	9	25	-16
Chowkidar	HQ	2	2	0	2	8	-6
	R.O Karachi (central)	2	1	1	0	1	-1
	R.O Karachi (East)	2	1	1	0	2	-2
	R.O Khairpur	2	1	0	1	2	-1
Total			5	2	3	13	-10
Naib Qasid	H.Q	1	36	29	7	24	-17
	R.O Sukkur	1	2	3	-1	2	-3
	R.O. Hyderabad	1	3	2	1	4	-3
	R.O Karachi (central)	1	2	2	0	4	-4
	R.O N/Feroze	1	2	2	0	2	-2
	R.O Badin	1	2	2	0	1	-1
	R.o Dadu	1	2	2	0	5	-5
	R.O Thatta	1	2	1	1	3	-2
	R.O J/abad	1	2	1	1	4	-3
	R.O Khairpur	1	2	1	1	3	-2
	R.O Karachi (South)	1	1	0	1	3	-2
	Total		1	56	45	11	55
Mali	H.Q	1	1	0	1	3	-2
Grand Total							-121

Annexure-E

4.2.1 Irregular increase of pay of contractual/retired officers

Sr.#	Name of Advisor / Consultant	Date of Birth	Date of Retirement	Retired from which Post	Department	BPS	Designation	Posting	Date of Appointment	Date of termination of Contract	Pay Package at Present p.m
1	Mr. Ali Nawaz Bohio	8/1/1934	8/1/1994	Director General	POS	20	Advisor-A (I&S)	Head quarter	8/1/1994	6/30/2020	Rs.185,393/-
2	Sayed Amir Ali Shah	1/28/1939	1/28/1999	M.D. State Cement Corporation of Pakistan, Ministry of Industries & Production, Govt. of Pakistan	M.D. Javedan Cement	22	Advisor-C	Head quarter	Sep-05	6/30/2020	Rs.165,993/-
3	Mr. Ghulam Abid Shaikh	3/22/1947	3/21/2007	O.S.D	S&GAD, Govt. of Sindh	20	Advisor-K	Head quarter	6/1/2010	6/30/2020	Rs.165,993/-
4	Mr. Muhammad Zakir	1/5/1951	1/4/2011	Secretary	POS	21	Advisor-J	Head quarter	Jun-11	6/30/2020	Rs.165,993/-
5	Mr. Muhammad Naseer Jamali	4/20/1955	4/19/2015	Additional Chief Secretary	POS	21	Advisor-N	Head quarter	4/21/2015	6/30/2020	Rs.165,993/-
6	Mr. Zamir Ahmad Khan	12/22/1957	12/21/2017	Secretary	POS	21	Advisor-Z	Head quarter	12/22/2017	6/30/2020	Rs.165,993/-
7	Syed Qamar Razi Naqvi	5/1/1936	4/30/1996	Senior Vice President	HBL	Nil	Consultant-B	Head quarter	6/1/2008	6/30/2020	Rs.165,993/-
8	Mr. Manzoor Ali Awan	5/12/1942	5/11/2002	Director Admin	Excise & Taxation Department, Karachi	19, 20	Consultant-F	Head quarter	3/15/2009	6/30/2020	Rs.165,993/-
9	Syed Muhammad Shujaat Ali	1/3/1949	1/31/2009	Director	F.I.A	20	Consultant-G	Head quarter	1/3/2012	6/30/2020	Rs.165,993/-
10	Brig. (Retd.) Muhammad Jamil	8/31/1963	8/30/2016	Brigadier	Pakistan Army	20	Consultant-I	Head quarter	11/9/2016	6/30/2020	Rs.165,993/-
11	Ms. Rehana G. Ali Memon	6/18/1958	6/17/2018	Secretary	Planning & Development Department, GOS	21	Consultant-H	Head quarter	12/1/2019	8/31/2020	Rs.165,993/-

Sr.#	Name of Advisor / Consultant	Date of Birth	Date of Retirement	Retired from which Post	Department	BPS	Designation	Posting	Date of Appointment	Date of termination of Contract	Pay Package at Present p.m
12	Mr. Aftab Ahmad Khatri	10/10/1953	10/9/2013	Secretary	S&GAD	20	Consultant-L	Head quarter	12/9/2019	6/7/2020	Rs.165,993/-
13	Mr. Firoz Akhtar Khan	9/20/1949	9/20/2009	Controller Printing & Stationery	Sindh Govt. Press	20	Director General (Finance)	Head quarter	8/22/2013	6/30/2020	Rs.165,993/-
14	Mr. Afzal Ahmed	12/9/1947	12/8/2007	Additional Director Food (Fin & A/c)	Food Department, GOS	18	Director (Finance)	Head quarter	7/1/2009	6/30/2020	Rs.117,757/-
15	Mr. Jawed Mashkooor	12/21/1949	9/30/2002	Director	Intelligence Bureau	19	Deputy Director/Sr. Fellow	Karachi (Central)	5/15/2009	6/30/2020	Rs.74,521/-
16	Mr. Anwer Alam Subhani	3/31/1950	3/31/2010	Prosecuting DSP, Incharge Legal	Sindh Police	17	Fellow	Karachi (South)	9/17/2017	3/31/2020	Rs.52,140/-
17	Mr. Gul Hameed Samoo	8/17/1958	8/16/2018	SSP/ADIG	Sindh Police	18	Fellow	Thatta	9/1/2019	6/30/2020	Rs.52,140/-
18	Syed Sarwar Ali	1/30/1960	1/29/2020	Deputy Director (Accounts)	POS	18	Fellow (Accounts)	Head quarter	1/30/2020	6/30/2020	Rs.59,563/-
19	Mr. Rafique Ahmed	1/21/1960	1/21/2020	Director	Inter-Services Intelligence	19	Deputy Director/Seni or Fellow	Karachi (East)	2/4/2020	7/31/2020	Rs.74,521/-
20	Mr. Nazir Ahmed Qidwai	12/20/1945	12/19/2005	Chief Engineer	Local Govt. Govt. of Sindh	19	Regional Director	Karachi (Central)	5/3/2006	6/30/2020	Rs.91,122/-
21	Mr. Abdul Sattar Memon	8/15/1955	10/7/1997	Manager UBL	UBL	Grad e-II/17	Regional Director	Badin	9/12/2006	3/31/2020	Rs.52,140/-
22	Mr. Ahmed Jamal Aijazi	7/24/1947	Private Sector	Managing Director	Bela Printing & Packaging Corporation	N/A	Regional Director	Karachi (East)	1/1/2008	30-06-2020	Rs.91,031/-
23	Mr. Ghulam Qasim Balouch	4/8/1941	2002	D.G.M	Pakistan Steel Mills	19	Regional Director	Khairpur	3/1/2011	3/31/2020	Rs.89,344/-
24	Mr. Muhammad Akram Saeed	6/2/1951	6/1/2011	Director (Admn)	POS	19	Regional Director	Hyderabad	6/20/2011	3/31/2020	Rs.89,344/-
25	Mr. Zulfiqar Ali Junejo	9/6/1951	9/6/2011	S.S.P	Police	19	Regional Director	Mirpurkhas	12/19/2011	6/30/2020	Rs.89,344/-
26	Mr. Ishrat Ali Siddiqui	9/9/1951	9/8/2011	Secretary	Industries Department	20	Regional Director	Karachi (South)	1/7/2014	6/30/2020	Rs.89,344/-

Sr .#	Name of Advisor / Consultant	Date of Birth	Date of Retirement	Retired from which Post	Department	BPS	Designation	Posting	Date of Appointment	Date of termination of Contract	Pay Package at Present p.m
27	Mr. Nadir Ali Jamali	1/1/1973	Nil	Advocate High Court	Nil	Nil	Regional Director	Dadu	12/18/2014	6/30/2020	Rs.89,344/-
28	Mr. Manzoor Ahmad Mughal	11/9/1946	11/8/2006	Deputy Inspector General of Police	Sindh Police	19	Regional Director	Thatta	2/26/2015	6/30/2020	Rs.89,344/-
29	Mr. Farhad Baig S. Dahar	7/25/1954	Nil	Ex-Member Sindh Bar Council	Nil	Nil	Regional Director	Jacobabad	2/28/2015	3/31/2020	Rs.89,344/-
30	Mr. Manzoor Ali Soomro	3/15/1951	3/14/2011	E.D.O (Revenue), N/Firoze	Revenue Department	19	Regional Director	Badin	11/6/2017	3/31/2020	Rs.89,344/-
31	Mr. Muhammad Riaz Rajput	7/29/1950	7/29/2010	Session Judge	Judicial	21	Regional Director	Mithi	6/22/2018	3/31/2020	Rs.89,344/-
32	Mr. Mahkum Din Qadri	8/31/1948	Aug-08	Secretary	Zakat, Usher, Auqaf, Minorities & Religious Affairs, G.O.S	20	Regional Director	Sukkur	8/15/2018	3/31/2020	Rs.89,344/-
33	Syed Shafi M. Shah	5/15/1958	5/14/2018	Special Secretary, Govt. of Sindh	Culture/Tourism Department	20	Regional Director	Ghotki	2/1/2019	3/31/2020	Rs.89,344/-

Annexure-F

4.2.3 Excess claim on account of TA/DA - Rs0.782 million

cheque#	Date	Amount	Bill Rs		Event date	Event	City	Country	Approval	Stay	\$	Excess days	Total	Currency Rate	Amount	Remarks
401334	6/3/2009	792921		Advance	09-12/06/09	IX IOI world conference	Stock-holm	Sweden	07-20/06/09	DA 6&7/06/09 for Glasgow	283	1	283	81.7	23,121.10	06/06/09 was not allowed
										incidental 15%	42.5	1	42.5	81.7	3,468.17	
535461	2/20/2010	361569	1154490	Adjust:						DA 21-02/07/09 for Glasgow	283	12	3396	81.7	277,453.20	21-2/7 not allowed
										incidental 15%	42.5	12	509	81.7	41,617.98	
627942	6/24/2010	801922			NA	Visit IOI office Vienna & Berlin	Vienna	Austria	21/03-02/04/10	DA 03/04/10 for Glasgow	283	1	283	84.4	23,885.20	01 DA excess-03/04/10 was not allowed
											42.5	1	42.5	84.4	3,582.78	
780236	6/1/2011	1060650		Advance	05-08/06/11	International Ombudsman training	Vienna	Austria	03-20/06/11 & 30-02/07/11	DA 12-15/06/11 for Glasgow	38	4	152	86.25	13,110.00	claimat \$321 (rate of London, instead of Glasgow \$283) ,21-2/7 not allowed
1E+06	6/25/2012	8648	1069298	Adjust:						incidental 15%	5.7	4	22.8	86.25	1,966.50	
										03/07/11 London	321	1	321	86.25	27,686.25	
										incidental 15%	48.2	1	48.2	86.25	4,152.94	
1E+06	6/19/2013	1398092		Advance	24-27/06/13	conference of IWDA	Birmingham	UK	19/06-01/07/13	DA2-3/07/13 Spain	125	2	250	99.8	24,950.00	Revised Approval NA
											18.8	2	37.5	99.8	3,742.50	

