



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION COUNCILS
DISTRICT JAMSHORO
AUDIT YEAR 2013-14**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

PREFACE

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

The report is based on audit of Union Councils of District Jamshoro for the year 2011-12 & 2012-13. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of Taluka / Town municipal Administrations and Union Councils. This Directorate General has a human resource of 33 officers and staff, resulting in 9,672 man days. Annual budget amounting to Rs 91.490 million was allocated to this office for the financial year 2013-14. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to reporting significant findings to the relevant stakeholders. This office also conducts performance audit of programmes / projects.

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

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

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

a. Scope of Audit

Out of total budget of the UCs of District Jamshoro for the Financial Year 2011-12 & 2012-13 auditable expenditure under the jurisdiction was Rs 96.791 million, out of which an expenditure of Rs 96.971 million was audited which in terms of percentage, was 100%.

b. Recoveries at the Instance of Audit

No recovery was pointed out during the Audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comment on Internal Control and Internal Audit Department

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

f. Key Audit Findings of the Report

- i. Non-production of record noted in one case.¹
- ii. Non-compliance of Rules amounting to Rs 1.718 million noted in one case.²

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

¹ Para 1.2.1.1

² Para 1.2.2.1

g. Recommendations

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

- i. Production of record to audit for verification.
- ii. Fixing responsibility on officer(s) at fault for unauthorized appointments.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr.	Description	No.	Budget
1.	Total Entities in Audit Jurisdiction	28	96.791
2.	Total Entities Audited	28	96.791
3.	Audit & Inspection Reports	28	96.791
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to UCs)	-	-

Table 2: Audit Observations

(Rupees in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	0
2	Financial management	1.718
3	Internal controls	0
4	Others	0
Total		1.718

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	-	-	96.791	96.791
2	Amount placed under Audit observation / irregularities	-	-	-	1.718	1.718
3	Recoveries pointed out at the instance of Audit	-	-	-	-	-
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

Table 4: Irregularities pointed out

(Rupees in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	1.718
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls system.	0
4	Recoveries, overpayments and loss to the government.	0
5	Non-production of record to Audit	0
6	Others, including cases of accidents, negligence etc.	0
	Total	1.718

CHAPTER-1

1. Union Councils, District Jamshoro

1.1 Introduction

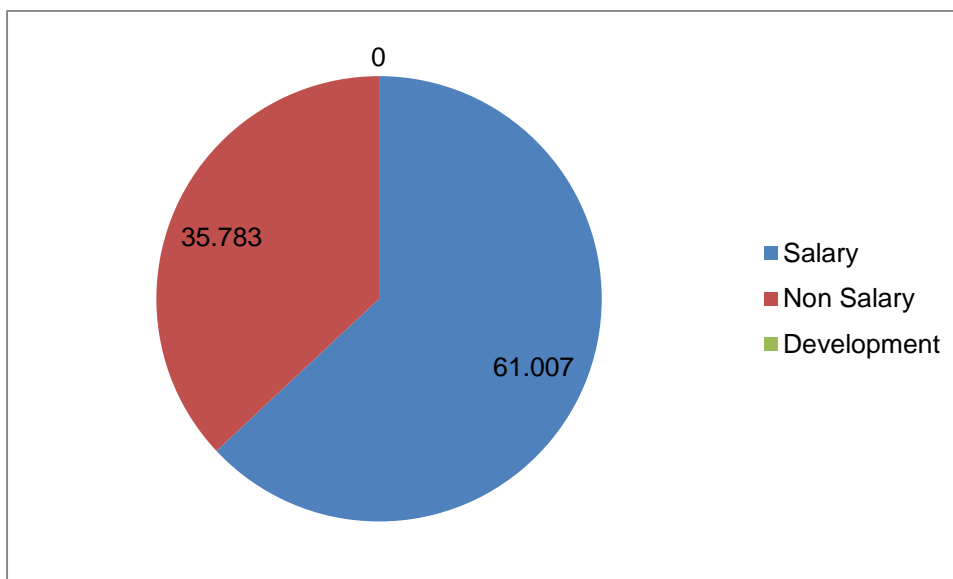
Each Union Councils of District Jamshoro consists of Secretary and Administrator. Each UC Jamshoro comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UCs are as follows:-

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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

2011-12 & 2012-13	Budget	Expenditure	(+) Excess (-) Savings
Salary	96.791	61.007	0
Non-salary		35.783	0
Development		0	0
Total	96.791	96.791	0



As per the Budget Books for the year 2011-12 & 2012-13 of 28 UCs of District Jamshoro, the original and final budget was Rs 96.791 million. Against the final budget, total expenditure incurred by the UCs during the financial year 2011-12 & 2012-13 was Rs 96.791 million.

1.2 AUDIT PARAS

1.2.2 Non-compliance

1.2.2.1 Un-authorized Appointments - Rs 1.718 Million

Local Government Department Sindh, Karachi Notification No SOA/(LG)1/(27)/2011, dated 6th June 2011 states that, “In continuation to this department’s letter even number dated 27-5-2011 ad 28-5-2011, i am directed to convey that no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the government. Moreover, approval, if any, earlier issued in this regard may be treated cancelled/withdrawn”.

The management of various Union Councils of District Jamshoro, incurred an expenditure of Rs 1.718 million, during 2011-12 & 2012-13, on the salaries of newly appointed employees without observing prescribed procedures, in violation of the above letter. Detail provided in Annexure-C.

Audit was of the view that appointments were made without adopting prescribed procedure resulted into irregular expenditure of Rs 1.718 million on account of payment of salaries which constituted weak financial management.

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

Audit recommends fixing responsibility on officer(s) at fault for unauthorized appointments, under intimation to audit.

[AIR Para: 2, 2, 2, 3]

ANNEXURE

Annexure-A

MFDAC

(Amount in Rupees)

Sr. No.	Name of UC	AIR Para No.	Description	Nature of Observation	Amount
1	Bubak	3	Irregular payment without pre-audit by assistant director (LFA)	Irregularity	133,247
2	Sehwan -1	6	Improper maintenance of cash book	Irregularity	0
3	Thano Arbab Khan	3	Irregular payment without pre-audit by assistant director (LFA)	Irregularity	84,248
4	Talti	6	Improper maintenance of cash book	Irregularity	0
5	Allah Bachayo Shoro	3	Service books not maintained properly.	Irregularity	0
6	Naushahro Abro	4	payment without producing payees acknowledgment and bills/ cash vouchers	Irregularity	0
7	Amri	5	Service books not maintained properly.	Irregularity	0
8	Bhan	3	Irregular payment without pre-audit by assistant director (LFA)	Irregularity	0
9	Chana	5	Improper maintenance of cash book	Irregularity	0
10	Dal	3	payment without producing payees acknowledgment and bills/ cash vouchers	Irregularity	78,495
11	Jamshoro	3	Improper maintenance of cash book	Irregularity	0
12	Jhangara	3	Improper maintenance of cash book	Irregularity	0

Non-Production of Record

Union Council Bubak, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Sehwan-I, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Thano Arbab Khan, Taluka Thana Bola Khan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Tatli, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Allah Bachayo Shoro @ Site, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	

Union Council Allah Bachayo Shoro @ Site, Taluka Kotri, District Jamshoro	Para # 01
Description	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	

Union Council Aamri, Taluka Manjhand, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Channa, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Dal, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Sann, Taluka Manjhand, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Sehwan-II, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Detail of collection on the issuance certificate and deposited into Public Account	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Union Council Bhan, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Jamshoro, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Jhangara, Taluka Sehwan, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Khuda Ki Basti, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Kotri City, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Lakha, Taluka Manjhand, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Manjhand, Taluka Manjhand, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Manjho Shoro, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Manzoorabad, Taluka Manjhand, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Mole, Taluka Than Bula Khan, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Mooro Jabal, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Nago Lane, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Petaro, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Sari, Taluka Than Bula Khan, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Sindh University Jamshoro, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Son Walhar-3, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Son Walhar-I, Taluka Kotri, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Thana Bula Khan, Taluka Than Bula Khan, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Union Council Toung, Taluka Than Bula Khan, District Jamshoro	Para # 01
Description	
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2011-12 & 2012-13	
Bank Statement of official account	

Unauthorized Appointments

						(Amount in Rupees)
Union Council Bubak, Taluka Sehwan, District Jamshoro						Para # 02
Sr.	Name of Employee	Designation	BPS	Date of Appointment	Actual Salary P/Month	Salary Paid During 2011-12 & 2012-13
1	Nazir Ali S/o Chanesar Khan	Naib Qasid	1	12-12-2012	11,181	74,300
Sub-Total						74,300
Union Council Sehwan-I, Taluka Sehwan, District Jamshoro						Para # 02
1	Abdul Hamid	Clerk	7	18-01-2012	13,474	235,143
2	Raza Rafique	Mali	1	18-01-2012	11,531	201,235
3	Farooque	Chowkidar	1	18-01-2012	11,531	201,235
4	Shafique Ahmed	Naib Qasid	1	18-02-2012	11,531	201,235
Sub-Total						838,847
Union Council Thano Arbab Khan, Taluka Thana Bola Khan, District Jamshoro						Para # 02
1	Mr. Zafar-u-ddin S/o Qamaruddin	Junior Clerk	7	16-01-2012	13,538	237,133
Sub-Total						237,133
Union Council Tatli, Taluka Sehwan, District Jamshoro						Para # 03
1	Mumtaz Ali	Junior Clerk	7	15-02-2012	13,474	222,321
2	Ali Hyder	Mali	1	15-02-2012	11,531	191,714
3	Fayaz Ahmed	-	1	24-05-2012	11,531	153,380
Sub-Total						567,415
Grand Total						1,717,695