



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT TORGHAR**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AIR	Audit and Inspection Report
AA	Administrative Approval
AAC	Additional Assistant Commissioner
AD	Assistant Director
ADEO	Assistant District Education Officer
ADP	Annual Development Plan
BOQ	Bill of Quantity
B&R	Building and Roads
BHUs	Basic Health Units
BOK	Bank of Khyber
CMD	Chief Minister Directives
CM	Chief Minister
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
GFR	General Financial Rules
GPS	Government Primary School
GGPS	Government Girls Primary School
GPF	General Provident fund
IPSAS	International Public Sector Accounting Standards
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LGA	Local Government Act

LGE&RDD	Local Government Election & Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NOC	No Objection Certificate
PAC	Public Accounts Committee
PC-I	Planning Commission proforma I
P&D	Planning and Development
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PFC	Provincial Finance Commission
PHE	Public Health Engineering
PTC	Parents Teacher Council
RCC	Re-in forced Cement Concrete
RDA	Regional Directorate of Audit
SAE	Schedule of Authorized Expenditure
SDEO	Sub Division Education Officer
SIDB	Small Industries Development Board
TS	Technical Sanction
TMA	Tehsil Municipal Administration
VC/NC's	Village Council/Neighborhood Councils

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013(amended in 2019) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of various Local Governments i-e offices of District Governments, Tehsil Municipal Administrations and the Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in District Torghar for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

Audit findings indicate the 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 in the light of written replies of the departments, except in few cases mentioned in the report. However in few cases certain departments did not submit written replies. DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013, (amended in 2019) for laying before the appropriate legislative forum.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of eight districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Torghar.

The office is mandated to conduct regularity audit (financial attest audit and compliance with authority audit), performance audit and special studies.

Local Governments of district Torghar consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019) Tier-1, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Torghar. The third tier- Village and Neighborhood Councils have one principal accounting officer for development funds of these councils. There are 40 VC/NC's in district Torghar.

### **a. Scope of audit**

This office is mandated to conduct audit of 170 formations working under 04 PAOs. Total expenditure and receipts of these formations were Rs.774.425 million and Rs.651.253 million respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 09 formations of 04 PAOs having a total expenditure of Rs.653.834 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 84.43% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 02 formations of 02 PAOs having a total receipt of Rs.50.876 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipts is 30% of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, and Performance Audits and Special Studies for which reports are being published separately.

**b. Recoveries at the instance of audit**

As a result of audit, a recovery of Rs.26.716million was pointed out in this report. No recovery against these figures was reported.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Local Governments Torghar with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d. Audit Impact**

As a result of Audit no substantial impact was noticed as the management did not convene the DAC meeting. The departments failed to implement corrective measures in shape of financial management and to establish effective internal control system. Therefore irregularities noticed during the current audit were of identical nature as pointed out during the preceding years.

**e. Comments on Internal Control and Internal Audit department**

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets; accuracy, timeliness and reliability of financial and accounting information for decision making.

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, (amended in 2019) is internal audit which was not found in place in the domain of local Governments Torghar.

**f. Key audit findings of the report**

- i. Non-compilation / Consolidation of Accounts of Local Governments- Rs.147.2999 million<sup>1</sup>
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs.69.923 million<sup>2</sup>
- iii. Unverified payments on account of arrears of pay and allowances- Rs 32.987 million<sup>3</sup>
- iv. HR/Employees related irregularities were noted in 03 cases amounting to Rs.12.857 million.<sup>4</sup>
- v. Value for money and service delivery issues were noted in 08 cases amounting to Rs.135.017 million.<sup>5</sup>

Minor irregularities/ weaknesses pointed during the audit are being pursued separately with the authorities concerned, as detailed in Annexure-1.

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<sup>1</sup> Para 1.2.1

<sup>2</sup> Para 1.2.2

<sup>3</sup> Para 1.2.3

<sup>4</sup> Para 2.5.1.1 to 2.5.1.3

<sup>5</sup> Para 2.5.2.1, 2.5.2.2, 3.5.1.1 to 3.5.1.6



**g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

# **CHAPTER-1**

## **Public Financial Management**

### **1.1 Sectoral Analysis**

#### **Introduction**

After promulgation of Local Government Act, 2013(amended in 2019). Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. Consequent upon, District Government, Town Municipal Administrations and Village/Neighborhood Councils were established in District . In the light of LGA 2013, (amended in 2019). District is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 11 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE & RDD is the Principal Accounting Officers for Village/Neighborhood Councils.

In District Torghar, Funds amounting to Rs. 929.335million were allocated to 170 formations working under 04 PAOs. Out of which, expenditure of Rs. 774.425 million was made resulting into saving of Rs. 154.909 million. Receipts of Rs.651.253 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 09 formations of 04 PAOs having a total expenditure of Rs. 653.834 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 84.43% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013, (amended in 2019).the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer,

Torghar did not reflect Rs. 147.299 million into the consolidated financial statement of Local Government, Torghar. Similarly, the expenditure of Rs. 70.329 million was directly paid to DDO instead of crossed cheque to the vender.

District Government, Torghar was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013 (amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Torghar as required under section 34 of LGA 2013 (amended in 2019). The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Torghar with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, (amended in 2019).as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013(amended in 2019).

The Local government provided services in the following sectors.

### **Education**

The education sector is one of the major sectors devolved at district level. Statistics show that there are 144 primary, 21 middle, 08 secondary and 03 higher secondary schools in District Torghar The estimated Teacher Student Ratio is 40:1 at primary, 30:1 at middle, 30:1at secondary and 30:1at the level of higher secondary schools. District Torghar literacy rate is 34% the Gross Enrollment Rate (GER) is 65%, and the Net Enrollment Rate (NER) is 75% at the primary level. On budgetary

front, District Education office, Torghar succeeded in spending Nil% of District ADP and 95% of non-salary budgets.

District Education Offices in Torghar were given target of enrolment of 65% children for current year against which 25% kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 65% and 25% children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 85% & 75% respectively. Furthermore, 78% schools in district Torghar were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 80% against the assigned targets.

### **Health**

Health is another important sector of District Torghar with a total of 10 health facilities spread across the district, among which all are rural based. Their further break-up is 10 BHUs, 0 CDs, 0 HOSP and 0 RHC with the total catchment area population of approximately 170,000 as per survey carried out by Health department in 2016.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 6502 babies were born in primary and zero in secondary health facilities respectively. Out of them, 345 infant and 130 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 0 lab tests, 0 X-rays, 0 ultrasounds, 0 CT Scans and 0 ECGs were done in both primary and secondary health facilities in district Torghar. Figures of immunization from EPI register were as 1861 pregnant women received TT-2

vaccines, 2878 kids under 12 months received full immunization, 2910 children under 12 months received 1<sup>st</sup> measles vaccines and 2977 kids under 12 months received 3<sup>rd</sup> pentavalent vaccine. 6000 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

### **Social Welfare**

In Social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There were Nil Dar-ul-Kafalas for beggars in district Torghar with the objective to rehabilitate them by imparting vocational training. During last year, Nil baggers had benefited from this facility. Rehabilitation center for drug addicts has Nil beds and it had treated nil patients during the year. Furthermore, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

### **Municipal Services**

Town Municipal Administrations, District Torghar did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013 (amended in 2019). The Local

Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Torghar with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013(amended in 2019).

## **1.2 AUDIT PARAS**

### **1.2.1 Non compilation/consolidation of accounts of Local Governments- Rs147.299 million**

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the Government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

During certification audit of the accounts of the DAO Torghar for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs 147.299 million and Rs 33.835 million respectively, of the TMAs are not reflected in accounts.

Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

Provisions of the Local Government Act 2013 by Local Governments in District Torghar were not complied.

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local Government remained incomplete which led to disclaimer of audit opinion.

Necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

### **1.2.2 Unauthorized payments to DDOs instead of crossed cheques to venders - Rs 69.923 million**

According to 2.3.2.8 of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through DDOs.

According to Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020 states that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer Torghar, paid Rs 69,923,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

Unauthorized issuance of cheques to DDOs occurred due to weak internal control which leads to disclaimer of audit opinion.

The matter should be investigated and regularized by ensuring payments to the supplier/vendor instead of DDOs as per APPM.

### **1.2.3 Unverified payments on account of arrears of pay and allowances- Rs32.987million**

According to Para 296 of CTR read with Para 75(2) of KP City & District Govt. Budget Rules 2016, the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

During certification Audit of Torghar for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs 32,987,000 was shown made which could not be verified.



Payments of arrears of pay and allowances without supporting documents led to unfair and un-true financial statements which lead to disclaimer of audit opinion.

Audit recommends inquiry into matter and action against the person(s) at fault.

## **CHAPTER-2**

### **District Governments**

#### **2.1 Introduction**

Under the Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, and Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:

- i. The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.
- ii. Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.
- iii. The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

**Detail of Audit Planned formations expenditure and receipts**

**(Rs in million)**

S.No	Description	Total Nos	Audited	Expenditure audited FY 2018-19	Revenue /Receipts audited FY 2018-19
1.	Formations	09	04	653.834	Nil

**2.2 Comments on Budget and Accounts (Variance Analysis)**

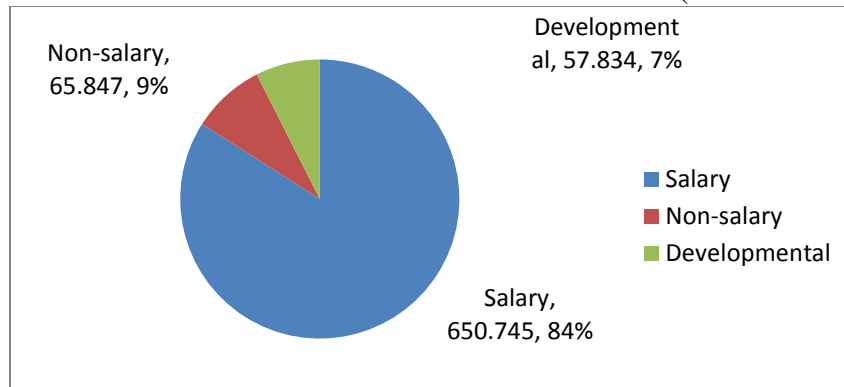
**(Rs in million)**

2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	725.785	650.745	75.04	9.69
Non-salary	117.96	65.847	52.113	6.73
Developmental	85.59	57.834	27.756	3.58
<b>Total:</b>	<b>929.335</b>	<b>774.426</b>	<b>154.909</b>	<b>20</b>
<b>Receipts</b>	-	-	-	-

The savings of Rs.154.909 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

**EXPENDITURE 2019-20**

**(Rs in million)**



### 2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.16.48 million were raised in this audit report. This amount also includes recoverable of Rs.15.004 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (Rs in million)
1.	<b>Irregularities</b>	
A.	HR / Employees related irregularities	12.857
2.	Value for money and service delivery issues	3.623
	<b>Total:</b>	<b>16.48</b>

### 2.4 Comments on the status of compliance with District Accounts Committee Directives

The audit report pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of DAC meetings are given below:

S.No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11.	2013-14	Not Convened
12.	2014-15	Not Convened
13.	2015-16	Not Convened
14.	2016-17	Not Convened
15.	2017-18	Not Convened

16.	2018-19	Not Convened
17	2019-20	Not Convened

## **2.5 AUDIT PARAS**

### **2.5.1 Irregularities HR/Employees related irregularities**

#### **2.5.1.1 Non-recovery of Conveyance Allowance amounting –Rs 1.234 million**

According to Accountant General, Khyber Pakhtunkhwa Memo No. Computer/HR-Lab/CIC/203 Dated: 04-08-2011, House Rent, Conveyance Allowance & 5% maintenance Charges are required to be deducted from monthly pay bills of the employees residing in the Government accommodations in the work premises.

Deputy Commissioner, Torghar allowed Conveyance Allowance to various officials who were residing in the designated government accommodations with in the office premises during the financial year 2019-20. Detail is given at **Annexure-2**

Department authorities are directed to work out 5% maintenance charges and be recovered from above mentioned employees, these employees were provided the facility of Government accommodation with in office premises however CA amounting Rs.1.234 million was not deducted from their monthly salaries.

Audit observed that payment of Conveyance Allowance & non-recovery of 5% maintenance charges occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2020, management that the matter will be investigated and recovery of CA & 5% maintenance Charges will be received if any and Audit will be reported accordingly, no action was taken till finalization of this report.

Request for convening DAC meeting was made in September, 2020. However, DAC meeting was not conducted till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides recovery of the amount from the individuals held responsible under intimation to audit.

**AIR No.07- 2019-20**

**2.5.1.2 Overpayment of House rent / Conveyance allowance –Rs.1.761 million**

According to Accountant General, Khyber Pakhtunkhwa memo No Computer/HR-Lab/CIC/203 Date 04.08.2011 Conveyance allowance is not admissible to Government officials residing the designated accommodation in the work premises.

According to the Finance Department Government of Khyber Pakhtunkhwa No.FD.SR.1.9.4/86 (PR) dated: 15-10-2011, “ the officers / officials residing in the residential colonies situated within work premises are not entitled to draw House Rent and Conveyance allowance and 5% of the basic pay will be deducted as maintenance charges.”

District Health Officer, Torghar allowed payment of Rs.989,474 to fifteen employees on account of House Rent & conveyance Allowance and Rs 771,900 on account of OPD receipts was not deposited during the year 2019-20. Detail is given at **Annexure-3**. Designated accommodations in work premises were provided by Government to these officials while payment of allowances were regularly paid to them which is held to be unauthorized.

Audit held that payment of House Rent and Conveyance Allowance occurred due to violation of Government instructions, which resulted in loss to Government.

When pointed out in August 2020, management stated that as per instructions of audit the outstanding dues of conveyance allowance and 5% House Rent would be

deducted from the concerned officials and progress would be shown in the due course of time. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation and recovery under intimation to audit.

**AIR No.2, 3- 2019-20**

**2.5.1.3 Overpayment on account of Conveyance allowance—Rs 9.862 million**

Rule 3(2)(i) of District Government Budget Rules 2016 says that the principal accounting officer must be in a position to assume before District Government and Districts Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

District Education Officer Male/Female, Torghar allowed payment of conveyance allowance worth Rs 9,862,108 to teachers during summer and winter vacations in 2019-20. Detail is given at **Annexure-4**.

<b>S. No</b>	<b>Particulars</b>	<b>Amount Rs.</b>
1.	DEO (M)	8,484,308
2.	DEO (F)	1,377,800
	<b>Total :</b>	<b>9,862,108</b>

The irregularity occurred due to weak internal control system resulted in overpayment, needed recovery



When pointed out in September 2020, management stated that the case is under trail in the High Court. The same would be recovered after decision from the honorable Court.

Request for convening DAC meeting was made in September, 2020. However, DAC meeting was not conducted till finalization of this report.

Audit suggests recovery besides fixing responsibilities.

**AIR No.11,18 (2019-20)**

## **2.5.1 Value for money and service delivery issues:**

### **2.5.2.1 Overpayment of Rs.0.903 million due to unauthorized purchase of medicines -Rs.1.476 million.**

According to Para 03 of the Guidelines/SOPs circulated by DG Health Services KP Peshawar vide letter No.1277-1344/ADG/Admn Dated 03.04.2020 for utilization of emergency operations fund provides that, “the DHO/MS DHQ are required to ensure the expenditures are being conducted in an efficient manner and to ensure that a least cost method is used in light of a reasonable due diligence. According to Para 11 of GFR Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step.

District Health Officer, Torghar purchased various Medicines and articles amounting to Rs. 1,476,000 during the year 2019-20. Detail is given at **Annexure-5**. It was observed that the local office purchased huge quantity of Medicines from open market instead of MCC approved rates and suppliers. Approval regarding purchase of medicines from open market was not obtained from the competent authority. Audit observed that these purchases were made in order to utilize the balance budget of medicines which was lying unutilized with the local office. Moreover, the rates of these items were also found on the higher side and found to be very expensive as compared to the local market. As a result overpayment of Rs.902,968 was made on account of uneconomic purchase of medicines.

Audit holds that the government money was spent just because it was available and no proper planning was made.

The irregularities occurred due weak administrative and financial control which resulted in unnecessary and undue heavy purchases.

When pointed out in August 2020, management stated that due to COVID-19 emergency and lock down all over the Province no one was allowed to go to another district. So the needed medicines related to COVID-19 were purchased from the local market to cope with the situation. Reply was not plausible.

Request for convening DAC meeting was made in September, 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation and action against the person(s) at fault.

**AIR No.10- 2019-20**

**2.5.2.2 Non-deduction of government taxes –Rs.1.244 million.**

According to section 153 (1)(a) of income tax act 2001 income tax @ 4.5% shall be deducted at source from the supplier’s bill on the supply of other goods and Sales Ordinance 2001 and SRO of FBR, sales tax @ 19% should be deducted from unregistered contractors & 17% from registered Firms.

S.No.2(2) of S.R.O. 660 (I) / 2007 dated Islamabad, the 30th June, 2007 provides, “A withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the sales tax registered supplier and make payment of the balance amount to him”. Whereas, in absence of sales tax invoice, sales tax may be deducted @ 17%.

District Heath Officer, Torghar incurred expenditure of Rs 5,999,960 under account-IV for execution of Covid-19 activities regarding purchase of different items like equipment’s, Medicines, other stores and PPEs etc during 2019-20. Detail is given below:

S.No.	Description	Cheque No./date	Amount Rs.	Income tax @ 4.5%	Sales tax @ 17%
1.	Others i.e Safety Gown (PPEs) etc	09249370/07.04.2020	1,019,010	-	173,232
2.	-DO-	0925374 / 25-6-2020	3,113,700	140,1166	529,329
3.	Equipments, Medicines	0925375 / 25-6-2020	1,867,250	84,026	317,432
<b>Total:</b>				<b>224,142</b>	<b>1,019,993</b>
<b>Grand Total:</b>				<b>1,244,135</b>	

However, Sales tax @ 17% amounting Rs. 1,019,993 was required to be deducted as no sales tax invoice was issued by the suppliers and which is usually included in the rate during rate analysis. Similarly, income tax @ 4.5% amounting Rs. 224,142 was also required to be deducted which was not done.

Non deduction of taxes occurred due to weak financial management, which resulted in non-compliance and loss to Government.

When pointed out in July 2020, management stated that the necessary deduction of taxes as pointed out by audit would be made and progress will be intimated to audit.

Request for convening DAC meeting was made in September, 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends recovery of all taxes and deposit into Government treasury besides action against the person(s) at fault.

**AIR Para No. 03 (2019-20)**

## **CHAPTER-3**

### **Tehsil Municipal Administrations**

#### **3.1 Introduction**

District Torghar has two Tehsils i.e. Judbah and Hassan Zai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

**According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are as under:-**

- (i) To Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (ii) Prepare special plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (iii) Execute and manage development plans for improvement of municipal services and infrastructure;
- (iv) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (v) Enforce municipal laws, rules and bye-laws;
- (vi) Prevent and remove encroachments;
- (vii) Regulate affixing of sign-boards and advertisements;
- (viii) Provide, manage, operate, maintain and improve municipal services;
- (ix) Prepare budget, long term and annual municipal development programmes;

- (x) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (xi) Collect taxes, fines and penalties provided under this Act;
- (xii) Organize sports, cultural, recreational events, fairs and shows;
- (xiii) Organize cattle fairs and cattle markets;
- (xiv) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (xv) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (xvi) Manage municipal properties, assets and funds;
- (xvii) Develop and manage schemes, including site development in collaboration with district government;

**Detail of Audit Planned formations expenditure and receipts**

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2018-19	Revenue /Receipts audited FY 2018-19
1.	Municipal Services	02	02	622.811	596.378

**3.2 Comments on Budget and Accounts (Variance Analysis)**

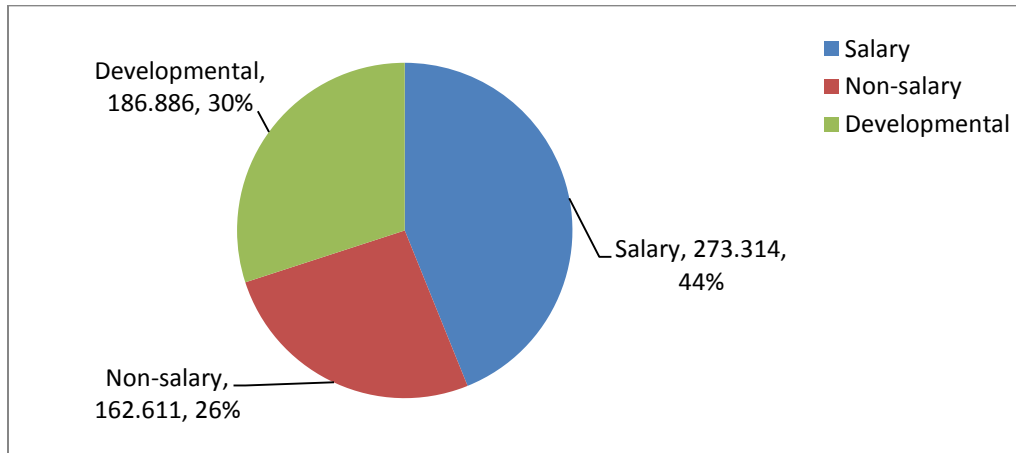
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	Saving /Excess	%age
Salary	303.394	273.314	30.08	9.915%
Non-salary	151.051	162.611	-11.56	7.653%
Developmental	389.324	186.886	202.438	51.997%
<b>Total:</b>	<b>843.769</b>	<b>622.811</b>	<b>220.96</b>	
<b>Receipts:</b>	800.232	<b>596.378</b>	-203.854	

The savings of Rs.220.96 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

## EXPENDITURE 2019-20

(Rs in million)



### 3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.131.394 million were raised in this audit report. This amount also includes recoverable of Rs.11.712 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (millions)
1.	Value for money and service delivery issues	131.394
<b>Total:</b>		<b>131.394</b>

### **3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives**

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of TAC meetings are given below:

<b>S.No.</b>	<b>Audit Year</b>	<b>TAC meeting</b>
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11.	2013-14	Not Convened
12.	2014-15	Not Convened
13.	2015-16	Not Convened
14.	2016-17	Not Convened
15.	2017-18	Not Convened
16.	2018-19	Not Convened
17.	2019-20	Not Convened



### 3.5 AUDIT PARAS

#### 3.5.1 Value for money and service delivery issues

##### 3.5.1.1 Irregular expenditure of –Rs.13.161 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

Tehsil Municipal Officer, TMA Judbah, Torghar incurred an expenditure of Rs.13.161 on different developmental schemes during 2019-20 without obtaining technical sanction from the competent authority. Detail is given below;

S.No	TMA	Particulars of Schemes	E/Cost	Expenditure
1.	Judbah	PFC30% 73 Schemes	21.63	8.341
2.	Hassan Zai	Pakage No 2 ADP-SDGs	4.00	1.00
3.	Hassan Zai	Pakage No 3 ADP-SDGs	5.00	0.62
4.	Hassan Zai	Pakage No 4 ADP-SDGs	5.50	0.64
5.	Hassan Zai	Package No 5 ADP-SDGs	5.00	0.59
6.	Hassan Zai	Package No 6 ADP-SDGs	2.50	1.05
7	Hassan Zai	Package No 13 ADP-SDGs	4.41	0.92
<b>Total:</b>			<b>48.04</b>	<b>13.161</b>

However, Technical Sanctions of these schemes from the competent authority was not obtained.

Audit observed that payment was made due to weak technical capacity which resulted in unauthorized expenditure.

When pointed out in December 2020, management noted observation for compliance. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 12/ 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends inquiry and regularization besides obtaining Technical Sanction from the competent forum.

**AIR No. 04 (2019-20)**

**3.5.1.2. Non imposition of penalty for late completion of schemes – Rs.11.712 million**

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer, TMA Hassan Zai, and Judbah District Torghar did not impose penalty of Rs.11.712 @ 10% of the bid cost Rs.117.12 on the contractors of incomplete schemes as per detailed below;

<b>TMA</b>	<b>Name of fund / year</b>	<b>Total Fund</b>	<b>Expenditure</b>	<b>Penalty 10%</b>	<b>W/ Order Start date</b>	<b>Completion Date</b>
Hassan Zai	PFC- 2018-19	82.08	48.49	8.208	15.02.2019	30.06.2019
JJudbah	ADP-SDGs	35.04	7.942	3.504	11/14/2019	11/8/2019
<b>Total :</b>		<b>117.12</b>	<b>56.432</b>	<b>11.712</b>		

Audit observed that non imposition of penalty occurred due to violation of rules which resulted in loss to the Government.

When pointed out in December 2020, management noted observation for compliance. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 12/ 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends imposition of penalty and its deposit into Government treasury.

**AIR No. 06&05 (2019-20)**

### **3.5.1.3 Non achievement of revenue targets –Rs.21.971 million**

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

Tehsil Municipal Administration Judbah, District Torghar collected Rs.25,315,303 against the targeted revenue of Rs 47,287,200 leaving a shortfall of Rs.21,971,897 during 2019-20

Audit observed that non achievement of revenue target occurred due to negligence of the controlling officer which resulted in loss to authority

When pointed out in December 2020, management noted observation for compliance. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 12/ 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation and action on the person(s) at fault under intimation to audit.

**AIR No.07 (2019-20)**

### **3.5.1.4 Irregular drawl of –Rs. 8.373 million.**

According to rule 290 of Treasury Rules, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

According to rule 77(ii) of CTR, every officer receiving money on behalf of the Government should maintain a cash book in Form TR 4 and all monetary transactions should be entered in the cashbook as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked.

Tehsil Municipal Officer, Judbah District Torghar withdrew an amount of Rs. 8,373,912 from designated bank account No: 00021-00-4 Bank of Khyber during the year 2019-20. However, proper record in support of the expenditure was not found maintained nor produced to audit. Furthermore security register or cash book was also not produced to Audit to justify the drawl amount from bank.

Audit observed that irregular drawl of amount occurred due to negligence of the controlling officer which resulted in loss to public exchequer.

When pointed out in December 2020, management did not respond to the audit observation.

Request for convening DAC meeting was made in 12/ 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation and action against the person(s) at fault.

**AIR No. 08 (2019-20)**

#### **3.5.1.5 Unauthentic tendering process for expenditure -Rs.32.315million**

S.No.2.62-2-64 of Public Works Department Code states that, as an exception to this rule Government may authorize Divisional officer not to pass through the Cash Book earnest money received from and returned to contractors on the same day the tenders are opened provided that the constrictors concerned are required to give a stamped receipt for the money in the Register to tenders maintained in the Divisional office and that the register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

Para 144-145 GFR Vol-I and para 89 CPWD Code read with Rule 7 of Delegation of Powers Rules-2001 requires the tendering in the most open and public manner and to execute work under proper agreement. Detail transparent procedure of NIT, Tendering opening process and conclusion of contracts are given in the KPPRA 2014.

Tehsil Municipal Officer, Judbah and Hassan Zai District Torghar awarded tenders for various schemes to the contactors amounting Rs.107.7million during the year 2019-20. Detail is given below:

S. No	Particulars	Head	E/Cost	Amount
01.	TMA Judbah	PFC	47.79	27.490
02.	TMA Hassan Zai,	ADP-SDGs	59.91	4.825
		<b>Total:</b>	<b>107.7</b>	<b>32.315</b>

Expenditure of Rs.32.315 million was shown incurred but the tender process seems doubtful by the fact that tender register was not maintained as required under the rules.

Doubtful tendering process occurred due to weak managerial control.

When pointed out in December 2020, management noted observation for compliance. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 12/ 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation besides action against the person(s) at fault.

**AIR No. 10&09 (2019-20)**

### **3.5.1.6 Irregular and doubtful completion of schemes–Rs.43.862 million**

Section 37 & 38 of Government of Khyber Pakhtunkhwa Local Government TMA Budget Rules 2016 stated that on development project completion, a project handing over report shall be submitted by the TMO to the Tehsil Development Committee, and a copy shall be provided to the Tehsil Council. Further Post completion evaluation of each development project shall be undertaken jointly by the TO (Finance) in collaboration with TO (I&S) and a report submitted to the Tehsil Council.

Tehsil Municipal Officer, Judbah and Hassan Zai, Torghar completed various schemes from 30% PFC funds during the year 2019-20. Detail is given below:

<b>Sr No</b>	<b>Particulars</b>	<b>Particulars of Funds</b>	<b>Amount (millions)</b>
01	TMA Judbah	PFC 30% 2018-19	7.942
02	TMA Hassan Zai,	PFC 30% 2018-19	35.92
		<b>Total:</b>	<b>43.862</b>

The local office allowed expenditure of Rs 43.862 million on these schemes. These completed schemes were neither evaluated after completion nor formally handed over as required under the rules. As no documents about either event could be produced to audit.

When pointed out in December 2020, management noted observation for compliance. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 12/ 2020. However, DAC meeting was not conducted till finalization of this report.

Audit recommends physical verification of all the schemes; prepare handing over reports and the post completion evaluation reports for submission to council concerned. Non-execution of schemes and overlapping schemes if noticed may be dealt with according to the law.

**AIR No. 12&11 (2019-20)**

## ANNEXURES

### Annex-1

#### Detail of MFDAC Paras

S.No	Department	Para No	Subject	Rs in million
1	DC	01	Non Utilization of Covid 19 funds due to inefficiency	25.869
2	DC	02	Irregular transfer and retention of funds into current bank account	26.000
3	DC	03	Non-deduction of taxes	0.028
4	DC	04	Non-accountal of purchased items in to Stock register	0.131
5	DC	05	Doubtful/ Un-justified expenditure on account of Hot & Cold weather charges and non-maintenance of stock register	2.861
6	DC	06	Doubtful payment of TA bills	0.452
7	DC	08	Irregular Payment to DPO Torghar	1.80
8	DC	09	Unauthorized expenditure on account of printing and publication charges	0.200
9	DHO	01	Irregular purchase process of COVID-19 items	1.000
10	DHO	02	Doubtful tendering process	5.000
11	DHO	04	Loss to Government due to short supply of COVID-19 items	0101
12	DHO	05	Unnecessary purchase of COVID-19 articles costing	3.20
13	DHO	01	Irregular transfer and retention of funds into current bank account	3.85
14	DHO	02	Non- recovery of OPD Receipt	0.772
15	DHO	04	Non-supply of medicines by the suppliers worth	0.824
16	DHO	05	Suspected Misappropriation on account of hot & cold charges	0.342
17	DHO	06	Unauthorized purchase of COVID-19 articles out of EPI funds and non-delivery of articles costing	0.168
18	DHO	07	Loss to government due to uneconomic and unauthorized expenditure	0.517
19	DHO	08	Non-maintenance of proper record	0.178
20	DHO	09	Irregular / doubtful expenditure on POL and Repair of transport	0.832
21	DHO	11	Non-conducting of physical verification of Stock/stores	0.000
22	DHO	12	Loss to Government due to expiry of Medicines	0
23	DEO (M)	01	Loss due to non-utilization besides non-reconciliation of	0.070

			expenditure under ADP/project	
24	DEO (M)	02	Non releases/non-utilization of PTC fund	0.044
25	DEO (M)	03	Unauthorized and irregular drawl and disbursement of PTC funds	3.056
26	DEO (M)	04	Unauthorized drawl from treasury and retention in designated account	5.011
27	DEO (M)	05	Non-reconciliation/revival and unauthorized drawl and payment from designated bank a/c	2.231
28	DEO (M)	06	Irregular deposit of funds in current bank account – Rs 5.011 million	5.011
29	DEO (M)	07	Loss due to non-achievement of revenue target	0.271
30	DEO (M)	08	Recovery of unjustified payment on account of TA/DA	0.138
31	DEO (M)	09	Non provision of basic facilities in the schools	0
32	DEO (M)	10	Non-maintaining of inventory and conducting physical verification of dead stock.	0
33	DEO (F)	01	Overpayment in Hard Area Allowance	0.159
34	DEO (F)	02	Irregular payment of pay and allowances through DDO	0.778
35	DEO (F)	03	Non reconciliation of expenditure under ADP/projects	1.540
36	DEO (F)	04	Unverified payments of stipends to girls students	0.602
37	DEO (F)	05	Non-provision of basic facilities in the schools	0
38	DEO (F)	06	Non releases/non-utilization of PTC funds	0.380
39	DEO (F)	07	Unauthorized and irregular drawl and disbursement of PTC funds	0.370
40	DEO (F)	08	Unauthorized drawl from treasury and retention in designated account	3.298
41	DEO(F)	09	Non-reconciliation/revival and unauthorized drawl from designated bank a/c	0.289
42	DEO(F)	10	Irregular deposit of funds in current bank account	3.297
43	DEO(F)	11	Loss due non-utilization	0.418
44	DEO(F)	12	Loss due to non-achievement of revenue target	0.272
45	DEO(F)	13	Non-maintaining of inventory and conducting physical verification of dead stock.	0
46	DEO(F)	14	Irregular blockage of funds	1.000
47	DEO(F)	15	Non-deposit of bank profit in Govt. Treasury	0.223
48	DEO(F)	16	Recovery of unjustified payment on account of TA/DA –Rs	0.306



			305,500	
49	DEO(F)	17	Unauthorized and irregular drawl and disbursement of PTC funds	0.375
50	DEO(F)	18		
51	ADLGE&R DD	01	Non conversion of current bank accounts into PLS and loss of Rs 328,827 as mark-up.	0.329
52	ADLGE &R DD	02	Irregular expenditure on account of developmental schemes	1.800
53	ADLGE &R DD	03	Non-imposition of penalty for delay in completion of works	0.180
54	ADLGE &R DD	04	Unauthorized retention and non-deduction of taxes	0.138
55	ADLGE &R DD	05	Un-authentic expenditure on account of POL and repair/maintenance	0.924
56	TMA Judba	01	Unauthorized and unauthentic expenditure on account of Hot & Cold Weather charges	0.391
57	TMA Judba	02	Loss to Government Rs 855,782/= due to Non conversion of current bank account into PLS Mode	0.855
58	TMA Judba	03	Irregular and un-authorized drawl and payment of salaries	1.152
59	TMA Judba	06	Irregular retention and non utilization of ADP fund	100.867
60	TMA Judba	09	Recurring loss due to non-conducting the survey for receipts / tax	0
61	TMA Judba	11	Unauthorized over payment of Honoraria Rs.265,480	0.265
62	TMA Judba	12	Internal check against irregularities waste and fraud	
63	TMA Judba	13	Physical Varification	0
64	TMA Hasanzai	01	Irregualr / Doubtful expenditure	4.825
65	TMA Hasanzai	02	Unauthorised and unauthentic expenditure on account of Hot & Cold Weather charges	0.351
66	TMA Hasanzai	03	Irregular and un-authorized drawl and payment of salaries	0.636
67	TMA Hasanzai	05	Non Recovery of Conveyance Allowance of Rs 60,000/-	0.060
68	TMA Hasanzai	07	Irregular retention and non-utilization of ADP fund	106.446
69	TMA Hasanzai	08	Recurring loss due to non-conducting the survey for receipts / tax	0
70	TMA Hasanzai	10	Unauthorized over payment of Honoraria Rs.259,680	0.260
71	TMA	12	Misappropriation amounting to Rs 100,000/Non acountal in	0.100

	Hasanzai		to Stock/Non maintenance of Stock Register-	
72	TMA Hasanzai	13	Internal check against irregularities waste and fraud	0
73	TMA Hasanzai	14	Physical Varification	0
			<b>Total:</b>	<b>112.678</b>

**Annex-2**  
**Para 2.5.1.1**

**Detail of Conveyance Allowance during 2019-20.**

S.No	Name of Employee	P.No	Desig	CA	Amount Rs.
1	Sadaf Bukhari	00586687	SDEO(F) TG	5000*12	60,000
2	Miss Nasira Naseem	003333120	As DEO (F) Tg	5000*12	60,000
3	Khaib Gul	-	Kanoono	5000*12	60,000
4	Mr Syed Qasim Shah	00749054	O/A Dc TG	5000*12	60,000
5	Mr Abdus Salam		DCoffice	5000*12	60,000
6	Mr Muhammad Amir	-	Asst LG&RD	5000*12	60,000
7	Mr Irfan Javed		O/A	5000*12	60,000
8	Muhammmad Ishaq		Asstt	5000*12	60,000
9	Mr Nazr ul islam		Asstt	5000*12	60,000
10	Manager Khyber Bank		Manager	5000*12	60,000
11	Mr Ehsan BOK		Cashier	5000*12	60,000
12	Zia ur Rehman		Patwari	2856*12	60,000
13	Zia Muhammad		J/C	2856*12	60,000
14	M doustam		O/A	5000*12	60,000
15	Mr Alam Zaib		O/A	5000*12	60,000
16	Mr SDEO (M) TG		SDEO F	5000*12	60,000
17	Mr DDEO (F)		DDEO F	5000*12	60,000
18	MR Mohabat Khan		S/C	2856*12	34,272
19	Sadam Hussain		Asstt	5000*12	60,000
20	Muhammad Iqbal		SG	5000*12	60,000
21	Mr Shari Zaif		N/Q	2856*12	60,000
			<b>Total:</b>		<b>1,234,272</b>

**Annex-3**  
**Para 2.5.1.2**

**Detail of non-recovery of CA / HRA & OPD receipts**

S.No.	Name of Official	Place of Posting	CA per month	5% of Basic Pay	No of months	Amount in Rs.
1.	Dr. Muhammad Asad	EPI Coord	5,000	4,433	18	169,794
2.	Dr. Rehmat Ullah	BHU D.Maira	5,000	4,433	04	37,732
3.	Dr. Shafique ur Rehman	BHU Kandar	5,000	4,433	04	37,732
4.	Dr. Shafique ur Rehman	BHU Shagai	5,000	4,433	04	37,732
5.	Dr. Muhammad Rauf	DHIS Coord	5,000	4,433	12	113,196
6.	Dr. Azam Khan	Maira.Madakhel	5,000	4,433	04	37,732
7.	Dr.Saleh Muhammad	-DO-	5,000	4,433	04	37,732
8.	Dr. Naz Akbar	BHU Judbah	5,000	4,433	12	113,196
9.	Mrs.Shakira (LHV)	Maira.Madakhel	2,856	1,961	12	57,804
10.	BiBi Nazakat (LHV)	BHU judbah	2,856	1,961	12	57,804
11.	Mrs.Saima (LHV)	BHU Kandar	2,856	1,961	12	57,804
12.	Mrs.NoorZeba (LHV)	BHU Shagai	2,856	1,961	12	57,804
13.	Mrs. Maryam (LHV)	BHU D.Maira	2,856	1,961	12	57,804
14.	Mrs.Shakeela (LHV)	BHU judbah	2,856	1,961	12	57,804
15.	Mrs. Sumaira (LHV)	BHU N.Kalay	2,856	1,961	12	57,804
<b>Total:</b>						<b>989,474</b>

**Detail of OPD**

S.No	Name of BHUs	Incharge BHU	Receipt deposited	Expected annual Receipt@8,000PM	Difference Recoverable
1.	Judbah	Dr. Naz Akbar	NIL	96,000	96,000
2.	Shagai	Dr. Kabil Ahmed	31,000	96,000	65,000
3.	Dourmaira	Dr. Shakeel	82,200	96,000	13,800
4.	Mairamada Khel	Dr.Ameer Nosh	NIL	96,000	96,000
5.	Palosa	Dr.Gul Nawar	58,590	96,000	37,410
6.	Darbani	Mr. Shafique (MT)	6,030	96,000	89,970
7.	Kandar	Dr. Ilyas	10,280	96,000	85,720
8.	Kamaisar	Dr.Zeb Nawaz	NIL	96,000	96,000
9.	Bartoni	Dr.Halim Ullah	NIL	96,000	96,000
10.	Shingaldhar	Dr.Mujeeb	NIL	96,000	96,000
<b>Total OPD:</b>					<b>771,900</b>
<b>Total CA/HRA</b>					<b>989,474</b>
<b>G Total</b>					<b>1,761,374</b>

**Annex-4**  
**2.5.1.3**

**Detail of over payment on account of CA**

S.No.	P.No.	Name of Employee	Scale	Position Description	Cost Center Description	Total
1.	929424	UMAR BAZ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	8,568
2.	220246	NAZIR REHMAN	16	SENIOR DRAWING MASTER	Head Master GHS Gari Hassan Zai Torghar	37,500
3.	220364	ABID RASOOL	16	SENIOR CERTIFIED TEACHER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
4.	221739	NISAR MUHAMMAD KHAN	16	SENIOR PHYSICAL EDUCATION	Head Master GHS Gari Hassan Zai Torghar	37,500
5.	222001	MUNIR AKHTAR	16	SENIOR ENGLISH TEACHER	Govt.High School Dor Maira Tor Ghar	22,500
6.	222463	IMAM SAID	16	SR.TEACHER OF THEOLOGY	Head Master GHS Bimbal Akazai Tor Ghar	22,500
7.	222538	ALI ZAMAN	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
8.	222580	MUHAMMAD SIRAJ	16	SENIOR CERTIFIED TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
9.	222814	ABDUL MUNIM	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
10.	222831	QAZI MUHAMMAD FAYYAZ	17	SUBJECT SPECIALIST	Head Master GHS Gari Hassan Zai Torghar	37,500
11.	223012	SIDDIQUE HUSSAIN SHAH	16	SENIOR ENGLISH TEACHER	Govt: Middle Schools (Male) Torghar	22,500
12.	223202	MUHAMMAD QAYYUM	16	SENIOR ENGLISH TEACHER	Govt: Middle Schools (Male) Torghar	22,500
13.	223851	IBRAHIM ULLAH	16	ARABIC TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
14.	223977	SAFUL MALOOK	16	SENIOR ENGLISH TEACHER	Govt.High School Gawandla Distri Torghar	22,500
15.	224054	FAZAL WAHID	16	SENIOR ENGLISH TEACHER	Principal GHS Maira Madda Khel Tor Ghar	22,500
16.	225381	NAWAB ZADA	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
17.	225386	NASRULLAH	16	SENIOR ENGLISH	Principal GHS Maira	22,500

		JAN		TEACHER	Madda Khel Tor Ghar	
18.	225387	BANARIS KHAN	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
19.	225950	SHAH REHMAN	16	SENIOR THEOLOGY TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
20.	225954	MUHAMMAD TAHIR	16	SR.ARABIC TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
21.	225970	MOHAMMAD SHAH	16	SENIOR ENGLISH TEACHER	Govt.High School Gawandla Distri Torghar	22,500
22.	225987	MUHAMMAD IQBAL	16	SENIOR CERTIFIED TEACHER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
23.	226090	ALAM ZEB	16	SENIOR CERTIFIED TEACHER	Govt.High School Judba District Tor Ghar	22,500
24.	226138	AMIN DAD	16	SENIOR PHYSICAL EDUCATION	Head Master GHS Manja Kot Tor Ghar	22,500
25.	226139	NASEEB UR REHMAN	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
26.	226445	MUBARAK KHAN	16	SENIOR ENGLISH TEACHER	Head Master GHS Gari Hassan Zai Torghar	37,500
27.	226600	ABDUL WAJID	16	SENIOR CERTIFIED TEACHER	Govt.High School Judba District Tor Ghar	22,500
28.	226606	HADYATULLA H	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
29.	226619	GUL NAZAR SAID	16	SENIOR ENGLISH TEACHER	Govt: Middle Schools (Male) Torghar	22,500
30.	226623	SAIFULLAH	16	SENIOR CERTIFIED TEACHER	Govt.High School Judba District Tor Ghar	22,500
31.	226955	HANIFULLAH	16	Certificated Teacher	Headmaster GHS Tilli Sayda Tor Ghar	22,500
32.	227298	SHAHID ALI	16	SENIOR ENGLISH TEACHER	Govt.High School Judba District Tor Ghar	22,500
33.	227303	NAMIT ZAR	16	SENIOR DRAWING MASTER	Govt: Middle Schools (Male) Torghar	22,500
34.	227418	HABIB RAZZAQ HUSSAN ZAI	16	SENIOR ARABIC TEACHER	Govt.High School Judba District Tor Ghar	22,500
35.	227420	SYED MIR NAWAZ SHAH	16	SENIOR ENGLISH TEACHER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
36.	256239	ISHFAQUR RAHMAN	16	SENIOR CERTIFIED	Head Master GHS Gari Hassan Zai Torghar	37,500

				TEACHER		
37	285611	SHEIKH MUHAMMAD	16	SENIOR DRAWING MASTER	Govt: Middle Schools (Male) Torghar	22,500
38	285731	ZAR MUHAMMAD KHAN	16	SENIOR ENGLISH TEACHER	Head Master GHS Gari Hassan Zai Torghar	37,500
39	286617	NADIR KHAN	16	SENIOR DRAWING MASTER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
40	286846	ABDUL QAYYUM	16	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	22,500
41	286924	SHER KHAN	16	SENIOR DRAWING MASTER	Principal GHS Maira Madda Khel Tor Ghar	22,500
42	286927	ZIA UL HAQ	16	SENIOR ENGLISH TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
43	288509	NASEEB SHAH	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
44	343172	MUSAMBAR KHAN	16	CERTIFICATED TEACHER	Govt.High School Bartoon	22,500
45	343222	ABDUL REHMAN	16	Certificated Teacher	Head Master GHS Bimbal Akazai Tor Ghar	22,500
46	343477	ABDUL REHMAN	16	SENIOR ENGLISH TEACHER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
47	345340	SAHIB ZADA	16	SENIOR DRAWING MASTER	Head Master GHS Manja Kot Tor Ghar	22,500
48	346998	FAZAL -UR- RAHIM	16	SENIOR ARABIC TEACHER	Head Master GHS Gari Hassan Zai Torghar	37,500
49	349173	ILYAS AHMED	16	SENIOR CERTIFIED TEACHER	Head Master GHS Gari Hassan Zai Torghar	37,500
50	352717	SAEED SHAH	16	Senior English Teacher	Headmaster GHS Tilli Sayda Tor Ghar	22,500
51	353088	ZAR MUHAMMAD	16	CERTIFICATED TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
52	353346	ABDUL HADI	16	SENIOR THEOLOGY TEACHER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
53	359248	IMDAD ULLAH MUHAMMAD	16	SENIOR THEOLOGY TEACHER	Govt.High School Judba District Tor Ghar	22,500
54	441963	ZEB	16	Senior English Teacher	Govt.High School Dor Maira Tor Ghar	22,500
55	468350	HABIB ULLAH	16	PHYSICAL EDUCATION TEACHE	Govt.High School Bartoon	22,500
56	483813	SHABBIR	16	SENIOR PHYSICAL	Headmaster GHS Tilli	22,500

		AHMED		EDUCATION	Sayda Tor Ghar	
57	498893	MUHAMMAD SAEED	16	ARABIC TEACHER	Govt.High School Bartoon	22,500
58	527557	GHULAM RAHIM	16	SENIOR ENGLISH TEACHER	Govt.High School Gawandla Distri Torghar	22,500
59	552444	ABDUL WAJID	16	SENIOR ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	22,500
60	716318	MUJEEB UR REHMAN	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
61	716534	NOOR AZAM	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
62	717002	ARIF	16	ARABIC TEACHER	Headmaster GHS Tilli Sayda Tor Ghar	22,500
63	717885	REHMAT GHAFOOR	16	SR.CERTIFIED TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
64	728782	REHMAT ZAMEEN	16	SENIOR ENGLISH TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
65	728983	ZAR NAWAB SHAH	16	THEOLOGY TEACHER	Govt.High School Bartoon	22,500
66	730722	ALI KHAN	16	Senior English Teacher	Principal GHS Maira Madda Khel Tor Ghar	22,500
67	751634	HIDAYAT ULLAH	16	SENIOR ENGLISH TEACHER	Principal GHS Maira Madda Khel Tor Ghar	22,500
68	753070	MUHAMMAD ADIL	16	SENIOR ENGLISH TEACHER	Govt.High School Bartoon	22,500
69	818654	ABDUL JAMIL	16	SENIOR ENGLISH TEACHER	Head Master GHS Gari Hassan Zai Torghar	37,500
70	820348	ATHAR ULLAH	16	SENIOR ENGLISH TEACHER	Govt.High School Bartoon	22,500
71	821248	ABDULLAH	16	SENIOR ENGLISH TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
72	860619	WAJID UR REHMAN	16	SECONDARY SCHOOL TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
73	868814	MUHAMMAD ATIF	16	Senior English Teacher	Head Master GHS Manja Kot Tor Ghar	22,500
74	884957	ZAR MUHAMMAD SAID	16	SENIOR ENGLISH TEACHER	Govt.High School Judba District Tor Ghar	22,500
75	896392	GUL SABIT SHAH	16	I. T. TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
76	899692	SHER ALAM	16	SENIOR ENGLISH TEACHER	Govt.High School Judba District Tor Ghar	22,500
77	901062	MUHAMMAD yaqoob	16	SENIOR ENGLISH TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
78	903740	SHAKEEL	16	Senior English	Govt: Middle Schools	22,500



		AHMED		Teacher	(Male) Torghar	
79	906995	UMAR UR REHMAN	16	SECONDARY SCHOOL TEACHER	Head Master GHS Bimbal Akazai Tor Ghar	22,500
80	909373	SYED SALEEM SHAH	16	SENIOR ENGLISH TEACHER	Govt: Middle Schools (Male) Torghar	22,500
81	911918	ZAFAR IQBAL KHAN	16	SECONDARY SCHOOL TEACHER	Govt: Middle Schools (Male) Torghar	22,500
82	911923	BANARAS KHAN	16	SENIOR ENGLISH TEACHER	Govt.High School Bartoon	22,500
83	4363	SADAQAT TAJ ABBASI.	17	SUBJECT SPECIALIST	Head Master GHS Gari Hassan Zai Torghar	37,500
84	214081	ABDUL RASHAD	16	SENIOR ENGLISH TEACHER	Govt.High School Judba District Tor Ghar	22,500
85	217462	SAHIB UR REHMAN	16	SENIOR TEACHER OF THEOLOG	Head Master GHS Gari Hassan Zai Torghar	37,500
86	217817	RAQEEB ULLAH	16	SENIOR ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	22,500
87	218262	PERVEZ	16	Senior English Teacher	Headmaster GHS Tilli Sayda Tor Ghar	22,500
88	218268	MUHAMMAD JAVED	16	SENIOR DRAWING MISTRESS	Head Master GHS Bimbal Akazai Tor Ghar	22,500
89	218779	SAID NAWAB	16	SENIOR PHYSICAL EDUCATION	Principal GHS Maira Madda Khel Tor Ghar	22,500
90	218782	HABIB ULLAH	16	SENIOR TEACHER OF THEOLOG	Principal GHS Maira Madda Khel Tor Ghar	22,500
91	218791	IZZAT ULLAH	16	SENIOR CERTIFIED TEACHER	Principal GHS Maira Madda Khel Tor Ghar	22,500
92	218948	MOHD SAFDER	16	CERTIFICATED TEACHER	Govt.High School Bartoon	22,500
93	219099	ALI ANWAR	16	SENIOR ENGLISH TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
94	219334	ZARMEEN KHAN	16	PHYSICAL EDUCATION TEACHE	Govt.High School Gawandla Distri Torghar	37,500
95	219366	ZAHID RASOOL	16	SENIOR CERTIFIED TEACHER	Head Master GHS Manja Kot Tor Ghar	22,500
96	219600	MUHAMMAD YAMIN	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
97	219612	NAWAB SAEED	16	Senior English Teacher	Govt: Middle Schools (Male) Torghar	22,500
98	219785		16	SENIOR CERTIFIED TEACHER	Principal GHS Maira Madda Khel Tor Ghar	22,500

99	219868	WALI-UL-HAQ	16	SENIOR ARABIC TEACHER	Principal GHS Maira Madda Khel Tor Ghar	22,500
100	220071	ALEEM SYED	16	DRAWING MASTER	Govt.High School Gawandla Distri Torghar	22,500
101	214152	MOHD YOUNIS	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
102	216887	MUHAMMAD NASIM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
103	217173	FAZAL KARIM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
104	218085	HABIB ULLAH	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
105	218204	ABDUL MATEEN	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
106	218497	ISHTAQ AHMED	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
107	219019	SULTAN MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
108	219128	BASHERULLA H	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
109	219333	YAJ MUHAMMAD KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
110	219495	BAZURZ JAMIL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
111	219590	SHAIR AFZAL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
112	219642	MOHD WAHED	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
113	219666	ZAHEER SAEED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
114	219774	NIAMAT JALIL	13	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
115	220219	NOOR KHITAB GUL	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
116	220247	USMANULLAH	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
117	221351	BAZ MUHAMMAD KHAN	15	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	21,420
118	221559	FAZAULLAH	15	QARI	Principal GHS Maira Madda Khel Tor Ghar	12,852

119	221908	MOHD SHOUKAT	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
120	222367	SYED MUHAMMAD SHAH	13	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
121	223203	GUL REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
122	223233	MUHAMMAD KHALID	15	PHYSICAL EDU TEACHER	Govt: Middle Schools (Male) Torghar	12,852
123	223457	SYED SULEMAN SHAH	16	SENIOR PHYSICAL EDUCATION	Govt: Middle Schools (Male) Torghar	22,852
124	225236	SAHIB HAKEEM	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
125	225303	DIN MUHAMMAD	13	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
126	225333	SHEIKHZADA	16	SENIOR ENGLISH TEACHER	Govt: Middle Schools (Male) Torghar	19,284
127	225385	TEMAS KHAN	13	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
128	225567	MUHAMMAD ASIF	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
129	225736	M SALAM KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
130	226068	MUSSA KHAN	15	CERTIFIED TEACHER	Govt.High School Gawandla Distri Torghar	12,852
131	226140	ABDUL RAZAQ	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
132	226142	MOHD ILYAS KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
133	226205	NIK MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
134	226527	MIAN GUL SAID	13	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
135	226596	MUHAMMAD FAHEEM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
136	226714	SHAHI ROOM SAID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
137	227045	GHANI UR REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
138	227417	NOOR SHARIF	15	ARABIC TEACHER	Govt.High School Gawandla Distri Torghar	12,852
139	227419	GUL LATIF SHAH	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852

140	284646	ZAHID ULLAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
141	285612	PERVEZ KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
142	285659	AKBAR KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
143	285661	KHAYAL MUHAMMAD	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
144	285667	ZAHID HUSSAIN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
145	285694	QUDRAT SHAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
146	285699	ARIF SAID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
147	285720	REHMAN ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
148	285734	HADI NOOR SHAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
149	285794	AKHTER SHAH	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
150	286926	S ALAM KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
151	286930	ALAM ZAB	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
152	286935	MUNEER KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
153	286939	NASIR HUSSAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
154	288432	SAEED ZADA	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
155	288615	ABDUL RUSHID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
156	337677	ZAR NAWAB KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
157	337839	GUL NAWAB	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
158	341164	GUL PASSAND	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
159	343024	NAZIR MUHAMMAD	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
160	343063	FAZAL REHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
161	343073	SYED NAZIR SAID	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
162	343080	UMER SHAD	15	CERTIFICATED	Govt: Middle Schools	12,852

				TEACHER	(Male) Torghar	
163	343085	GHULAM MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
164	343117	NAWAB SAEED	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
165	343157	MIR AKBAR KHJAN	15	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	21,420
166	343158	JAMIL-UR-REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
167	343212	AALIMUD DIN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
168	343225	YAD MUHAMMAD KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
169	343230	MUHAMMAD SAEED SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
170	343239	TALIBUD DIN	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
171	343255	HAMIID ULLAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
172	343260	TAJ-UL- HAQ	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
173	343262	BAROZ KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
174	343267	MUHAMMAD WAHAB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
175	343470	MUHAMMAD IQBAL	15	CERTIFIED TEACHER	Govt.High School Gawandla Distri Torghar	12,852
176	345374	AMIR NAWAB	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
177	345375	AMJED SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
178	346019	BAKHT ZAMIN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
179	348075	HADAYAT ULLAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
180	352697	MUHAMMAD DARWISH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
181	352700	NAZIR MOMEEN	14	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
182	352722	NAWAB ZADA	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	9,996
183	352754	MUHAMMAD TAWAB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852

184	352756	IQRAR SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
185	352764	FAZAL WAHID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
186	353089	WAZR UR REHMAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
187	353091	ROZAMIN KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
188	353133	MUHAMMAD QASIM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
189	353141	ANWAR SHER	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
190	353165	MUHAMMAD NISAR	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
191	357622	FAZALE SUBHAN	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
192	366270	TAJ FERAZ KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
193	391421	ANWAR HALEEM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
194	397029	JAMAL KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
195	397640	AHMED IQBAL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
196	403302	JAN E ALAM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
197	449141	HAFIZ KAFAYAT ULLAH	12	QARI	Headmaster GHS Tilli Sayda Tor Ghar	12,852
198	454767	REHMAT ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	18,648
199	498892	JAMIL AHMED	15	CERTIFICATED TEACHER	Govt.High School Bartoon	12,852
200	506607	KHALIQ UR REHMAN	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
201	509123	SHAFQAT SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
202	510178	SHOAIB ASIM	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
203	521537	IMRAN KHALID	16	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
204	527362	REHMAT SHAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
205	527369	SULTAN YOUSAF	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852

206	527373	HAZRAT MOMIN	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
207	527376	NIAMAT UR REHMAN	15	CERTIFIED TEACHER	Govt.High School Gawandla Distri Torghar	12,852
208	527483	QISMAT KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
209	527496	SHAHID SALIM KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
210	527499	WAHID ZAMAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
211	527515	HALEEM ZADA	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
212	527520	SADAQAT SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
213	527530	MUHAMMAD ALI	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
214	527545	RAZIB KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
215	527549	SAJJAD SAID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
216	527550	GUL AHMED SAID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
217	527568	SYED ALIFZAR SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
218	527579	SYED ISMAEL SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
219	527585	FAZAL IRSHAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
220	531132	SHER ALAM SAID	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
221	531133	BAKHT ZAMIN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
222	533572	ABDUR REHMAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
223	533574	AZMAT KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
224	537266	SHAH KHALID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
225	537540	FARMAN GUL	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
226	537542	FAYAZ MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
227	537543	FAZAL RABBI	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
228	537547	HANIF UR	14	SENIOR PRIMARY	Govt. Primary	12,852

		REHMAN		SCHOOL TEA	Schools(Male), Hassanzai	
229	537549	SYED KHITAB SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
230	537554	niaz muhammad	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
231	545738	NOOR ALAM SHAH	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
232	545749	SHAIB ZAR	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
233	545753	AQIQR REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
234	546201	ZIA UR REHMAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
235	546202	ALI AKBAR	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
236	546207	BAKHT BALAND	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
237	546240	IHTISAM MALIK	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
238	550205	SAMI UL HAQ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
239	550293	MUSHTAQ ZADA	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
240	550298	SAID AJEEB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
241	550300	SAJJAD RAHIM	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
242	553448	KHALID JAMIL	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
243	553460	GULAB SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
244	555028	MUHAMMAD ARSHAD	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
245	566175	SAID NAWAZ KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
246	592679	NASEER ULLAH	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	21,420
247	592687	ABDUL WAKEEL	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
248	592758	AZAZ UL HAQ	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
249	592764	MUHAMMAD AFSAR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
250	649026	MUHAMMAD AFSAR KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852



251	652928	IMAM GUL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
252	652948	ZAR khaib GUL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
253	655306	ABDUL BASIT	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
254	655309	MUHAMMAD HANIF	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
255	685113	MUHABAT KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
256	685130	AQEEZAT KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
257	691710	MUHAMMAD ASIF SIRAJ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
258	692064	FIRDUS JAMAL	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
259	697424	MUHAMMAD FAROOQ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
260	697771	ZAR TAJ KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
261	702290	MUHAMMAD USMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564
262	702296	MUHAMMAD IQBAL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
263	708164	MUHAMMAD FAYYAZ	12	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
264	708165	MEHBOOB REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
265	710086	GUL MUHAMMAD KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
266	710095	RAFIQUE AHMAD	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
267	711147	SAR NAIB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
268	711157	SHAHID MUHAMMAD	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
269	711158	INAMULLAH	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
270	711230	WAJIB UR REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	21,420
271	711231	GUL WAHID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
272	711253	MUJIB UR REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852

273	711254	RIAZ AHMAD	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
274	711449	MUHAMMAD NAWAB KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
275	712168	ATTULLAH SHAH	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
276	712540	MUHAMMAD SHOUKAT	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
277	712909	IFTIKHAR SHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
278	712922	RAHIM ULLAH	12	QARI	Govt.High School Gawandla Distri Torghar	12,852
279	713279	SAFDAR ALI	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
280	713282	SAID ZAMAN SHAH	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
281	714106	ABDUL MAJID KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
282	716322	BADSHAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
283	716323	ZAR MUHAMMAD KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
284	716998	ABDUR REHMAN	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
285	716999	MUHAMMAD SHUAIB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
286	717004	ABDUL QUDOOS	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
287	717006	ABU ZAR	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	21,420
288	717011	ABDUL AZEEM	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
289	717503	AURANG ZEB	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
290	717867	ABDULLAH	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
291	717872	RAZ MUHAMMAD KHAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
292	717886	SHAM SHER	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
293	717892	ANWAR KHALIQ	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
294	717894	SHAHID	12	PRIMARY SCHOOL	Govt. Primary Schools	21,420

				TEACHER	(Male) Tor Ghar.	
295	717914	ABDUL TAWAB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
296	718287	MUHAMMAD AQEEL	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
297	718289	ZAKIR ULLAH	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
298	718290	GUL FERAZ KHAN	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
299	718293	NASEEM ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
300	718297	MUHAMMAD SALEEM	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
301	718619	ABDUL RASHID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
302	719411	WALEED UR REHMAN	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
303	719546	MUHAMMAD JAVED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
304	720365	GUL NABI	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
305	720366	NAJM ALLAH	12	QARI	Head Master GHS Bimbal Akazai Tor Ghar	12,852
306	720367	SIDDIQ ULLAH	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
307	722938	SAEED ZADA	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
308	723433	BHRUALLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
309	723901	ATTIQ ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
310	730385	MASLAH UDDIN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
311	730392	ALEEM ALHAQ	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
312	730729	MUHAMMAD RAFIQ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
313	730733	KHAISTA GUL	16	THEOLOGY TEACHER	Govt.High School Gawandla Distri Torghar	14,996
314	732417	ABBAS KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
315	733079	ANWAR SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
316	733090	USMAN ZAIB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852

317	733094	ABDUL SAHIB	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
318	733096	ABID HUSSAIN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	12,852
319	733098	ABDUL RAHIM	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
320	733586	SHAKIR ULLAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
321	733594	MUHAMMAD ASIF	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
322	733598	MUBASHIR FAROOQ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
323	733601	SAFI ULLAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
324	733604	USMAN GHANI	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
325	733607	KAZIM SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
326	733609	FAZAL ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
327	733615	KHALID KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
328	733631	ABDUL KHANAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
329	735476	MALIK AHMED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
330	737667	MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
331	737726	MUHAMMAD IBRAHIM	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
332	737765	AKBER MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
333	739551	MUJAHID SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
334	742574	MUHAMMAD SAJID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
335	742721	SHABEER AHMAD	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
336	743723	SHER ALAM	14	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
337	745570	ZAR MALAK KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
338	749058	AMEER HAMZA	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
339	750227	SAEEDUR	12	PRIMARY SCHOOL	Govt. Primary Schools	21,420

		REHAM		TEACHER	(Male) Tor Ghar.	
340	750253	ALI KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
341	750254	NAZIR ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
342	751637	SYED IBRAHIM SHAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
343	751642	NAEEM ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
344	751643	AMIR KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
345	751797	IHSAN ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
346	754356	MUHAMMAD SAHIB	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
347	755203	YAS MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
348	756555	WASEEM ULLAH	12	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
349	757504	SAJIDURR REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
350	758218	ISHFAQ ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
351	761311	YOUSAF SHAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
352	761316	WASEEM SAJJAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
353	761318	MERAJ MEHMOOD	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
354	762055	MUHAMMAD USMAN	15	SENIOR PHYSICAL EDUCATION	Govt.High School Judba District Tor Ghar	12,852
355	762421	IRFAN ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
356	762963	HAYAT UL HAQ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
357	767757	LAL SHAKHAT SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
358	773513	KHALID MEHMOOD	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
359	776110	MUMTAZ KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
360	776112	GULAB ZADA	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
361	777267	MUHAMMAD UZAIR	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	21,420

362	785788	ITEHAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
363	788088	NAJMUD DIN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
364	788141	IKRAM ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
365	801806	AMEER KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
366	807643	ANIAZ UR REHMAN	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
367	807646	HAMEED ULLAH SERHADI	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
368	807656	MUHAMMAD ZIA UD DIN	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
369	808100	FATHULLAH PATHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
370	808101	UMER NOSH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
371	808102	MAJID KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
372	808104	NOOR FAISER GUL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
373	808105	GUL KHITAB SYED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
374	808107	UMAR ALI	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
375	808109	IRSHAD ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
376	808111	SYED MUSLIM SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
377	808114	NOOR NABI SYED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
378	808116	MUHAMMAD AMIN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
379	808118	MASTOREEN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
380	808121	GUL NABI SHAH	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
381	808482	SYED BAKHT MUNIR SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
382	808484	SYED SAHIB ZAR SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
383	812332	SADIQ ZAR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852

384	812334	MUHAMMAD ZAHID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
385	812336	MOHIB ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
386	813387	SHABIR AHMED	12	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420
387	813389	INAM UL HAQ	12	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
388	813391	ABDUL MANAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
389	813392	SIRAJ ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
390	813394	ASIF NAWAZ KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
391	817302	KIFAYAT ULLAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
392	820350	RAHMAN ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
393	820352	JEHAN ZEB KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
394	820353	SANA ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
395	820357	TAHIR MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
396	820361	MAQBOOL SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
397	820362	YOUSAF GUL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
398	820919	ROZMIN ROZMIN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
399	820924	ABU BAKAR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
400	820926	ABDULLAH	12	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools(Male), Hassanzai	12,852
401	821249	SAEED KHALID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
402	826807	MUHAMMAD ISLAM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
403	826809	MUHAMMAD RIAZ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
404	826811	AMIN KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
405	829580	ZAHID SAID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
406	830122	ZAFAR ULLAH	12	PRIMARY SCHOOL	Govt. Primary	21,420

				TEACHER	Schools(Male), Hassanzai	
407	830125	RAQIB ULLAH KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
408	830126	SHAIR MUHAMMAD ZAL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
409	830136	ROHEEB GUL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
410	830139	ABDUS SADIQ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
411	834098	SAHEB ZAR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
412	835183	NAZMEEN KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
413	836027	IRFAN ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
414	843624	IBRAHEEM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
415	843625	BAHADAR SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	21,420
416	844188	MUHAMMAD IBRAHEEM	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
417	852511	MUHAMMAD ZAHID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
418	856724	MUHAMMAD SHAHID	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
419	856725	ANWAR ZAIB	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
420	856733	ABDUR REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
421	857956	MUHAMMAD SHAKEEL	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
422	860358	MUHAMMAD ZUBAIR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
423	860359	MUHIB ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
424	860360	NOOR KAMAL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
425	860361	FAISAL YAD ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
426	860364	BAKHTI ZAR SAID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
427	860367	MUHAMMAD ILYAS	12	SENIOR PRIMARY SCHOOL TEA	Govt. Primary Schools (Male) Tor Ghar.	21,420



428	860372	SAEED UR REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
429	860382	HABIB SAEED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
430	860632	RAHEEL KHAN	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
431	861030	MUHAMMAD TAYYAB KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
432	865681	SAID AHMED SYED	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
433	866287	TAJ MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
434	870577	NASEER ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
435	870579	BAKHT ZADA	12	PRISMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
436	870580	ABDUR REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
437	871481	ZAHEER ULLAH	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
438	871482	MUHAMMAD ZADA	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
439	875573	MUHAMMAD zubair	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
440	875618	MUHAMMAD sadiq	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
441	877174	MUHAMMAD ZAKIR	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	18,564
442	877277	MUHAMMAD ZAR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
443	878570	ZAR MUHAMMAD SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
444	882672	DARWAISH KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
445	884949	TUFAIL MUHAMMAD KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
446	886927	RUSTAM KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
447	889336	MUNIR AKHTER	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852

448	892054	BUKHMEEN SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
449	892055	MUHAMMAD SHOAIB	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
450	892056	MUNEER ZADA	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
451	892057	RIAZ UR REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
452	894423	IHSAN ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
453	896203	MUHAMMAD TAHIR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	12,852
454	898101	SAEED WAHAB	15	THEOLOGY TEACHER	Govt: Middle Schools (Male) Torghar	12,852
455	903732	ADBUL BASEER	12	COMPUTER LAB INCHARGE	Principal GHS Maira Madda Khel Tor Ghar	12,852
456	909960	NUSRAT SHAH	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
457	909963	ABDUL JALIL	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
458	909964	SYED QAIM ALI SHAH	15	PHYSICAL EDUCATION TEACHE	Govt: Middle Schools (Male) Torghar	12,852
459	909967	NOOR ZADA	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
460	909968	HASHAM ALI	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
461	910800	MUHAMMAD IKRAM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
462	910801	MUHAMMAD MINHAJ	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
463	910802	MUHAMMAD SHOAIB	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
464	910803	HABIB UR REHMAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
465	910804	MAJID SAID	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
466	911379	JAMAL KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
467	911380	SAID FAEED KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
468	915413	DILAWAR KHAN	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
469	915418	MUHAMMAD RAUF	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852

470	915421	BAHADUR KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
471	916395	IBRAHIM IBRAHIM	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
472	916397	MUHAMMAD NABI	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
473	916400	EJAZ AHMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
474	916406	GUL ZAHIR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
475	916409	MUHAMMAD AMJID ALI	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
476	916413	MUHAMMAD ILYAS	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
477	920986	ANWAR HAYAT	12	QARI	Govt.High School Bartoon	12,852
478	923040	MUHAMMAD QASIM KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
479	923043	NAZAKAT KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
480	923044	JAMIL KHAN	15	CERTIFICATED TEACHER	Govt: Middle Schools (Male) Torghar	12,852
481	924248	MUHAMMAD ZAFFAR IQBAL	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
482	924250	TAUS KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
483	924253	MUHAMMAD SAJJAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	21,420
484	924909	AQIL ZADA	15	ARABIC TEACHER	Govt: Middle Schools (Male) Torghar	12,852
485	925665	IHSAN UL HAQ	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	12,852
486	928195	AJMAL SHAH	15	DRAWING MASTER	Govt: Middle Schools (Male) Torghar	21,420
487	929416	RIAZ MUHAMMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564
488	929419	EJAZ AHMAD	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564
489	929420	IBAD- UR - REHMAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564
490	929421	ROMAN SHAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564
491	929422	TAJ NABI JAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564

492	929423	SAID NAWAB KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	18,564
493	930176	SARBALI KHAN	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	15,708
494	930177	ATTA ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	15,708
495	930464	MUHAMMAD TAHIR	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	15,708
496	932261	SHAHID ALI	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools (Male) Tor Ghar.	12,852
497	934427	HABIB ULLAH	12	PRIMARY SCHOOL TEACHER	Govt. Primary Schools(Male), Hassanzai	9,996
<b>Total:</b>						<b>8,482,308</b>

**Annex-5**  
**Para 2.5.2.1**

**Detail of irregular payments.**

Name of Items	Qty	Purchase Price	MCC Price	Difference	Loss in (Rs.)
Inj: Atropin	500	10	2.0	8.0	4,000
Inj Adroleein	500	15	2.20	12.8	6,400
Inj Lasix	500	15	12	3	1,500
Rool 24	100	150	84.10	234.10	23,410
Rool 34	100	300	46.50	253.5	25,350
Delivery Kit Full	700	600	450	150	105,000
Inj Xylocen	300	20	10.20	9.8	2,940
Surgical Guaze	100	75	30	400	40,000
Xylocen Jell	200	70	17.5	52.5	10,500
Chromic Catgut	180	1000	114	886	159,480
Cipro Infusion 100ml	1000	160	65	95	95,000
Ventolin Solution	200	200	15.52	184.48	36,896
Tab Resochin	1500	17	3.50	13.5	20,,250
Tab Panadol	2000	3	0.70	2.30	4,600
Inj Sofren Diclofenic	500	10	4.48	5.52	2,,760
Inj Avil	500	13	3.50	9.5	4,750
IV Canula (24-22-20)	1000	250	37.50	212.5	212,500
Sanitizer	200	500	NA	0	0
Polis Ling Catgut	200	600	200	400	80,000
Cotton Roll	200	350	11.84	338.16	67,632
Hand Wash	260	550	NA	0	0
				<b>Total:</b>	<b>902,968</b>