



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT KOHISTAN LOWER
AUDIT YEAR 2018-19**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AG	Accountant General
ARA	Ad-hoc Relief Allowance
CA	Conveyance Allowance
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DO	District Officer
DPR	Disabled Persons Rehabilitation Fund
DDO	Drawing & Disbursing Officer
DDI	District Development Initiative
DG	Director General
FD	Finance Department
F&P	Finance & Planning
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
KPK	Khyber Pakhtunkhwa
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NC	Neighborhood Council
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administered Tribble Area
RDA	Regional Directorate Audit
SAP	System Application Program
TAC	Tehsil Accounts Committee
TS	Technical Sanction
TOI	Tehsil Officer Infrastructure
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VC	Village Council
ZAC	Zilla Accounts Committee

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 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 Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in district Kohistan Lower for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 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, however in some observations department 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, for laying before the appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of twenty six Local Governments. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of seven Local Governments namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower and Tor Ghar.

The Regional Directorate has a human resource of eleven officers and staff with a total of 2750 person days. The annual budget amounting to Rs 20.670 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

Local Governments of district Kohistan Lower are distributed in three tiers which conduct their operations under Khyber Pakhtunkhwa Local Government Act 2013. Top tier- 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 for the administration. There are two tehsil administrations in district Kohistan Lower. The third tier- Village and Neighborhood Councils have one principal accounting officer for development funds of these councils. Since, local Government elections were not held in Kohistan Lower, therefore NC/VC's does not exist.

a. Scope of audit

There are nine offices in District Government Kohistan Lower, two Tehsil Municipal Administrations, one AD LGE&RDD out of which the accounts of 09 offices of District Government, two TMA's, one AD LGE &RDD were examined

in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Kohistan Lower for the Financial Year 2017-18 was Rs 875.831 million against available budget of Rs 1,117.852 million. Out of this, RDA Abbottabad audited an expenditure of Rs 175.167 million which, in terms of percentage, was 20% of auditable expenditure. The total expenditure of two TMA's was Rs 71.139 million against available budget of Rs 269.436. Out of this, RDA Abbottabad audited an expenditure of Rs 10.671 million which, in terms of percentage, was 15% of auditable expenditure.

The receipts of the District Government Kohistan Lower, for the Financial Year 2017-18 were nil as the receipts were collected and deposited in Account – I. The receipts of two TMA's were also nil.

The total expenditure of local Governments of district Kohistan Lower for the financial year 2017-18 was Rs 980.845 million against which the audit of Rs. 246.306 million was conducted which in terms of the percentage was 25%. The total receipts of the local Governments of district Kohistan Lower were nil.

b. Recoveries at the instance of audit

Recovery of Rs 21.273 million was pointed out during the audit. Total recoveries pointed out were not in the notice of the executives before audit. However no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Government Kohistan Lower 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

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no tangible impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

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, is internal audit which was not found in place in the domain of local Governments Kohistan Lower.

f. Key audit findings of the report

- i. Irregularities & Non-Compliance were noted in 4 cases amounting to Rs 78.548 million.¹
- ii. Weak Internal Control was noted in 4 cases amounting to Rs 127.911 million.²

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

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 on account of water charges.

¹ Para 2.1.1.1, 2.1.1.2, 3.1.1.1, 3.2.1.1

² Para 2.1.3.1 to 3.1.2.1, 3.2.2.1,3.2.2.2

- 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.
- v. Ensure effective utilization of funds for timely delivery of services to public.

SUMMARY TABLES & CHARTS

I: AUDIT WORK STATISTICS

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	04	875.831	0	875.831
2.	Total formations in audit jurisdiction	43	946.969	0	946.969
3.	Total Entities (PAO) Audited	04	840.438	0	840.438
4.	Total formations Audited	04	840.438	0	840.438
5.	Audit & Inspection Reports	04	840.438	0	840.438

II: Audit Observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	78.548
3.	Weak Internal controls	127.911
4.	Others	-
	Total:	206.459

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	0	53.356	0	0	53.356	0
2.	Amount Placed under Audit Observations /Irregularities of Audit	0	189.609*	0	0	189.609	0
3.	Recoveries Pointed Out at the instance of Audit	0	21.273	0	0	21.273	0
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	0
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	0

*Amount placed under audit observation includes Rs 112 million for which TS was not obtained which pertains to ongoing schemes from previous years and Blockade of funds amounting to Rs 62.160 million

IV: Table of Irregularities Pointed Out

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	127.911
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	78.548
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	206.459

V: Cost Benefit Ratio

(Rs in million)

S. No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	53.356
2.	Expenditure on audit	150,000
3.	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

CHAPTER-1

1.1 LOCAL GOVERNMENTS KOHISTAN LOWER

1.1.1 INTRODUCTION

Under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LGE & RDD, Sports, Live Stock & Dairy Development, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Kohistan Lower has two Tehsils i.e. Pattan and Palas. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer Finance and a Tehsil Officer Infrastructure.

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

- (a) 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;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) 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;

- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) 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;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government.

There is an Assistant Director Local Government Election & Rural Development Department and VCs/NCs. Each VCs/NCs has an Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Kohistan Lower.

Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighborhood councils

- v. Grants, establishment and budget of village and neighborhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;

- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/	(Saving)/Excess	%age
Salary	1,013.481	816.859	(196.622)	(19)
Non-salary	104.370	58.971	(45.399)	(43)
Developmental	0	0	0.000	0
Total	1,117.851	875.831	(242.020)	(22)
Receipts	-	-	-	-

TMAs

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	16.333	9.365	(6.968)	(43)
Non-salary	12.951	8.418	(4.533)	(35)
Developmental	240.152	53.356	(186.796)	(78)
Total	269.436	71.139	(198.297)	(74)
Receipts	0	0	0	0

Grant Total Expenditure and Receipts (District Government & TMAs)

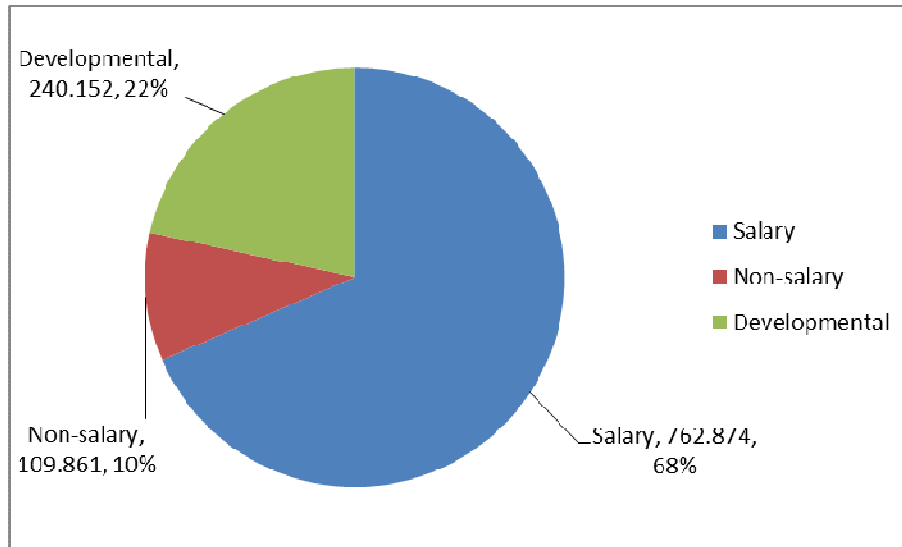
(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	762.874	775.004	12.130	2
Non-salary	109.861	70.506	(39.355)	(36)
Developmental	240.152	53.356	(186.796)	(78)
Total	1,112.887	898.867	(214.020)	(19)
Receipts	0	0	0	0

The savings of Rs 214.020 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2017-18

(Rs in million)



1.1.3 COMMENTS ON THE STATUS OF COMPLIANCE WITH PAC/DAC / TAC DIRECTIVES

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

Sr. No.	Audit Year	PAC/ZAC meeting
1.	First Audit Report of the newly established district, Kohistan Lower	NA

1.2. District Governments

1.2.1 Irregularity/Non Compliance

1.2.1.1 Inadmissible/Unauthorized payment on account of allowances – Rs 2.614 million

According to FD Government of KPK Notification No FD (PRC)1-1/2016 Dated the Peshawar 19th July 2016. ARA 2010, 2011, 2012 and 2014 were merged in to Basic Pay Scales.

Deputy Commissioner Lower Kohistan paid Rs 2,614,465 to various employees of District Government on account of allowances already merged in the pay during the year 2017-18. Moreover, budget was also not allocated for the said allowances. Detail is as under:

Sr No	Description	Amount
1	ARA 2010	1,994,107
2	ARA 2011	270,436
3	ARA 2012	115,159
4	ARA 2014	234,763
	Total	2,614,465

Unauthorized expenditure without budget provision occurred due to negligence and violation of FD instructions which resulted in loss to Government as per Annexure – 2.

When pointed out in September 2018, management stated that uploading of cost centers & fund centers was carried out by the DO (F&P) in SAP System. At the closing of financial year, expenditure was transferred to proper head. The reply is not tenable as payment of allowances was already stopped vide aforementioned notification.

Audit recommends correction in SAP system and recovery thereof.

AIR Para No.1 (2017-18)

1.2.1.2 Unauthorized payment of House Rent and Conveyance allowance – Rs 3.218 million

According to A.G KPK Letter No Computer/HR-LAB/CIC/203 dated 04-08-2011, conveyance allowance is not admissible to the civil servants who are availing transport facility.

District Health Officer Lower Kohistan paid Rs 3,217,904 on account of House Rent and Conveyance Allowance to employees residing in government accommodations within office premises during 2017-18 as per annexure – 3.

Unauthorized payment of house rent and conveyance allowance occurred due to non compliance which resulted in loss to Government.

When pointed out in September 2018, management stated that payment of allowances to unauthorized persons has been stopped. Recovery would be started from next pay of the officials. The reply is not tenable as payment of HRA and CA in addition to designated accommodation resulted in loss to Government.

Audit recommends action and recovery of unauthorized paid amount.

AIR Para No.1 (2017-18)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss due to unauthorized payment of Conveyance allowance to Male & Female Teaching staff during leave period – Rs 11.056 million

According to A.G KPK Letter No Computer/HR-LAB/CIC/203 dated 04-08-2011, conveyance allowance is not admissible to the civil servants during vacations.

District Education Officer (M&F) Lower Kohistan paid Rs.11, 055,668 Conveyance Allowance to various teachers on account of conveyance allowance for summer/winter vacations during 2017-18. Details at annexure – 4.

Payment of conveyance allowance for vacation period occurred due to weak internal control, which resulted in loss to Government.

When pointed out in September 2018, management stated that the honorable court has granted stay order against recovery of the said allowance. Reply was not tenable as no documentary proof in support of reply was produced.

Audit recommends investigation and recovery.

AIR Para No. 1 (2017-18)

1.3. Tehsil Municipal Administrations Pattan/Palas

1.3.1 Irregularity/Non-compliance

1.3.1.1 Non-deduction of Income Tax –Rs 10.585 million

Notification No. SO(Dev-II)/FD/12-6/2012-13 dated Peshawar the 20th June, 2013 of Finance Department, Government of Khyber Pakhtunkhwa provides, “It has been observed that the cost estimate of those developmental schemes which fall in the tax exempted area like PATA are also framed on the same CSR without adjustment of non deductible income tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal deductible Income Tax”.

TMO Pattan incurred expenditure of Rs 141,136,054 on developmental schemes during 2017-18. However income tax @ 7.5% amounting to Rs 10,585,204 was not deducted as per details at annexure – 5.

Non-deduction of Income Tax occurred due to non-compliance and weak internal control system which resulted in loss to Government.

The Irregularity was pointed out in December, 2018. Management replied that detail reply will be furnished after consultation of record. Reply is not convincing and specific to the observation.

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

AIR Para No. 01 (2017-18)

1.3.2 Internal Control Weaknesses

1.3.2.1 Irregular award of works without Technical Sanction and signing contract agreements for Rs. 112 million

According to Para 89(c) of the CPWD code the agreement with the contractor selected must be in writing and should be precisely and definitely express, it should state the quantity and quality of work to be done and the terms upon which the payment will be made.

TMA Pattan awarded different developmental to contractors for Rs. 112,000,000 without any approved technical sanctions, as technical sanction was irregularly obtained from TOI TMA Haripur in violation of above mentioned rules as per details at annexure – 6.

Moreover, contract agreements for the developmental works were also not signed by the contractor nor concerned TMO.

The irregularity occurred due to weak internal control.

The Irregularity was pointed out in December, 2018. Management replied that detail reply will be furnished after consultation of record. Reply is convincing as not specific to the observation.

Audit recommends fixing responsibility and action against the person at fault.

AIR Para No. Audit Note: 04

1.3.2.2 Blockade of developmental funds – Rs.62.169 million

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government.

Tehsil Municipal Officer TMA Palas received a sum of Rs. 83.73 millions on account of various developmental grants during the year 2017-18 as per detail given below:

S.No	Particulars	Amount in Millions	Utilized
1.	DDI ADP	11.700	7.19
2.	Chief Minister Directive	72.030	14.371
		83.73	21.561
		Balance unutilized	62.169

The management utilized an amount of Rs. 21.561 million, whereas remaining amount of Rs. 62.169 million could not be utilized till the dates of audit i.e. December 2018. These grants were released to the concerned TMA during the year but no progress regarding its utilization has yet been made. As a result the government money remained blocked and the community deprived of the basic facilities.

Non-utilization of funds was due to inefficiencies on the part of the management resulted in blockage of fund and deprivation of the community.

When pointed out in December 2018, management stated that execution of developmental funds has been started. The process delayed due to new system of tender process. Reply was not cogent as no detail regarding award etc was provided.

Audit suggests expedited utilization besides fixing responsibilities against the persons at fault.

AIR Para No. 02 (2017-18)

1.3.2.3 Irregular retention of government dues –Rs.3.745 million.

According to Para 8 of GFR Vol – I, subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of

Government are correctly and promptly assessed collected and "paid into the treasury.

Tehsil Municipal Officer TMA Palas awarded and paid against various developmental works during the year 2017-18. Detail is given at Annexure – 7.

Scrutiny of vouchers revealed that income tax @7.5%, DPR Fund and Stamp Duty amounting Rs. 3,744,703 were deducted however, the same were not deposited into government treasury.

Non-deposit of government due occurred due to weak internal control which resulted in loss to Government.

When pointed out in December 2018, management stated that deducted amount would be deposited and shown to audit. No progress towards deposit was intimated till finalization of this report.

Audit recommends Government dues be immediately deposited into Government treasury besides investigation fixing responsibility and action against the person(s) at fault.

AIR Para No.03 (2017-18)

1.3.2.4 Loss to Government due to less deduction of Income Tax – Rs.1.110 million.

According to section 153 of Income Tax Ordinance, 2001 as updated up to 30.06.2018. Payments for goods and services. — (1) Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person on execution of works contracts 7.5% in case of filer and 10 % in case of non-filer.

Tehsil Municipal Officer TMA Palas did not deduct income tax at prescribed rate on the developmental contracts during the year 2017-18 as tabulated below:

S. No	Name of works	Name of Contractor	Bill amount	I. Tax @7.5%	I. Tax deducted	Loss in
1.	Repair Widening of Shingle Road at Badakot to Bazni	M/s Qari	2,000,000	150,000	100,072	49,928
2.	Constt. of Toheedabad Road	M/s Noshewan	6,643,754	498,282	0	498,282
3.	Barmasham Road	M/s Chattar Const Co	4,177,545	313,316	288,250	25,066
4.	Repair widening of shingle Road at Kolai Palas	M/s Abdul Aziz	4,000,000	300,000	28,582	271,418
5.	Repair widening of shingle Road at Kolai to Maidan	-Do-	4,000,000	300,000	34,088	265,912
			Total:	1,561,598	450,992	1,110,606

Scrutiny of vouchers reveals that income tax @7.5% was less deducted than the permissible limits.

Less deduction of income tax occurred due to weak internal control which resulted in loss to government.

When pointed out in December 2018, management stated that the tax would be deducted and deposited. No progress was intimated till finalization of this report.

Audit suggests investigation and recovery of overpayment besides action against the person(s) at fault.

AIR Para No.05 (2017-18)

ANNEXURES

Annex-1 MFDAC

S. No	AIR No.	Department	Title of the Para	Amount in million
1	02	TMA Pattan	Non-recovery of 2% property tax.	0.100
2	03		Wasteful expenditure.	0.766
3	05		Non- recovery of penalty on late completion of schemes.	0.121
4	06		Non Utilization of PFC Funds.	0.700
5	07		Un Authorized Expenditure of Electricity.	0.126
6	08		Non Auction of Dead Stock.	0.150
7	09		Irregular Award of Supply order.	0.089
8	01	TMA Palas	Non-compliance with Local Govt. Act 2013, Rules of Business 2015 & Budget Rules 2016.	0
9	04		Non-imposition of penalty due to doubtful completion of scheme.	0.110
10	06		Overpayment due to non-utilization of available material rates	0.589
11	07		Irregular payment .	0.052
12	08		Irregular payment to advocate.	0.100
13	09		Doubtful expenditure	0.060
Total				2.963

Annex – 2

Para 2.1.1.1

Inadmissible/Unauthorized payment on account of allowances – Rs 2.614 (m)

Cost center Desc	Detail Item Desc	Final Budget	Prog Jun Supp-III
KO6007 - Sub Divisional Education Officer (Female) Pallas	AD - HOC ALLOWANCE – 2010	0	4,502
KO6009 - Sub Divisional Education Officer (Female) Pattan	AD - HOC ALLOWANCE – 2010	0	9,864
KO6011 - Govt: High School Jabba Madakhail	AD - HOC ALLOWANCE – 2010	0	43,320
KO6012 - Govt: High School Badakot	AD - HOC ALLOWANCE – 2010	0	121,297
KO6014 - Govt: High School Doga Ranolia	AD - HOC ALLOWANCE – 2010	0	38,850
KO6016 - Govt: High School Bankad	AD - HOC ALLOWANCE – 2010	0	6,060
KO6017 - Govt: High School Jijal	AD - HOC ALLOWANCE – 2010	0	6,060
KO6018 - Govt: High School Sharakot	AD - HOC ALLOWANCE – 2010	0	5,959
KO6019 - Govt: High School Battera	AD - HOC ALLOWANCE – 2010	0	5,739
KO6020 - Govt: HSS Ranolia Kohistan Lower	AD - HOC ALLOWANCE – 2010	0	6,284
KO6021 - Govt: High School Keyal	AD - HOC ALLOWANCE – 2010	0	40,360
KO6022 - Govt: High School Dubair	AD - HOC ALLOWANCE – 2010	0	61,620
KO6023 - Govt: High School Baneel Jag	AD - HOC ALLOWANCE – 2010	0	11,732
KO6024 - Govt: High School KK Ranolia	AD - HOC ALLOWANCE – 2010	0	36,012
KO6026 - Govt: High School Mazo Pattan	AD - HOC ALLOWANCE – 2010	0	84,940
KO6027 - Govt: High School Sanagai Bankad	AD - HOC ALLOWANCE – 2010	0	22,395
KO6028 - Govt: Higher Secondary School Chaki Bankad	AD - HOC ALLOWANCE – 2010	0	7,005
KO6029 - Govt: Girls High School Battera	AD - HOC ALLOWANCE – 2010	0	6,446
KO6034 - Govt: Higher Secondary School Koali Madan	AD - HOC ALLOWANCE – 2010	0	15,700
KO6035 - Govt: Primary Schools (Male) Pattan	AD - HOC ALLOWANCE – 2010	0	264,974
KO6036 - Govt: Primary Schools (Female) Pattan	AD - HOC ALLOWANCE – 2010	0	419,641
KO6037 - Govt: Primary Schools (Male) Pallas	AD - HOC ALLOWANCE – 2010	0	255,328
KO6038 - Govt: Primary Schools	AD - HOC ALLOWANCE – 2010	0	310,713

(Female) Pallas			
KO6039 - Govt.Middle Schools(Male) Kohistan Lower	AD - HOC ALLOWANCE – 2010	0	169,214
KO6040 - Govt. Middle Schools (F) District Kohistan Lower	AD - HOC ALLOWANCE – 2010	0	40,092
		Total	1,994,107

ARA 2011

Cost center Desc	Detail Item Desc	Final Budget	Prog Jun Supp-III
KO6007 - Sub Divisional Education Officer (Female) Pallas	AD - HOC ALLOWANCE – 2011	0	3,120
KO6009 - Sub Divisional Education Officer (Female) Pattan	AD - HOC ALLOWANCE – 2011	0	2,428
KO6012 - Govt: High School Badakot	AD - HOC ALLOWANCE – 2011	0	4,084
KO6021 - Govt: High School Keyal	AD - HOC ALLOWANCE – 2011	0	1,300
KO6022 - Govt: High School Dubair	AD - HOC ALLOWANCE – 2011	0	10,359
KO6024 - Govt: High School KK Ranolia	AD - HOC ALLOWANCE – 2011	0	3,024
KO6026 - Govt: High School Mazo Pattan	AD - HOC ALLOWANCE – 2011	0	678
KO6027 - Govt: High School Sanagai Bankad	AD - HOC ALLOWANCE – 2011	0	1,183
KO6030 - Govt: High School Karo Bair	AD - HOC ALLOWANCE – 2011	0	1,940
KO6035 - Govt: Primary Schools (Male) Pattan	AD - HOC ALLOWANCE – 2011	0	31,344
KO6036 - Govt: Primary Schools (Female) Pattan	AD - HOC ALLOWANCE – 2011	0	4,416
KO6037 - Govt: Primary Schools (Male) Pallas	AD - HOC ALLOWANCE – 2011	0	38,079
KO6038 - Govt: Primary Schools (Female) Pallas	AD - HOC ALLOWANCE – 2011	0	6,601
KO6039 - Govt.Middle Schools(Male) Kohistan Lower	AD - HOC ALLOWANCE – 2011	0	2,475
KO6040 - Govt. Middle Schools (Female) Kohistan Lower	AD - HOC ALLOWANCE – 2011	0	4,128
		Total	115,159

ARA 2012

Cost center Desc	Detail Item Desc	Final Budget	Prog Jun Supp-III
KO6007 - Sub Divisional Education Officer (Female) Pallas	AD RELIEF ALLOWANCE - 2012	0	2,880
KO6009 - Sub Divisional Education Officer (F) Pattan	AD RELIEF ALLOWANCE - 2012	0	2,790
KO6012 - Govt: High School Badakot	AD RELIEF ALLOWANCE - 2012	0	11,280
KO6014 - Govt: High School Doga Ranolia	AD RELIEF ALLOWANCE - 2012	0	4,580
KO6017 - Govt: High School Jijal	AD RELIEF ALLOWANCE - 2012	0	4,284
KO6019 - Govt: High School Battera	AD RELIEF ALLOWANCE - 2012	0	3,047
KO6021 - Govt: High School Keyal	AD RELIEF ALLOWANCE - 2012	0	4,062
KO6022 - Govt: High School Dubair	AD RELIEF ALLOWANCE - 2012	0	16,820
KO6024 - Govt: High School KK Ranolia	AD RELIEF ALLOWANCE - 2012	0	5,040
KO6026 - Govt: High School Mazo Pattan	AD RELIEF ALLOWANCE - 2012	0	8,740
KO6027 - Govt: High School Sanagai Bankad	AD RELIEF ALLOWANCE - 2012	0	5,460
KO6031 - Govt: High School Sawaristeel Keyal	AD RELIEF ALLOWANCE - 2012	0	4,180
KO6035 - Govt: Primary Schools (Male) Pattan	AD RELIEF ALLOWANCE - 2012	0	23,044
KO6036 - Govt: Primary Schools (Female) Pattan	AD RELIEF ALLOWANCE - 2012	0	92,054
KO6037 - Govt: Primary Schools (Male) Pallas	AD RELIEF ALLOWANCE - 2012	0	39,998
KO6038 - Govt: Primary Schools (Female) Pallas	AD RELIEF ALLOWANCE - 2012	0	30,815
KO6039 - Govt. Middle Schools(Male) Kohistan Lower	AD RELIEF ALLOWANCE - 2012	0	1,154
KO6040 - Govt. Middle Schools (F) Kohistan Lower	AD RELIEF ALLOWANCE - 2012	0	10,208
		Total	270,436

ARA 2014

Cost center Desc	Detail Item Desc	Final Budget	Prog Jun Supp-III
KO6009 - Sub Divisional Education Officer (F) Pattan	AD RELIEF ALLOWAN - 2014	0	501
KO6012 - Govt: High School Badakot	AD RELIEF ALLOWAN - 2014	0	25,041
KO6014 - Govt: High School Doga Ranolia	AD RELIEF ALLOWAN - 2014	0	2,290
KO6017 - Govt: High School Jijal	AD RELIEF ALLOWAN - 2014	0	4,158
KO6019 - Govt: High School Battera	AD RELIEF ALLOWAN - 2014	0	3,255
KO6021 - Govt: High School Keyal	AD RELIEF ALLOWAN - 2014	0	4,575
KO6022 - Govt: High School Dubair	AD RELIEF ALLOWAN - 2014	0	8,410
KO6024 - Govt: High School KK Ranolia	AD RELIEF ALLOWAN - 2014	0	1,680
KO6026 - Govt: High School Mazo Pattan	AD RELIEF ALLOWAN - 2014	0	20,572
KO6027 - Govt: High School Sanagai Bankad	AD RELIEF ALLOWAN - 2014	0	8,124
KO6030 - Govt: High School Karo Bair	AD RELIEF ALLOWAN - 2014	0	2,143
KO6031 - Govt: High School Sawaristeel Keyal	AD RELIEF ALLOWAN - 2014	0	2,090
KO6033 - Govt: High School Kuz Paro	AD RELIEF ALLOWAN - 2014	0	7,000
KO6034 - Govt: Higher Secondary School Koali Madan	AD RELIEF ALLOWAN - 2014	0	4,389
KO6035 - Govt: Primary Schools (Male) Pattan	AD RELIEF ALLOWAN - 2014	0	4,610
KO6036 - Govt: Primary Schools (Female) Pattan	AD RELIEF ALLOWAN - 2014	0	90,629
KO6037 - Govt: Primary Schools (Male) Pallas	AD RELIEF ALLOWAN - 2014	0	23,098
KO6038 - Govt: Primary Schools (Female) Pallas	AD RELIEF ALLOWAN - 2014	0	20,406
KO6040 - Govt. Middle Schools (F) Kohistan Lower	AD RELIEF ALLOWAN - 2014	0	1,792
		Total	234,763

Annex-3
Para 2.1.2.2

Unauthorized payment of House Rent and Conveyance allowance – Rs 3.218 million

P. No.	Name of Employee	Designation	Wage Type	Total
34376	FAZAL JANA	DAI	House Rent	11,304
34376	FAZAL JANA	DAI	Convey Allowance	17,850
34379	SALAM GEER	Peão	Convey Allowance	3,864
34379	SALAM GEER	Peão	House Rent	4,008
34381	BAZ GUL	BEHISHTI	House Rent	1,822
34381	BAZ GUL	BEHISHTI	Convey Allowance	3,570
34381	SYAB KHAN	BEHISHTI	Convey Allowance	12,495
34381	SYAB KHAN	BEHISHTI	House Rent	6,804
34386	ABDUL SAMAD	BEHISHTI/SWEEPE	Convey Allowance	14,280
34386	ABDUL SAMAD	BEHISHTI/SWEEPE	House Rent	7,776
34387	SAD BAR	WARD ORDERLY	Convey Allowance	13,524
34387	SAD BAR	WARD ORDERLY	House Rent	7,014
34389	ABDUL SADOOR	BEHISHTI	House Rent	6,804
34389	ABDUL SADOOR	BEHISHTI	Convey Allowance	12,495
34389	MUHAMMAD ILYAS	CT (MULTI)	Convey Allowance	28,560
34389	MUHAMMAD ILYAS	CT (MULTI)	House Rent	13,070
34393	KHALID FERVEZ	WARD ORDERLY	House Rent	10,020
34393	KHALID FERVEZ	WARD ORDERLY	Convey Allowance	19,320
34393	UMER SADIQ	C T (MULTI)	Convey Allowance	14,280
34393	UMER SADIQ	C T (MULTI)	House Rent	6,535
34393	GHIYAS	WARD ORDERLY	House Rent	10,020
34393	GHIYAS	WARD ORDERLY	Convey Allowance	19,320
34395	FAZAL KAREEM	WARD ORDERLY	Convey Allowance	9,660
34395	FAZAL KAREEM	WARD ORDERLY	House Rent	5,010
34397	UMER HAYAT	CHOWKIDAR	Convey Allowance	17,850
34397	UMER HAYAT	CHOWKIDAR	House Rent	9,720
34399	ABDUL QADIR	BEHISHTI	Convey Allowance	17,850
34399	ABDUL QADIR	BEHISHTI	House Rent	9,720
34399	GUL KHAN	COOK	House Rent	9,720
34399	GUL KHAN	COOK	Convey Allowance	17,850
34400	NOOR REHMAN	BEHISHTI	Convey Allowance	17,850
34400	NOOR REHMAN	BEHISHTI	House Rent	9,720
34402	DOST MUHAMMAD	SWEEPER	House Rent	9,720
34402	DOST MUHAMMAD	SWEEPER	Convey Allowance	17,850
34409	QAMAR UD DIN	CHOWKIDAR	Convey Allowance	17,850
34409	QAMAR UD DIN	CHOWKIDAR	House Rent	9,420
34410	PANDOO	CHOWKIDAR	House Rent	9,720

34410	PANDOO	CHOWKIDAR	Convey Allowance	17,850
34410	MULDI KHAN	WARD ORDERLY	Convey Allowance	13,524
34410	MULDI KHAN	WARD ORDERLY	House Rent	7,014
34411	IBRAHIM KHAN	SWEEPER	Convey Allowance	14,280
34411	IBRAHIM KHAN	SWEEPER	House Rent	7,776
34413	SHAH JAHAN	BEHISHTI	House Rent	6,804
34413	SHAH JAHAN	BEHISHTI	Convey Allowance	12,495
34414	MUHAMMAD	WARD ORDERLY	Convey Allowance	19,320
34414	MUHAMMAD	WARD ORDERLY	House Rent	10,020
34414	ABDUL MANAN	X-RAY	Convey Allowance	19,320
34414	ABDUL MANAN	X-RAY	House Rent	10,020
34417	RAHIM DAD	BEHISHTI	Convey Allowance	17,850
34417	RAHIM DAD	BEHISHTI	House Rent	9,720
34417	FAZAL DAD	CHOWKIDAR	House Rent	9,420
34417	FAZAL DAD	CHOWKIDAR	Convey Allowance	17,850
34424	ZARIF KHAN	WARD ORDERLY	House Rent	7,014
34424	ZARIF KHAN	WARD ORDERLY	Convey Allowance	13,524
34424	SHAH ROOM	WARD ORDERLY	Convey Allowance	19,320
34424	SHAH ROOM	WARD ORDERLY	House Rent	10,020
34428	BAKHT BULAND	BEHISHTI	House Rent	1,944
34428	BAKHT BULAND	BEHISHTI	Convey Allowance	3,570
34430	SABIR KHAN	WARD ORDERLY	Convey Allowance	19,320
34430	SABIR KHAN	WARD ORDERLY	House Rent	10,020
34995	AYUB KHAN	C T (MULTI)	Convey Allowance	5,712
34995	AYUB KHAN	C T (MULTI)	House Rent	2,614
34995	ABDAR KHAN	C T (MULTI)	House Rent	13,070
34995	ABDAR KHAN	CT (MULTI)	Convey Allowance	28,560
34996	ALAM ZEB	CT (MULTI)	Convey Allowance	28,560
34996	ALAM ZEB	C T(MULTI)	House Rent	13,070
34998	GUL ZADA	CT (MULTI)	House Rent	13,070
34998	GUL ZADA	CT (MULTI)	Convey Allowance	28,560
34998	SAID JAN	CHOWKIDAR	Convey Allowance	8,925
34998	SAID JAN	CHOWKIDAR	House Rent	4,455
34998	MOHAMMAD	C T (MULTI)	House Rent	9,149
34998	MOHAMMAD	CT (MULTI)	Convey Allowance	19,992
34999	JEHAN ZEB	PHC TECHN	Convey Allowance	22,848
34999	JEHAN ZEB	PHC	House Rent	10,456
34999	SAMI UL HAQ	BEHISHTI	House Rent	9,720
34999	SAMI UL HAQ	BEHISHTI	Convey Allowance	17,850
34999	SHAH ALAM	C T (MULTI)	Convey Allowance	28,560
34999	SHAH ALAM	C T (MULTI)	House Rent	13,070
34999	NOOR MOHAMMAD	WARD ORDERLY	House Rent	7,014
34999	NOOR MOHAMMAD	WARD ORDERLY	Convey Allowance	13,524
35000	SABOOR KHAN	CT (MULTI)	Convey Allowance	19,992
35000	SABOOR KHAN	CT (MULTI)	House Rent	9,149
35001	AURANGZEB ZEB	CT (MULTI)	Convey Allowance	28,560

35001	AURANGZEB ZEB	CT (MULTI)	House Rent	13,070
35002	SARBAZ KHAN	CT (MULTI)	Convey Allowance	28,560
35002	SARBAZ KHAN	CT (MULTI)	House Rent	13,070
35002	RUSTAM KHAN	CT (MULTI)	House Rent	9,149
35002	RUSTAM KHAN	CT (MULTI)	Convey Allowance	19,992
35004	ABDUL QAYYUM	BEHISHTI/SWEEPE	Convey Allowance	17,850
35004	ABDUL QAYYUM	BEHISHTI/SWEEPE	House Rent	9,420
35004	AMIR KHAN	CT (MULTI)	House Rent	5,228
35004	AMIR KHAN	CT (MULTI)	Convey Allowance	11,424
35005	SABZ ALI	CT (MULTI)	Convey Allowance	50,000
35005	SABZ ALI	CT (MULTI)	House Rent	18,180
35006	BEHRAM KHAN	CT (MULTI)	Convey Allowance	10,000
35006	BEHRAM KHAN	CT (MULTI)	House Rent	3,636
35006	UMER DARAZ	BEHISHTI	House Rent	9,720
35006	UMER DARAZ	BEHISHTI	Convey Allowance	17,850
35007	LIAQAT ALI	CT (MULTI)	Convey Allowance	28,560
35007	LIAQAT ALI	CT (MULTI)	House Rent	13,070
35008	FAZAL UR REHMAN	Peão	House Rent	10,456
35008	FAZAL UR REHMAN	Peão	Convey Allowance	22,848
35013	KHAIR UKL ANAM	CT (MULTI)	Convey Allowance	28,560
35013	KHAIR UKL ANAM	CT (MULTI)	House Rent	13,070
35016	MALDAR	WARD ORDERLY	House Rent	7,014
35016	MALDAR	WARD ORDERLY	Convey Allowance	13,524
35016	REHMAT SHAH	CT (MULTI)	Convey Allowance	28,560
35016	REHMAT SHAH	CT (MULTI)	House Rent	13,070
35034	MIFTAHURRAB	CT (MULTI)	House Rent	13,070
35034	MIFTAHURRAB	CT (MULTI)	Convey Allowance	28,560
35036	RAHIM KHAN	CT (MULTI)	Convey Allowance	25,704
35036	RAHIM KHAN	CT (MULTI)	House Rent	11,763
35875	SARAN ZEB	CT (MULTI)	Convey Allowance	19,992
35875	SARAN ZEB	CT (MULTI)	House Rent	15,684
35875	HABIB KHAN	CT (MULTI)	Convey Allowance	28,560
35875	HABIB KHAN	CT (MULTI)	House Rent	15,684
36628	SAR TAJ	WARD ORDERLY	Convey Allowance	13,524
36628	SAR TAJ	WARD ORDERLY	House Rent	7,014
36629	ISLAM HAQ	BEHISHTI/SWEEPE	House Rent	6,594
36629	ISLAM HAQ	BEHISHTI/SWEEPE	Convey Allowance	12,495
36630	AHMED PARVEZ	CHOWKIDAR	Convey Allowance	12,495
36630	AHMED PARVEZ	CHOWKIDAR	House Rent	6,594
36631	JAN ALAM	BEHISHTI/SWEEPE	Convey Allowance	8,925
36631	JAN ALAM	BEHISHTI/SWEEPE	House Rent	4,710
37141	gul daraja bibi	DAI	Convey Allowance	10,710
37141	gul daraja bibi	DAI	House Rent	5,466
37141	noor muhammad	DENTAL	Convey Allowance	19,320
37141	noor muhammad	DENTAL	House Rent	10,020
37142	SHARIF SHAH	MALI	House Rent	4,710

37142	SHARIF SHAH	MALI	Convey Allowance	8,925
40314	MUHAMMAD	CHOWKIDAR	Convey Allowance	12,495
40314	MUHAMMAD	CHOWKIDAR	House Rent	6,594
40314	ABDULLAH	CHOWKIDAR	Convey Allowance	12,495
40314	ABDULLAH	CHOWKIDAR	House Rent	6,594
42908	ZAHIR KHAN	BEHISHTI/SWEEPE	Convey Allowance	17,850
42908	ZAHIR KHAN	BEHISHTI/SWEEPE	House Rent	9,720
44700	AZRA BIBI	JR PHC TEC (MCH)	House Rent	5,228
44700	AZRA BIBI	JR PHC TEC (MCH)	Convey Allowance	11,424
45515	MUHAMMAD	JR CT	Convey Allowance	5,712
45515	MUHAMMAD	JR CT	House Rent	2,614
47225	SHAH ZAREEN	BEHISHTI	House Rent	1,884
47225	SHAH ZAREEN	BEHISHTI	Convey Allowance	3,570
47700	RAMEEL ZARI	DAI	Convey Allowance	10,710
47700	RAMEEL ZARI	DAI	House Rent	5,832
47702	KHATOON BEGUM	DAI	Convey Allowance	12,495
47702	KHATOON BEGUM	DAI	House Rent	2,916
48374	MUHAMMAD ASIF	PHC TECHN	Convey Allowance	22,848
48374	MUHAMMAD ASIF	PHC TECHN	House Rent	10,456
53750	SIRAJ UL HAQ	CT (MULTI)	Convey Allowance	28,560
53750	SIRAJ UL HAQ	CT (MULTI)	House Rent	13,070
53750	NAZ AHMAD	CT (MULTI)	Convey Allowance	17,136
53750	NAZ AHMAD	CT (MULTI)	House Rent	7,842
53751	HAZRAT ALI	CT (MULTI)	House Rent	13,070
53751	HAZRAT ALI	CT (MULTI)	Convey Allowance	28,560
55628	SHAMSUL HAQ	X-RAY	Convey Allowance	12,495
55628	SHAMSUL HAQ	X-RAY	House Rent	6,804
55628	ABDUR REHMAN	MALI	House Rent	6,594
55628	ABDUR REHMAN	MALI	Convey Allowance	12,495
55629	ZABEBUR REHMAN	DENTAL	Convey Allowance	14,280
55629	ZABEBUR REHMAN	DENTAL	House Rent	7,776
65738	IFTIKHAR AHMAD	LHV	Convey Allowance	40,000
65738	IFTIKHAR AHMAD	LHV	House Rent	23,640
65918	YASMEEN	JR PHC TEC (MCH)	Convey Allowance	28,560
65918	YASMEEN	JR PHC TEC (MCH)	House Rent	10,456
66162	SAIFUR REHMAN	WARD ORDERLY	Convey Allowance	12,495
66162	SAIFUR REHMAN	WARD ORDERLY	House Rent	6,804
69837	YOUSAF KHAN	BEHISHTI/SWEEPE	House Rent	9,420
69837	YOUSAF KHAN	BEHISHTI/SWEEPE	Convey Allowance	17,850
69837	DOST MUHAMMAD	WARD ORDERLY	Convey Allowance	12,495
69837	DOST MUHAMMAD	WARD ORDERLY	House Rent	6,804
71990	AFIA BIBI	JR PHC TEC (MCH)	House Rent	5,228
71990	AFIA BIBI	JR PHC TEC (MCH)	Convey Allowance	11,424
73218	MALIK AFTAB	MEDICAL OFFICER	Convey Allowance	50,000
73218	MALIK AFTAB	MEDICAL OFFICER	House Rent	29,550
80854	MUHAMMAD AYAZ	CHOWKIDAR	Convey Allowance	3,570

80854	MUHAMMAD AYAZ	CHOWKIDAR	House Rent	1,884
81466	ZIA UR REHMAN	MEDICAL OFFICER	Convey Allowance	50,000
81466	ZIA UR REHMAN	MEDICAL OFFICER	House Rent	29,550
81640	WALI KHAN	CHOWKIDAR	Convey Allowance	17,850
81640	WALI KHAN	CHOWKIDAR	House Rent	9,420
81640	YOUSAF KHAN	WARD ORDERLY	House Rent	9,420
81640	YOUSAF KHAN	WARD ORDERLY	Convey Allowance	17,850
81641	EHSANULLAH .	CHOWKIDAR	Convey Allowance	17,850
81641	EHSANULLAH .	CHOWKIDAR	House Rent	9,420
81641	MUHAMMAD HAQ	CHOWKIDAR	House Rent	9,110
81641	MUHAMMAD HAQ	CHOWKIDAR	Convey Allowance	17,850
82070	DAUD .	BEHISHTI/SWEEPE	Convey Allowance	17,850
82070	DAUD .	BEHISHTI/SWEEPE	House Rent	9,420
82070	SHAMSUL HAQ	BEHISHTI/SWEEPE	House Rent	9,420
82070	SHAMSUL HAQ	BEHISHTI/SWEEPE	Convey Allowance	17,850
82070	MUHAMMAD	BEHISHTI/SWEEPE	Convey Allowance	17,850
82070	MUHAMMAD	BEHISHTI/SWEEPE	House Rent	9,420
82071	ATTA UR REHMAN	CHOWKIDAR	House Rent	9,420
82071	ATTA UR REHMAN	CHOWKIDAR	Convey Allowance	17,850
82071	DOST MUHAMMAD	BEHISHTI/SWEEPE	Convey Allowance	17,850
82071	DOST MUHAMMAD	BEHISHTI/SWEEPE	House Rent	9,420
82645	SARFARAZ KHAN	MEDICAL OFFICER	House Rent	26,595
82645	SARFARAZ KHAN	MEDICAL OFFICER	Convey Allowance	45,000
83006	MIAN NOOR UL	MEDICAL OFFICER	Convey Allowance	50,000
83006	MIAN NOOR UL	MEDICAL OFFICER	House Rent	29,550
83098	MUHAMMAD QASIM	CT (MULTI)	House Rent	13,070
83098	MUHAMMAD QASIM	CT (MULTI)	Convey Allowance	28,560
83098	GUL NAZ	JR PHC TEC (MCH)	Convey Allowance	28,560
83098	GUL NAZ	JR PHC TEC (MCH)	House Rent	13,070
83098	RIFFAT BIBI	Peão	House Rent	10,456
83098	RIFFAT BIBI	Peão	Convey Allowance	22,848
83588	IHSAN ULLAH	WARD ORDERLY	Convey Allowance	17,850
83588	IHSAN ULLAH	WARD ORDERLY	House Rent	9,420
83592	RAJA HUSSAIN	WARD ORDERLY	Convey Allowance	3,570
83592	RAJA HUSSAIN	WARD ORDERLY	House Rent	1,884
83874	RASOOL SHAHA	PHC TECHN	House Rent	2,614
83874	RASOOL SHAHA	PHC TECHN	Convey Allowance	5,712
83875	NAZIA .	PHC TECHN	Convey Allowance	14,280
83875	NAZIA .	PHC TECHN	House Rent	6,535
83876	FARMAN ULLAH	CT (MULTI)	House Rent	9,149
83876	FARMAN ULLAH	CT (MULTI)	Convey Allowance	19,992
83876	MUHAMMAD SHER	MEDICAL OFFICER	Convey Allowance	50,000
83876	MUHAMMAD SHER	MEDICAL OFFICER	House Rent	29,550
84006	MUHAMMAD AMIN	MEDICAL OFFICER	House Rent	29,550
84006	MUHAMMAD AMIN	MEDICAL OFFICER	Convey Allowance	50,000
				3,217,90

Annex-4
Para 2.1.3.1

**Loss due to unauthorized payment of Conveyance allowance to Male &
Female Teaching staff during leave period – Rs 11.056 million**

Pers.no.	Name of Employee	Cost Center	Position Description	Total
46711	MUHAMMAD ZAKARIA	KO6017	ARABIC TEACHER	15,000.00
154529	WALAYAT NOOR	KO6035	SENIOR PST	8,568.00
310187	JAN MUHAMMAD	KO6043	PET	8,568.00
331457	MUHAMMAD RAHEEM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331470	MIR SALAM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331471	ABDUR REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331472	SALAM GIR	KO6035	PSHT	8,568.00
331473	GUL KHAN	KO6035	PSHT	8,568.00
331474	DUSHAM KHAN	KO6035	PSHT	8,568.00
331475	NOMAN	KO6035	SENIOR PST	8,568.00
331476	JAN MUHAMMAD	KO6037	SENIOR PST	8,568.00
331477	MUHAMMAD AJMAL	KO6035	PSHT	8,568.00
331478	MIR AFZAL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331480	ABDUL HASSAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331481	ZIA UL HAQ	KO6035	SENIOR PST	8,568.00
331483	ABDUL BASEER	KO6035	SENIOR PST	8,568.00
331484	MUHAMMAD YASEEN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331485	SHER ZADA	KO6035	PSHT	8,568.00
331486	MUHAMMAD DAWOOD	KO6035	SENIOR PST	8,568.00
331487	SAFOOR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331488	MERAJ KHAN	KO6035	PSHT	8,568.00
331489	NOOR MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331490	MUMTAZ AHMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331492	JEHAN ZEB	KO6035	SENIOR PST	8,568.00
331493	MARAJ KHAN	KO6035	SENIOR PST	8,568.00
331494	SOHRAB KHAN	KO6035	SENIOR PST	8,568.00
331495	MIR AFZAL	KO6035	SENIOR PST	8,568.00
331496	JUMA DIN	KO6035	SENIOR PST	8,568.00
331497	ASAR KHAN	KO6035	SENIOR PST	8,568.00
331498	YAGISTAN	KO6035	SENIOR PST	8,568.00
331499	GUL DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331500	FAZAL HABIB	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331501	BASHIR	KO6035	SENIOR PST	8,568.00
331502	NEZAM UD DIN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331503	ABDUL RAHSID	KO6035	SENIOR PST	8,568.00
331504	AKHTAR KHAN	KO6035	SENIOR PST	8,568.00
331505	ALAM ZEB	KO6035	SENIOR PST	8,568.00

331506	HUSAN NAWAB	KO6037	PSHT	8,568.00
331507	AFREN KHAN	KO6035	SENIOR PST	8,568.00
331539	ASHRAF ALI	KO6037	SENIOR PST	8,568.00
331548	MUHAMMAD YOUSAF	KO6037	PSHT	8,568.00
331561	AURANG ZAB	KO6035	PSHT	8,568.00
331575	GULISTAN	KO6035	PSHT	8,568.00
331576	MOHEEN KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331577	TAJ MALIK	KO6035	SENIOR PST	8,568.00
331578	KHAN ZADA	KO6035	PSHT	8,568.00
331579	ABDUL HAMID	KO6035	PSHT	8,568.00
331581	ABDUL KHALIQ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331582	SERAJ	KO6035	PSHT	8,568.00
331583	ISHAQ	KO6035	SENIOR PST	8,568.00
331588	SARFAZ	KO6035	PSHT	8,568.00
331591	MUHAMMAD AFZAL	KO6035	PSHT	8,568.00
331595	DOST MUHAMMAD	KO6035	PSHT	8,568.00
331596	SHAH ZADA	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331598	SAID AKBAR	KO6035	SENIOR PST	8,568.00
331600	GUL MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331603	GUL BER	KO6035	PSHT	8,568.00
331609	SARDAR JEHAN	KO6035	PSHT	8,568.00
331619	GUL MUHAMMAD	KO6035	SENIOR PST	8,568.00
331621	SHER MUHAMMAD	KO6035	PSHT	8,568.00
331622	BAKHT AMIN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331626	SHAH MIR	KO6035	PSHT	8,568.00
331629	ABDUL JABBAR	KO6035	SENIOR PST	8,568.00
331632	MUHAMMAD NAZIR	KO6035	PSHT	8,568.00
331634	GUL NAMIR	KO6035	PSHT	8,568.00
331635	AURANG ZEB	KO6015	SENIOR ENGLISH TEACHER	15,000.00
331641	ZAHIR SHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331645	ASHRAF ALI	KO6035	SENIOR PST	8,568.00
331646	ISMAIL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331647	MUHAMMAD ASGHAR	KO6035	PSHT	8,568.00
331649	MUHAMMAD IQBAL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331653	KHAN MEMBAR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331657	GUL SHAHZADA	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331658	MEMBER KHAN	KO6026	SENIOR CERTIFIED TEACHER	15,000.00
331659	MUHAMMAD REHMAN	KO6035	SENIOR PST	8,568.00
331661	SHAH ZADA	KO6035	SENIOR PST	8,568.00
331662	SHIR DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331665	NOORUL HAQ	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
331667	PIR DAD	KO6035	PSHT	8,568.00
331673	GULSHAH	KO6035	PSHT	8,568.00
331685	DOST MUHAMMAD	KO6035	PSHT	8,568.00

331687	MOQAM KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331689	SHORAB KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331693	MOHAMMAD RIAZ	KO6035	PSHT	5,712.00
331695	HAMAYONS KHAN	KO6035	PSHT	8,568.00
331697	SYED AHMAD KHAN	KO6035	PSHT	8,568.00
331699	SALAM GIR	KO6035	PSHT	8,568.00
331704	SAR BLAND	KO6035	SENIOR PST	8,568.00
331707	GUL BOSTAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331708	INAYAT ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331717	SIRAJ UD DIN	KO6035	PSHT	8,568.00
331726	GUL SHAHZADA	KO6035	PSHT	8,568.00
331727	ABDUL WARIS	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331734	MUHAMMAD NOOR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331741	GUL MUHAMMAD	KO6035	PSHT	8,568.00
331742	SHER ALAM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331747	SHER MUHAMMAD	KO6035	PSHT	8,568.00
331751	DORAJ KHAN	KO6035	PSHT	8,568.00
331753	DURAJ KHAN	KO6035	PSHT	8,568.00
331761	GUL AMIR	KO6035	PSHT	8,568.00
331769	MUHAMMAD NAZIR	KO6035	PSHT	8,568.00
331774	ABDUL WADOOD	KO6035	SENIOR PST	8,568.00
331775	PEAR DAD	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
331781	ABDULLAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
331786	SULTAN KHAN	KO6039	SENIOR ENGLISH TEACHER	15,000.00
331790	ABD ULLAH	KO6035	PSHT	8,568.00
331794	NAEEMULLAH	KO6035	SENIOR PST	8,568.00
331799	NOOR HASSAN	KO6035	PSHT	8,568.00
331802	AURANG ZEB	KO6035	PSHT	8,568.00
331805	ABDULLAH	KO6035	SENIOR PST	8,568.00
331808	SIRAJ UD DIN	KO6035	PSHT	8,568.00
331813	NOOR ALAM	KO6035	PSHT	8,568.00
331816	FAZAL HAKIM	KO6035	PSHT	8,568.00
331820	BEHRAM KHAN	KO6035	SENIOR PST	8,568.00
331823	MUHAMMAD HAQUE	KO6024	SENIOR CERTIFIED TEACHER	15,000.00
331824	suliman khan	KO6035	SENIOR PST	8,568.00
331828	SAID WAZAL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331829	NOORUL HUDA	KO6035	PSHT	8,568.00
331831	ABDUL WALISHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331841	MUHAMMAD DIN	KO6035	PSHT	8,568.00
331851	BAHRUD DIN	KO6035	PSHT	8,568.00
331853	SARDAR ALI	KO6039	SENIOR ENGLISH TEACHER	15,000.00
331857	DELAWAR KHAN	KO6035	PSHT	8,568.00
331859	JEHAN ZEB	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331864	FAZ MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00

331869	REHMAT ALI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331873	SHARIF SHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331880	MOHAMMAD SABER	KO6035	PSHT	8,568.00
331883	SHAMIM BANO	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
331885	SHER DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331893	SHER GHAZI	KO6035	PSHT	8,568.00
331914	KHAZANA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
331932	REZWANA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
331971	ABDUL HAQ	KO6035	SENIOR PST	8,568.00
331974	SAID WALI	KO6037	PSHT	8,568.00
331981	HIABAT KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331983	ANAYAT ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331986	SHAH MIR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331987	SHAHEEN AKHTER	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
331994	NOOR JEHAN BEGUM	KO6036	SENIOR PST	8,568.00
331995	JEHAN ZEB	KO6035	PSHT	8,568.00
331998	SAIFUR REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
331999	GULNAR BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
332000	ASMA BIBI	KO6038	SENIOR PST	8,568.00
332001	UMER DAD	KO6043	SENIOR ENGLISH TEACHER	15,000.00
332003	MUHAMMAD BASHIR	KO6035	PSHT	8,568.00
332005	MEMBER KHAN	KO6035	PSHT	8,568.00
332006	AKBAR KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332009	MUHAMMAD ZAREEN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332012	FAZAL MUHAMMAD\	KO6035	PSHT	8,568.00
332013	SARFRAZ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332014	SHAH ALAM	KO6035	PSHT	2,856.00
332017	ROSHAN KHAN	KO6035	PSHT	8,568.00
332018	AMINUL HAQ	KO6035	PSHT	8,568.00
332019	MUHAMMAD AYAZ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332020	MUHAMMAD NASEER	KO6035	PSHT	8,568.00
332021	UMAR ALI	KO6035	PSHT	8,568.00
332023	SYED ALAM	KO6035	PSHT	8,568.00
332025	ABDUL ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332027	DUSHAM KHAN	KO6035	PSHT	8,568.00
332028	JAN MUHAMMAD	KO6027	SENIOR ENGLISH TEACHER	15,000.00
332030	AKBAR SHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332033	GUL MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332034	SULMAN	KO6035	PSHT	8,568.00
332036	QAZI MALOOK	KO6037	SENIOR PST	8,568.00
332039	NADAR KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332040	GUL AHMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332043	FAZAL RAHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332044	MUHAMMAD RAWAN	KO6035	SENIOR PST	8,568.00

332045	SHAMSUD DIN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332048	MUHAMMAD TAYEB	KO6035	PSHT	8,568.00
332049	SHER MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332050	ZIAUR RAHMAN	KO6035	PSHT	8,568.00
332051	AMIR AFZAL	KO6035	PSHT	8,568.00
332053	ABDUL MUNIB	KO6035	SENIOR PST	8,568.00
332054	AMAN UL HAQ	KO6035	PSHT	8,568.00
332055	ABDUL LATIF	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332056	MUHAMMAD RAZA	KO6035	PSHT	8,568.00
332059	MERAJ KHAN	KO6035	PSHT	8,568.00
332060	FAZAL MEHMOOD	KO6039	SENIOR ENGLISH TEACHER	15,000.00
332061	SHABER KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332063	BAKHT RAWAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332064	FAZAL QADEEM	KO6011	SENIOR PHYSICAL EDUCATION	15,000.00
332065	ABDUL HALIM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332066	UMAR DARAZ	KO6035	PSHT	8,568.00
332067	GUL BAZ	KO6035	PSHT	8,568.00
332071	SAID MUKHTIYAR	KO6035	PSHT	8,568.00
332076	ABDUL RASHED	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332077	ABDUL HAQUE	KO6035	PSHT	8,568.00
332079	ALI MUHAMMAD	KO6035	PSHT	8,568.00
332080	SHER ALI	KO6035	PSHT	8,568.00
332081	AURANG ZEB	KO6035	PSHT	8,568.00
332085	SHER MUHAMMAD	KO6035	PSHT	8,568.00
332086	MUSA KHAN	KO6035	PSHT	8,568.00
332089	AKRAM SHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332091	KHAIR UNNAS	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332094	SHAH ROOM	KO6035	PSHT	8,568.00
332095	SAEED ULLAH	KO6035	PSHT	8,568.00
332097	ALI HAIDER	KO6035	SENIOR PST	8,568.00
332101	DRUFISHAN	KO6039	SENIOR ENGLISH TEACHER	15,000.00
332102	AURANG ZEB	KO6035	PSHT	8,568.00
332103	SERAJ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332106	AURANG ZAB	KO6035	PSHT	8,568.00
332107	MUHAMMAD QALAR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332108	MUHAMMAD RAWAN	KO6035	PSHT	8,568.00
332109	MR SAQOOL	KO6035	PSHT	8,568.00
332110	SAR BAZ	KO6035	PSHT	8,568.00
332111	MUHAMMAD RAWAN	KO6035	SENIOR PST	8,568.00
332112	ANWAR UL HAQ	KO6035	PSHT	8,568.00
332113	ABDUL RAHMAN	KO6035	PSHT	8,568.00
332114	KHAN GIR	KO6035	SENIOR PST	5,712.00
332115	SAILAB KHAN	KO6035	SENIOR PST	8,568.00
332116	ALAM SHER	KO6035	PRIMARY SCHOOL TEACHER	8,568.00

332117	FAZAL KARIM	KO6035	PSHT	8,568.00
332119	HIKMAT SHAH	KO6035	PSHT	8,568.00
332121	GUL MUHAMMAD	KO6037	PSHT	8,568.00
332125	GUL KHAN	KO6035	SENIOR PST	8,568.00
332128	SER BLAND	KO6035	PSHT	8,568.00
332131	RAHEEM DAD	KO6035	SENIOR PST	8,568.00
332132	GUL SHAHZADA	KO6035	PSHT	8,568.00
332133	MUHAMMAD AMIR	KO6022	SENIOR ENGLISH TEACHER	15,000.00
332134	HABIB	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332135	PIR MUHAMMAD KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332136	AKHTAR MUNIR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332137	MUMTAZ	KO6035	PSHT	8,568.00
332139	SHABIR AHAMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332141	ASHRAF UD DIN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332142	MUHAMMAD NABI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332144	SARFRAZ	KO6035	PSHT	8,568.00
332145	SAID ALIM	KO6035	PSHT	8,568.00
332146	MUHAMMAD ASGHAR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332147	RASHID UL BAYAN	KO6035	PSHT	8,568.00
332149	QADER KHAN	KO6035	PSHT	8,568.00
332151	ABDUR REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332152	NOOR MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332153	ABDUL WAHAB	KO6035	SENIOR PST	8,568.00
332154	SAIQOOL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332155	HAZRAT USMAN	KO6035	SENIOR PST	8,568.00
332156	RAHIM KHAN	KO6015	SENIOR ENGLISH TEACHER	15,000.00
332157	MUFT AZAM	KO6035	SENIOR PST	8,568.00
332158	SHAH HUSSAIN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332160	SARDAR KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332162	SOHRAB KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332163	MUSAM KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332166	MUHAMMAD RAHAMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332168	AZIZ UR RAHMAN	KO6035	PSHT	8,568.00
332185	HAZRAT BILAL	KO6020	Senior English Teacher	15,000.00
332188	MUHAMMAD IHSAN	KO6035	PSHT	8,568.00
332192	AYOUB KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332198	KHAN BAHADUR	KO6015	SENIOR ENGLISH TEACHER	15,000.00
332206	QADEER SHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332207	NOOR ULHUDA	KO6035	PSHT	8,568.00
332218	MUHAMMAD RIAZ	KO6035	PSHT	8,568.00
332227	GULAB SHAH	KO6035	PSHT	8,568.00
332229	SAR BULAND	KO6035	PSHT	8,568.00

332232	HASENA QAMAR	KO6038	SENIOR PST	8,568.00
332233	KHAN ZAIB	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332239	ABDUL HAQ	KO6039	PET	15,000.00
332244	afzal khan	KO6035	PSHT	8,568.00
332247	GUL TAJ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
332250	NEMAT KHAN	KO6035	PSHT	8,568.00
332274	SURIYA BEGUM	KO6036	PSHT	8,568.00
332287	SADBAR KHAN	KO6035	SENIOR PST	8,568.00
332293	ASHRAF ALI	KO6035	PSHT	8,568.00
332295	ZEB NISA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
332304	GUL ZAR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332307	HALEEMA SAEDIA	KO6040	PSHT	8,568.00
332309	SAMINA AKHTAR	KO6036	PSHT	8,568.00
332310	BARKATULLAH	KO6035	PSHT	8,568.00
332313	MUHAMMAD NAZIR	KO6021	SR.CERTIFIED TEACHER	15,000.00
332316	DILAWAR	KO6035	PSHT	2,856.00
332321	GHULAM MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332322	DOST MUHAMMAD	KO6021	QARI	8,568.00
332325	SURRYA BIBI	KO6036	PSHT	8,568.00
332326	MUHAMMAD ZAMAN	KO6035	PSHT	8,568.00
332328	MARYAM BIBI	KO6036	PSHT	8,568.00
332330	SAMINA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
332332	YAR DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332338	FAIZOOM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
332341	SHABINA NAZ	KO6038	PRIMARY SCHOOL TEACHER	5,712.00
332342	TAJ MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332343	MUNIBA BEGUM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
332359	IRRAM BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
332360	ZAINAB BEGUM	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
332364	RAMZAN	KO6035	PSHT	8,568.00
332368	NAZIA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
332370	BAWAR KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332371	NASIM BEGUM	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
332375	GUL TAJAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332389	AURANG ZAB	KO6035	PSHT	8,568.00
332404	SAIFUL MALOOK	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332411	MEHTAR KHAN	KO6035	PRIMARY SCHOOL TEACHER	2,856.00
332419	AMIR HAMZA	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332469	SAFUR REHMAN	KO6035	PSHT	8,568.00
332474	GUL NAMIR	KO6035	PSHT	8,568.00
332480	MUHAMMAD AFSAR KHAN	KO6035	SENIOR PST	8,568.00
332498	NOORUL HAQ	KO6035	PSHT	8,568.00
332501	AFREEN KHAN	KO6035	PSHT	8,568.00

332527	AKHTAR PARWEZ	KO6019	SENIOR ENGLISH TEACHER	15,000.00
332536	MUHAMMAD ILYAS	KO6011	SENIOR ENGLISH TEACHER	15,000.00
332538	NAVEED IQBAL	KO6013	PET	8,568.00
332555	MAROOF KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332570	FAZAL HAQ	KO6035	PSHT	8,568.00
332574	ABDUL RAHIM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332582	MUHAMMAD YOUNAS	KO6035	SENIOR PST	8,568.00
332589	GUL ZARIN	KO6035	SENIOR PST	8,568.00
332596	MUHAMMAD KHAN	KO6035	PSHT	8,568.00
332601	SARBALI KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332610	KHAISTA GUL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332631	MIR SUBHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332636	RANG ZEB	KO6037	PSHT	8,568.00
332640	ABDUL LATIF	KO6035	SENIOR PST	8,568.00
332642	ABDUL HAI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332646	MUHAMMAD SHERKHAN	KO6035	PSHT	8,568.00
332658	AHMAD JALAL	KO6037	PSHT	8,568.00
332662	ABDUL HAQ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332664	SHAR ZAMAN	KO6037	PSHT	8,568.00
332671	SHIR AFZAL	KO6037	SENIOR PST	8,568.00
332674	ABDUR REHMAN	KO6013	Senior English Teacher	15,000.00
332677	MUHAMMAD AKBAR	KO6018	SENIOR ENGLISH TEACHER	15,000.00
332678	HALIMULLAH	KO6035	PSHT	8,568.00
332681	MUHAMMAD SHARIF	KO6039	PET	8,568.00
332682	MUHAMMAD HAROON	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332687	ALAM ZEB	KO6035	SENIOR PST	8,568.00
332689	KHAISTA GUL	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332696	MALOOK	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332700	SAIFUR RAHMAN	KO6037	PSHT	8,568.00
332705	FAZAL REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332709	ABDUL HADI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332711	AMAN ULLAH	KO6018	SENIOR CERTIFIED TEACHER	15,000.00
332715	YAHYA KHAN	KO6032	Senior English Teacher	15,000.00
332720	FAZAL ELAHI	KO6035	PSHT	8,568.00
332729	YAR DAD	KO6035	PSHT	8,568.00
332734	MUHAMMAD SABER	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332738	SARDAR	KO6035	PSHT	8,568.00
332739	MUMTAZ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332744	SAIQOOL KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332747	RASHEED ALI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332752	INAYTUR REHMAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332756	MUHAMMAD AYAZ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332761	MUHAMMAD MISSAR	KO6037	SENIOR PST	8,568.00

	KHAN			
332765	GHULAM MUSTAFA	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332767	MARJAN KHAN	KO6035	PSHT	8,568.00
332772	SAYAD MALOOK	KO6037	SENIOR PST	8,568.00
332781	MUHAMMAD MISKEEN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332788	TAJMAL KHAN	KO6037	PSHT	8,568.00
332789	FAZAL RAHIM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332804	NAJEEB KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332809	MUHAMMAD SERAJ	KO6035	PSHT	8,568.00
332811	MUHAMMAD NAWAZ	KO6037	PSHT	8,568.00
332815	SHER ZADA	KO6035	PSHT	8,568.00
332816	ABDUL QAYUOM	KO6037	PSHT	8,568.00
332821	SHER AFZAL	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332834	ARUNG ZAIB	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332846	ASHRAF KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332858	SHAKIL HADER	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332862	ABDUS SALAM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332863	SHAH BADSHAH	KO6037	PSHT	8,568.00
332868	AYOUB KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332872	GUL KHAN	KO6034	SENIOR ENGLISH TEACHER	15,000.00
332874	SHAFQAT ALI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332878	MASHAL KHAN	KO6037	PSHT	8,568.00
332879	ABDUL SALAM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332881	GUL FARAZ	KO6037	PSHT	8,568.00
332888	AJAB KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332899	UMAR DARAZ	KO6037	SENIOR PST	8,568.00
332900	MUHAMMAD SIYAB	KO6037	SENIOR PST	8,568.00
332907	MUNIR KHAN	KO6037	PSHT	8,568.00
332911	SAR BAZ	KO6037	PSHT	8,568.00
332916	KIFAYAT ULLAH KHAN	KO6037	PSHT	8,568.00
332918	DARWISH	KO6035	PSHT	8,568.00
332923	SHER MUHAMMAD	KO6037	PSHT	8,568.00
332927	SHIREN JAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332941	GUL KHAN	KO6035	PSHT	8,568.00
332942	GUL RAHMAN	KO6037	PSHT	8,568.00
332948	MUHAMMAD AFREEN KHAN	KO6037	PSHT	8,568.00
332953	MUMTAZ ALI	KO6037	PSHT	8,568.00
332955	ARSHAD ALI	KO6037	SENIOR PST	8,568.00
332957	ABDUR REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
332958	MUHAMMAD MUSTAFA	KO6037	PSHT	8,568.00

332961	SHER WALI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332962	ANWAR ZEB	KO6037	PSHT	8,568.00
332964	MOHAMMAD AMIN	KO6020	SENIOR CERTIFIED TEACHER	15,000.00
332966	JAHAN ZEB	KO6035	SENIOR PST	8,568.00
332967	NOOR MUHAMMAD	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332973	ABDUL ULLAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
332981	ZAFAR ALI	KO6037	PSHT	8,568.00
332987	MAFI DULLAH	KO6037	SENIOR PST	8,568.00
332994	ABDUL HAMEED	KO6037	PSHT	8,568.00
332998	AMIR NAWAB	KO6037	PSHT	8,568.00
332999	AURANG ZAIB	KO6035	PSHT	8,568.00
333002	MIAN M. TUFAILKHAN	KO6037	PSHT	8,568.00
333008	SAMANDER KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
333012	ROZI KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333016	SHAH BAKHT	KO6037	PSHT	8,568.00
333018	KATIM SARDARA	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333019	QADAM KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333024	BAKHT BELAND KHAN	KO6037	SENIOR PST	8,568.00
333025	AMINA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333031	CHAND BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333039	ADALAT KHAN	KO6037	PSHT	8,568.00
333048	KHALIDA PARVEEN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333055	SHER KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333060	GULBAZ KHAN	KO6035	PSHT	8,568.00
333064	MUSARAT BEGUM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333070	TABASUM GUL	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333080	HUSSAIN BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333087	BIBI SAKEENA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333089	muhammad sadiq	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333094	PERVEEN DELAWAR	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333103	UMER KHAN	KO6037	PSHT	8,568.00
333113	MUSHTAQ AHMAD	KO6035	SENIOR PST	8,568.00
333116	RIFFAT SHAHEEN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333120	NASIRA NASEEM	KO6040	SENIOR ENGLISH TEACHER	15,000.00
333127	SAFIA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333129	SUJAB KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333134	AMENA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333143	BIBI RIFFAT	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333152	FAHMIDA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
333165	MALIKA MEHAR NIGAR	KO6036	PSHT	8,568.00
333168	SAMEENA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
333175	HAJI AHMAD	KO6035	SENIOR PST	8,568.00
333176	ANEELA IQBAL	KO6038	PRIMARY SCHOOL TEACHER	8,568.00

333181	MUHAMMAD AKBAR	KO6037	PSHT	8,568.00
333187	MUHAMMAD WAHEED	KO6037	SENIOR PST	8,568.00
333189	YAHYA KHAN	KO6037	PSHT	8,568.00
333195	MUHAMMAD YUASAF KHAN	KO6037	SENIOR PST	8,568.00
333197	MUHAMMAD ISLAM	KO6037	PSHT	8,568.00
333201	MUHAMMAD SHARAF	KO6037	PSHT	8,568.00
333209	NOOR UD DIN	KO6037	SENIOR PST	8,568.00
333211	SAR BELAND	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333213	MUSHARAF KHAN	KO6037	PSHT	8,568.00
333215	MUHAMMAD DARAZ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333217	MUR SLIEEN	KO6037	SENIOR PST	8,568.00
333221	GUL MUHAMMAD	KO6037	PSHT	8,568.00
333222	FAGUL KHAN	KO6037	PSHT	5,712.00
333225	FURQAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333228	AWAL KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333230	AMIZ KHAN	KO6037	PSHT	8,568.00
333235	ALAM ZEB	KO6037	PSHT	8,568.00
333237	MOHAMMAD IQBAL	KO6037	PSHT	8,568.00
333238	JAHAN ZEB	KO6037	SENIOR PST	8,568.00
333242	ABDUR REHMAN	KO6037	PSHT	8,568.00
333243	UBAIDUR RAHMAN	KO6037	SENIOR PST	8,568.00
333249	MUHAMMAD TAHIR	KO6037	PSHT	8,568.00
333256	ABDUL RASHID	KO6037	PSHT	8,568.00
333262	UMAR WALI	KO6035	SENIOR PST	8,568.00
333266	MUMTAZ KHAN	KO6035	PSHT	8,568.00
333271	MUHAMMAD YOUSAF	KO6037	PSHT	8,568.00
333277	SHARIF ULLAH	KO6037	SENIOR PST	8,568.00
333283	HASAMO DIN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333301	GUL SAMAR	KO6037	SENIOR PST	8,568.00
333304	KAPTAN	KO6037	PSHT	8,568.00
333306	MUHAMMAD ZAHIR SHAH	KO6039	SENIOR ENGLISH TEACHER	10,000.00
333313	MUHAMMAD WAKEEL	KO6037	PSHT	8,568.00
333318	ABDUL RASHID	KO6035	PSHT	8,568.00
333320	NOOR MUHAMMAD	KO6037	PSHT	8,568.00
333340	SAIF ULLAH KHAN	KO6012	SENIOR ENGLISH TEACHER	15,000.00
333344	MUHAMMAD FIYAZ KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333347	FAIZ UR REHMAN	KO6037	PSHT	8,568.00
333352	MUMTAZ KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333360	ABDULLAH FANI	KO6037	PSHT	8,568.00
333370	SHAH ZAREEN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333372	MUSTIJAB	KO6037	PRIMARY SCHOOL TEACHER	8,568.00

333375	KHUSHAL KHAN	KO6037	PSHT	8,568.00
333378	HIKMAT AMEER	KO6037	SENIOR PST	8,568.00
333380	GULZAR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333384	ABDUR RAHEEM	KO6037	PSHT	8,568.00
333386	TAL ZAR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333388	AMIR ZADA	KO6037	PSHT	8,568.00
333390	JEHAN ZEB	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333393	MUHAMMAD NAWAZ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333394	YASEEN KHAN	KO6037	PSHT	8,568.00
333395	MUHAMMAD RAJ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333398	SAQOOL	KO6037	PSHT	8,568.00
333399	JAVID AHMED	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333401	AKRAM SHAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333402	AKRAM SHAH	KO6037	PSHT	8,568.00
333403	ARSHAD KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333405	BASH GUL	KO6037	PSHT	8,568.00
333406	MIR ALAM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333407	FURQAN SHAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333409	BABAR NASEEM	KO6037	PSHT	8,568.00
333410	HABIB ULLAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333413	YOUNIS SAEED	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333415	ABDUL SATTAR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333420	GUL SABEER	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333421	MUHAMMAD ALAM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333425	SHAH JEE KHAN	KO6035	SENIOR PST	8,568.00
333433	MUHAMMAD YASEEN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333435	RIZWANUL ALLAH	KO6031	QARI	8,568.00
333436	OBAID ULLAH	KO6037	PSHT	8,568.00
333445	GUL ZADA	KO6037	SENIOR PST	8,568.00
333452	GUL BARSHAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333475	ASGHAR KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333479	MUHAMMAD SHUAIB	KO6037	PSHT	8,568.00
333481	MUHAMMAD NABI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333484	SHAMSUR RAHMAN	KO6024	PET	15,000.00
333494	BASHIR AHMAD	KO6020	SENIOR CERTIFIED TEACHER	15,000.00
333500	HABIBUR REHMAN	KO6024	SENIOR ENGLISH TEACHER	15,000.00
333504	FAZAL WAHAB	KO6024	SENIOR ARABIC TEACHER	15,000.00
333505	RAHIM KHAN	KO6028	SENIOR ENGLISH TEACHER	15,000.00
333511	HUSSAN ZAMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
333512	AHMAD	KO6020	QARI	8,568.00
333522	ABDUL QAYUUM	KO6035	PSHT	8,568.00
333545	ABDUL WAHAB	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333554	NWAB KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333561	ABDUL RAZZAQ	KO6037	PSHT	8,568.00

333563	SIR BELAND	KO6037	PSHT	8,568.00
333564	SARBAZ	KO6037	PSHT	8,568.00
333567	ABDUR REHMAN	KO6037	PSHT	8,568.00
333569	TARIQ MEHMOOD	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333573	MUKAMAL KHAN	KO6037	PSHT	8,568.00
333577	DOULAT KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
333581	HUNAR KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333585	SULTAN SEKANDER	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
333591	MUHAMMAD HANIF	KO6037	PSHT	8,568.00
333596	MUSHTAQ AHMED	KO6037	PSHT	8,568.00
333607	GUL NAMREZ	KO6037	SENIOR PST	8,568.00
333609	SEYAB KHAN	KO6039	SENIOR ENGLISH TEACHER	15,000.00
333611	SADAT KHAN	KO6037	PSHT	8,568.00
333614	SHAMSHU DEEM	KO6037	PSHT	8,568.00
333615	MUSHTAQ AHMAD	KO6035	PSHT	8,568.00
333617	KASIRUD DIN	KO6037	PSHT	8,568.00
333622	MUSTAN	KO6037	PSHT	8,568.00
333624	MOHAMMAD NAWAZ	KO6028	SENIOR ENGLISH TEACHER	15,000.00
333626	TAJ MUHAMMAD	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333628	GULDAD	KO6037	PSHT	8,568.00
333631	ZIAUL HAQUE	KO6039	PET	8,568.00
333634	MUTABAR	KO6037	SENIOR PST	8,568.00
333645	SULIA MAN	KO6016	SENIOR CERTIFIED TEACHER	15,000.00
333665	MUHAMMAD NAWAB	KO6039	SENIOR ENGLISH TEACHER	15,000.00
333675	MUSHARAF GUL	KO6016	SENIOR TEACHER OF THEOLOG	15,000.00
333679	SAID FAQIER	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
333700	FAZAL RAUF	KO6016	SENIOR ENGLISH TEACHER	15,000.00
333706	KOSAR NIAZI	KO6016	Qari	8,568.00
333722	RAMZAN MIAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333727	TORAT	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333730	GHULAM HUSSAIN	KO6037	SENIOR PST	8,568.00
333734	ANWAR ZAB	KO6037	PSHT	8,568.00
333738	ABDUL GHAFOOR	KO6037	PSHT	8,568.00
333751	MUHAMMAD SAEED	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333760	ZUBAIR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333764	MUHAMMAD BASHIR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333770	FERDOOS	KO6037	SENIOR PST	8,568.00
333773	SHAH ZAREEN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333777	JAHAN ZEB	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333782	KAMIL FAQIR	KO6037	PSHT	8,568.00
333785	BAKHYTAR MIAN	KO6037	PSHT	8,568.00
333788	MUHAMMAD ANWAR KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00

333794	AWAL KHAN	KO6037	PSHT	8,568.00
333799	GHULAM NABI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333802	MANSHER KHAN	KO6037	PSHT	8,568.00
333812	ABDUR REHMAN	KO6037	PSHT	8,568.00
333818	AZIZ UR REHMAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333826	AZAD BAKHAT	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333827	RAJI GUL	KO6035	PSHT	8,568.00
333835	MUHAMMAD IQBAL	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333841	MUHAMMAD ILYASS	KO6037	PSHT	8,568.00
333859	MUHAMMAD YUSAF	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333870	MISKEEN KHAN	KO6032	SENIOR ENGLISH TEACHER	15,000.00
333880	JEHAN GEER	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333887	JEHAN GIR	KO6037	PSHT	8,568.00
333891	MUHAMMAD MISKEEN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333901	GUL MUHAMMAD	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333906	NASIM KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333907	MUHAMMAD HANIF	KO6035	PSHT	8,568.00
333913	MOHAMMAD DAWOD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
333915	ZIAUR RAHMAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333920	MULA KHAN	KO6037	PSHT	8,568.00
333922	MUHAMMAD TASLEEM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333925	MUHAMMAD AFREEN	KO6037	PSHT	8,568.00
333929	SHER MUHAMMAD	KO6035	PSHT	8,568.00
333952	LAL BADSHAH	KO6037	PSHT	8,568.00
333959	GUL TAZA	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333962	ABDUR REHMAN	KO6037	PSHT	8,568.00
333967	AL GHAYAZ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333969	ANWAR UL HAQ	KO6037	PSHT	8,568.00
333971	SHER MAHMOOD	KO6037	PSHT	8,568.00
333974	FAZAL RAHMAN	KO6037	PSHT	8,568.00
333976	AZAM KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333987	JALAL KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
333994	FARE DOON	KO6037	PSHT	8,568.00
333999	MUHAMMAD ASIF	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
334006	MUSAM KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
334012	MANZAR HUSSIAN ABBASI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
334016	ABDUR RASHID	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
334034	MUHAMMAD NAZEER	KO6037	SENIOR PST	8,568.00
334037	SADAR KHAN	KO6037	PSHT	8,568.00
334041	SIR NAAIN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
334077	ABID ALI	KO6035	PSHT	8,568.00
334101	NOOR UL BARI	KO6023	Senior English Teacher	15,000.00
334111	HABIB ULLAH	KO6019	SENIOR ENGLISH TEACHER	15,000.00

334114	SHAH MULAK	KO6023	SENIOR THEOLOGY TEACHER	15,000.00
334119	ABDUL WAKIL	KO6023	QARI	8,568.00
334129	ABD ULLAH	KO6023	Senior Certified Teacher	15,000.00
334154	MUHAMMAD JAVIED	KO6031	Senior English Teacher	15,000.00
334162	SAYEED ALI	KO6027	SENIOR CERTIFIED TEACHER	15,000.00
334168	FAZAL HAQ	KO6020	SENIOR CERTIFIED TEACHER	15,000.00
334176	FAZAL RABBI	KO6039	ARABIC TEACHER	8,568.00
334194	SAR BELAND	KO6039	SENIOR ENGLISH TEACHER	15,000.00
334246	SHER MUHAMMAD	KO6020	PET	15,000.00
334278	MUHAMMAD MISKIN KHAN	KO6017	SENIOR ENGLISH TEACHER	15,000.00
334284	ABDUL BARI	KO6017	SENIOR ARABIC TEACHER	15,000.00
334323	MUHAMMAD AZEEM	KO6039	PET	15,000.00
334397	MUNAWAR KHAN	KO6017	SENIOR CERTIFIED TEACHER	15,000.00
334400	KAMAL KHAN	KO6017	SENIOR CERTIFIED TEACHER	15,000.00
334403	NOMAN KHAN	KO6017	SENIOR CERTIFIED TEACHER	15,000.00
334408	AMIN KHAN	KO6025	SENIOR ENGLISH TEACHER	15,000.00
334413	MUHAMMAD AMIN	KO6043	SENIOR ENGLISH TEACHER	15,000.00
334421	SHARIF KHAN	KO6033	SENIOR CERTIFIED TEACHER	15,000.00
334439	NAWAB KHAN	KO6013	Senior Certified Teacher	15,000.00
334478	SAID FARAZ	KO6039	SENIOR ENGLISH TEACHER	15,000.00
334482	FAZAL HADI	KO6039	SENIOR ENGLISH TEACHER	15,000.00
334484	MUHAMMAD ASHIQ	KO6019	SENIOR CERTIFIED TEACHER	15,000.00
334487	SAID NAWAZ	KO6023	SENIOR CERTIFIED TEACHER	10,000.00
334493	FAKHR UD DIN	KO6039	SENIOR ENGLISH TEACHER	15,000.00
334500	GHULAM NABI	KO6026	SENIOR ENGLISH TEACHER	15,000.00
334503	FAZAL KHAN	KO6016	SENIOR CERTIFIED TEACHER	15,000.00
334512	TAJ MUHAMMAD	KO6039	SENIOR ENGLISH TEACHER	15,000.00
334534	NOOR MUHAMMAD	KO6030	SENIOR CERTIFIED TEACHER	15,000.00
334541	JAVAID IQBAL	KO6014	SENIOR ENGLISH TEACHER	15,000.00
334545	ABDUL STTAR	KO6026	SENIOR ENGLISH TEACHER	15,000.00
334559	MUHAMMAD HASSAN	KO6014	SENIOR ENGLISH TEACHER	15,000.00
334575	TOTA KHAN	KO6021	SENIOR ENGLISH TEACHER	15,000.00
334592	NAWAZ KHAN	KO6015	SENIOR ENGLISH TEACHER	15,000.00
334680	MUHAMMAD GUL	KO6027	SENIOR CERTIFIED TEACHER	15,000.00
334724	MEHMOOD ALAM	KO6028	SR.CERTIFIED TEACHER	15,000.00
334748	RASHID IBRAHIM	KO6028	SENIOR CERTIFIED TEACHER	15,000.00
334761	ABDULLAH KHAN	KO6039	SENIOR ENGLISH TEACHER	15,000.00
334810	MUHAMMAD SUFIULLAH	KO6018	SENIOR ARABIC TEACHER	15,000.00
334814	MOLVI ABDUL HAKEEM	KO6039	ARABIC TEACHER	15,000.00
334820	AHMAD UL ALI	KO6021	SENIOR ENGLISH TEACHER	15,000.00
334823	SHEEKH UL HADIS	KO6039	SENIOR ARABIC TEACHER	8,568.00

334835	MUHAMMAD NABI	KO6026	SENIOR ARABIC TEACHER	15,000.00
334836	NOOR UL HADI	KO6039	ARABIC TEACHER	8,568.00
334838	MUHAMMAD SALIM	KO6015	SR.ARABIC TEACHER	15,000.00
334843	GUL RAHMAN	KO6028	SENIOR ENGLISH TEACHER	15,000.00
334864	MAYAD DEEN	KO6011	SENIOR ENGLISH TEACHER	15,000.00
334880	IHSANUL HAQ	KO6039	Senior English Teacher	15,000.00
334882	YAR KAMOON	KO6014	ARABIC TEACHER	8,568.00
334902	NOOR WALI	KO6012	SENIOR ARABIC TEACHER	15,000.00
334918	QABIL KHAN	KO6039	ARABIC TEACHER	8,568.00
334921	JUMA ZARIN	KO6028	SR.ARABIC TEACHER	15,000.00
334947	AURANG ZAB	KO6039	ARABIC TEACHER	8,568.00
334952	MUHAMMAD MUSTAFA	KO6039	ARABIC TEACHER	8,568.00
334960	SUBHANA ALLAH	KO6039	ARABIC TEACHER	8,568.00
334961	AMIR ZADA	KO6035	PSHT	8,568.00
334966	ZIARAT GUL	KD6039	ARABIC TEACHER	8,568.00
334970	MUHAMMAD IBRAHIM	KO6013	ARABIC TEACHER	15,000.00
334972	ABDUL MANAN	KO6025	ARABIC TEACHER	8,568.00
334979	MUHAMMAD ALAM	KO6039	ARABIC TEACHER	8,568.00
334980	FAZAL ZAMAN	KO6031	SENIOR ARABIC TEACHER	15,000.00
334983	SHAMSUD DEEN	KO6016	ARABIC TEACHER	15,000.00
334985	HAZRAT GUL SABIR	KO6039	ARABIC TEACHER	8,568.00
334988	HAREEF GUL	KO6019	SENIOR ARABIC TEACHER	15,000.00
334990	UBAID ULLAH	KO6020	SENIOR ARABIC TEACHER	15,000.00
334997	MUHAMMAD AYAZ	KO6034	SR.ARABIC TEACHER	15,000.00
335075	KHAN ZEB	KO6039	PET	15,000.00
335089	ABDUL ALLAH	KO6015	SR.CERTIFIED TEACHER	15,000.00
335093	MUJEEB RAHMAN	KO6039	PET	15,000.00
335095	KHAN MUHAMMAD	KO6039	PET	8,568.00
335096	MUHAMMAD HAMAYOUN	KO6039	PET	15,000.00
335098	FAZAL SAMAD	KO6014	PET	15,000.00
335100	HAMA YOUN	KO6015	SR. PHY EDUCATION TEACHER	15,000.00
335102	AJMAL SHAH	KO6026	PET	15,000.00
335104	RASOOL KHAN	KO6028	SR. PHY EDUCATION TEACHER	15,000.00
335108	SAIFUL AMIR	KO6039	PET	8,568.00
335119	SHER MUHAMMAD	KO6030	SENIOR PHYSICAL EDUCATION	15,000.00
335128	ZINUL ABDIN	KO6023	SENIOR PHYCIAL EDUCATION	15,000.00
335165	MUHAMMAD AMAN	KO6016	SENIOR PHYSICAL EDUCATION	15,000.00
335170	KHAN GIR	KO6034	SR. PHY EDUCATION TEACHER	15,000.00
335172	BADAR ALAM	KO6039	PET	5,796.00
335178	ABDUL GHANI	KO6039	PET	15,000.00
335182	JAN MUHAMMAD	KO6039	PET	15,000.00
335183	DOWALATANA KHAN	KO6039	PET	8,568.00

335184	SHAFI MUHAMMAD	KO6021	SR. PHY EDUCATION TEACHER	15,000.00
335202	SALIM ULLAH	KO6019	SENIOR THEOLOGY TEACHER	15,000.00
335215	MOLVI ABDUL SHAKOOR	KO6039	SENIOR THEOLOGY TEACHER	8,568.00
335279	SUDOOR KHAN	KO6039	DRAWING MASTER	8,568.00
335284	ABDUL MATEEN	KO6039	DRAWING MASTER	8,568.00
335289	SIRAJ MUNER	KO6024	SENIOR DRAWING MASTER	15,000.00
335293	GUL ZADA	KO6030	SENIOR DRAWING MASTER	15,000.00
335297	SAIF UR REHMAN	KO6039	DRAWING MASTER	5,796.00
335305	RASOOL SHAH	KO6039	SENIOR ENGLISH TEACHER	15,000.00
335309	ABDULLAH	KO6014	DRAWING MASTER	15,000.00
335325	ABDUL ULLAH	KO6039	DRAWING MASTER	8,568.00
335327	SHER DAD	KO6035	SENIOR PST	8,568.00
335328	MIR AFZAL	KO6039	DRAWING MASTER	8,568.00
335330	NOORUL HUDA	KO6031	SENIOR TEACHER OF THEOLOG	15,000.00
335333	MUHAMMAD IQBAL	KD6038	DRAWING MASTER	8,568.00
335342	ANWAR KHAN	KO6039	Drawing Master	8,568.00
335346	MUHAMMAD ISMAIL	KO6020	SENIOR THEOLOGY TEACHER	15,000.00
335354	FAZAL QADEER	KO6039	DRAWING MASTER	8,568.00
335361	MARAJ	KO6023	SENIOR DRAWING MASTER	15,000.00
335380	ALAM ZEB	KO6039	DRAWING MASTER	5,796.00
335404	SHAMSUR REHMAN	KO6028	SR. DRAWING MASTER	15,000.00
335408	ABDUL QADOOS	KO6043	DRAWING MASTER	8,568.00
335412	GUL SAMAR	KO6039	DRAWING MASTER	8,568.00
335421	FAZAL RAHIM	KO6039	Drawing Master	8,568.00
335422	KHAISTA GUL	KO6035	SENIOR PST	8,568.00
335430	FAZAL MUHAMMAD	KO6039	DRAWING MASTER	8,568.00
335432	RIAZ AHMAD	KO6039	DRAWING MASTER	8,568.00
335442	AMIR SUBHAN	KO6039	DRAWING MASTER	8,568.00
335448	SAID JAN	KO6021	SR. DRAWING MASTER	15,000.00
335461	MARAJ KHAN	KO6039	DRAWING MASTER	8,568.00
335467	BAKHTIAR AHMAD	KO6015	SR. DRAWING MASTER	15,000.00
335470	SHAMAS RAHMAN	KO6039	DRAWING MASTER	8,568.00
335475	GULDAD DAD	KO6039	DRAWING MASTER	8,568.00
335479	KHALID MEARAJ	KO6039	DRAWING MASTER	8,568.00
335497	ABDUL MANAN	KO6039	DRAWING MASTER	8,568.00
335500	MUHAMMAD HAYAT SHAH	KO6039	DRAWING MASTER	8,568.00
335508	DOSHAM GUL	KO6039	DRAWING MASTER	5,796.00
335518	MUHAMMAD FERAZ	KO6039	DRAWING MASTER	8,568.00
335528	MUMTAZ ALI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
335530	ABDUL SABOOR	KO6012	DRAWING MASTER	8,568.00
335532	SHER MUHAMMAD	KO6027	DRAWING MASTER	15,000.00

335596	FAZAL NABI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
335624	SHER DAD	KO6037	PSHT	8,568.00
335655	ABRAR AHMAD	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
335711	SALIMULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
335712	MOHAMMAD DURAJ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
335723	MUHAMMAD ASHRAF	KO6037	PSHT	8,568.00
335728	MUHAMMAD ASLAM KHAN	KO6037	PSHT	8,568.00
335744	MUHAMMAD SHAREEF	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
335788	KHAN ZADA	KO6035	SENIOR PST	8,568.00
337847	FAZAL RABBI	KO6039	ARABIC TEACHER	8,568.00
337849	MUHAMMAD AMIN	KO6021	SR.CERTIFIED TEACHER	15,000.00
337852	JAHAN ZEB	KO6030	SENIOR CERTIFIED TEACHER	15,000.00
337856	SHAH WAZAR	KO6027	SENIOR PHYSICAL EDUCATION	15,000.00
337859	JAHAN ZEB	KO6015	QARI	8,568.00
339016	MUHAMMAD RAUF	KO6016	DRAWING MASTER	15,000.00
339829	ARIFA BIBI	KD6016	PRIMARY SCHOOL TEACHER	8,568.00
339840	SHAGUFTA	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
339850	BIBI HAFIZA	KO6036	PSHT	8,568.00
340144	ABDUL KARIM	KO6025	SENIOR DRAWING MASTER	15,000.00
340148	ABDUL WADOOD	KO6033	DRAWING MASTER	5,796.00
340158	SHAH FAISAL	KO6039	DRAWING MASTER	8,568.00
340195	SHER KHAN	KO6035	SENIOR PST	8,568.00
340204	MUHAMMAD BASHIR	KO6039	SENIOR DRAWING MASTER	8,568.00
340208	GUL JAMAL	KO6011	DRAWING MASTER	15,000.00
340211	AFREEN	KO6034	DRAWING MASTER	15,000.00
340328	ABDULHAQ	KO6035	SENIOR PST	8,568.00
340473	ABDUL REHMAN	KO6022	SENIOR CERTIFIED TEACHER	15,000.00
340478	HAIFZUL HAQ	KO6039	SENIOR ENGLISH TEACHER	15,000.00
340480	MUMTAZ KHAN	KO6018	SENIOR ENGLISH TEACHER	15,000.00
340497	SHAMSI KHAN	KO6019	SENIOR CERTIFIED TEACHER	15,000.00
340512	MUHAMMAD MUJTABA	KO6019	SENIOR PHYSICAL EDUCATION	15,000.00
340648	ABDUL HAQ	KO6039	Senior English Teacher	15,000.00
340765	NIKASH BAR	KO6039	ARABIC TEACHER	8,568.00
340770	GUL KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340783	SHAMAL KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340784	KHAN ZAMAN	KO6039	SENIOR THEOLOGY TEACHER	8,568.00
340786	AOURANG ZAIB	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
340789	RAMZANULLAH	KO6022	SENIOR THEOLOGY TEACHER	15,000.00
340807	RAZA MUHAMMAD	KO6037	PSHT	8,568.00
340816	MUHAMMAD NAZEER	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340827	MUHAMMAD RAZZAQ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340838	SADBER KHAN	KO6035	PSHT	8,568.00

340844	GHULAM MUSTAFA	KO6037	PSHT	8,568.00
340847	ALAM GIR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
340849	MUHAMMAD BAKHTYAR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340858	ARGHAYAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340860	JELDAD KHAN	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
340866	GUL MUHAMMAD	KO6035	PSHT	8,568.00
340867	MUMTAZ KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
340879	ABDUL SATTAR	KO6037	PSHT	8,568.00
340882	GUL ZAREEN	KO6037	SENIOR PST	8,568.00
340887	YAHYA KHAN	KO6037	PSHT	8,568.00
340893	DOST MUHAMMAD	KO6035	SENIOR PST	8,568.00
340898	GHULAM JELANI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
340932	DURAJ KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
340937	ABDUL RAHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
341168	ABDUL HAQUE	KO6024	QARI	8,568.00
343726	SADUL BAQI	KO6035	SENIOR PST	8,568.00
343736	KAREEM DAD	KO6035	PSHT	8,568.00
343769	RAHIM DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
343783	GUL DAD	KO6037	PSHT	8,568.00
346989	AURANG ZEB	KO6037	PSHT	8,568.00
346996	ABDUL QADEER	KO6037	PSHT	8,568.00
347110	saima miskeen	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
347116	BEGUM BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
347119	KALSOOM BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347125	ANJUMAN BEGUM	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347128	NIAR SULTANA	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347131	BENZAEEER	KO6036	PSHT	8,568.00
347132	NAZIA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
347135	SHABNAM PARVEEN	KO6036	PSHT	8,568.00
347136	saima KHALIQ	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347137	SAIQA REHMAN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347142	RIZWANA SHAHEEN	KO6036	PSHT	8,568.00
347146	SHAMIM AKHTAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347149	SALEEM AKHTAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347151	UZMA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
347154	SHAHNAZ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
347161	BIBI SHABANA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
347162	REHANA BIBI	KO6038	PSHT	8,568.00
347173	ABBAS UN NISA	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347201	FAHMIDA AKBAR	KO6036	PSHT	8,568.00
347223	shah nawaz	KO6039	PET	8,568.00
347240	AQLIMA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
347249	HUSSAN PARA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00

349810	IRUM NAZ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
349814	REHANA SAMI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
353005	ABDULLAH	KO6035	PSHT	8,568.00
353324	AWAL KHAN	KO6020	SENIOR ENGLISH TEACHER	15,000.00
359007	HAQEEQA	KO6040	PET	8,568.00
359513	mussa khan	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
362611	HUSSAN ALI	KO6035	SENIOR PST	8,568.00
362612	SHER BAZ	KO6035	SENIOR PST	8,568.00
362613	ASAR KHAN	KO6035	SENIOR PST	8,568.00
362614	ABDUL KARIM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
362615	BEHRAM	KO6035	SENIOR PST	8,568.00
362616	FAZAL HUSSAIN	KO6035	SENIOR PST	8,568.00
362618	NOOR MUHAMMAD	KO6035	SENIOR PST	8,568.00
362620	GUL TAJAN	KO6035	SENIOR PST	8,568.00
362622	YAR DAD	KO6035	SENIOR PST	8,568.00
362625	ZIA UL HAQ	KO6035	SENIOR PST	8,568.00
362626	BAHRUD DIN	KO6035	SENIOR PST	8,568.00
362630	FAZAL UR REHMAN	KO6035	SENIOR PST	8,568.00
362633	ZAINUL HAQ	KO6035	SENIOR PST	8,568.00
362634	MUHAMMAD IRFAN	KO6035	SENIOR PST	8,568.00
362636	ASHRAF ALI SHAH	KO6035	PSHT	8,568.00
362637	SHAH NAZAR	KO6035	SENIOR PST	8,568.00
362639	IHSAN HAQ	KO6035	SENIOR PST	8,568.00
362640	MUHAMMAD SIRAJ	KO6035	SENIOR PST	8,568.00
362641	AMANULLAH	KO6035	SENIOR PST	8,568.00
362643	GUL SHAHZADA	KO6035	SENIOR PST	8,568.00
362647	LAL ZADA	KO6035	SENIOR PST	8,568.00
362650	AFTAB KHAN	KO6035	SENIOR PST	8,568.00
362651	MUHAMAMD YOUSAF	KO6035	SENIOR PST	5,712.00
362653	NOOR AFZA	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
362654	MIR NOOSH	KO6037	SENIOR PST	8,568.00
362655	ABDUS SALAM	KO6037	SENIOR PST	8,568.00
362656	FAZAL UR REHMAN	KO6035	SENIOR PST	8,568.00
362657	MUHAMAMD AFZAL	KO6035	SENIOR PST	8,568.00
362661	MUHAMAMD AFZAL	KO6035	PSHT	8,568.00
366357	SARAN ZEB	KO6031	SENIOR DRAWING MASTER	15,000.00
366372	SHAH FASAL	KO6028	QARI	8,568.00
370527	nazir nazir	KO6035	SENIOR PST	8,568.00
370535	muhammad janas khan	KO6037	SENIOR PST	8,568.00
370596	shahab -ud-din	KO6037	SENIOR PST	8,568.00
370598	JAVED IQBAL	KO6037	SENIOR PST	8,568.00
370604	MOHAMMAD AYUB	KO6037	SENIOR PST	8,568.00
370606	JAVED IQBAL	KO6035	SENIOR PST	8,568.00
370613	MUHAMMAD BADAR	KO6037	SENIOR PST	8,568.00

370618	ABDUL HALEEM	KO6037	SENIOR PST	8,568.00
370620	MUHAMMAD ABBAS	KO6037	SENIOR PST	8,568.00
370625	SHAMSUL REHM,AN	KO6037	SENIOR PST	8,568.00
370628	FAZAL WAHAB	KO6037	SENIOR PST	8,568.00
370668	MUHAMMAD SHAREEF	KO6035	SENIOR PST	8,568.00
370672	MUHAMMAD NAWAZ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
370674	MUHAMMAD AZEEM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
370677	ADBUL MATEEN	KO6035	SENIOR PST	8,568.00
370679	ALAM ZEB KHAN	KO6035	SENIOR PST	8,568.00
370685	PIR DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
371452	NOOR MUHAMMAD	KO6020	DRAWING MASTER	15,000.00
374536	GUL ZADA	KO6026	QARI	8,568.00
374562	ABDULLAH	KO6030	SENIOR ARABIC TEACHER	15,000.00
374620	BALQIS BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
374782	RUQIA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
374784	SAIMA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
374795	SALMA AHMED	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
374800	PARVEEN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
374808	SHAMIM BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
374826	SAIMA UROOJ	KO6029	SENIOR ENGLISH TEACHER	15,000.00
374855	NADIA KIFAYAT	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
374882	SAFINA REHMAN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
376112	GUL HASSAN	KO6035	SENIOR PST	8,568.00
376119	SARBELAND	KO6035	PSHT	8,568.00
385090	AMEEZ KHAN	KO6039	ARABIC TEACHER	15,000.00
385097	AKBAR KHAN	KO6039	PET	8,568.00
385116	ZAHEER TAJ	KO6037	SENIOR PST	8,568.00
385121	WAZAN KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
385137	SHAH ALAM	KO6037	SENIOR PST	8,568.00
385145	MUHAMMAD ASLAM	KO6039	PET	8,568.00
388488	ZULIKHA HAQEEQUE	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388494	NORIN SHABNAM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388522	NAGINA DIN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
388524	ROBINA YOUNIS	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
388527	ROBINA AHMED	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
388530	SHAMIM YOUNIS	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
388537	MUFEEDA AKHTER	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
388540	FARZANA REHMAN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
388831	BUSHRA QADEER	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388833	KHALIDA QUTAB	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388836	HASINA NAZIR	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388837	SAFIA ZAREEN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388841	ZAINAB MUSTAFA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388842	NADIA MUSTAFA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00

388873	GUL FAM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388959	AISHA FARAZ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
388966	FAIZA DAD	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
391636	ABDUL AZIZ	KO6017	SENIOR DRAWING MASTER	15,000.00
391648	RAHIM GUL	KO6011	SENIOR CERTIFIED TEACHER	15,000.00
391991	HEDAYATULLAH	KO6032	QARI	8,568.00
392010	KEFAYAT ULLAH	KO6035	SENIOR PST	8,568.00
392020	UMER HAYAT	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
395884	momen khan	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
398727	ZAHIDA PERVEEN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
398737	UME KALSOOM	KO6036	SENIOR PST	8,568.00
398740	ASHIA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
398741	BUSHRA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
398846	RUKHSANA ZAMAN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
398848	GUL BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
398851	FATIMA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
398856	NUZHAT NAZ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
403139	GUL BAR KHAN	KO6026	SENIOR DRAWING MASTER	15,000.00
404593	AMIR SHAH	KO6035	SENIOR PST	8,568.00
405172	ZAMAROOD	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
405505	BUSHRA ABASI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
405533	JUMADEEN KHAN	KO6031	SENIOR CERTIFIED TEACHER	15,000.00
422983	RASOOL KHAN	KO6037	SENIOR PST	8,568.00
423001	SHAMRAZ KHAN	KO6037	SENIOR PST	8,568.00
429085	ZAHID ALI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
429086	JEHAN ZEB	KO6035	PSHT	8,568.00
436479	BIBI KHATOON	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
438954	SAID JAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
438959	SAIF UR REHMAN	KO6035	SENIOR PST	8,568.00
438961	SAEED UR REHMAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
439738	SHABNUM RAIN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
439784	ROBINA BIBI	KO6038	SENIOR PST	8,568.00
442054	GUL MUHAMMAD	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
442055	NOOR REHMAN	KO6035	SENIOR PST	8,568.00
446841	MUHAMMAD BASHIR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
455212	NOOR NAEEN	KO6037	PSHT	8,568.00
455233	SAFINA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
455245	SAMINA NAZIR	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
456471	GALIA KHAN	KO6035	SENIOR PST	8,568.00
477218	MUHAMMAD SHAFI	KO6013	DRAWING MASTER	8,568.00
483730	NISAR AHMAD	KO6039	PET	8,568.00
489700	NOWSHER WAN	KO6039	ARABIC TEACHER	8,568.00
494142	RUKIA HAQ	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
494144	YASMIN GULAB	KO6038	PRIMARY SCHOOL TEACHER	8,568.00

494146	FATIMA AKHTAR	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
494152	ASIA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
494153	HAFSA YOUNAS	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
494154	HINA BEGUM	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
494156	FARZANA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
494158	SAIRA BANO	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
494161	AFSHA SARFRAZ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
494164	SOBIA RABBANI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
494165	ANILA HAKIM	KO6038	PRIMARY SCHOOL TEACHER	5,712.00
499116	ABDUL REHMAN	KO6035	SENIOR PST	8,568.00
499178	NOREEN AKHTAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
499194	SHAMIM AKHTAR	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499196	ASHIYA HAKIM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499197	NAVIDA HAKIM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499199	KHUBANA TAJ	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499200	RIZWANA BIBI	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
499201	REHANA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
499208	KOSIR FATIMA	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
499210	AKHTAR BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
499218	HAJIRA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499219	NAZIA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
499224	ASHIA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499227	SUMAIRA BEGUM	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
499236	NAZIA SHAHEEN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
499237	NAZIA UROJ	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
499238	SABIHA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
499249	KHUSHNIAZ BIBI	KO6036	SENIOR PST	8,568.00
510554	FARKHANDA JABEEN	KO6040	SENIOR CERTIFIED TEACHER	15,000.00
510558	FAHEEM	KO6040	SENIOR ENGLISH TEACHER	15,000.00
510580	MEHRUN NISA	KO6039	Senior English Teacher	15,000.00
510663	SHANIA BAINAZEER	MA6239	SENIOR ENGLISH TEACHER	15,000.00
512422	CHAN MERAJ	KO6040	ARABIC TEACHER	8,568.00
515736	GUL BANO	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515739	TAHIRA JALIL	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
515746	SHAHEEN BEGUM	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
515754	AMINA GUL	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
515760	NELAM AKHTAR	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
515776	ALIA REHNA	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515821	NOSHEEN NAZAKAT	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515859	NOSHEEN AFZAL	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515861	BIBI ANILA	KO6038	PRIMARY SCHOOL TEACHER	5,712.00
515864	SUNNIA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515865	GHAZALA AZIZ	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515880	SHAHZADI GUL	KO6036	PRIMARY SCHOOL TEACHER	8,568.00

515889	MEHWASH HAKIM	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515891	SHABANA SAMANDAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515892	WASIMA JABEEN	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
515897	NOREEN MUZAFAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
515899	ZAKIA YAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
521543	MUHAMMAD ANWAR ZEB	KO6039	ARABIC TEACHER	8,568.00
552838	JAMILA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
552841	TEHREEMA MUSTAFA	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
552846	SAJAN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
552848	SHABNUM PARI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
557073	NEELOFAR SHAHEEN	KO6040	Senior English Teacher	15,000.00
580740	SOBIA ASHRAF	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
581063	ROBINA NADIR	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
581070	KALSOOM ASLAM	KO6036	SENIOR PST	8,568.00
581078	BIBI HASEENA	KO6036	SENIOR PST	8,568.00
581079	AMINA KHAN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
586906	ABDUL RASHEED	KO6011	QARI	8,568.00
592261	HABIBULLAH	KO6035	SENIOR PST	8,568.00
614202	HADIA RABBANI	KO6040	DRAWING MASTER	8,568.00
647390	SYEED MOHAMMAD	KO6030	QARI	8,568.00
647426	NAILA GUL	KO6029	ARABIC TEACHER	15,000.00
647439	FAZAL WAHID	KO6039	DRAWING MASTER	8,568.00
647442	SADAF AKBAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
653128	NAJEMULLAH	KO6035	SENIOR PST	8,568.00
680878	MUHAMMAD YOUNAS	KO6039	ARABIC TEACHER	8,568.00
691823	MUHAMMAD HANIF	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
700403	LATEEF SHAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
706757	PHOOL BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
713098	INAMULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
719927	MUHAMMAD IQBAL	KO6034	SENIOR ENGLISH TEACHER	15,000.00
721737	RASHID AHMAD	KO6016	SENIOR ENGLISH TEACHER	15,000.00
721749	MAZHAR KALEEM	KO6033	SENIOR ENGLISH TEACHER	15,000.00
721751	ABDUL GHAFOR	KO6034	SENIOR ENGLISH TEACHER	15,000.00
721761	MUHAMMAD SHOAB	KO6027	SENIOR ENGLISH TEACHER	15,000.00
721765	MUHAMMAD HAKIM KHAN	KO6013	SENIOR ENGLISH TEACHER	15,000.00
721768	ABDUL WAHAB	KO6031	SENIOR ENGLISH TEACHER	15,000.00
721806	SULTAN E ROOM	KO6016	SENIOR ENGLISH TEACHER	15,000.00
721814	WAHID FAZAL	KO6039	Senior English Teacher	15,000.00
721816	AHMAD ALI	KO6022	PET	8,568.00
722007	SARDAR ALI	KO6033	SENIOR ENGLISH TEACHER	15,000.00
723220	MUHAMMAD FURQAN	KO6035	SENIOR PST	8,568.00
723241	JAN ALAM	KO6039	ARABIC TEACHER	8,568.00

723244	SANAULLAH	KO6039	SENIOR ENGLISH TEACHER	5,000.00
724377	RAB NAWAZ	KO6039	DRAWING MASTER	8,568.00
724378	HAZRAT BILAL	KO6039	DRAWING MASTER	8,568.00
724380	MUMTAZ KHAN	KO6039	PET	8,568.00
724382	MUHAMMAD HABIB	KO6039	PET	8,568.00
724384	MUFTI	KO6039	PET	8,568.00
724388	ABDUL HANAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
724389	HAMEEM MUNIR	KO6021	SENIOR ENGLISH TEACHER	15,000.00
724404	HAFIZ ABDUR RAOOF	KO6023	SENIOR ENGLISH TEACHER	15,000.00
724409	SARDAR KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
725246	ASIA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
726424	UMER DAD	KO6022	Senior English Teacher	15,000.00
726429	SHER ZADA	KO6030	SENIOR ENGLISH TEACHER	15,000.00
726431	MUHAMMAD JEHANGIR	KO6039	SENIOR ENGLISH TEACHER	15,000.00
727212	MUHAMMAD QASIM	KO6039	ARABIC TEACHER	8,568.00
729431	SALEEMULLAH	KO6012	PET	8,568.00
729505	SAIMA KOSAR	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
729506	AISHA BIBI	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
729507	PERVEEN BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
729510	SHAH BARKAT	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
729515	SOMIA SABAR	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
729516	GUL JAN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
729520	GUL NASREEN	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
729528	RUKHSAND JABEEN	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
729530	SAEED ANWAR	KO6039	DRAWING MASTER	8,568.00
729531	GUL ZAREEM	KO6039	PET	8,568.00
731068	ATTIYA ELLAHI	KO6040	ARABIC TEACHER	8,568.00
731073	HAFEEZ UR REHMAN	KO6039	ARABIC TEACHER	8,568.00
732981	GUL NASREEN	KO6040	ARABIC TEACHER	8,568.00
733011	NASIR UD DIN	KO6039	ARABIC TEACHER	8,568.00
737939	JAMEELA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
737950	JAMEELA KHATOON	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
737954	KINZA YOUSAF	KO6036	PRIMARY SCHOOL TEACHER	2,856.00
737968	FARHAT BEGUM	KO6029	Senior English Teacher	15,000.00
737981	MUNEERA BEGUM	KO6040	ARABIC TEACHER	8,568.00
738033	KALSOOM BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
741134	ABDUL BASIR	KO6034	QARI	8,568.00
741665	TAHIRA SYED	KO6040	SENIOR ENGLISH TEACHER	15,000.00
742831	ABDUL HAQ	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
742834	SEYAB KHAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
744305	IBRAR UL HAQ	KO6017	QARI	8,568.00
745664	ROHAN SHAH MIAN	KO6022	SENIOR ENGLISH TEACHER	15,000.00
746929	ALAM GIR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00

746930	ENAM ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746931	JAHAN ZEB	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746932	AZIZ UR RAHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746933	AFSAR .	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746941	MUHAMMAD JAVED	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746942	ABDUL RAHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746943	GHUFRAN ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746945	JAVID .	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746946	REHMAT WALI	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
746948	AHMAD KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
746949	HAQ NAWAZ	KO6039	Arabic Teacher	8,568.00
746952	FARHT KHUSH	KO6040	SENIOR ENGLISH TEACHER	15,000.00
747596	MUHAMMAD ISMAIL	KO6019	QARI	8,568.00
747606	GUL KHAN	KO6020	SENIOR ENGLISH TEACHER	15,000.00
747615	RAHILA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
749210	GHULAMULLAH .	KO6039	Arabic Teacher	8,568.00
749222	FAZAL HAQ	KO6039	ARABIC TEACHER	8,568.00
750285	ABDUL GHAFOOR	KO6013	QARI	8,568.00
752066	NOOR ALAM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
752075	ABDUL WAHEED	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
752097	GOHAR RAHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
752101	HAJ MALOOK	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
752907	UMAR FAROOQ	KO6039	ARABIC TEACHER	8,568.00
752912	HANIFA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
752913	HAJRA BIBI	KO6036	PRIMARY SCHOOL TEACHER	8,568.00
755588	ISMAIL SHAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
755607	MUHAMMAD TAHIR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
755608	MUHAMMAD AYOUB	KO6035	PRIMARY SCHOOL TEACHER	2,856.00
755609	FAZAL REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
755617	ABDUR RAHIM	KO6039	PET	8,568.00
755618	MUHAMMAD JAVED	KO6024	SENIOR ENGLISH TEACHER	15,000.00
755625	SHAMIM .	KO6040	DRAWING MASTER	8,568.00
755634	ALI MUHAMMAD	KO6014	QARI	8,568.00
758542	UZMA SARWAR	KO6040	DRAWING MASTER	8,568.00
762678	MAHIDA RANI	KO6040	PET	8,568.00
762685	KHURSHID AHMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
773349	SARDAR ABDUL RAUF KHAN	KO6015	SENIOR ENGLISH TEACHER	15,000.00
773398	SAMINA BIBI	KO6040	DRAWING MASTER	8,568.00
777202	muhammad nawaz	KO6021	SENIOR ENGLISH TEACHER	15,000.00
777387	SHAMS UL HAQ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
777388	ROHUL AMIN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
777389	FAZAL RABBI	KO6035	PRIMARY SCHOOL TEACHER	2,856.00
778203	SHAMAILA HUSSAIN	KO6029	SENIOR ENGLISH TEACHER	15,000.00

779319	ALAM SHER	KO6019	SENIOR ENGLISH TEACHER	15,000.00
780920	SABIR KHAN	KO6039	PET	8,568.00
780923	ZEENAT UL NISA	KO6040	ARABIC TEACHER	8,568.00
781783	ATTIQUE UR REHMAN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
781786	GHULAM NABI	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
781793	NIDA ULLAH	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
781804	MUHAMMAD NASIM	KO6013	SENIOR ENGLISH TEACHER	15,000.00
790546	ALAM ZEB	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
790560	MUHAMMAD SUFI	KO6039	DRAWING MASTER	8,568.00
794253	ASIF KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
796799	UBAIDULLAH .	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
802261	GUL SHAHZADA	KO6039	DRAWING MASTER	8,568.00
804026	MUHAMMAD IBRAHIM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
804027	MINHAJ UD DIN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
807145	ABDUL SALAM	KO6039	ARABIC TEACHER	8,568.00
820621	ZIAUR REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
830031	AKHTAR MUNIR	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
830065	FAKHRI ALAM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
830182	RAFI ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
847951	QARI SHARIFUDDIN	KO6039	PET	8,568.00
851151	BAKHT ZAMIN	KO6033	Senior English Teacher	15,000.00
851153	INAYAT UR REHMAN	KO6039	ARABIC TEACHER	8,568.00
851156	SHAKIR BAZ	KO6037	PRIMARY SCHOOL TEACHER	5,712.00
853157	ZAID ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
856055	GUL ZADA	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
856062	ABDUL QAYOUM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
856074	SALAMULLAH .	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
857521	SAIF ULLAH	KD6038	DRAWING MASTER	8,568.00
860376	ZIA UL HAQ	KO6037	PRIMARY SCHOOL TEACHER	5,712.00
860381	MUHAMMAD ISMAIL	KO6037	PRIMARY SCHOOL TEACHER	2,856.00
860403	MEHBOOB ULLAH	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
860405	ROH ULLAH	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
860407	MUHAMMAD GHANI	KO6035	PRIMARY SCHOOL TEACHER	2,856.00
860409	KHALIL RAHMAN	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
862022	M. ZIA UR RAHMAN	KO6026	SENIOR ENGLISH TEACHER	15,000.00
862355	NOOR UL HAQ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
862356	AJAZ AHMAD KHAN	KO6026	Senior English Teacher	15,000.00
862407	FAZAL RABI	KO6015	SENIOR ENGLISH TEACHER	15,000.00
862412	IMRAN ALI	KO6012	SENIOR ENGLISH TEACHER	15,000.00
867687	GHULAM RASOOL	KO6024	SENIOR ENGLISH TEACHER	8,568.00
867709	ZAHEER KHAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
867710	RAHIM DAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
867713	ABDUL SHAKOOR	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
867715	MUHAMMAD IMTIAZ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00

867716	MUHAMMAD AMIN	KO6023	SENIOR ENGLISH TEACHER	10,000.00
869301	HABIB UR REHMAN	KO6028	SENIOR ENGLISH TEACHER	15,000.00
871164	MUHAMMAD RIAZ	KO6039	DRAWING MASTER	8,568.00
871392	MUHAMMAD KAREEM	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
871397	MUHAMMAD YOUSAF	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
874786	MOHTARAM SHAH	KO6039	DRAWING MASTER	8,568.00
875054	KHIAL MUHAMMAD	KO6039	PHYSICAL EDUCATION TEAC	8,568.00
878839	KHAN MUHAMMAD	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
878847	BAHRE KARAM	KO6039	DRAWING MASTER	8,568.00
878849	NASIR KHAN	KO6039	PHYSICAL EDUCATION TEAC	8,568.00
878850	JAMALUD DIN	KO6039	DRAWING MASTER	8,568.00
878852	SHAKEEL AHMAD KHAN	KO6039	PHYSICAL EDUCATION TEAC	8,568.00
878853	BADAR ZAMAN	KO6039	DRAWING MASTER	8,568.00
878868	SHAFIQ SHAH	KO6021	ARABIC TEACHER	15,000.00
882655	SHAHI NAWAB	KO6039	DRAWING MASTER	8,568.00
882656	ZIA UD DIN	KO6039	PHYSICAL EDUCATION TEAC	8,568.00
882665	JUR BAZ	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
882667	SHARIF UD DIN	KO6037	PRIMARY SCHOOL TEACHER	8,568.00
883873	SADIA AMBREEN	KO6038	PRIMARY SCHOOL TEACHER	8,568.00
884695	SHER AFZAL	KO6039	PHYSICAL EDUCATION TEAC	8,568.00
884697	ALI REHMAN	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
884698	FAZAL KARIM	KO6035	PRIMARY SCHOOL TEACHER	8,568.00
887409	BAS BIBI	KO6038	PRIMARY SCHOOL TEACHER	5,712.00
887413	SHER BAZ	KO6035	PRIMARY SCHOOL TEACHER	5,712.00
889123	ZIA UR REHMAN	KO6037	PRIMARY SCHOOL TEACHER	2,856.00
			Total	11,055,668

Annex-5
Para 3.1.1.1

Non-deduction of Income Tax –Rs 10.585 million

S. no	Name of program /pk	Financial year	No.s of Schemes	E/cost	Expenditure	7.5 % income tax
1	CMD /PK 61 ADP NO 771	2013-14	15	30,000,000	25,680,000	1,926,000
2	CMD/PK 61 ADP No 775/76	2013-14	6	20,000,000	19,083,376	1,431,253
3	DDI /PK 61 ADP NO-775	2013-14	7	10,000,000	10,000,000	750,000
4	DDF /PK 61	2013-14	15	25,000,000	14,331,092	1,074,832
5	CMD PK-61 713	2014-15	56	40,000,000	31,026,586	2,326,994
6	DDI 856,857,858	2017-18	18	112,000,000	41,015,000	3,076,125
	G-TOTAL		126	262,000,000	141,136,054	10,585,204

Annex-6
Para 3.1.2.1

Irregular award of works without Technical Sanction and signing contract agreements for Rs. 112 million

S.NO	NAME OF SCHEME	E/Cost	DOC	DOC	Expenditure
1	Const of jijal road lower kohistan (Dongo to kuz Gabber and kuz Gabber to Gat maidan	5,000,000	05.03.2018	05.12.2018	2,000,000
2	Const of Bankhad road Lower Kohistan (ph- 1)	4,000,000	05.03.2018	05.12.2018	1,000,000
3	const: of Ranoila road lower kohistan (Jareen khel Dabri to Doga)	3,000,000	05.03.2018	05.12.2018	1,000,000
4	construction of kayal road (portion 1)	5,000,000	05.03.2018	05.12.2018	704,036
5	construction of kayal road (portion II)	5,000,000	05.03.2018	05.12.2018	625,998
6	construction of chawa dara road (phase 1)	7,000,000	05.03.2018	05.12.2018	2,899,423
7	Construction of Dubair road (portion 1)	5,000,000	05.03.2018	05.12.2018	3,429,995
8	Construction of Dubair road (portion II)	5,000,000	05.03.2018	05.12.2018	3,255,954
9	construction of Ranoila road (portion I)	5,000,000	05.03.2018	05.12.2018	814,369
10	construction of Ranoila road (portion II)	5,000,000	05.03.2018	05.12.2018	1,204,601
11	Constructio of Bankhad (Portion II)	6,000,000	05.03.2018	05.12.2018	3,325,885
12	Construction of Jijal road (Phase I)	5,000,000	05.03.2018	05.12.2018	3,600,440
13	construction of Sanga Hajdeer road	7,000,000	05.03.2018	05.12.2018	1,636,807
14	construction of semo dara road (Portion I)	5,000,000	05.03.2018	05.12.2018	2,979,772
15	construction of semo dara	5,000,000	05.03.2018	05.12.2018	1,736,546

	road (Portion II)				
16	Construction of Datrha road (Portion I)	5,000,000	05.03.2018	05.12.2018	1,502,123
17	Construction of Datrha road (Portion II)	5,000,000	05.03.2018	05.12.2018	1,987,352
18	Construction of Kamar banda (Portion I)	5,000,000	05.03.2018	05.12.2018	2,111,895
19	Construction of Kamar banda (Portion II)	5,000,000	05.03.2018	05.12.2018	1,998,582
20	Construction of Kamar banda (Portion III)	7,500,000	05.03.2018	05.12.2018	2,440,656
21	Construction of road semo dara khorr to Dhergi Mandrza (Portion II)	7,500,000	05.03.2018	05.12.2018	760,566
22	G. Total	112,000,000			41,015,000

Annex-7
Para 2.1.3.7

Irregular retention of government dues –Rs.3.745 million.

S. No	Names of works	Estimated Cost	Income Tax@7.5%	DPR Fund	Stamp Duty	Total
1.	Repair Widening of Shingle Road at Badakot to Bazni	2,000,000	150,000	4000	6250	160,250
2.	Repair Widening of Shingle Road at Kolai Palas	4,000,000	300,000	8000	6250	314,250
3.	Repair Widening of Shingle Road at Kolai to Maidan	4,000,000	300,000	8000	6250	314,250
4.	Constt: of Toheedabad Road	6,643,754	498,282	26,000	12,650	536,932
5.	Barmasham Road	15,000,000	313,316	30,000	18,500	343,316
6.	Suspension Bridge in Mughal Abad	2,795,000	209,625	6000	6,250	221,875
7.	Constt: Village Masjic Ghazi Abad	2,000,000	150,000	4,000	6,250	160,250
8.	Constt: Kunshar Road	9,999,445	749,958	20,000	18,500	788,458
9.	Constt: Suram kot to Kuz Paro Road	8,000,000	599,876	16,000	18,500	634,376
10.	Constt: Makki Village Masjid	1,483,385	111,254	4,000	6,250	121,504
11.	Constt: Shelkhanabad Masjid	574,882	43,116	2,000	6,250	51,366
12.	Constt: Madni Village Masjid	1,195,013	89,626	2,000	6,250	97,876
		Total:	3,515,053	130,000	118,150	3,744,703
		Grand Total	7,507,906			