

AUDIT REPORT

AUDIT YEAR 2022 - 23

**ON THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT DIR LOWER**



AUDITOR GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN
THE MANAGEMENT AND USE OF PUBLIC RESOURCES

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

“ IN THE NAME OF ALLAH THE MOST BENEFICENT THE MOST MERCIFUL ”



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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval	GER	Gross Enrollment Rate
ADP	Annual Development Programme	GPO	General Post Office
ADC	Additional Deputy Commissioner	HPA	Health Professional Allowance
AC	Assistant Commissioner	IMU	Independent Monitoring Unit
AG	Accountant General	INTOSAI	International Organization of Supreme Audit Institutions
AGP	Auditor General of Pakistan	KP	Khyber Pakhtunkhwa
AIR	Audit and Inspection Report	KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
AP	Advance Para	MADP	Malakand Area Development Programme
APPM	Accounting Policies & Procedure Manual	MCH	Mother Child Health
AT	Arabic Teacher	MCC	Medicines Coordination Cell
BHUs	Basic Health Units	MFDAC	Memorandum for Departmental Accounts Committee
CD	Civil Dispensary	MRS	Market Rate System
CCTV	Closed Circuit Television	NC	Neighborhood Council
CDR	Call Deposit Receipt	NER	Net Enrollment Rate
CPA	Citizen Participator Audit	NOC	No Objection Certificate
CSO	Civil Society Organizations	NTS	National Testing Service
CT	Certified Teacher	PAC	Public Accounts Committee
C&W	Communication & Works	PAO	Principal Accounting Officer
CPWA Code	Central Public Works Account Code	PC	Personal Computer
CPWD Code	Central Public Works Department Code	PCC	Plain Concrete Cement
DAO	District Accounts Officer	P & D	Planning & Development
DAC	Departmental Accounts Committee	PESCO	Peshawar Electricity Supply Company
DADP	District Annual Development Programme	PEDO	Pakhtunkhwa Energy Development Organization
DAGP	Department of the Auditor General of Pakistan	PET	Physical Education Teacher
DC	Deputy Commissioner	PHE	Public Health Engineering
DDC	District Development Committee	PKHA	Pakhtunkhwa Highway Authority
DDI	District Development Initiatives	PLS	Profit & Loss Sharing
DDO	Drawing & Disbursing Officer	PTC	Parent Teacher Council
DEO	District Education Officer	RHC	Rural Health Center
DDEO	Deputy District Education Officer	RTA	Regional Transport Authority
DHO	District Health Officer	SDEO	Sub Divisional Education Officer
DM	Drawing Master	SST	Senior Science Teacher
DMO	District Monitoring Officer	THQ	Tehsil Head Quarter
DPR	Disabled Person Rehabilitation	TMA	Tehsil Municipal Administration
DTL	Drug Testing Laboratory	TMO	Tehsil Municipal Officer
ECG	Electrocardiography	TS	Technical Sanction
E&SE	Elementary and Secondary Education	TT	Theology Teacher
FBR	Federal Board of Revenue	UET	University of Engineering and Technology
FY	Financial Year	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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 require the Auditor General of Pakistan to conduct audit of the accounts of receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department in District Dir Lower for the financial year 2021-22. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2022-23 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in Annexure-1 of the Audit Report. The audit observations listed in Annexure-1 will be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative 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.

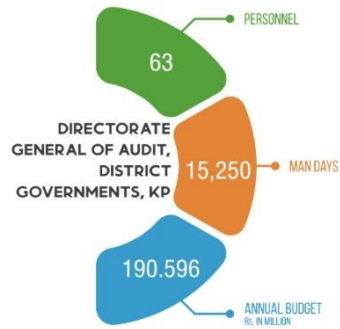
Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were not convened despite reminders.

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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 for causing it to be laid before the appropriate legislative forum.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

SUMMARY



The Directorate General of Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Swat, on behalf of the Directorate General of Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of seven Districts namely: Swat, Shangla, Dir Lower, Dir Upper, Chitral Lower, Chitral Upper and Bajaur.

This Directorate General of Audit has a human resource of 63 officers and staff with a total of 15,250 man-days. The annual budget amounting to Rs 190.00 million was allocated to the office during FY 2022-23.

The office is mandated to conduct regularity audit, financial attest audit, performance audit and special studies.

Local Governments of District Dir Lower consist of three tiers, which perform their operations under the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants

The Local has the following three Tiers:

- i. District Government
- ii. Tehsil Municipal Administrations
- iii. Village and Neighborhood Councils.

The District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department (AD LGE & RDD). The Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are seven Tehsils administrations in district Dir Lower. The Village and Neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer. There are 198 VCs/NCs in District Dir Lower.

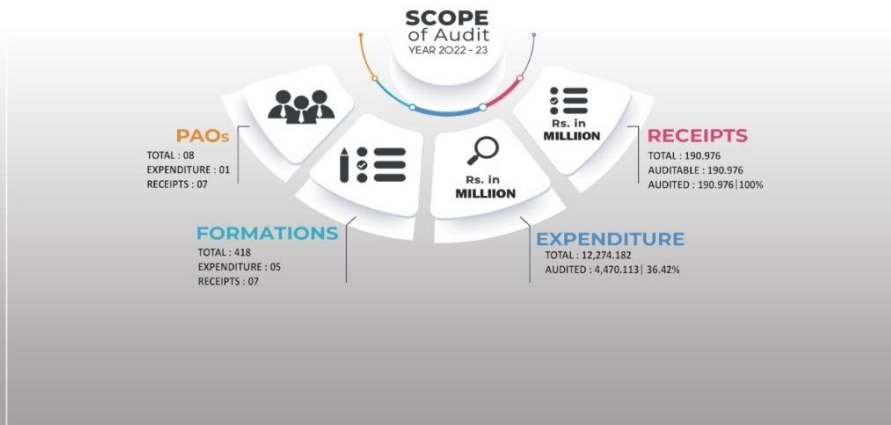
A. SCOPE OF AUDIT

This office is mandated to conduct audit of 418 formations working under 09 PAOs. Total expenditure and receipts of these formations were Rs 12,274.182 million and Rs 190.976 million respectively for the financial year 2021-22.

Audit coverage relating to expenditure for the current audit year comprises 12 formations of 08 PAOs having a total expenditure of Rs 4,470.113 million for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure is 36.42% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 07 formations of 07 PAOs (7 TMAs) having a total receipt of Rs 190.976 million for the financial year 2021-22. In terms of percentage, the audit coverage for receipts is 100% of auditable receipt.

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



B. RECOVERIES AT THE INSTANCE OF AUDIT

As a result of audit, a recovery of Rs 26.798 million was pointed out in this report. Recovery amounting to Rs 1.986 million was affected.



AUDIT RECOVERIES

RS. 26.798 MILLION

Recovery pointed out by the Audit

RS. 1.986 MILLION

Recovery verified by the Audit

C. AUDIT METHODOLOGY

Audit was conducted according to INTOSAI guidelines for compliance audit and Financial Audit Manual of AGP.

Audit procedure employed to obtain evidence were inspections, analytical procedures, observations and computations.

D. AUDIT IMPACT

As a result of the audit, control environment of audited entities have been effectively strengthened up to some extent by facilitating Local Government's offices in risk mitigation and improving the effectiveness and efficiency of their business processes:

- i. A recovery of Rs 1.986 million was affected;
- ii. Unauthorized payments through DDOs were reduced.
- iii. Some offices converted their designated current bank accounts into Profit & Loss Sharing (PLS) mode.
- iv. Bank profits were deposited into Government treasury in some cases.

E. Comments on Internal Controls.

Internal controls are designed to address risks and to provide reasonable assurance that, pursuit of entity's mission, its objectives are being achieved.

Comments on the five components of internal control are given below.

• The organizational structure followed in the local Government Offices was according to the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019.

• No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.

• Accounts were not submitted by TMAs concerned to DAO. No review was carried out of the performances.

• TMAs did not follow the accounting procedure given in the APPM.

• No system of monitoring was found to track the progress of District Government towards its objectives.

• No internal Auditor was appointed. Annual Review of internal control was also not carried out.



F.Key Audit Findings of the Report .

- 01 **Non Compilation/Consolidation of Accounts of Local Governments- Rs. 507.717 million.**
- 02 **Unauthorized Cheques payments to DDOs instead of vendors - Rs 297.937 million.**
- 03 **HR/Employees related irregularities were noted in 10 cases amounting to Rs.115.106 million.**
- 04 **Procurement related irregularities were noted in 24 cases amounting to Rs.455.164 million.**
- 05 **Management of accounts with commercial bank was noted in 14 cases amounting to Rs.219.283 million.**
- 06 **Values for money were noticed in 11 cases amounting to Rs. 191.553 million.**
- 07 **Others, including cases of accidents, negligence etc. were noted in 59 cases amounting to Rs. 2636.462 million.**

Recommendation:

- TMAs accounts need to be consolidated at district level by the DAO.
- All payments need to be made through crossed Cheques to vendors.
- Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending public money.
- 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.
- Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts, taxes and water charges etc.
- The DAC meetings should be held frequently.





CHAPTER-01

PUBLIC FINANCIAL MANAGEMENT



CHAPTER-1

Public Financial Management

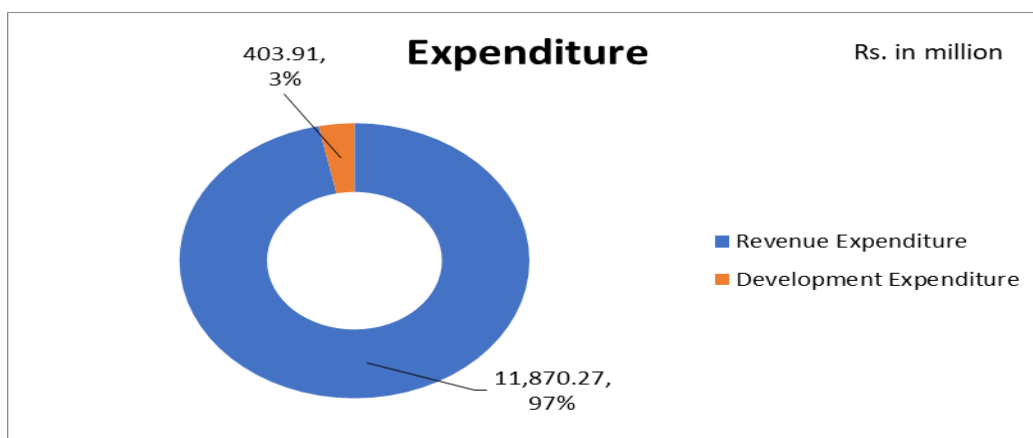
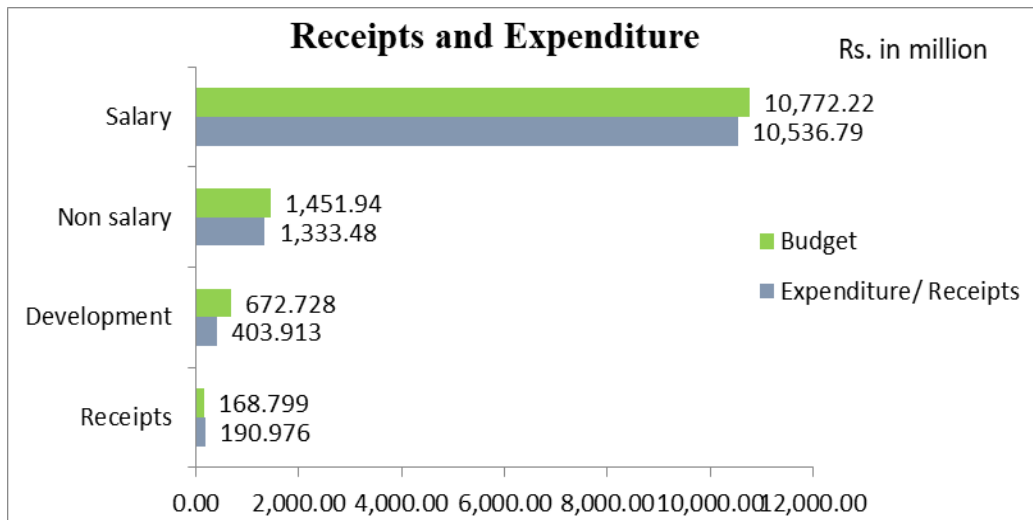
1.1 Sectoral Analysis

In compliance to the notification of Local Government, Election & Rural Development Department issued on 4th September, 2019, Councils of all Tiers of District Government were stood dissolve on the culmination of their respective tenure on 29th August, 2019. The same notification authorized Deputy Commissioners, Tehsil/Town Municipal Officers and Assistant Directors LGE & RDD to perform functions of respective Nazimeen as envisaged under Khyber Pakhtunkhwa Local Government Act (Amendment) Act 2019, till the instillation of newly elected local Governments. In the light of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. District Dir Lower is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at District level. Similarly, Town/Tehsil municipal Administration is headed by TMO who is its Principal Accounting Officer. Furthermore, Assistant Director LGE & RDD is the Principal Accounting Officer of Village/Neighborhood councils.

In District Dir Lower, Funds amounting to Rs. 12,896.886 million were allocated to 418 formations working under 09 PAOs. Out of which, expenditure of Rs. 12,274,182 million was made resulting into saving of Rs. 622.705 million. Receipts of Rs. 190.976 million were collected through these formations (07 TMAs) during the financial year 2021-22. Audit coverage relating to expenditure for the current audit year comprises 12 formations of 08 PAOs having a total expenditure of Rs 4,470.113 million for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure is 36.42% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

(Rs in million)

District Dir Lower					
2021-22	Budget	Actual Expenditure/ Receipts	(Saving)/ Excess	Expenditure Audited	%age
Salary	10,772.216	10,536.789	235.427	4,470.113	36.42%
Non-salary	1,451.943	1,333.480	118.463		
Developmental	672.728	403.913	268.815		
Total	12,896.887	12,274.182	622.705	4,470.113	36.42%
Receipts	168.799	190.976	22.177	190.177	100%



According to Section 36 (3) of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Dir Lower did not reflect Rs. 507.717 million into the consolidated financial statement of Local Government, Dir Lower which resulted in qualified opinion on the accounts of Local Government Dir Lower.

District Government, Dir Lower was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. The District Government could not establish & maintain Public Fund account as required

under section 30 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Dir Lower as required under section 34 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. The receipts collected as taxes/fees/rents under section 42 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Accounts Office, Swat with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Asset management by District Government was yet another area it could not address as required under section 38 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019.

The Local Governments provided services in the following sectors.

Education

The education sector is one of the major sectors in District Dir Lower like other districts. Statistics show that there are 1237 primary, 157 middle, 71 secondary and 15 higher secondary schools in District Dir Lower. The estimated Teacher Student Ratio is 1:40 at primary, 1:18 at middle, 1:23 at secondary and 1:26 at the level of higher secondary schools. District Dir Lower literacy rate is 29% the Gross Enrollment Rate (GER) is 69%, and the Net Enrollment Rate (NER) is 54% at the primary level. On budgetary front, District Education office, Dir Lower.

District Education Offices in Dir Lower enrolled 172,582 in boys schools while 143,825 students were enrolled in female Government schools. Similarly, annual average of teacher's attendance rate and student attendance rate as per Independent Monitoring Unit (IMU) data were approximately 92% & 86% respectively. Furthermore, 80% schools in district Dir Lower were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were 60%.

Health

Health is another important sector of District Dir Lower with a total of 83 health facilities spread across the district among which 34 BHUs, 25 CDs, 12 MCHs, 04 RHCs and 06 THQs/Category-D hospitals.

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

On mother and child health care front, 5,986 babies were born in health centers/ lab investigations and diagnostic facilities were also fully utilized as 74512 lab tests, 11130 X-rays, 22850 ultrasounds and 4125 ECGs were done in both primary and secondary health centers in district Dir Lower. Figures of immunization are also very impressive as 8922 pregnant women received TT-2 vaccines, 4616 kids under 12 months received full immunization 15,846 families were provided family planning services. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very few positions were found vacant. As these centers were frequently visited by patients for medical treatment and other lab investigations etc.

Social Welfare

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

Panagah(s) were established under Ehsaas Program of the Federal Government, in order to provide valued but temporary/overnight stay with two-

time meals to the needy individuals seeking bed and breakfast in pursuit of employment. Panagah(s) were established in major cities/Divisional Districts based on need assessment in 1st phase. However, panagah services were not existed in District Dir Lower. There was one (01) Darul Kafala for beggars with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Dir Lower no beggars were benefited from this facility. Rehabilitation center for drug addicts has 48 beds and it had treated 10 patients during the year. Furthermore, various vocational and industrial trainings are provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Councils District Dir Lower were found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Similarly, the Tehsil Account Officers were not appointed in TMAs and the accounts of receipts and expenditure were not maintained in such form and in accordance with such principles and methods as the Auditor General of Pakistan prescribed as required under section 36 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Dir Lower with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, as internal auditors were not posted in the TMAs to support the

Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019.

1.2 AUDIT PARAS (Financial Attest Audit)

1.2.1 Non compilation/consolidation of accounts of Local Governments – Rs 507.717 million

According to section 36 (3) of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the Government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

District Accounts Officer Dir Lower did not consolidate into the quarterly and annual accounts of the district Government and local resources for the financial year 2021-22 as required under section-36 (3) of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available. Detail is given as under:

S.No	Name of Local Government	Amount (Rs in million)
1	TMA Balambat	55.762
2	TMA Lal Qilla	105.062
3	TMA Munda	17.724
4	TMA Khall	37.005
5	TMA Timergara	164.448
6	TMA Adenzai	67.583
7	TMA Sammarbagh	60.133
8	VCs/NCs	0
Total		507.717

Provision of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 by Local Government in district Dir Lower were not complied with.

Due to non consolidation of accounts of TMAs and VCs, NCs the financial statements of Local Government remained incomplete which led to qualification of audit opinion. The similar observation was also pointed out during the financial years 2018-19, 2019-20 and 2020-21 amounting to Rs 804.579 million, Rs 879.725 million and Rs 1384.759 million respectively. However, no corrective measure were taken.

When pointed out in September 2022, management stated that the matter would be looked into and action taken after consultation with concerned departments because there was no mechanism to consolidate the accounts of local governments in District Account-IV.

In DAC meeting held in September 2022, management repeated the same reply. DAC directed to keep the Para stands till compilation of the accounts. However, no further progress was reported till finalization of this report.

Audit recommends compilation of accounts. .

**1.2.2 Unauthorized Cheques payments to DDOs instead of vendors
– Rs 297.937 million**

According to Para 2.3.2.8 of the directions of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and Cheques (to employees/ vendor concerned) instead of payment through DDOs. Furthermore, Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020, provides that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open Cheques or cash payments.

District Accounts Officer Dir Lower paid Rs 297,936,703 million to various DDOs instead of issuance of crossed Cheques to Vender/Payees Accounts. Detail is given at the annexure-02.

The occurred due to weak internal control, which resulted in unauthorized payments to DDOs instead of vendors. The similar observation was also pointed out during the financial years 2018-19, 2019-20 and 2020-21 amounting to Rs 282.64 million, Rs 568.533 million and Rs 102.247 million respectively. However, no corrective measure were taken.

When pointed out in September 2022, management stated that amount mentioned in this observation was basically consolidated amount of so many bills.

In DAC meeting held in September 2022, management repeated the same reply. DAC directed to keep the Para stands till provision of detailed break up of

payments and complete record for detailed verification. No further progress was reported till finalization of this report.

Audit recommends fixing responsibility for such a huge payments through DDOs instead of payments to vendors besides provision of complete record for detailed verification.



CHAPTER-02

DISTRICT GOVERNMENT



CHAPTER-2

District Government Dir Lower

2.1 Introduction

A. Under the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, and Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 the authority and responsibilities of the District Government have been given as under:

(1) The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.

(2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.

(3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Audit Profile of the District Government Dir Lower

(Rs. in million)

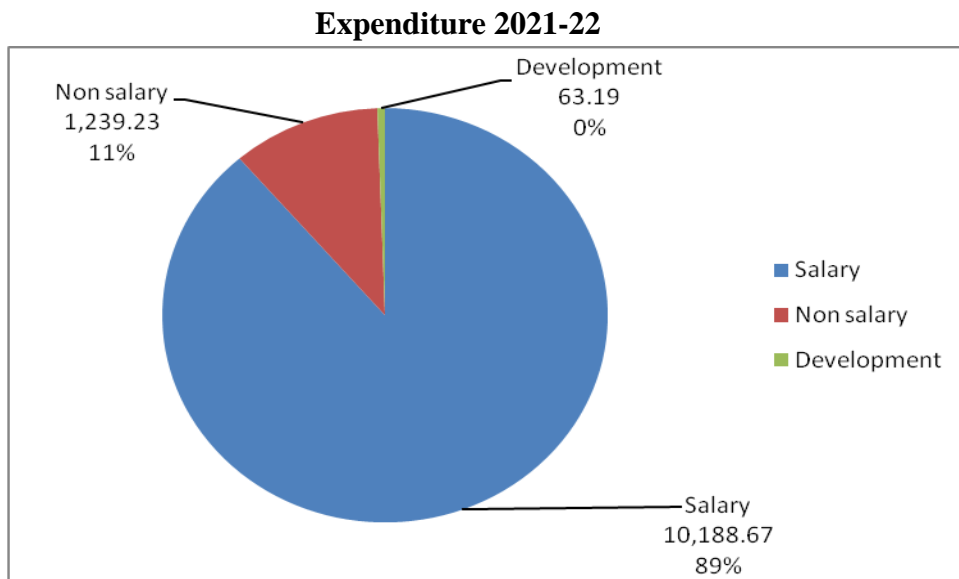
S.No.	Description	Total Nos	Audited	Expenditure audited FY 2021-22	Revenue / Receipts audited FY 2021-22
1	Formations	10	04	3,887.191	0

B. Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

2021-22	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	10,446.820	10,188.666	(258.154)	2.47
Non salary	1,284.403	1,239.231	(45.172)	3.52
Development	93.190	63.190	(30.00)	32.20
Total	11,824.413	11,491.087	(333.326)	2.82

(Rs. in million)



The budget was almost fully utilized without no savings which indicate efficiency in the capacity of Local Government Departments to utilize the amount of allocated funds. Furthermore the salary component was 88.67% of the total expenditure whereas non-salary component and development expenditure was 10.78% and 0.55% respectively of the total expenditure. Less allocation of budget was made for the development activities, due to less priority of the Government towards development which deprived the public at large. As a result, less development activities, job opportunities were not adequately provided to the larger population. Business operations were not increased and ultimately standard of living of the people was not improved and role of District Government could

not be seen in the development functions as required under Rules of Business 2015.

2.2 Classified Summary of Audit observation

Audit observations amounting to Rs 2437.43 million were raised as a result of this audit. This amount also included recoverable of Rs 11.76 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	-
A	HR/Employees related irregularities	115.106
B	Procurement related irregularities	450.005
C	Management of Accounts with commercial bank	216.108
2	Value for money and service delivery issues	141.106
3	Others, including cases of accidents, negligence etc.	1515.105
Total		2437.43

2.3 Comments on the status of compliance with Zilla Accounts Committee directives

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

S No.	Audit Year	ZAC meeting
1.	2002-03	Not convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2008-09	Not convened
8.	2009-10	Not convened
9.	2010-11	Not convened
10.	2011-12	Not convened
11.	2012-13	Not convened
12.	2013-14	Not convened
13.	2014-15	District Government did not exist. Audit Report not prepared
14.	2015-16	District Government did not exist. Audit Report not prepared

15.	2016-17	Not convened
16.	2017-18	Not convened
17.	2018-19	Not convened
18.	2019-20	Not convened
19.	2020-21	Not convened
20.	2021-22	Not convened

2.4 AUDIT PARAS

2.4.1 Irregularities

A. HR/Employees related irregularities

2.4.1.1 Non recovery of outstanding electricity charges from the allottees of government buildings– Rs 9.896 million

According to Rule 14 of the Government of Khyber Pakhtunkhwa Residential Accommodation (Procedure for Allotment) Rules, 2018, the allottee, on vacation of residential accommodation, shall clear all utility bills of such residential accommodation and produce copies of up-to-date utility bills, paid by him. The Estate Officer shall refer the case of defaulter allottee to the Accountant General, Khyber Pakhtunkhwa and his department, respectively, for the recovery at source of dues from his emoluments.

According to Section 2 (d) of the Khyber Pakhtunkhwa Provincial Buildings (Maintenance, Control and Allotment) Act, 2017, “damage” means the loss, caused to the physical structure or a Provincial building, its fittings, fixtures, including any outstanding utility bills or dues for that Provincial building.

Deputy Commissioner Dir Lower allotted government residential buildings of Balambat colony to various public office holders from time to time while Rs 9,896,736 were outstanding as electricity charges against the allottees of 28 buildings. The outstanding dues were reported by the PESCO to the Deputy Commissioner from time to time but recovery was not made as required in terms of Section 2 (d) of the Act referred to above.

Non recovery of dues occurred due to violation of rules which resulted in loss to the Government.

When pointed out in July 2022, management stated that this office had clearly mentioned in the allotment order that the PESCO authorities will recover the electricity dues while legal support would be provided to the PESCO authorities for the recovery. However, a list of PESCO dues of bungalows/quarters has been sent to the Additional Assistant Commissioner (AAC-I) Timergara for early recovery of electricity dues from the occupants and transferred to PESCO at an early date. Reply was not convincing as recovery of utility bills of the allotted government buildings was the responsibility of the

Administration Department as per Khyber Pakhtunkhwa Provincial Buildings (Maintenance, Control and Allotment) Act, 2017 as referred to above.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends immediate recovery and transfer to PESCO.

AIR Para No. 15(2021-22)

2.4.1.2 Non recovery of health professional allowance during the period of leave- Rs 1.077 million

According to condition No. (iii) of the Government of Khyber Pakhtunkhwa, Finance Department letter No. NO. FD (SOSR-II) 8-18/2016 dated 7.1.2016, Health Professional Allowance is not admissible during earned leave, study leave and extra ordinary leave except casual leave.

District Health Officer Dir Lower did not deduct Rs 1,077,664 on account of Health Professional Allowance (HPA) during financial year 2021-22. The officers and officials were on leave and were not entitled to the allowance.

Non recovery of HPA occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2022, management stated that the record would be reviewed and HPA deducted as per rules. Reply was not convincing as recovery of HPA was not reported.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends to recover the amount from the concerned.

AIR Para No. 06 (2021-22)

2.4.1.3 Irregular and unauthentic disbursements of incentive among best performing school teachers – Rs 1.800 million

According to (ii) to (iv) of the disbursement mechanism of incentive for best performing school teachers, headmasters and principal, DEOs will transfer the amount of incentive to the personal accounts of the concerned teachers/Principals/HMs within one week of the receipts of funds by the DEO.

District Education Officer (Male) Dir Lower withdrew Rs 1,800,000 from the Government treasury on account of incentives for 32 best performing school teachers/ Head Masters of 04 high schools @ Rs 100,000 for Head Master/Principal and Rs 50,000 per teacher for 7 teachers per school. Four pre-audit Cheques of Rs 450,000 each were issued to the Head Master on 10th March 2022 which were retained by the DEO office till 13th June 2022 in violation of the criterion instead of transfer to the personal accounts of the concerned teachers/principals/HMs within one week of the receipts of funds by the DEO office. The amount was credited to the designated bank account and paid to the headmasters and principals @ Rs 450,000 for further disbursement to the concerned teachers in violation of criterion.

The irregularity occurred due to violation of rules, which resulted in unauthentic disbursement to the teachers.

When pointed out in August 2022, management stated that crossed Cheques had been issued by the District Accounts Officer in the name of the concerned Principals/Headmistresses for Rs 450,000 each. Actual payment record would be obtained from the concerned schools and produced for verification. Management reply was not convincing as the payment was made in violation of the relevant disbursement mechanism referred to above. As per policy, the DEO would transfer the amount of incentive to the personal accounts of the concerned teachers/Principals/Headmistresses within one week of the receipts of funds by the DEO.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends provision of detailed record of actual payments to the concerned teachers for verification.

AIR Para No.03 (2021-22)

2.4.1.4 Unauthentic transfer of stipends of 2nd shift teachers to PTC accounts – Rs 45.208 million

According to the policy for engagement of teachers through PTCs, teachers are to be engaged by PTC of the respective schools on need basis for an academic calendar as per Rule 24 of the PTC guidelines irrespective of their districts mentioned in domicile certificates. These teachers will be purely on temporary basis receiving fixed subsistence/stipend allowance as per this policy with no scope of any advantage of regularization or regular engagement or recourse to any litigation whatsoever. Preference shall be given to local candidates having residences near to the selected schools. The interested candidates shall register themselves in the online “Talent Pool Portal” on E& SED website. The system will generate the final merit list of candidates as per approved criteria. After engaging the suitable candidates in respective schools the DEO will update the Talent Pool Portal.

District Education Officer (Male) Dir Lower spent Rs 45,208,000 on account of stipends of 2nd shift teachers during financial year 2021-22 through two Cheques bearing No. 1173652 dated 30.03.2022 for Rs 6,920,000 and Cheque No. 1176430 dated 28.06.2022 for Rs 38,288,000 in the name of Sundry Creditors PTC. The Cheques were shown transferred to the respective PTC bank accounts of 100 schools for further payment to the teachers concerned. Audit held the following observations:

1. Actual transfer to the concerned PTC bank accounts could not be authenticated without availability of copies of their bank statements.
2. A handsome expenditure of Rs 3,454,596 was incurred on stipends of 2nd shift teachers of 11 schools where student’s enrollments remained zero.
3. Rates of stipends were revised with effect from 26th January 2022 for the PTC engaged teachers only whereas payments were made on revised rates

to the existing Principals/Head Masters and Head Teachers which resulted in overpayments to them.

4. There were differences in the amounts of school wise list of withdrawn amounts and the amounts shown transferred to the schools resulted in excess transfer of funds.
5. Rate of Rs 30,000 were allowed to the teachers of high schools instead of Rs 28,000 which resulted in overpayment.
6. Rates of stipends were revised with effect from 26th January 2022 while revised rates were paid to the teachers before the dates of revisions which also resulted in overpayment.
7. A handsome amount was expended on stipends of 2nd shift teachers while books had not been issued so far. Hence, wasteful expenditure was made and no efforts for achieving the objective were not made.

The irregularities occurred due to weak financial control, which resulted in loss to the Government.

When pointed out in August 2022, management stated that the observations raised by audit from serial No. 1 to 7 would be responded in detail and documentary proofs would be produced. Management reply was not convincing as no proper reply was furnished despite transfer of huge amount to the PTC accounts without availability of subsequent record of payments to the teaching and ministerial staff.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends provision of detailed record for making analysis to work out the actual overpayments and excess transfer to the PTC accounts.

AIR Para No. 13 (2021-22)

2.4.1.5 Irregular and unauthentic disbursements of incentive among best performing school teachers – Rs 7.200 million

According to (ii) to (iv) of the disbursement mechanism of incentive for best performing school teachers, headmasters and principal, DEOs will transfer

the amount of incentive to the personal accounts of the concerned teachers/Principals/HMs within one week of the receipts of funds by the DEO.

District Education Officer (Female) Dir Lower withdrew Rs 7,200,000 from the Government treasury on account of incentives for 128 best performing school teachers/Head Mistresses of 16 Girls High Schools @ Rs 100,000 for HM/Principal and Rs 50,000 per teacher for 7 teachers per school. Sixteen pre-audit Cheques of Rs 450,000 each were issued to the Head Mistresses on 21st February 2022 instead of transfer to the personal bank accounts of the concerned teachers/principals/Head Mistress within one week of the receipts of funds by the DEO office. Hence, actual payment to the concerned teachers could not be authenticated.

The irregularity occurred due to violation of rules, which resulted in unauthentic disbursement to the concerned teachers.

When pointed out in August 2022, management stated that crossed Cheques had been issued by the District Accounts Officer in the name of the concerned Principals/Head Mistresses for Rs 450,000 each. Actual payment record would be obtained from the concerned schools and produced for verification. Management reply was not convincing as the payment was made in violation of the relevant disbursement mechanism referred to above. As per policy, the DEO would transfer the amount of incentive to the personal accounts of the concerned teachers/Principals/Head Mistresses within one week of the receipts of funds by the DEO.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends provision of detailed record of actual payments to the concerned teachers.

AIR Para No. 03 (2021-22)

2.4.1.6 Unauthentic transfer of stipends of 2nd shift teachers to Parent Teachers Council Accounts – Rs 47.63million

According to the policy for engagement of teachers through PTCs, teachers are to be engaged by PTC of the respective schools on need basis for an academic calendar as per Rule 24 of the PTC guidelines irrespective of their districts mentioned in domicile certificates. These teachers will be purely on temporary basis receiving fixed subsistence/stipend allowance as per this policy with no scope of any advantage of regularization or regular engagement or recourse to any litigation whatsoever. Preference shall be given to local candidates having residences near to the selected schools. The interested candidates shall register themselves in the online “Talent Pool Portal” on E&SED website. The system will generate the final merit list of candidates as per approved criteria. After engaging the suitable candidates in respective schools the DEO will update the Talent Pool Portal.

District Education Officer (Female) Dir Lower spent Rs 47,634,000 on account of stipends of 2nd shift teachers during financial year 2021-22 through two Cheques bearing No. 1173294 dated 07.03.2022 for Rs 320,000 and Cheque No. 1176429 dated 28.06.2022 for Rs 47,314,000 in the name of Sundry Creditors PTC. The Cheques were shown transferred to the respective PTC bank accounts of 80 schools for further payment to the concerned teachers and ministerial staff. Audit observed the following irregularities:

1. Actual transfer to the concerned PTC bank accounts could not be authenticated without availability of copies of their bank statements.
2. A handsome expenditure of Rs 11,711,000 was incurred on stipends of 2nd shift teachers of 13 schools out of 40 schools where student’s enrollments remained zero.
3. As per list of schools with PTC Bank Account Nos., submitted to the District Accounts Office at the time of withdrawal from the Government treasury, transfer of Rs 47,314,000 were shown to 79 schools while as per school wise teachers detailed list and enrollment data, the actual number of schools were 40. Hence, chances of transfer of funds to the irrelevant schools could not be avoided.

4. Notifications of provincial Government regarding approval of 2nd shift schools and subsequent de-notification, if any, were not provided despite repeated requests to verify the actual position.
5. A handsome amount was expended on stipends of 2nd shift teachers while books had not been issued so far. Hence, wasteful expenditure was made and no efforts for achieving the objective were not made.

The irregularities occurred due to weak financial control, which resulted in loss to the Government.

When pointed out in August 2022, management stated that the observations raised by audit from serial No. 1 to 5 would be responded in detail and documentary proofs would be produced. Management reply was not convincing as no proper reply was furnished despite transfer of huge amount to the PTC accounts without availability of subsequent record of further payments to the teaching and ministerial staff.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends provision of detailed record for analysis to work out the overpayments and excess transfer to the PTC accounts.

AIR Para No. 11 (2021-22)

2.4.1.7 Irregular appointment of Class-IV staff

According to Rule 10 (2) Para 3 of the Civil Servants (Appointment, Promotion and Transfer Rules, 1989, the appointments in Basic Pay Scale 01-04 shall be made on the recommendations of the Departmental Selection Committee through the District Employment Exchange concerned or where in a District the office of the District Employment Exchange does not exist, after advertising the posts in the leading newspapers.

District Health Officer Dir Lower appointed 119 Class-IV staff during financial year 2021-22 without involvement of the District Employment Exchange

to verify the actual existence in the waiting list and entitlement of the incumbents.

The lapse occurred due to violation of rules, which resulted in irregular appointment and deprived the general public of the job opportunities.

When pointed out in August 2022, management stated that Employment Exchange list was available with the office and Employment Exchange Cards have been made part of the Service Books of all Class-IV employees. Reply was not tenable as the appointments were not actually made through District Employment Exchange.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends detailed inquiry for fixing responsibility.

AIR Para No. 14 (2021-22)

2.4.1.8 Unauthorized transfers of teachers appointed through National Testing Services

According to the laid down policy of the Government and terms and conditions of the offer of appointments, their appointment were ad-hoc and school based. They shall have to serve at their place of posting and their services were not transferable to any other station.

District Education Officer (Female) Dir Lower issued transfer orders of the following teachers appointed through National Testing Services (NTS) in violation of the relevant policy and standing orders of the provincial Government. Moreover, a certificate was also taken from the Assistant District Officer (establishment) duly countersigned by the setting DEO to the effect that transfers of NTS teachers had not been made before their regularization but even then transfers had been made despite provision of certificate. Detail is given bellow:

S. No	Name	Designation	From	To
01	Asima Bibi	SST	GGHSS Rabat	GGHSS Ouch
02	Taskin Mehmood	SST	GGHSS Ouch	GGHSS Rabat
03	Fatma Sadaf	SST (Bio-Chim)	GGHSS Chakdara	GGHSS Khadagzai
04	Sawaria	SST (Bio-Chim)	GGHS Khadagzai	GGHSS Asbanr
05	Shaista Begum	SST (Bio-Chim)	GGHSS Asbanr	GGHSS Chakdara
06	Najma Begum	PST	GGPS Malai	GGPS Paitro Dara
07	Sahira Bano	PET	GGMS Miskini	GGMS Drangal

The irregularity occurred due to violation of rules which resulted in illegal transfers.

When pointed out in August 2022, management stated that all the transfer orders of NTS teachers were withdrawn by the undersigned vide office orders No. 11808-11 dated 05.12.2020. Management reply was not convincing as they admitted the unauthorized transfers of NTS teachers before their regularizations. As far as the cancellation order was concerned, a general office order of cancellation of all NTS SSTs/CTs/PETs/DMs/ATs/TTs and Qari as transfers/adjustments/placements and need base orders for a specific period from 01.05.2020 to 30th November 2020 was issued with the directions to all Principals to relieve the concerned teachers to report to their place of original posting and compliance report was sought within a week time. No further compliance was available on record. All the orders of the NTS teachers were required to be cancelled with strict immediate compliance which was not done and just a formality of cancellation was observed with no further follow up.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the responsible persons and conducting detailed facts finding joint inquiry in the matter.

AIR Para No. 16 (2021-22)

2.4.1.9 Wasteful expenditure on pay and allowances of staff without duty- Rs.2.295 million

According to Para 10 (i) of GFR Volume-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from

public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

District Officer Social Welfare, Community Development Department, Dir Lower, incurred an expenditure of Rs 2,295,655 on pay and allowances of staff deputed to Orphan Home Chakdara. The admission record revealed that no activity was carried out in the Orphan Home Center during the year. Hence, wasteful expenditure was made on pay and allowances without performing duties. Detail at annexure-03.

The irregularity occurred due to weak managerial control, which resulted in wasteful expenditure.

When pointed out in January 2022, management stated that since its establishment in 2012, Orphans children have been admitted at intervals. Moreover, the vocational training was being regularly imparted to female trainees/students in the said center by the concerned teachers. Reply was not satisfactory as detail of orphan children admitted, stayed and passed out during the period from 2012 to 2021 was not provided. Moreover, list of duties of staff deputed in Orphan Home Centre during the period was also not provided except One Female Vocational Teacher.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the persons at fault.

AIR Para No. 01 (2020-21-Lean period)

B. Procurement related irregularities

2.4.1.10 Unauthorized release for installation of Closed Circuit Television Cameras from the budget allocation of petty repair – Rs 2.220 million

According to release order vide No 304/F&P/Release 2021-22 dated 28th March 2022, signed by the Additional Deputy Commissioner (Finance& Planning) Dir Lower, funds were released to DEO Male and Female Dir Lower

for installation of Closed Circuit Television (CCTV) Cameras out of petty repair budget of the schools by deducting/reducing the original budget of petty repair in revised budget of petty repair.

Deputy Commissioner Dir Lower released Rs 2,220,000 to the DEO Male and Female Dir Lower during financial year 2021-22 from the specified grant of petty repair for purchase and installation of Closed Circuit Television (CCTV) Cameras at Schools/ Polling Station on the eve of Local Bodies Elections. The budget was approved under the head A013303- petty repair while actually released for purchase and installation of plant and machinery which comes under the head A09601.

The irregularity occurred due to violation of rules, which resulted in unauthorized release and expenditure accordingly.

When pointed out in July 2022, management stated that the funds of Rs 2,220,000 were released for the petty repair of different schools. The word “Installation of Closed Circuit Television (CCTV) Cameras” was copy paste mistake, wherein this letter was substituted for the same number and date when Accounts office objected over the release. Reply was incorrect as not only release was made for installation of CCTV cameras from the budget of petty repair but the funds were withdrawn by the DEO (Male and Female) Dir Lower and utilized by the PTC of the concerned schools on purchase and installation of CCTV Cameras.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides regularization from the competent forum.

AIR Para No. 10 (2021-22)

2.4.1.11 Loss to Government due to unauthorized purchase of vehicles beyond entitlements and advance payment without sanction of the competent authority– Rs 4.702 million

According to Government of Khyber Pakhtunkhwa Local Government Elections & Rural Development Department letter NO.SO (Dir)/LG/Purchase of

Vehicles/AAC/2017 dated 7th February 2017, purchase of new vehicles should be in accordance with the entitlement as per transport committee report of Administration Department. The old vehicles may be declared condemned/unserviceable and may be auctioned through auction committee of Administration Department Government of Khyber Pakhtunkhwa.

According to transport committee report 2015, the provincial Government has imposed complete ban on purchase of vehicles as a measure of austerity which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non availability certificate from Administration Department and Condemnation Certificate.

Deputy Commissioner Dir Lower spent Rs 16,567,500 on purchase of two (02) vehicles (Toyota Revo V Double Cabin 4x4 2800 CC Auto Transmission) during financial year 2021-22 for Additional Deputy Commissioner BPS-18 and Assistant Commissioner BPS-17 without fulfillment of the required conditions and beyond their entitlements due to which Government sustained loss of Rs 4,702,000. Moreover, full advance payment of Rs 15,180,650 was made in the month of November 2021 with subsequent two payment of Rs 1,386,850 in two installments during 2021-22 but the vehicles have not been delivered so far and the dealer has a handsome demand of further payment.

Purchase of vehicles was unauthorized due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2022, management stated that three vehicles were declared condemned and a case was moved to the Section Officer (Transport), vide this office letter No.22295/Nazar, dated 25-11-2020 to provide 3 Nos vehicles in place of these un-serviceable vehicles and in case of non-availability of serviceable vehicles in pool, NOC may be issued to this office to purchase 3 Nos vehicles for the official use of this office. Two vehicles were handed over to the Administration Department and one vehicle was still parked. Later on a case for the purchase of 4 vehicles was taken up with Secretary Local Government Department vide this office letter No.3642, dated 9-3-2021 for obtaining approval / sanction for the purchase of 4 vehicles. The Finance Department, Khyber Pakhtunkhwa vide his letter No.SO(I)FD/5-17/2021-22/

Transport Committee, dated 7-1-2021, wherein this was authorized to purchase 2 vehicles. The officers for whom the vehicles were being purchased were actually entitled for Government vehicles. Payment for Rs 15,635,000 was paid to the Khyber Toyota Motors but later on they demanded additional payment due to price hike. Payment to the company has been completed and they have committed that the vehicles would be provided in the current month positively. Reply was not convincing as vehicles of the highest cost and engine capacity extraordinary beyond their entitlement were purchased in violation of the moved summary and NOC due to which a huge loss sustained by the Government. Moreover, conditions of granted NOC i.e. authorization of Administration Department and quotations from the authorized dealers were not fulfilled but highest cost vehicle of the Khyber Toyota Motors was selected without any competition/assessment of cost and full advance payment was made without approval of Finance Department without agreement and booking of the vehicle due to which further payment/ loss of Rs 932,500 as price hike was made and even then the vehicles had not been delivered till finalization of this report and the dealer had a handsome demand for additional payment. Due to carelessness in advance payment, booking and agreement, the dealer availed benefits of Government money of Rs 16, 567,500 for nine months without supply of the vehicle and still demanded additional payment before supply of vehicle.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the person (s) at fault.

AIR Para No. 14 (2021-22)

2.4.1.12 Irregular expenditure without open tender system - Rs 11.820 million

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.

According to Rule 75 (8) a, b & c, Part-XII of the Government of Khyber Pakhtunkhwa District Government Budget Rules 2016, purchases must be made in the most economical manner in accordance with the definite requirements of the public service. Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority with reference to the total amount of orders. All material received should be examined, counted, measured or weighted, quality and quantity be checked and entered into a stock register.

Deputy Commissioner Dir Lower spent Rs 11,820,700 on purchase of plant & machinery, furniture, hardware and other contingency during financial year 2021-22 in violation of the Procurement Rules as open tender system was not adopted. Moreover, stock entries were also not provided to authenticate actual purchase of the equipment. Detail is as under:

S.No	Head	Original budget (Rs)	Revised Budget (Rs)	Expenditure (Rs)
01	Purchase of plant & machinery	500,000	6,250,000	6,127,969
02	Purchase of furniture	500,000	2,300,000	2,236,750
03	Hardware	500,000	633,000	632,852
04	Others	1,200,000	3,000,000	2,823,129
Total		2,700,000	12,183,000	11,820,700

The irregularity occurred due to weak internal controls, which resulted in irregular expenditure.

When pointed out in July 2022, management stated that as per KPPRA Rules, tender value up to Rs 2,500,000 can be uploaded in KPPRA website and there was no need to advertise in newspapers. During the year 2021-22, three separate tenders i.e. for the purchase of Plant & Machinery, Furniture and Hardware and other miscellaneous items were uploaded on KPPRA website in accordance with KPPRA rules 2014. The items of plant and machinery, furniture, hardware and other miscellaneous purchased during the year 2021-22 have actually been taken on stock register and if so desire the stock register would be submitted for perusal and verification. Reply was not convincing as the purchases should have been made through open tender system as evident from the revised budget of Rs 12,183,000 which was beyond the limit of Rs 2.500

million. On uploading separate tenders on KPPRA website, the purchases were split up for avoiding open tender system.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides regularization from the competent authority.

AIR Para No. 16 (2021-22)

2.4.1.13 Non-supply of medicines – Rs 6.517 million

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

District Health Officer Dir Lower paid Rs 6,517,374 for the purchase of medicines during financial year 2021-22. Supply orders for the supply of medicines were placed in June 2022 which were required to be supplied within 45 days but the supply was not made till the date of audit i.e. August 2022. The local office neither cancelled the supply orders nor the alternate arrangements for the purchase of medicines were made. Detail is given below:

Page No	Date of receipt of medicine	Name of firm	Name of items	Quantity	Rate	Amount (Rs)
20	Nil	IBL Health Care	IV Infusion Set	57600	24	1,382,400
04	Nil	Novo Nordisk Pharma	Insulin 70/30	3000	400	1,200,000
126	Nil	GSK PVT: LTD:	Susp: Co- Trimoxazole 200+40mg	14400	38	547,200
114	Nil	Stanlay Pharma	Susp: Paracetamol 120mg/5ml	43300	21.50	930,950
19	Nil	-do-	Tab: Albedazole 200mg	100000	6.00	600,000
104	Nil	-do-	Inf: Normal Saline 100ml	28800	45.98	1,324,224

06	Nil	Nabi Qasim Industries	Syp: Zinc Sulphate 20mg/5ml	14400	26.63	532,600
Total						6,517,374

Non supply of Medicine was occurred due to weak internal controls, which deprived the public of the locality from the basic health facilities.

When pointed out in August 2022, management stated that supplies have been made. The record would be checked and documentary/physical evidences would be presented. Reply was not convincing as further progress was not reported and supply completion reports were not provided.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends ensuring complete supply of medicines besides fixing responsibility for such abnormal delay.

AIR Para No. 03 (2021-22)

2.4.1.14 Sub-standard purchase of medicines – Rs 21.052 million

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

District Health Officer Dir Lower paid Rs 21,052,831 on purchase of medicines during the financial year 2021-22. During scrutiny of record, it was observed that Batch Nos. were not available in the vouchers/demand bills of suppliers of medicines. Audit was of the view that without Batch No's, authenticity of the medicines could not be verified.

The irregularity occurred due to weak financial control, which resulted in violation of Government rules.

When pointed out in August 2022, management stated that the medicines purchased had properly been recorded in all the recording tools and the Batch

Nos. were available in the invoices and on the commodities. No such violation or irregularity was made. Reply was not convincing as Batch Nos. were not available in the invoices.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends to justify the unauthentic purchase of medicines.

AIR Para No. 05 (2021-22)

2.4.1.15 Non-supply of machinery and equipment – Rs 1.304 million

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

District Health Officer Dir Lower paid Rs 1,304,000 for the purchase of machinery & equipment during the financial year 2021-22. Supply order for the supply of machinery & equipment was placed in the month of May 2022 which was required to be supplied within stipulated period of time but the supply was not made till the date of audit. The local office neither cancelled the supply order nor made alternate arrangements for the purchase of machinery and equipment. Detail is as under:

S. No.	Name of firm	Name of item	Quantity	Rate (Rs)	Amount (Rs)
1	Synotech Medical Equipments	Donor Couch	02	180,000	360,000
2	-do-	Micropipette Adjustable	01	34,000	34,000
3	-do-	Tube Aggutation Viewer	02	90,000	180,000
4	-do-	Cryofuge Cell Seperator	01	730,000	730,000
Total					1,304,000

Non supply of machinery and equipment occurred due to weak internal controls, which deprived the public of the locality from the basic health facilities.

When pointed out in August 2022, management stated that supply has been made and was available at hospital concerned. Reply was not convincing as completion report of the supply machinery and equipment was shown to audit.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends ensuring complete supply of machinery and equipment.

AIR Para No. 09 (2021-22)

2.4.1.16 Loss to Government due to non deduction of Income tax –Rs 1.232 million

According to Section-153 (1) (a) of the Income Tax Ordinance 2001, withholding tax rate is 4.5% on payment for supply of Goods.

District Health Officer Dir Lower paid Rs 27,390,769 to the suppliers of medicines during financial year 2021-22. During scrutiny of record, it was observed that income tax amounting to Rs 1,232,584 was not deducted from the suppliers. Detail is given at the annexure-6.

Non deduction of income tax occurred due to weak financial control, which resulted in loss to Government.

When pointed out in August 2022, management stated the vendors concerned were exempted from tax proper record of the same was available with this office. Reply was not convincing as income tax was required to be deducted from the suppliers.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends to recover the amount from the suppliers.

AIR Para No. 13 (2021-22)

2.4.1.17 Unauthorized withdrawal on purchase of PC tablets – Rs.2.610 million and unnecessary retention of excess amount in designated bank account Rs 121,200

According to Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department Notification No.MO-III/ESRU/E&SED/Tablet PCs Policy/2020 dated 29th June 2020, newly inducted teachers shall be required to purchase a Tablet PC according to notified specifications and this will constitute a pre-requisite for Induction Program. The Department will make upfront reimbursement of 50% cost of Tablet PCs through crossed Cheques via DEO office up to maximum of Rs 15,000 to the newly inducted teachers on production of actual purchase receipt issued in his/her name. The DEO office will maintain complete auditable record including copies of crossed Cheques through which 50% cost is reimbursed and Cheque acknowledgment receipt duly signed by the teacher concerned and officer processing the crossed Cheque.

According to Serial No. 2 (vi) of the Khyber Pakhtunkhwa, Delegation of Financial Powers Rules, 2018, category-II officer was empowered to accord sanction of purchase of physical assets including computer equipment up to Rs 1,000,000 at a time.

District Education Officer (Male) Dir Lower withdrew Rs 2,610,000 from the Government treasury during financial year 2021-22 on account of purchase of 174 PC Tablets for newly inducted teachers @ Rs 15,000 per tablet. The amount was credited to designated bank account of DEO out of which Rs 2,488,800 were transferred to the personal bank accounts of the 174 teachers instead of issuance of crossed Cheques in the names of the concerned teachers. Moreover, Rs 121,200 (Rs 2,610,000 – Rs 2,488,800) were unnecessarily retained in designated bank account instead of deposit into Government treasury as reimbursement to the teachers was completed.

The irregularity occurred due to violation of rules, which resulted in unauthorized withdrawal and loss to the Government.

When pointed out in August 2022, management stated that the purchase processes of PCs tablets were made as per instructions of the high ups and

payment to the teachers through bank accounts was safer than cross Cheques. The Excess/unspent amount of Rs.121,200 for which the concerned teachers have submitted their demand/vouchers, would be paid to them. Management reply was not convincing as the purchase process was made in violation of the relevant policy referred to above and instead of reimbursement of 50% costs of the Tablet PCs, already purchased by the teachers, withdrawal was made in advance in the month of March 2022 without sanction of Finance Department and irregularly credited to designated bank account till 3rd April 2022 while the unspent balance was still available in the designated bank account instead of immediate deposit into Government treasury.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for withdrawal from Government treasury without competency and deposit of excess amount into Government treasury.

AIR Para No. 02 (2021-22)

2.4.1.18 Misclassification due to charge of expenditure on purchase of CCTV Cameras to the head petty repair - Rs 1.590 million

According to Para 12 of the GFR Volume I, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/ rupees one hundred thousand.

District Education Officer (Male) Dir Lower withdrew Rs 1,590,000 from the Government treasury vide Cheque No. 1173760 dated 20.04.2022 and transferred to PTC accounts of 53 schools @ Rs 30,000 per school for purchase

and installation of CCTV Cameras at most sensitive polling stations for Local Government Elections 2022. The expenditure was charged to the head Petty Repairs and hence misclassified. Moreover, the supply of cameras were made by one supplier on the directions of District Administration without observing codal formalities.

The irregularity occurred due to violation of rules, which resulted in misclassification.

When pointed out in August 2022, management stated that the purchases were made by the competent authorities and the amounts were transferred to the PTC accounts. As per KPPRA rules, in case of emergency, codal formalities were not observed and misclassification had been regularized by the District Finance. Management reply was incorrect and unclear as competent authority who made the purchases was not mentioned. Neither emergency was declared nor misclassification was regularized. The supply orders for installation of CCTV cameras were placed by the District Administration without observing codal formalities and funds were released from the head “petty repairs” for further payments to the supplier.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No. 07 (2021-22)

2.4.1.19 Un-authentic supply of furniture without inspection reports of inspection committees -Rs 106.471million

According to Notification No. SO(IMP-1)R&I/E&SED/2021/ Furniture Procurement dated 28.01.2022 issued by Secretary to Khyber Pakhtunkhwa for Elementary & Secondary Education Department, the following Inspection Committee (for Malakand and Hazara Divisions) will check and verify physically the quality and quantity of newly procured furniture as per approved specification and submit their reports after every inspection.

1. Mr. Abdul Akram Additional Secretary (General)
2. DMO Abbottabad
3. DMO Swat
4. M&E Officer (Malakand & Hazara), E&SED
5. Additional Director Establishment E&SED
6. Representative of DC concerned
7. Section Officer (Litigation-I) E&SED

According to letter NO. SO(IMP-1)R&I/E&SED/2021/FURNITURE-20-21 dated 01.12.2021 issued by Elementary & Secondary Education Department, the DC concerned will notify a committee at district level for inspection of newly procured furniture for Government Schools.

According DC Dir Lower office letter No.3203/Nazar dated 23.12.2021, addressed to DEO Male and Female Dir Lower, District level committee for inspection of newly procured furniture in Government schools was constituted as under:

- | | |
|--|----------|
| 1. District Education Officer | Chairman |
| 2. Deputy District Education Officer concerned | Member |
| 3. Assistant District Education Officer (P &D) | Member |
| 4. Sub Divisional Education Officer concerned | Member |
| 5. Representative of Forest Department | Member |
| 6. Representative of Industries Department | Member |

District Education Officer (Male) Dir Lower spent Rs 187,967,000 on purchase of furniture from M/S Danyal Traders Timargara during financial year 2021-22. Supply of Rs 106,471,308 was shown made as per bills but quantity and quality reports of the inspection committees, constituted at provincial and district level, were not available to authenticate the supply of furniture according to the approved specifications and approved samples. Whereas, sub-standard supply of furniture was, reportedly, being made to different schools which needs detailed inquiry. Detail is as under:

S.No	Description	Supply		
		Quantity	Rate	Amount (Rs)
01	Large tablet chairs	4490	2399	10,771,510
02	Small tablet chairs	49102	1949	95,699,798
Total				106,471,308

The irregularity occurred due to violation of rules, which resulted in unauthentic supply of furniture.

When pointed out in August 2022, management stated that the District Inspection Committee and Departmental Inspection Committee inspected all the supplied furniture in various stations before supply to the concerned schools. Inspection Reports of the Committees are available on record of the office and would be shown to audit at the time of discussion. Management reply was not convincing as not a single report was available on record and should have been provided to audit for verification during the course of audit.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends full supply by producing the requisite reports and documents and investigation in the matter.

AIR Para No. 08 (2021-22)

2.4.1.20 Advance payment for purchase of furniture without sanction – Rs 81.499 million

According to clause 3.1& 3.1(a) of the agreement between the DEO (Male) Dir Lower and M/S DanyalTraders Timargara dated 20.09.2021, payment will be made after completion of delivery and verification (quality and quantity) certificate and no advance payment will be made to the supplier.

According to Khyber Pakhtunkhwa Elementary & Secondary Education, Directorate letter No.56526-81/ F.No /DD (P&D)/Furniture dated 01.12.2021, addressed to all DEOs (Male & Female), arrangement for drawl for payment to the contractors/bidders on supply of Furniture to the concerned schools after verification & Inspection of the District Inspection Committee as per agreement.

According to Treasury Rule 290, advance payment will only be made after obtaining sanction from the Finance Department, Khyber Pakhtunkhwa.

District Education Officer (Male) Dir Lower spent Rs 187,967,000 on purchase of furniture from M/S Danyal Traders Timargara during financial year 2021-22. Supply of Rs 106,471,308 was shown made as per bills while furniture of Rs 81,499,474 were not supplied till the end of August 2022 and advance payment was made to the supplier without sanction of Finance Department and in violation of the agreement referred to above. Detail is as under:

S.No	Description	Supply			Non-supply		
		Quantity	Rate	Amount (Rs)	Quantity	Rate	Amount (Rs)
01	Large tablet chairs	4490	2399	10,771,510	17931	2399	43,016,469
02	Small tablet chairs	49102	1949	95,699,798	19745	1949	38,483,005
Total				106,471,308			81,499,474

The irregularity occurred due to violation of rules and clauses of agreement which resulted in advance payment and non-supply and may occur loss to Government in case of non- supply/sub-standard supply.

When pointed out in August 2022, management stated that no advance payment was made to the firm. The payment was made after the actual supply and CDRs have been obtained from the firm for the remaining supply. The purchase was made in the light of agreement made by Elementary & Secondary Education Khyber Pakhtunkhwa with the firm. All the necessary documents are available on record and would be produced to audit at the time of discussion. Management reply was not convincing as the department admitted the advance payment to the firm without supply by obtaining CDRs from the firm.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides regularization from the competent authority by obtaining sanction for advance payment and ensure full supply of furniture according to the approved specifications and approved samples.

AIR Para No. 09 (2021-22)

2.4.1.21 Unauthorized withdrawal on fake invoice of supply of furniture – Rs 18.770 million

According to Khyber Pakhtunkhwa Elementary & Secondary Education, Directorate letter No.56526-81/ F.No /DD (P&D)/Furniture dated 01.12.2021, addressed to all DEOs (Male & Female), arrangement for drawl for payment to the contractors/bidders on supply of Furniture to the concerned schools after verification & Inspection of the District Inspection Committee as per agreement.

District Education Officer (Male) Dir Lower withdrew Rs 18,770,900 from the Government treasury vide Cheque No. 1172741 dated 28.01.2022 on account of purchase of 9632 small tablet chairs @ Rs 1949 per tablet chair. The same invoice of supply of 9632 small tablet chairs was again passed and Rs 18,770,900 were withdrawn from the Government treasury vide Cheque No. 1173687 dated 07.04.2022 on the basis of fake supply. As per contingent bill, supply of 2300 large and 6800 small tablet chairs were shown supplied for Rs.5,517,700 and Rs 13,253,200 respectively.

Withdrawal on fake supply occurred due to weak internal controls, which resulted in loss to the Government.

When pointed out in August 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility on the persons at fault.

AIR Para No. 10 (2021-22)

2.4.1.22 Irregular award of contract without competition and without submission of 10% performance guarantee-Rs 18.796 million

According to clause 1(ii) of the agreement between the DEO (Male) Dir Lower and M/S Danyal Traders Timargara dated 20.09.2021, an amount equal to 10% of the agreement value in the shape of CDR or Bank guarantee shall be

submitted as performance guarantee by the supplier within one month of the signing of the agreement.

According to clause 2.4.3 of the agreement *ibid*, performance security shall be released after the successful completion of the project and according to clause 2.1 of the agreement, the completion time period of the contract is twelve months starting from the signing date of this contract. However, the parties may, by mutual consent, extend this period.

District Education Officer (Male) Dir Lower signed contract of Rs 187,967,000 with M/S Danyal Traders Timargara on 20th September 2021 without competitive bidding process. In comparative statement, prepared at Directorate level, M/S Danyal Traders had been shown as a single bidder. Expenditure equal to the contract amount was incurred during financial year 2021-22 and paid to the supplier. Moreover, as per agreement, the supplier was bound to submit 10 % performance guarantee equal to the amount of Rs 18,796,770 in shape of CDR or Bank Guarantee within one month of the signing of the Agreement i.e. 20.09.2021 but the same was not submitted till the end of August 2022.

Irregularity occurred due to weak internal controls, which resulted in non-submission of performance guarantee due to which Government money was put at risk.

When pointed out in August 2022, management stated that purchase of furniture was made as per approved district wise list of approved suppliers. All the documents would be produced to audit at the time of discussion. Management reply was not convincing as performance guarantee in shape of CDR or Bank guarantee @ 10% of the total amount of purchase was required to be obtained from the supplier as per clause 1 (ii) of the agreement between DEO (Male) and the supplier.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for non-obtaining performance guarantee.

AIR Para No. 11 (2021-22)

2.4.1.23 Loss to Government due non-deduction of sales tax and income tax – Rs 35.769 million

According to clause 3.1(d) of the agreement between the DEO (Male) Dir Lower and M/S Danyal Traders Timargara dated 20.09.2021, the supplier shall have full and exclusive liability for payment of all Duties, Taxes and other statutory payments payable under any or all of the Statutes/Laws/Acts, etc. now or here after imposed in Pakistan.

District Education Officer (Male) Dir Lower spent Rs 187,967,000 on purchase of furniture from M/S Danyal Traders Timargara during financial year 2021-22. Deductions of sales tax and income tax amounting Rs 35,769,999 were not made from the bills of the contractor. Detail is as under:

S.No	Gross amount (Rs)	Sales tax @ 17% (Rs)	Income tax @ 4.5%(Rs)	Total deductions required (Rs)
01	187,967,000	27,311,444	8,458,555	35,769,999

Non-deduction of taxes occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2022, management stated that the supplier concerned belongs to tax free zone and tax exemption certificates from the Commissioner Inland Revenue (FBR) Mardan was available on record of this office. Management reply was not convincing as the supplier had participated in the bidding process i.e. technical evaluation and financial evaluation in the name of Danyal Traders Peshawar and had obtained full 10 marks in technical evaluation due to which the firm was declared as technically qualified. For tax concealment, the firm sent invoices of Danyal Traders Timargara instead of Danyal Traders Peshawar. Moreover, tax exemption certificate to Danyal Traders Timargara was issued on 15th February 2022 while two payments of Rs 49,947,023 was made on 5th January and 9th February i.e. before issuance of the

certificate while sales tax and income tax was not deducted. Furthermore, the certificate was not verified from the concerned office of Inland Revenue.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends recovery and deposit into Government treasury.

AIR Para No. 12 (2021-22)

2.4.1.24 Unauthorized withdrawal on purchase of PC tablets – Rs.3.345 million and unnecessary retention of excess amount in designated bank account Rs 405,000

According to Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department Notification No.MO-III/ESRU/E&SED/Tablet PCs Policy/2020 dated 29th June 2020, newly inducted teachers shall be required to purchase a Tablet PC according to notified specifications and this will constitute a pre-requisite for Induction Program. The Department will make upfront reimbursement of 50% cost of Tablet PCs through crossed Cheques via DEO office up to maximum of Rs 15,000 to the newly inducted teachers on production of actual purchase receipt issued in his/her name. The DEO office will maintain complete auditable record including copies of crossed Cheques through which 50% cost is reimbursed and Cheque acknowledgment receipt duly signed by the teacher concerned and officer processing the crossed Cheque.

According to Serial No. 2 (vi) of the Khyber Pakhtunkhwa, Delegation of Financial Powers Rules, 2018, category-II officer was empowered to accord sanction of purchase of physical assets including computer equipment up to Rs 1,000,000 at a time.

District Education Officer (Female) Dir Lower withdrew Rs 3,345,000 from the Government treasury during financial year 2021-22 vide Cheque No. 1173102 dated 22.02.2022 on account of purchase of 223 PC Tablets for newly inducted teachers @ Rs 15,000 per tablet without sanction of the competent authority. The amount was credited to designated bank account of DEO on 21st

March and Rs 2,940,000 as actual 50% cost were transferred on 3rd June 2022 to the personal bank accounts of the teachers instead of issuance of crossed Cheques in the names of the concerned teachers. Moreover, Rs 405,000 (Rs 3,345,000 – Rs 2,940,000) were unnecessarily retained in designated bank account instead of deposit into Government treasury as reimbursement to the teachers was completed.

The irregularity occurred due to violation of rules, which resulted in unauthorized withdrawal and loss to the Government.

When pointed out in August 2022, management stated that the purchase process of PC Tablets were made as per instructions of the high ups and payments to the concerned teachers through their bank accounts was safer than payments through crossed Cheques. The unspent amount would be deposited in to Government treasury and Challan would be produced. Management reply was not convincing as the purchase process was made in violation of the relevant policy referred to above and instead of reimbursement of 50% costs of the Tablet PCs, already purchased by the teachers, the total allocated budget was withdrawn in the month of February 2022 in advance without sanction of Finance Department and irregularly credited to designated bank account till 3rd June 2022 while the unspent balance was still available in the designated bank account instead of immediate deposit into Government treasury.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for advance withdrawal from Government treasury without competency and deposit of excess amount into Government treasury besides regularization from the competent authority.

AIR Para No. 02 (2021-22)

2.4.1.25 Misclassification due to charge of expenditure on purchase of CCTV Cameras to the head petty repair - Rs 630,000

According to Para 12 of the GFR Volume I, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/ rupees one hundred thousand.

District Education Officer (Female) Dir Lower withdrew Rs 630,000 from the Government treasury vide Cheque No. 1173664 dated 30.03.2022 and transferred to PTC accounts of 21 schools @ Rs 30,000 per school for purchase and installation of CCTV Cameras at most sensitive polling stations for Local Government Elections 2022. The expenditure was charged to the head Petty Repairs and hence misclassified. Moreover, the supply of cameras were made by one supplier on the directions of District Administration without observing codal formalities.

The irregularity occurred due to violation of rules, which resulted in misclassification.

When pointed out in August 2022, management stated that the purchases were made by the competent authorities and the amounts were transferred to the PTC accounts. As per KPPRA rules, in case of emergency, codal formalities were not observed and misclassification had been regularized by the District Finance. Management reply was incorrect and unclear as competent authority who made the purchases was not mentioned. Neither emergency was declared nor misclassification was regularized. The supply orders for installation of CCTV cameras were placed by the District Administration without observing codal

formalities and funds were released from the head “petty repairs” for further payments to the supplier.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No. 06 (2021-22)

2.4.1.26 Un-authentic supply of furniture without inspection reports of inspection committees -Rs 40.397 million

According to Notification No. SO(IMP-1)R&I/E&SED/2021/ Furniture Procurement dated 28.01.2022 issued by Secretary to Khyber Pakhtunkhwa for Elementary & Secondary Education Department, the following Inspection Committee (for Malakand and Hazara Divisions) will check and verify physically the quality and quantity of newly procured furniture as per approved specification and submit their reports after every inspection.

1. Mr. Abdul Akram Additional Secretary (General)
2. DMO Abbottabad
3. DMO Swat
4. M&E Officer (Malakand & Hazara), E&SED
5. Additional Director Establishment E&SED
6. Representative of DC concerned
7. Section Officer (Litigation-I) E&SED

According to letter NO. SO(IMP-1)R&I/E&SED/2021/FURNITURE-20-21 dated 01.12.2021 issued by Elementary & Secondary Education Department, the DC concerned will notify a committee at district level for inspection of newly procured furniture for Government Schools.

According DC Dir Lower office letter No.3203/Nazar dated 23.12.2021, addressed to DEO Male and Female Dir Lower, District level committee for inspection of newly procured furniture in Government schools was constituted as under:

- | | |
|--|----------|
| 1. District Education Officer | Chairman |
| 2. Deputy District Education Officer concerned | Member |
| 3. Assistant District Education Officer (P &D) | Member |
| 4. Sub Divisional Education Officer concerned | Member |
| 5. Representative of Forest Department | Member |
| 6. Representative of Industries Department | Member |

District Education Officer (Female) Dir Lower spent Rs 99,894,000 on purchase of furniture from M/S Danyal Traders Timargara during financial year 2021-22. Supply of Rs 40,396,923 was shown made as per bills but quantity and quality reports of the inspection committees, constituted at provincial and district level, were not available to authenticate the supply of furniture according to the approved specifications and approved samples. Whereas, sub-standard supply of furniture was, reportedly, being made to different schools which needs detailed inquiry. Detail is as under:

S.No	Description	Supply			Non-supply		
		Quantity	Rate	Amount (Rs)	Quantity	Rate	Amount (Rs)
01	Large tablet chairs	0	0	0	12800	2399	30,707,200
02	Small tablet chairs	20727	1949	40,396,923	14,773	1949	28,792,577
Total				40,396,923			59,499,777

The irregularity occurred due to violation of rules, which resulted in unauthentic supply of furniture.

When pointed out in August 2022, management stated that the District Inspection Committee and Departmental Inspection Committee inspected all the supplied furniture in various stations before supply to the concerned schools. Inspection Reports of the Committees are available on record of the office and would be shown to audit at the time of discussion. Management reply was not convincing as not a single report was available on record and should have been provided to audit for verification during the course of audit.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends full supply by producing the requisite reports and documents and investigation in the matter.

AIR Para No. 07 (2021-22)

2.4.1.27 Advance payment for purchase of furniture without sanction – Rs 59.500 million

According to clause 3.1& 3.1(a) of the agreement between the DEO (Female) Dir Lower and M/S Danyal Traders Timargara dated 20.09.2021, payment will be made after completion of delivery and verification (quality and quantity) certificate and no advance payment will be made to the supplier.

According to Khyber Pakhtunkhwa Elementary & Secondary Education, Directorate letter No.56526-81/ F.No /DD (P&D)/Furniture dated 01.12.2021, addressed to all DEOs (Male & Female), arrangement for drawl for payment to the contractors/bidders on supply of Furniture to the concerned schools after verification & Inspection of the District Inspection Committee as per agreement.

According to Treasury Rule 290, advance payment will only be made after obtaining sanction from the Finance Department, Khyber Pakhtunkhwa.

District Education Officer (Female) Dir Lower spent Rs 99,894,000 on purchase of furniture from M/S Danyal Traders Timargara during financial year 2021-22. Supply of Rs 40,396,923 was shown made as per bills while furniture of Rs 59,499,777 were not supplied till the end of August 2022 and advance payment was made to the supplier without sanction of Finance Department and in violation of the agreement referred to above. Detail is as under:

S.No	Description	Supply			Non-supply		
		Quantity	Rate	Amount (Rs)	Quantity	Rate	Amount (Rs)
01	Large tablet chairs	0	0	0	12800	2399	30,707,200
02	Small tablet chairs	20727	1949	40,396,923	14,773	1949	28,792,577
Total				40,396,923			59,499,777

The irregularity occurred due to violation of rules and clauses of agreement which resulted in advance payment and non-supply and may occur loss to Government in case of non- supply/sub-standard supply.

When pointed out in August 2022, management stated that no advance payment was made to the firm. The payment was made after the actual supply and CDRs have been obtained from the firm for the remaining supply. The purchase was made in the light of agreement made by Elementary & Secondary Education Khyber Pakhtunkhwa with the firm. All the necessary documents are available on record and would be produced to audit at the time of discussion. Management reply was not convincing as the department admitted the advance payment to the firm without supply by obtaining CDRs from the firm.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides regularization from the competent authority by obtaining sanction for advance payment and ensure full supply of furniture according to the approved specifications and approved samples.

AIR Para No. 08 (2021-22)

2.4.1.28 Irregular award of contract without competition and without submission of 10% performance guarantee-Rs 9.989 million

According to clause 1(ii) of the agreement between the DEO (Female) Dir Lower and M/S Danyal Traders Timargara dated 20.09.2021, an amount equal to 10% of the agreement value in the shape of CDR or Bank guarantee shall be submitted as performance guarantee by the supplier within one month of the signing of the agreement.

According to clause 2.4.3 of the agreement *ibid*, performance security shall be released after the successful completion of the project and according to clause 2.1 of the agreement, the completion time period of the contract is twelve months starting from the signing date of this contract. However, the parties may, by mutual consent, extend this period.

District Education Officer (Female) Dir Lower signed contract of Rs 99,894,000 with M/S Danyal Traders Timargara on 20th September 2021 without competitive bidding process. In comparative statement, prepared at Directorate level, M/S Danyal Traders had been shown as a single bidder. Expenditure equal to the contract amount was incurred during financial year 2021-22 and paid to the supplier. Moreover, as per agreement, the supplier was bound to submit 10 % performance guarantee equal to the amount of Rs 9,989,400 in shape of CDR or Bank Guarantee within one month of the signing of the Agreement i.e. 20.09.2021 but the same was not submitted till the end of August 2022.

Irregularity occurred due to weak internal controls, which resulted in non-submission of performance guarantee due to which Government money was put at risk.

When pointed out in August 2022, management stated that purchase of furniture was made as per approved district wise list of approved suppliers. All the documents would be produced to audit at the time of discussion. Management reply was not convincing irrelevant as performance guarantee in shape of CDR or Bank guarantee @ 10% of the total amount of purchase was required to be obtained from the supplier as per clause 1 (ii) of the agreement between DEO Female and the supplier.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for non-obtaining performance guarantee.

AIR Para No. 09 (2021-22)

2.4.1.29 Loss to Government due non-deduction of sales tax and income tax – Rs 19.009 million

According to clause 3.1(d) of the agreement between the DEO (Female) Dir Lower and M/S Danyal Traders Timargara dated 20.09.2021, the supplier shall have full and exclusive liability for payment of all Duties, Taxes and other statutory payments payable under any or all of the Statutes/Laws/Acts, etc. now or here after imposed in Pakistan.

District Education Officer (Female) Dir Lower spent Rs 99,894,000 on purchase of furniture from M/S Danyal Traders Timargara during financial year 2021-22. Deductions of sales tax and income tax amounting Rs 19,009,742 were not made from the bills of the contractor. Detail is as under:

S.No	Gross amount (Rs)	Sales tax @ 17% (Rs)	Income tax @ 4.5%(Rs)	Total deductions required (Rs)
01	99,894,000	14,514,512	4,495,230	19,009,742

Non-deduction of taxes occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2022, management stated that the supplier concerned belongs to tax free zone and tax exemption certificates from the Commissioner Inland Revenue (FBR) Mardan was available on record of this office. Management reply was not convincing as the supplier had participated in the bidding process i.e. technical evaluation and financial evaluation in the name of Danyal Traders Peshawar and had obtained full 10 marks in technical evaluation due to which the firm was declared as technically qualified. For tax concealment, the firm sent invoices of Danyal Traders Timargara instead of Danyal Traders Peshawar. Moreover, tax exemption certificate to Danyal Traders Timargara was issued on 15th February 2022 while two payments of Rs 49,947,023 was made on 5th January and 9th February i.e. before issuance of the certificate while sales tax and income tax was not deducted. Furthermore, the certificate was not verified from the concerned office of Inland Revenue.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends recovery and deposit into Government treasury.

AIR Para No. 10 (2021-22)

2.4.1.30 Irregular expenditure on purchase of fertilizers without open tender system- Rs 2.257 million

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity

shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/ rupees one hundred thousand.

District Director Agriculture Dir Lower incurred expenditure of Rs.2,257,580 on purchase of agriculture inputs during financial year 2020-21 without open tender system and competitive bidding as required under the rules.

Purchase were made without open tender system in violation of rules, which resulted in irregular expenditure.

When pointed out in January 2022, no reply was furnished by the management.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No. 01 (2020-21-Lean period)

C. Management of Accounts with Commercial Banks

2.4.1.31 Non-deposit of collected stamp duty and non-refund of unspent balance of land compensations– Rs 36.271 million

According to Treasury Rule 7 (i), all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

Deputy Commissioner Dir Lower collected Rs 6,539,899 from the five acquiring departments on account of stamp duty which was not deposited into Government treasury. Similarly, land compensations of Rs 8,999,741 were remained unspent but were not refunded to the acquiring departments. Moreover, Rs 183,396,500 were received against the demand of Rs 162,665,024 in Chakdara Bypass Road in which Rs 20,731,476 were received and retained in revenue deposit account in excess of the demand and actual requirements. Details is as under:

S. No	Name of scheme	Received amount (Rs)	Paid to AC/Tehsildar (Rs)	Stamp duty (Rs)	Unspent balance (Rs)	Remarks
01	Construction of Sanam Dam tehsil Adenzai	446,158,245	430,809,642	6,434,975	8,913,628	Pending
02	RCC Bridget Agheralai	2,636,655	2,535,245	38,029	63,381	Pending
03	RCC Bridge Drangal	945,666	909,295	13,639	22,732	Pending
04	RCC Bridge Gal Khwar	1,232,063	1,204,988	27,075	0	Rs 9000 Refunded
05	Graveyard Ouch Shargi	2,439,241	2,345,424	35,181	0	Rs58,636 Refunded
Total		453,411,870	437,804,594	6,539,899	8,999,741	

Non deposit and non refund occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2022 management stated that all the pending amount on account of stamp duty have been transferred to Sub Registrar Dir Lower for registration of the acquired land except the un-spent balance @ Rs. 8,913,628 of Sanam Dam due to verbal demand of the acquiring department that they have intention to acquire additional land in the project. Therefore, the amount was kept in Revenue Deposit. However, the concerned department will be accordingly approached for providing their intention in black & white for further course of action. Reply was not convincing as the amount was retained in Revenue Deposit Account till completion of the audit and no proof of transfer of stamp duty to Sub Registrar and its further deposit into Government treasury was provided as claimed in the reply. Moreover, the unspent balances were retained on presumptive basis that the acquiring department would acquire additional land whereas the acquiring department had not communicated such an intention.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends deposit of stamp duty in Government treasury and refund of un-spent balance /excess to the acquiring departments.

AIR Para No. 01 (2021-22)

2.4.1.32 Unauthorized retention of 2% District Council fee in designated bank account – Rs 4.421 million and non-collection of stamp duty, registration fee and TMA share Rs 1.364 million

According to Treasury Rule 7 (i), all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

Deputy Commissioner Dir Lower paid Rs 6,373,078 to the Sub Registrar Dir Lower vide Cheque No. 1949960 dated 21.08.2020 on account of stamp duty and District Council fee of the land of Koto Hydro Power Project Phase-II which was deposited by the Sub Registrar in his designated bank account on 27th August 2020 instead of deposit into Government treasury. Out of the total amount, Rs 1,951,500 was deposited into Government treasury as stamp duty while the remaining amount of Rs 4,421,578 was retained in the designated bank account so far instead of payment to the TMA on account of TMA share. Moreover, an amount of Rs 1,364,588 on account of stamp duty, TMA share and registration fee was not collected from the Project Manager (Pakhtunkhwa Energy Development Organization (PEDO))/acquiring department as evident from the relevant record of the office.

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

When pointed out in July 2022, management stated that the observation relates to Sub Registrar office Dir Lower and detailed reply would be furnished in due course of time.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends deposit in Government treasury under proper head of account and collection of remaining amount from the acquiring department.

AIR Para No. 05 (2021-22)

2.4.1.33 Unauthorized collection of District Council fee and registration fee - Rs 10.725 million

According to Government of Khyber Pakhtunkhwa, Board of Revenue, Revenue & Estate Department, Notification No. 19715/LR-III/IGR dated 06.08.2021, circulated to all Sub Registrars of Khyber Pakhtunkhwa vide letter No. LR-III/IGR/Reg.Fee/680-750 dated 12.08.2020, Registration Fee @ 0.5% had been waive off from 01.08.2020 till 30.06.2021, followed by various orders under which the exemptions was extended upt 30th June 2023.

According to Government of Khyber Pakhtunkhwa, Local Government Elections & Rural Development Department notification No.SOG/LG/3-6/LCB/2021 dated 29th July 2020 circulated to all Regional Municipal Officers, Administrators/TMOs of Khyber Pakhtunkhwa vide letter No.AOII/LG/8-11/2020-KC dated 17th August, 2020, Local Council Tax on transfer of Immovable Property (2%) of the TMAs shall be waive off from 01.08.2020 till 30th June 2021, followed by various orders under which the exemption was extended upt 30th June 2023.

Deputy Commissioner Dir Lower received Rs 446,158,245 from the acquiring department on account of 369 Kanal 13 Marlas & 07 Sersai land for construction of Sanam Dam Tehsil Adenzai. Award of the land under section-11 was made during financial year 2021-22 vide Award No.2515/Rev/LA/252 dated 14.02.2022. Out of the total amount, an amount of Rs 10,724,958 was received on account of 2% District Council fee and 0.5% registration fee while these fees were waived off by the Government during financial years 2020-21 and 2021-22.

Unauthorized collection occurred due to violation of rules.

When pointed out in July 2022, management stated that at the time of demanding estimated cost of land compensation, 2% District Council fee and 0.5% registration fee were not waived off by the Provincial Government. But at time of announcing Award the government waived off the same. The acquiring department was accordingly approached for refunding of amount in question but in response their high ups verbally informed this office that the amount be kept in revenue deposit for acquisition of additional land in near future. However, the acquiring department will be approached shortly either for provision of the intention in black & white or for re-funding the same amount shortly. Reply was

not convincing as no such correspondence with the acquiring department was made as per relevant record and the amount should have been refunded without seeking intention of the department.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends refund of the amount to the acquiring department/executing agency.

AIR Para No. 07 (2021-22)

2.4.1.34 Non deposit of profit earned on placement of funds in designated bank accounts – Rs 1.056 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited into Government Treasury.

Deputy Commissioner Dir Lower kept Government funds in various designated bank PLS accounts and earned profit of Rs 3,653,358 during financial year 2021-22 out of which profit of Rs 2,597,393 was deposited in Government treasury through Challans while profit of Rs 1,055,965 was not deposited so far while the same should have deposited within a week time from the dates of declaration of profit by the concerned banks. Detail is given at the annexure-04.

Non deposit of profit occurred due to violation of rules which resulted in understatement in provincial receipts.

When pointed out in July 2022, management stated that profit earned through various designated bank accounts as well as subordinate offices i.e. Assistant Commissioner Lal Qilla and Tehsildar Balambat. Total amount of Rs 2,597,393 have been deposited into Government treasury during the year 2021-22 and Challan provided to audit during the course of audit. However, remaining

officers i.e. AC Adenzai, Samarbagh and Sub-Registrar have been directed to deposit the profit into Government treasury under proper head of account. As and when the profit deposited, Challans would be provided to audit for verification. Reply was not convincing as the profit should have been deposited within a week time of the declaration by the banks which neither done timely nor any proof of deposit provided till finalization of this report.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends deposit of into Government treasury under the proper head and provision of attested copies of Challans for verification from the accounts office.

AIR Para No. 13 (2021-22)

**2.4.1.35 Non conversion of current bank account into PLS mode–
Rs.6.609 million**

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L)FD/2207-08/Vol-IX dated 10-2-2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned bank accounts in the commercial bank for various departments/autonomous/semi-autonomous bodies/corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

District Health Officer Dir Lower maintained current designated bank accounts instead of PLS account during financial year 2021-22. A handsome amount of Rs 6,609,354 was available in the accounts without profit.

Maintenance of current designated bank accounts occurred due to violation of rules, which resulted in understatement in provincial receipts during the year.

When pointed out in August 2022, management stated that request for approval of conversion of current accounts into PLS mode would be routed to competent authority and upon approval the accounts would be converted into PLS mode. Reply was not tenable as current accounts were not converted into PLS mode.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends immediate conversion of current accounts into PLS mode and deposit the profit into Government Treasury when declared by the banks.

AIR Para No.01 (2021-22)

2.4.1.36 Non deposit of 90% share of Government receipts into bank account – Rs 3.622 million

According to Notification No. SOB-II/HD/4-27/PCMCs-HMCs dated 04-11-2021; sanction was accorded for retention of 90% share of revenue generated by the Secondary and Primary Health Facilities.

District Health Officer Dir Lower realized Rs 4,025,188 as revenue (hospital receipts) through office of the Medical Superintendent Tehsil Head Quarter (THQ) Hospital Chakdara during financial year 2021-22 but 90% share amounting to Rs 3,622,668 was not deposited in the bank account of THQ Chakdara which as required under the rules referred to above.

Non deposit of government receipts occurred due to violation of rules, which resulted in understatement in the revenue of THQ Chakdara for meeting its genuine requirements for the smooth operation of the hospital.

When pointed out in July 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends immediate deposits of the outstanding amount into bank account or Government treasury.

AIR Para No. 15 (2021-22)

2.4.1.37 Unverified expenditure due to lump sum transfer to PTC Accounts – Rs 81.808 million

According to the Financial Procedure for Incurrence of expenditure by the Parents-Teachers-Council (PTCs) notified vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, serial No. B (6) the vouched accounts shall be subject to inspection by the functionaries of the Schools & Literacy Department and to Third Party validation. PTC shall maintain complete record of income and expenditure and shall also submit copies thereof to the DEO concerned at the closure of financial year.

District Education Officer (Male) Dir Lower withdrew Rs 81,808,000 from the Government treasury and transferred to PTC bank accounts of the schools on account of Petty Repair, Classroom Consumables, Special grant and stipends for 2nd shift teachers during financial year 2021-22. Actual transfer of funds to the respective PTC accounts and further utilization by the PTCs could not be verified in the absence of PTC banks accounts and relevant record. Hence, the expenditure remained unverified. Detail of expenditure is as under:

S. No	Description	Amount (Rs)
01	Petty Repair including installation of CCTV cameras	19,000,000
02	Classrooms Consumables	16,000,000
03	Special Grant for two model schools	1,600,000
04	Stipends for 2 nd shift teachers	45,208,000
Total		81,808,000

Unverified expenditure occurred due to violation of rules, which resulted in unauthentic expenditure.

When pointed out in August 2022, management stated that the Principals/Headmasters of the concerned schools have been directed to submit

the relevant record along with the banks statements. The same would soon be produced to audit for verification. Management reply was not convincing as complete record should have been provided during the course of audit in the month of August 2022 as they were bound to keep the record ready at the closure of financial year as per criterion referred to above. However, no progress was reported to audit till finalization of this report.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends provision of detailed record of actual transfer to the PTC accounts and expenditure for scrutiny by audit.

AIR Para No. 01 (2021-22)

2.4.1.38 Unverified expenditure due to lump sum transfer to Parents Teachers Council Accounts – Rs 68.234 million

According to the Financial Procedure for Incurrence of expenditure by the Parents-Teachers-Council (PTCs) notified vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, serial No. B (6) the vouched accounts shall be subject to inspection by the functionaries of the Schools & Literacy Department and to Third Party validation. PTC shall maintain complete record of income and expenditure and shall also submit copies thereof to the DEO concerned at the closure of financial year.

District Education Officer (Female) Dir Lower withdrew Rs 68,234,000 from the Government treasury and transferred to PTC bank accounts of the schools on account of Petty Repair, Classroom Consumables, Special grant for model schools and stipends for 2nd shift teachers & ministerial staff during financial year 2021-22. Actual transfer of funds to the respective PTC accounts and further utilization by the PTCs could not be verified in the absence of PTC banks accounts and relevant record. Hence, the expenditure remained unverified. Detail of expenditure is as under:

S. No	Description	Amount (Rs)
01	Petty Repair including installation of CCTV cameras	10,000,000
02	Classrooms Consumables	9,000,000
03	Special Grant for model schools	1,600,000
04	Stipends for 2 nd shift teachers	47,634,000
Total		68,234,000

Unverified expenditure occurred due to violation of rules, which resulted in unauthentic expenditure.

When pointed out in August 2022, management stated that the Principals/Headmistresses of the concerned schools have been directed to submit the relevant record along with the banks statements. The same would soon be produced to audit for verification. Management reply was not convincing as complete record should have been provided during the course of audit in the month of August 2022 as they were bound to keep the record ready at the closure of financial year as per criterion referred to above. However, no progress was reported to audit till finalization of this report.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends provision of detailed record of actual transfer to the PTC accounts and expenditure for scrutiny by audit.

AIR Para No. 01 (2021-22)

2.4.1.39 Unauthorized cash withdrawal from designated bank account without disbursement record – Rs 1.145 million

According to the instructions circulated vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO (W&M) 6-5/2019-20 dated 19th February 2020, in order to eliminate cash payments and reduce issuance of open Cheques by Accountant General Khyber Pakhtunkhwa and to stop payments in cash, all Principal Accounting Officers and DDOs were advised to stop all unnecessary cash payments and open Cheques except critical payments in unavoidable circumstances.

According to Para 4.2.9.9 of the directions of APPM, the Cheque payments should be released to the payee or personally collected by the payee or

his authorized agent. Cheque payments made by registered post should have Cheque envelopes bearing a direction to return the unclaimed Cheque (i.e. unclaimed post) to the issuing department.

District Officer Social Welfare, Community Development Dir Lower, paid cash of Rs 1,144,910 from designated bank account bearing Cheque No.4039790699 during financial year 2020-21 but payment register and disbursement record was not maintained.

The lapse occurred due to violation of rules, which resulted in unauthorized payment.

When pointed out in January 2022, no reply was furnished by the management.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the persons at fault.

AIR Para No. 03 (2020-21-Lean period)

2.4.1.40 Non-conversion of current account into PLS mode – Rs.0.804 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi-Autonomous Bodies/ Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

District Director Agriculture Dir Lower opened designated current bank account with National Bank Timargara with total deposits of Rs 804,192 without

approval of the Finance Department and did not convert the account to PLS mode due to which government was sustaining a continuous loss to the extent of profit as declared by banks.

Unauthorized opening of account and its non-conversion to PLS mode due to violation of rules, which resulted in loss to the Government.

When pointed out in January 2022, no reply was furnished by the management.

PAO was requested to convene DAC meeting in March 2022, which could not be convened till finalization of this report.

Audit recommends regularization of the designated bank account and its conversion to PLS mode and deposit of profit into Government treasury.

AIR Para No. 02 (2020-21-Lean period)

2.4.1.41 Non conversion of current bank account into PLS Mode resulting loss to exchequer– Rs0.049 million

Finance Department Khyber Pakhtunkhwa Peshawar vide letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10.02.2014, has allowed sanction of bank accounts in commercial banks for various departments/autonomous/corporation in KP and directed that such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

District Population Welfare Officer Dir Lower during the financial year 2020-21, kept a sum of Rs 49,310 in designated current bank accounts but was not converted into PLS mode due to which government was sustaining a continuous loss to the extent of profit rate as declared by banks.

Non-conversion of bank account into PLS mode occurred due to weak internal controls, which resulted in loss to government.

When pointed out in January 2022, no reply was furnished by the management.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit recommends immediate conversion of current bank account into PLS.

AIR Para No. 02 (2020-21-Lean period)

2.4.2 Value for money and service delivery issues

2.4.2.1 Unauthorized additional payment of 15% compulsory acquisition charges –Rs 129.606 million

According to Section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested.

According to Section 3(d) of the Act “Court” means a Principal Civil Court of original jurisdiction, unless the Provincial Government has appointed a special judicial officer within any specified local limits to perform the functions of the Court under this Act.

According to section 23(2) of Land Acquisition Act 1894,”in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition”.

Deputy Commissioner Dir Lower collected Rs 129,606,238 as 15% compulsory acquisition charges with the original cost of land of Rs 864,041,581 of 10 schemes during financial year 2021-22 in violation of the Act referred to above. The cost of compulsory acquisition charges were initially included in the demand without claim by the landowners and without award of such charges by the Court in every case. Detail is as under:

S. No	Name of scheme	Cost of land (Rs)	15% compulsory charges (Rs)
01	Construction of Sanam Dam	373,042,010	55,956,302
02	Chakdara Bypass Road	136,007,545	20,401,132
03	RCC Bridget Agheralai	2,204,561	330,684
04	RCC Bridge Drangal	790,691	118,604
05	RCC Bridge Gal Khwar	1,047,816	157,172
06	Graveyard Ouch Shargi	2,039,499	305,925
07	RCC Bridge WalaiKandaw	1714020	257,103
08	Graveyard AjuTalash	856,086	128,413
09	RCC Bridge Nasafa	5,491,165	823,675
10	Student hostel, Faculty hostel at Timargara Medical College	340,848,188	51,127,228
Total		864,041,581	129,606,238

Compulsory acquisition charges was paid in violation of rules which resulted in loss the Government.

When pointed out in July 2022 mangement stated thatthe subject compulsory land acquisition charge are being paid to the land owners in light of the Land Acquisition Act Section-23 (2), instruction circulated by the Deputy Secretary-I, Government of Khyber Pakhtunkhwa, Board of Revenue, Revenue & Estate Department Peshawar through Commissioner Malakand Division Saidu Sharif Swat vide letter NO.6911-24/4/19/Rev dated 30-07-2020 (copy enclosed) and so on Section Officer (opinion) Law Department letter No.SO (OP-I)/LO/15/2012-Vol-XVI dated 31-08-2018 (copy enclosed). However consequent upon the standing Advance Para opinion has been sought from Senior Member Board of Revenue Khyber Pakhtunkhwa Peshawar through Commissioner Malakand Division Saidu Sharif Swat vide this office letter NO.31131/Rev/190 dated 29-11-2021 (copy enclosed). As this office has no prerogative to overrule the directions of the higher ups therefore as and when the opinion of the SMBR will receive to this office then this office will be at the better position to record its reply appropriately. Reply was not convincing as the payment determination of the cost of the land was made and paid in violation of the Sections of the Land Acquisiton Act referred to above in the criteria.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the person (s) at fault.

AIR Para No. 03 (2021-22)

2.4.2.2 Unauthorized transfer of operational budget of District Council to developmental budget without approval - Rs 11.500 million

According to Schedule of Authorized Expenditure and Revised Schedule of Authorized Expenditure of district Dir Lower for the financial year 2021-22 duly authenticated by the Deputy Commissioner Dir Lower under his signature and released by Additional Deputy Commissioner (Finance & Planning) Dir Lower, the budget allocation of the District Council was approved under non developmental head for salary and non salary expenditure and according to

provincial Finance Department releases for the District Council, all releases were made under non developmental head.

Deputy Commissioner Dir Lower transferred operational budget of Rs 11,500,000 of the District Council to the developmental budget during financial year 2021-22 without approval from the competent authority. Detail of schemes is as under:

S.No	Name of scheme	Estimated cost (Rs)	Executing agency
01	Establishment of Service Delivery Center at Balambat	7,000,000	LGE& RDD Dir Lower
02	Construction of Masjid in District Secretariat	4,500,000	LGE& RDD Dir Lower
Total		11,500,000	

The irregularity occurred due to violation of rules, which resulted in unauthorized transfer of operational budget to developmental head.

When pointed out in July 2022, management stated that the amount of Rs.11,500,000 in observation did not come under operational budget as the amount was unspent balance from local fund, the fund Rs66,784,605 that was deposited in District Account-IV dated 13.6.2016(bank receipt attached). Being District Administrator, Deputy Commissioner has the authority to approve budget after dissolution of District Council in 2018. The Deputy Commissioner Dir Lower approved revised budget estimate on 01.06.2022, wherein these schemes were approved from developmental funds. Reply of the department was irrelevant and unnecessarily linked with a seven years old story as deposit of unspent balance of Local Fund in District Account-IV was order of the provincial Government in 2016 under which unspent balance of local fund became part of the District Account-IV and not local fund thereafter. Separate releases were made by the provincial Government under salary head for the District Councils salary and non salary expenditure after dissolution of the District Council. Neither the funds were approved in revised budget under development head nor did the Deputy Commissioner have the power to approve provincial release of salary and operational budget under development head without approval of the provincial Government. As per record of the office, the funds were simply shown

transferred to developmental without any approval and schemes were approved accordingly as non ADP schemes.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides regularization on from the competent forum.

AIR Para No. 08 (2021-22)

2.4.3 Others, including cases of accidents, negligence etc.

2.4.3.1 Non reconciliation of revenue deposits at district and tehsil level – Rs 666.087 million

According to Rule 644 of CTR all kind of transactions should be reconciled with treasury / district accounts office.

Deputy Commissioner Dir Lower collected Rs 666,087,862 as land compensation from 13 acquiring departments and credited to revenue deposits out of which Rs 444,611,793 were transferred to ACs/Tehsildars/Sub-Registrar during financial year 2021-22 as per record of the office but reconciliation was not maintained to ascertain factual position of opening balance, received and paid amount and closing balances at the end of the year. Similarly, Assistant Commissioners/Tehsildars also deposited the amounts in revenue deposits and paid to the land owners but they also did not maintained reconciliations since long. Audit is of the view that in the absence of reconciliations, the transactions at district and tehsil level remained unverified and actual balances were not known and unauthentic. Detail of collected amount and paid/transferred amount is given below:

S.No	Name of scheme	Received amount (Rs)	Transferred/Paid amount (Rs)
01	Construction of Sanam Dam	446,158,245	430,809,642
02	Chakdara Bypass Road	183,396,500	0
03	RCC Bridget Agheralai	2,636,655	2,535,245
04	RCC Bridge Drangal	945,666	909,295
05	RCC Bridge Gal Khwar	1,232,063	1,204,988
06	Graveyard Ouch Shargi	2,439,241	2,345,424
07	RCC Bridget Agheralai	2,636,655	2,535,245
08	RCC Bridge WalaiKandaw	2,000,690	1,971,123
09	Graveyard AjuTalash	1,023,878	1,023,878
10	Wildlife Check post Rabat	1,296,108	1,276,953
11	RCC Bridge Nasafa	6,567,000	0
12	RCC Bridge Munjaee	5,500,000	0
13	RCC Bridge Aredgay	10,255,161	0
Total		666,087,862	444,611,793

Non reconciliation of revenue deposits occurred due to violation of rules, which resulted in unauthentic receipts and payments of land compensations.

When pointed out in July 2022 management stated that reconciliation statement will be provided shortly. Reply was not convincing as neither reconciliations were made nor provided till finalization of this report.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends scheme wise reconciliations for the collected, paid and balance amount lying in revenue deposits up to the end of financial year 2021-22.

AIR Para No. 02 (2021-22)

2.4.3.2 Unauthorized acquisition of land without Award and determination of ownership – Rs 608.823 million

According to Section 16 of the Land Acquisition Act, 1894, when the Collector has made an award under Section 11, he may take possession of the land, which shall thereupon vest absolutely in the Government, free from all encumbrances.

According to Section 34 of the Land Acquisition Act, 1894, when the amount of such compensation is not paid or deposited on or before taking possession of the land, the Collector shall pay the amount awarded with interest thereon at the rate of six per centum per annum from the time of so taking possession until it shall have been so paid or deposited.

According to Rule 21 of the Khyber Pakhtunkhwa (Land Acquisition) Rules, 2020, circulated to all administrative Secretaries, Commissioners and Deputy Commissioners of the province vide Government of Khyber Pakhtunkhwa Board of Revenue, Revenue and Estate Department letter No.REV:V/4/B.J/ 2019/17321-70 dated 23rd July 2020, the Collector shall, through the Qaumi Commission and revenue officer concerned, determine the ownership of land and assess the cost and compensation amount within thirty days of the notification under section 4 of the Act.

Deputy Commissioner Dir Lower received Rs 446,158,245 from the Deputy Director (P &C), Small Dams Division Mardan on account of cost of 369 Kanal 13 Marlas & 07 Sersai land for construction of Sanam Dam Tehsil Adenzai, award of which was made under section-11 vide Award No.2515/Rev/LA/252 dated 14.02.2022 without determination of the ownership of the said piece of land. Similarly, 160 Kanals, 09 Marlas and 03 Sersai land was illegally acquired for consideration of Rs 162,665,024 for construction of Chakdara Bypass Road without Award so far while road has been constructed by the executing agency and without payment of a single penny to the landowners.

The irregularity occurred due to violation of rules, which resulted in illegal acquisition of land without award payment and determination of ownership of land.

When pointed out in July 2022, management stated that Award has been issued in construction of Sanam Dam Tehsil Adenzai. Similarly compensation amount has also been transferred to Tehsildar Adenzai for further payment to the land owners concerned. However, due to unwillingness of the land owners to identify their lands and declare their ownership the amount has not been paid to the land owners. Efforts are being made to peruse them amicably, as and when they will identify their lands the amount will be paid accordingly. As far as the issue of Chakdara Bypass is concerned Award has not been announced in the scheme due to minor disputes and court litigation amongst the land owners and tenants. Land compensation amount kept in the Revenue Deposits will be paid accordingly to the real land owners after issuance of award shortly. However, the acquiring department has made some work in the best public interest on the demand of the masses. Therefore, the acquiring department will be in better position to justify the construction work. Reply was not convincing as in case of Sanam Dam, Award of the land was made without determination of ownership of the land without wait of the advice of the Government duly sought through office of the Commissioner's Malakand. In the case of Chakdara Bypass Road, the land has illegally been acquired without issuance of Award so far while Road has been constructed by the Executing agency without payment of a single penny to the land owners. Reportedly, the owners have been stated that no payment would be made due to their written willingness of handing over the lands without compensation.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility for acquisition of land without award and without determination of ownership and payment.

AIR Para No. 06 (2021-22)

2.4.3.3 Irregular approval of works in violation of Planning & Development guidelines - Rs 63.837 million

According to clause 6.5.1 of the Planning & Development guidelines notified vide Government of Khyber Pakhtunkhwa Planning & Development Department (Rural Development Section) Notification No. C/RD/P&DD/6-24/1850-1970 dated 19th October 2015 amended vide Notification No. C/RD/P&DD/6-24/1617-1891 dated 8th August 2016, priority area for District Government shall be as under:

Education	20%
Health	10%
Agriculture/Women Dev: /Youth/Sports	15%
Discretion of District Council	55%

Deputy Commissioner Dir Lower approved 15 developmental schemes of Rs 63,837,000 from District ADP funds (saving amount) for the previous financial years during financial year 2021-22. The schemes were approved in violation of Planning and Development guidelines 2016 referred to above and no consideration was given to the priority area/sectors. Moreover, chances of several duplications are available in the approved schemes which seems that the funds were withdrawn on various schemes through one executing agency i.e. AD LGE & RDD and might be expended on one inadmissible scheme or otherwise. Detail is given at the annexure.

The irregularity occurred due to violation of rules, which resulted in irregular approval of schemes.

When pointed out in July 2022, management stated that the schemes were approved in the best interest of the public as per guidelines by DDC. The saving

occurred in civil works as the schemes under education sector are executed through PTC and under Agriculture sector are executed through community, where no such saving is possible. The DDC being competent forum approved schemes from saving of civil work in DADP. Moreover in DDC forum each and every scheme was thoroughly discussed in front of members of PHE, C&W and concerned executing agency (LGE & RDD) for the purpose of feasibility and non duplication. Reply was not convincing as DDC was not empowered to issue its own guidelines while DDC would approve schemes in accordance with the guidelines of P & D Department already issued in 2015 amended in 2016 which were totally ignored and schemes of their own choice and mainly spent on unnecessary renovations of offices of DC, ADC and ACs etc which primarily did not come in the domain of development. Developmental schemes of public interest should have been approved in line with the guidelines of P & D Department.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides regularization from the competent forum. Detailed inquiry needs to be conducted covering the formalities from approval stage to the incurrence of actual expenditure.

AIR Para No. 09 (2021-22)

2.4.3.4 Non-reporting of clinical efficacy of medicines – Rs 8.680 million

According to MCC rules 2021-22 clinical efficacy report is mandatory to be collected by the head of the office for onward submission to headquarter concerned.

District Health Officer Dir Lower issued medicines of Rs 8,680,700 to various health units for the treatment of patients during the financial year 2021-22. As per MCC Rules 2021-22, the head of the office was required to collect clinical efficacy report quarterly from the health units for onward submission to the quarter concerned to know the effectiveness of the medicines issued to the patients, but the local office failed to do so which was clear violation of the MCC

Rules. Detail is given at the annexure-05.

Non reporting of clinical efficacy report of medicines occurred due to weak internal controls, which resulted into violation of MCC Rules.

When pointed out in August 2022, management stated that Clinical Efficacy Reporting mechanism has been established in THQs and Category-D hospitals which would be strengthened and quarterly reports would be ensured. The modalities would also be extended to RHCs and BHUs. Reply was not convincing as Clinical Efficacy Reports were not available.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends to justify the matter.

AIR Para No. 02 (2021-22)

2.4.3.5 Unauthorized cash payment on account of polio eradication campaign - Rs 1.339 million

According to Accountant General Khyber Pakhtunkhwa Peshawar letter No DO.NO.CC/PIFRA/F2008-08/53 dated 18-4-2009 the employees of all the provincial departments should provide bank accounts to their respective Account Offices to directly credit /transfer their salaries and advances.

District Health Officer Dir Lower paid Rs 1,339,000 on account of polio eradication campaign during the financial year 2021-22. During scrutiny of record, it was observed that the amount was paid in cash to officers and officials and was held unauthorized.

Irregularity occurred due to weak internal controls, which resulted in violation of rules.

When pointed out in August 2022, management stated the amount was paid to District Polio Monitoring Teams members including DC and ACs and proper acknowledgements have been obtained. Reply was not tenable the amount

was required to be transferred to respective bank accounts as per the above mentioned criteria.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends to justify the matter.

AIR Para No. 12 (2021-22)

2.4.3.6 Unauthentic payment of stipends without reconciliation at schools and district level – Rs 162.155 million

According to Para 3 (iv to vi) of the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No. DPC/E&SED/Stipend/2021-22 dated 10th March 2022, addressed to all DEOs (Female), the eligible girl student must be present in the school to receive the stipend from a postman by herself. The Head of the schools will only identify the student and endorse payment to her. The Disbursement must be completed of all the installments before 15th April, 2022. Relevant record of disbursement must be maintained at all school, circle officer and at the DEO officer for further reference, Audit and accounting purposes.

According to Standard Operating Procedure No. 7 and 8 of Girls Students Stipends Programme circulated vide Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No. DPC/Stipends /E&SED/2016-17 dated 25th April 2017, on the completion of disbursement, both head of the school and postman shall reconcile and sign off the final disbursement on the prescribed format (form 6) within the school and based on the reconciliation statements received from all the schools, the DEO (Female) and Post office will reconcile and sign the final disbursement on the prescribed format (form 7). The reconciliation will be made for both the installments separately.

District Education Officer (Female) Dir Lower transferred Rs 162,155,400 to Senior Post Master General Post Office (GPO) Batkhela Malakand on account of stipend of girl's students of class 6th to 10th of district

Dir Lower during financial year 2021-22 in two installments in April and June 2022. Further progress of disbursements was neither reported by the Post office nor detailed record with reconciliations at schools level and district level were available to properly authenticate the payments.

Reconciliations were not available which resulted in unauthentic payment of stipends.

When pointed out in August 2022, management stated that disbursements of 1st and 2nd installments were in progress and detailed actual position/reconciliation would be provided later on. Management reply was not convincing as the disbursements were required to be completed before 15th April 2022 and reconciliations for both the installments were required separately which was not done till finalization of this report.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends proper reconciliations at schools and district level on prescribed forms and provision of detailed relevant record for verification.

AIR Para No. 14 (2021-22)

2.4.3.7 Irregular expenditure on Hot & Cold weather charges -Rs 1.60 million

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/- (rupees one hundred thousand).

District Officer Social Welfare Dir Lower incurred expenditure of Rs 1,599,999 on hot and cold charges (purchase of firewood and charcoal) without adopting open tender system during 2020-21. Moreover, the supply orders, delivery Challans, stock register of fire wood/charcoal, actual payee receipts,

Notification of rates and other documentary evidences were not produced to audit. Detailed below:

S.No	Cost Center	Expenditure (Rs)
1	DA- 6154 DO Social Welfare Dir Lower	759,638
2	DA-6215 Drug Addicts Timergara Dir Lower	241,498
3	DA-6238 CDC Chakdara Dir Lower	223,101
4	DA-6239 SSC Chakdara Dir Lower	145,556
5	DA- 6014 Deaf School Timergara Dir Lower	230206
Total		1,599,999

The lapse occurred due to weak internal controls, which resulted in unauthorized expenditure.

When pointed out in January 2022, management stated that the required documents are attached with reply. Reply was not satisfactory as documents attached showed cash payment was made to the staff instead of purchasing, issuing and utilizing the firewood/charcoal which leads to fraudulent drawl on fake supplier bills.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

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

AIR Para No. 02 (2020-21-Lean period)

2.4.3.8 Unauthentic purchase of medicines without obtaining clinical efficacy report – Rs 2.072 million

According to Para H of Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 1805-1909/DD (Preq/Reg/Drugs) dated 11/09/2018, in consultation with the end users, purchasing entities shall submit mandatory quarterly reports regarding the clinical efficacy and/or other parameters of the relevant items in this list as used at their end, on the prescribed format along with this letter. In case of failure, disciplinary action may be initiated against the in-charge of the Purchasing Entity.

District Population Welfare Officer Dir Lower purchased medicines amounting to Rs 2,072,740 from various suppliers during 2020-21 without

having clinical efficacy report of the medicines, which was contrary to the above instructions.

Unauthentic purchase of medicines occurred due to weak internal control, which resulted in violation of government instructions.

When pointed out in January 2022, no reply was furnished by the management.

PAO was requested to convene DAC meeting in March 2022, which could not be convened till finalization of this report.

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

AIR Para No. 01 (2020-21- Lean period)

2.4.3.9 Loss due to purchase of misbranded medicine – Rs 511,977

According to letter No. 2164/DTL/TRS dated 4.10.21, the Government Analyst Provincial Drug Testing Laboratory KPK Peshawar declared the said product as misbranded vide test/analysis certificate No. 86266/DTL dated 23-09-21 in violation of violation of section 23(1)(a)(v) & section 23(1)(a)(iii) of the Drug Act 1976.

District Population Welfare Officer Dir Lower purchased Capsule tablets “Amoxicillin 250 mg” for Rs 511,977 from M/S GSK (a medicine company/supplier) which was declared misbranded by the Drugs Testing Laboratory (DTL) Peshawar however, neither medicine was returned nor was recovery affected.

Purchase of misbranded medicine occurred due to weak internal controls, which resulted in loss due to wastage of public money.

When pointed out in January 2022, no reply was furnished by the management.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

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

AIR Para No. 03 (2020-21- Lean period)



CHAPTER-03

TEHSIL MUNICIPAL ADMINISTRATIONS



CHAPTER-3

Tehsil Municipal Administrations

3.1. Introduction

A. District Dir Lower has seven TMA i.e. Chakdara, Munda, Timergara, Samarbagh, Balambat, Khal and Lal Qila. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

According to section 22 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, the authority and responsibilities of the District Government have been given as under:

- (a) Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil,
- (b) Land management in the Tehsil, provision of municipal services, execution and management of development plans for improvement of municipal services and infrastructure.
- (c) Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulate affixing of sign-boards and advertisements;
- (d) Financial management of the Tehsil such as, Preparation of budget and annual municipal development Programmes, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and levies with the district government in all these matters.
- (e) Maintaining 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;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Audit Profile of TMAs of District Dir Lower

(Rs. in million)

S.No.	Description	Total Nos	Audited	Expenditure audited FY 2021-22	Revenue /Receipts audited FY 2021-22
1.	Formations	07	07	582.922	190.976

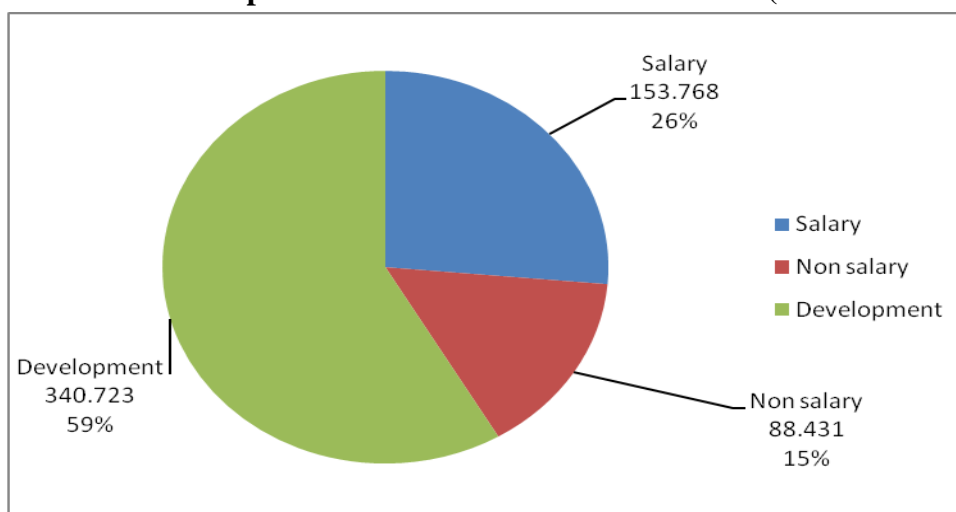
B. Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

TMAs				
2021-22	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	192.217	153.768	(38.449)	20%
Non-Salary	99.569	88.431	(11.138)	11%
Developmental	579.538	340.723	(238.815)	41%
Total	871.324	582.922	(288.402)	33.10%
Receipts	168.799	190.976		

Expenditure 2021-22

(Rs. in million)



The savings of Rs 288.402 million indicate weakness in the capacity of Tehsil Administrations to utilize the allocated budget. Furthermore, the savings in salary and non-salary component and development expenditure was 20%, and 11% respectively which shows over estimation of budget whereas the savings of

41% in the development shows inefficiency in utilization on the part of the management.

3.2 Classified Summary of Audit observations

Audit observations amounting to Rs 896.571 million were raised as a result of this audit. This amount also included recoverable of Rs. 21.37 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1	Irregularities	-
A	HR/Employees related irregularities	-
B	Procurement related irregularities	-
C	Management of Accounts with commercial bank	1.318
2	Value for money and service delivery issues	49.247
3	Others, including cases of accidents, negligence etc.	846.006
Total		896.571

3.3 Comments on the status of compliance with Tehsil Accounts Committee directives

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

S #	Audit Year	TAC meeting
1.	2009-10	Not convened
2.	2010-11	Not convened
3.	2011-12	Not convened
4.	2012-13	Not convened
5.	2013-14	Not convened
6.	2014-15	Not convened
7.	2015-16	Not convened
8.	2016-17	Not convened
9.	2017-18	Not convened
10.	2018-19	Not convened
11.	2020-21	Not convened
12.	2021-22	Not convened

3.4 AUDIT PARAS

3.4.1 Irregularities

A. Management of accounts with commercial banks

3.4.1.1 Non-deposit of bank profit into Government treasury – Rs1.318 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L)FD/2207-08/Vol-IX dated 10-2-2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned bank accounts in the commercial bank for various departments/autonomous/semi-autonomous bodies/corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

TMA Timargara earned bank profit of Rs 1,317,693 during financial year 2021-22 but the same was not deposited into Government treasury as required under the rules referred to above.

The lapse occurred due to weak financial control, which resulted in loss to Government.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends deposit of bank profit into Government treasury.

AIR No. 09 (2021-22)

3.4.2 Value for money and service delivery issues

3.4.2.1 Loss due to non-deposit of 3% Regional Transport Authority share of general bus stands – Rs 4.290 million

According to Rule-259 Sub Rule (3) of West Pakistan Motor Vehicles Rules 1969, the Government share will be 3% of the gross receipt from fee shown by the TMA for a period of one year.

TMA Timargara did not deposit 3% Regional Transport Authority (RTA) share of Rs 4,290,000 during financial year 2021-22 as per detail given below:

Financial Year	Gross Income (Rs)	3% RTA Share (Rs)
2021-22	143,000,000	4,290,000

Non-deposit occurred due to non-compliance with the rules, regulation and administrative controls which resulted in declining of Provincial Consolidated Fund for further budgeting and non allocation of fund to prioritized areas of economy.

When pointed out in November 2022, management stated that the amount of RTA share had been expended on maintenance and repair of the general bus stand as no expenditure was incurred on Bus stand by RTA. Reply was not convincing as 3% RTA share was not transferred to RTA.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit suggests transfer of RTA share to RTA.

AIR No. 07 (2021-22)

3.4.2.2 Non recovery of outstanding dues of water charges - Rs 4.685 million

According to Sub Para IV (b) of part II of Government of KP, Local Government Department memo No.AO-II/LCB/6-II/2009 dated 12-01-2014 and

terms of the contract agreement, the contractor will have to deposit the monthly installment on the last day of the month failing which penalty of 1% of the installment per day for the late deposit will be imposed.

TMA Timargara did not recover outstanding water charges of Rs 4,685,369 from the consumers during financial year 2021-22 as per detail given at the annexure-9.

Non recovery of water charges occurred due to weak financial controls, which resulted in loss to the TMA.

When pointed out in November 2022, management did not respond to the observation

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit suggests recovery and deposit in the account of the TMA.

AIR No. 10 (2021-22)

3.4.2.3 Non-recovery of outstanding water charges – Rs 3.038 million

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

TMO Balambat did not recover water user charges amounting to Rs 3,037,890 during financial year 2021-22 as per detail given below:

S.No	Particulars	Out standing Water Charges (Rs)
1	DWSS Kandaro	687,940
2	DWSS Khema	1,490,270
3	DWSS Stanadara	859,680
Total		3,037,890

Non-recovery of water charges occurred due to weak internal controls, which resulted in loss to the TMA.

When pointed out in November 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit suggests recovery of water charges from the concerned.

AIR Para No. 02 (2021-22)

3.4.2.4 Non-deposit of stamp duty, Disable Persons Rehabilitation Fund and Professional Tax- Rs 1.623 million

According to Assistant Secretary (Stamps), Board of Revenue Khyber Pakhtunkhwa's letter No.15796-889/stamps-240 Peshawar dated 29.06.2002, Schedule-1, Section 3(Stamp Duty), Article No.5, stamp duty at the following rates should be deducted on execution of works.

S.No	Limit of estimated cost	Stamp duty (Rs)
01	Up to Rs 50,000	650
02	From Rs 50,001 to Rs.500,000	1,250
03	From Rs 500,001 to Rs.1,000,000	1,850
04	From Rs 1,000,001 to Rs.5,000,000	6,250
05	Above Rs 5,000,000	18,750

Tehsil Municipal Officer Lal Qila did not deduct Disabled Persons Rehabilitation (DPR), Stamp duty and Professional Tax amounting to Rs 1,523,100 from the bills of contractors during financial year 2021-22 as per detail given below:

No of Schemes	Amount (Rs)	DPR (Rs)	Professional tax (Rs)	S/Duty (Rs)	Total (Rs)
166	1,696,000,000	320,000	996,000	307,100	1,623,100

Non-deposit of receipts occurred due to non-compliance with the rules, regulation and administrative controls which resulted in declining of Provincial Consolidated Fund for further budgeting and non allocation of fund to prioritized areas of economy.

When pointed out in October 2022, management stated that stamp duty, DPR fund and professional tax would be deposited under relevant head after completion of works.

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit recommends immediate deposit of into Government treasury.

AIR Para No 01 (2021-22)

3.4.2.5 Irregular award of work to a single bidder Rs- 16.90 million

According to KPPPRA Rules 2014, minimum three bidders are required for tender process. Single bidder will be accepted after re-tendering process.

Tehsil Municipal Officer Lal Qila advertised two developmental works of estimated cost of Rs 16,900,000 in 2021-22. During scrutiny of record it was observed that only one bidder took part in the bidding process. As per criteria mentioned above, minimum three bidders were required for bidding process. The local office was required to cancel the bidding process and re-advertise the schemes.

Irregular award of work occurred due to weak internal controls, which resulted in violation of Government rules

The irregularity was reported to the management in October 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No 02 (2021-22)

3.4.2.6 Loss due to less realization of receipts of General Bus Stand Munda – Rs 1.631 million

According to Para 28 of GFR Volume-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

TMO Munda did not realize Rs 1,631,550 on account of General Bus Stand Munda during the financial year 2021-22 against the reserve bid of Rs 9,000,000 while Rs 7,368,450 were realized.

The irregularity occurred due to weak financial control, which resulted in loss to Government.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends recovery of the balance amount.

AIR Para No 13 (2021-22)

3.4.2.7 Loss to due to non deposit of receipts - Rs 14.05 million

According to Para 28 of GFR Volume-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to

be irrecoverable the orders of competent authority for their adjustment must be sought.

TMO Timargara awarded the following revenue contracts of Rs 106,020,530 during financial year 2019-20 against which Rs 91,742,930 were realized while the balance amount of Rs 14,059,600 were not deposited. Detail is as under:

S. No.	Particulars	Contractual Amount (Rs)	Amount deposited (Rs)	Balance Amount (Rs)
01	Hotel at GBS Timergara	910,000	579,080	330,920
02	Cattle fair Timergara tray	1,600,005	1,373,000	227,005
03	Cattle fair talash	720,025	623,103	96,922
04	Cattle fair Timergara	700,500	504,747	195,753
05	General Bus Stand	101,000,000	87,900,000	13,100,000
06	Slaughter House	1,090,000	763,000	109,000
	Total	106,020,530	91,742,930	14,059,600

Non Deposit of receipts occurred due to weak financial control, which resulted in loss to Government.

When pointed out in August 2020, management did not furnish reply.

PAO was requested to convene DAC meeting in September 2020, which could not be convened till finalization of this report.

Audit recommends recovery of the balance amount and action against the person(s) at fault.

AP No. 55 (2019-20-from MFDAC table 2020-21)

3.4.2.8 Non transfer of 3% RTA share – Rs 3.03 million

According to Serial No. V of part-II, Terms & Conditions of the contractor circulated vide Government of KPK Local Government Department No. AO/LCB/6-11/2009 dated 12th January 2010, TMA shall be bound to pay 3% tax to RTA.

Tehsil Municipal Officer Timargara awarded contract of General Bus Stand Timargara for Rs 101,000,000 during financial year 2019-20. During

scrutiny of record, it was observed that the local office did not transfer RTA share amounting to Rs 3,030,000 @ 3% of the value of the contract.

Non transfer of 3% RTA share occurred due to weak financial control, which resulted in violation of rules.

When pointed out in August 2020, management did not furnish reply.

PAO was requested to convene DAC meeting in September 2020, which could not be convened till finalization of this report.

Audit recommends to transfer the amount.

AP No. 62 (2019-20-from MFDAC table 2020-21)

3.4.3 Others, including cases of accidents, negligence etc

3.4.3.1 Irregular expenditure without resistivity survey – Rs 7.026 million

Before Boring of well conducting of resistivity survey is compulsory to know that the location is favorable for new water well and to also know about the availability of ground water in area /water table.

TMA Timargara incurred expenditure of Rs 7,025,671 on account of sixteen (16) Drinking Water Supply Schemes during the financial year 2021-22 in different locations without conducting resistivity survey for determining feasibility for new water well and availability of ground water in area /water table. Detail is given at the annexure-06.

Irregular expenditure without resistivity survey occurred due to weak internal controls, which resulted in loss to the government due to failure of boring wells.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends conducting inquiry into the matter for ascertaining failed bores and expenditure thereon.

AIR No. 01 (2021-22)

3.4.3.2 Irregular expenditure on execution of water supply scheme without Resistivity Survey - Rs 2.100 million

As per P&D guidelines, before execution of Water supply schemes Resistivity survey should be conducted to know the water level.

Tehsil Municipal Officer Khall awarded two water supply scheme with estimated cost 2,100,000 during the financial year 2021-22 without conducting Resistivity survey. Detail is as under:

S. No.	Name of scheme	Estimated cost (Rs)
1	Bore well at Salman Korona, Rehmat Korona, Rayan Korona	1,400,000
2	Bore Well Jawad Korona Razagram/ Bore Well Muslimabad Toormang	700,000
Total		2,100,000

The lapse occurred due to weak internal control, which resulted in violation of rules.

When pointed out in December 2022, management stated that resistivity surveys have already been carried out before the execution of the schemes. Reply was not tenable as no reports were provided to audit.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends to regularize the matter.

AIR No. 06 (2021-22)

3.4.3.3 Irregular expenditure on account of execution of water supply scheme without Resistivity Survey - Rs 6.000 million

As per P&D guidelines before execution of Water supply schemes Resistivity Survey should be conducted to know the water level.

Office of the Tehsil Municipal Officer Munda awarded the following two water supply schemes with estimated cost of Rs 6,000,000 during financial year 2021-22 without conducting Resistivity survey. Detail is as under:

S. No.	Name of scheme	Estimated cost (Rs)
1	DWSS at VC Gosam	1,000,000
2	DWSS at Tehsil Munda	5,000,000
Total		6,000,000

The lapse occurred due to weak internal control, which resulted in substandard works.

When pointed out in November 2022, management stated reply would be after scrutiny of record.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides provision of resistivity survey reports.

AIR No. 10 (2021-22)

3.4.3.4 Irregular award of civil works on abnormal below rates – Rs.12.402 million

According to letter No. PO (LG) KPPRA/2017-18 dated 10/7/2017, abnormal below tender 40%-65% be discouraged in order to achieve the objective laid down in Section 2 (q) of the KPPRA Rules.

TMA Timargara awarded fifteen (15) developmental schemes to contractors with estimated cost of Rs 12,402,000 with abnormal below rates in financial year 2021-22, which were clear violation of the above mentioned criteria. Detail is given at the annexure-07.

The irregularity occurred due to weak internal controls, which resulted in execution of substandard works.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends conducting inquiry for execution of substandard works.

AIR No. 02 (2021-22)

3.4.3.5 Award of schemes on abnormal below rates – Rs 6.000 million

Abnormal below rates be discouraged in order to achieve the objective laid down in Section 2 (q) of the KPPRA Rules 2014.

Office of the Tehsil Municipal Administration Munda awarded four schemes with estimated cost of Rs 6,000,000 during the financial year 2021-22 on abnormal below rates from 49% to 51%. Audit held that the bids should have been evaluated to ensure standard execution of works. Moreover, rate analysis for such abnormal below was also not carried out. Detail is under:

S. No.	Name of scheme	Estimated cost	Below rate
1	Construction of PCC Road and pavement of streets at VC Mian Kallay	1,000,000	43.89%
2	Improvement of road at Managay	3,000,000	52.89%
3	DWSS at VC Gosam	1,000,000	50.79%
4	Construction of PCC road and pavement of street at VC Khazana	1,000,000	43.88%
Total		6,000,000	

The lapse occurred due to weak internal control, which resulted in sub-standard works.

When pointed out in November 2022, management stated that the award of tenders has been carried out through E-Bidding system. Reply was not tenable as the local office was required to evaluate the bids and execution of schemes with quality need to be ensured.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends to justify the award of works on abnormal below rates.

AIR No. 11 (2021-22)

3.4.3.6 Irregular award of civil works without rate analysis – Rs.18.663 million

If contractor give 30% below rate, he will satisfied the executing agency by rate analysis. If the head of the executing agency satisfied from rate analysis presented by the contractor then he will accept otherwise not.

TMA Timargara awarded eighteen (18) developmental schemes to contractors with estimated cost of Rs 18,663,000 with abnormal below rates in the financial year 2021-22 on 30% below rates without rate analysis. Detail is given at the annexure-08.

The irregularity occurred due to weak internal controls, which resulted in execution of substandard works.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends conducting inquiry for execution of substandard works.

AIR No. 03 (2021-22)

3.4.3.7 Irregular Award of Civil Works on abnormal below rate without rate analysis Rs 26.7 million

According to letter No.PO(LG)KPPRA/2017-18 dated 10/7/2017 abnormal below tender 40%-65% be discourage in order to achieve the objective laid down in Section 2 (q)of the KPPRA Rules.

According to clause 11(iv) of the terms and condition of tender advertised in News Paper,if contractor give 30% below rate, he will satisfied the executing agency by rate analysis. If the head of the executing agency satisfied from rate analysis presented by the contractor then he will accept otherwise not.

Tehsil Municipal Officer Adenzai awarded various developmental Schemes to the contractors with estimated cost of Rs 26,675,000 with abnormal below rates without analyzing /evaluating the lowest rate, during the financial year 2021-22, which were clear violation of the above mentioned Criteria. Detail as is given at the Annexure-09.

Acceptance of abnormal below rates occurred due to weak internal controls, which resulted in execution of substandard works.

The irregularity was reported to the Management in October 2022, management did not respond to the observation

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 01 (2021-22)

3.4.3.8 Irregular Award of Civil Works on abnormal below rate without rate analysis Rs 8.600 million

According to letter No.PO(LG)KPPRA/2017-18 dated 10/7/2017 abnormal below tender 40%-65% be discourage in order to achieve the objective laid down in Section 2 (q) of the KPPRA Rules.

According to clause 11(iv) of the terms and condition of tender advertised in News Paper, if contractor give 30% below rate, he will satisfied the executing agency by rate analysis. If the head of the executing agency satisfied from rate analysis presented by the contractor then he will accept otherwise not.

Tehsil Municipal Officer Lal Qila awarded various developmental Schemes to the contractors with estimated cost of Rs 8,600,000 with abnormal below rates without analyzing /evaluating the lowest rate in the financial year 2021-22, which were clear violation of the above mentioned criteria. Detail as is given at the annexure-10.

Audit Observed that the acceptance of abnormal below rates occurred due to weak internal control, which resulted in execution of substandard works.

The irregularity was reported to the Management in October 2022, management stated that the works has been tender through online system and no such rules are present at that time

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 03 (2021-22)

3.4.3.9 Irregular expenditure on account of developmental schemes without material testing – Rs 9.3 million

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE & RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

TMA Timargara awarded five (05) developmental schemes with estimated cost of Rs 9,300,000 during financial year 2021-22 without material tests of the items executed. Detail is as under:

S. No	Name of Schemes	Estimated Cost (Rs)
1	Pvt of street Dil Afroz Korona Saddoo	2,000,000
2	PCC Road /street at shahinelay	2,000,000
3	Beautification of TMA office	3,000,000
4	PCC Road Rahim abad saddoo	2,000,000
5	Const: of PCC road at ishaq korona saddoo	300,000
Total		9,300,000

The irregularity occurred due to weak internal controls, which resulted in execution of substandard works.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends conducting inquiry for execution of substandard works.

AIR No. 04 (2021-22)

3.4.3.10 Un-authentic execution of Plain Cement Concrete without laboratory tests – Rs 4.312 million

According to Para 1.58 of B&R Department Code, the Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with material of good quality.

Office of the Tehsil Municipal Officer Khall paid Rs 4,312,782 on account of PCC 1:2:4 & PCC 1:3:6 in execution of various developmental schemes during financial year 2021-22 without carrying out authentic and proper laboratory test. Detail is given at the annexure-11.

The lapse occurred due to weak internal control which resulted in violation of Government rules.

When pointed out in December 2022, management stated that the laboratory tests have already been carried out in some schemes and would be shown to audit. Reply was not convincing as no reports were provided to authenticate the execution of PCC.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends investigation/authentication of PCC execution on the actual sites of schemes.

AIR No. 04 (2021-22)

3.4.3.11 Un-authentic execution of Plain Cement Concrete without laboratory tests – Rs 3.970 million

According to Para 1.58 of B&R Department Code, the Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with material of good quality.

Tehsil Municipal Officer Munda paid Rs 3,970,817 on account of PCC 1:2:4 & PCC 1:3:6 in execution of the following six (06) developmental schemes during financial year 2021-22 without carrying out authentic and proper laboratory test. Detail is as under:

S. No.	Name of scheme	Estimated cost (Rs)
1	Construction of PCC Road and pavement of streets at VC Mian Kallay	500,909
2	Construction of PCC road and streets at VC Munda	2,183,524
3	Construction of PCC streets at Senzai VC Shalkandi	400,554
4	Construction of PCC streets at Chamyar Kas VC Shalkandi	384,163
5	Construction of PCC road at Dag Gosam VC Gosam	387,195
6	Construction of Protection Wall at Zameen Korona Dag Gosam	114,472
Total		3,970,817

Moreover, pictures of the executed schemes were also not available to verify the physical status of the schemes.

The lapse occurred due to weak internal control which resulted in substandard works.

When pointed out in November 2022, management stated that laboratory tests of the largest schemes have been carried out and would be provided to audit. Reply was not convincing as no laboratory tests were provided for authentication of PCC works.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends investigation/authentication of PCC execution on the actual sites of schemes.

AIR No. 06 (2021-22)

3.4.3.12 Irregular expenditure on account of developmental schemes without material testing – Rs 64.80 million

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

Tehsil Municipal Officer Lal Qila awarded various developmental schemes with estimated cost of Rs 64,800,000 during 2021-22 without material tests. Detail is given at the annexure-12.

In view of the foregoing observation, use of substandard material could not be ruled out. Detail as per annexure:

Audit observed that irregular expenditure without testing occurred due to weak internal controls, which resulted in execution of substandard works.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 05 (2021-22)

3.4.3.13 Irregular expenditure on installation of pipes – Rs 3.526 million

According to circular No11/Dev-14/PHE (N) dated 14-7-2015 in order to stop the entry of the sub-standard product the field staff must be instructed to adopt the following quality assurance steps for compliance

- i. Original Manufacturer/confirmation through his letter head and seal.
- ii. Gate Pass No./Sales Tax invoice.

- iii. Confirmation that manufacturers all documents are original
- iv. Code No, on Product (year, month, date)

Tehsil Municipal Officer Adenzai incurred expenditure of Rs 3,526,484 on account of supply and fixing HDPE pipes in various water supply schemes during the financial year 2021-22. The Local office did not adopt the following quality assurance steps to ensure the quality and health of the people of locality.

- i. Original Manufacturer/confirmation through his letter head and seal.
- ii. Gate Pass No./Sales Tax invoice.
- iii. Confirmation that manufacturers all documents are original
- iv. Code No, on Product (year, month, date).

In the absence of the above mentioned documents, the execution of substandard pipes could not be ruled out. Detail is as under:

S,No	Name of Schemes	E./cost (Rs)	Expenditure (Rs)
1	DWSS at Taza Gram	1,250,000	533,569
2	WSS at UC Asbaner	5,000,000	2,614,068
3	DWSS at UC Taza gram	500,000	378,847
	Total	6,750,000	3,526,484

Non compliance of the field staff occurred due to weak internal control, which resulted in violation of Government instruction.

The irregularity was reported to the Management in October 2022, management did not respond to the observation

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit suggests regularizing the expenditure.

AIR Para No 04 (2021-22)

3.4.3.14 Non-imposition of penalty for delay in completion of works – Rs 3.530 million

According to clause 2 of the conditions of contract agreement, 1% penalty per day shall be imposed subject to maximum of 10%.

TMA Timargara awarded twenty-five (25) developmental schemes to contractors with estimated cost of Rs 35,302,000 during financial year 2021-22. The schemes were not completed in stipulated period of time even till the dates of audit i.e. November 2022. The local office neither granted time extension to the contractors nor imposed penalty @10% amounting to Rs 3,530,200 were imposed. Detail as per annexure-13.

Non imposition of penalty occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends imposition of penalty besides completion of schemes.

AIR No. 05 (2021-22)

3.4.3.15 Non Imposition of Penalty for Incomplete Schemes- Rs 3.980 million

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Tehsil Municipal Officer Adenzai failed to impose penalty of Rs.3,980,250 @ 10% of the estimated cost of Rs 39,802,500 of 12 schemes

which was not completed in stipulated time period during the financial year 2021-22. Detail is given at annexure-14.

Non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

The irregularity was reported to the Management in October 2022, management did not respond to the observation

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit recommends immediate completion of schemes and recovery of penalty besides action against the person(s) at fault.

AIR Para No 05 (2021-22)

3.4.3.16 Non Imposition of Penalty for incomplete schemes- Rs1.55 million

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Tehsil Municipal Officer Lal Qila did not impose penalty of Rs 1,550,000 @ 10% of the estimated cost of Rs 15,500,000 of 21 schemes which were not completed in stipulated time period during the financial year 2021-22. Detail as per annexure-15.

Non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

The irregularity was reported to the Management in October 2022, management stated that the Schemes were completed late due to non availability of funds.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends immediate completion of schemes and recovery of penalty besides action the person(s) at fault.

AIR Para No 06 (2021-22)

3.4.3.17 Irregular expenditure without technical sanctions - Rs 28.113 million

According to Para 32 of CPWA Code Volume I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

TMA Timargara awarded twenty-three developmental schemes with estimated cost of Rs 28,113,000 during financial year 2021-22 without obtaining technical sanctions from the competent authority. Detail is given at the annexure-16.

The lapse occurred due to violation of rules, which resulted in irregular execution of developmental schemes.

When pointed out in November 2022, management stated that the technical sanctions of all schemes would be obtained and shown to audit.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault besides obtaining technical sanctions from the competent authority.

AIR No. 06 (2021-22)

3.4.3.18 Irregular expenditure without technical sanctions – Rs 27.725 million

According to Para 32 of CPWD Code, no work shall be executed without Administrative Approval/Technical Sanction and Budget allotment. Further,

according to Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

Tehsil Municipal Officer Balambat incurred expenditure of Rs 27,725,412 on account of various developmental schemes during 2021-22 without obtaining technical sanctions from the competent authority. Detail is given at the annexure-17

The irregularity occurred due to violation of rules, which resulted in execution of schemes without technical sanctions.

When pointed out in November 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility for execution of works without technical sanctions.

AIR Para No. 01 (2021-22)

3.4.3.19 Unauthorized payment without technical sanctions - Rs 8.00 million

Para 56 of CPWA code and Para 178 of GFR Vol-I provides that, no works can be started/executed without administrative approval and Technical Sanction.

The Government of KPK Works & Services Department in their letter No. SO (E) C&W/13-7/77, dated: 23/11/1993, Para-II clearly stated” that it has become a common practice within C&W Department that T.S of the work are issued after the completion of works which is wrong. It was decided in the meeting that technical sanction for each project should be issued from the start of the actual work and the T.S number should be recorded in the NIT of the same work and must contain a certificate with regard to structural soundness of the project.

Tehsil Municipal Officer Munda awarded the following five schemes of estimated cost of Rs 8,000,000 during financial year 2021-22 without obtaining technical sanctions from the competent authority. Detail is as under:

S. No.	Name of scheme	Estimated cost (Rs)
1	Construction of PCC Road and pavement of streets at VC Mian Kallay	1,000,000
2	DWSS at VC Gosam	1,000,000
3	DWSS at Tehsil Munda	5,000,000
4	Construction of PCC streets at Chamyar Kas VC Shalkandi	500,000
5	Construction of PCC road at Dag Gosam VC Gosam	500,000
Total		8,000,000

The lapse occurred due to lack of management control, which resulted in unauthorized payment.

When pointed out in November 2022, management stated that Technical Sanctions from the competent authority would be obtained and would be shown to audit as some schemes are running one. Reply was not convincing as no progress was shown to audit.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends to regularize the payment and action be taken against the person(s) at fault.

AIR No. 01 (2021-22)

3.4.3.20 Irregular expenditure without technical sanctions –Rs 23.168 million

According Para 178 of GFR read with Para 56 of CPWD Code provides that no work should be commenced or liability incurred until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

Tehsil Municipal Officer Adenzai incurred an expenditure of Rs.23,168,342 on (17) developmental schemes during the financial year 2021-22 without obtaining technical sanction from the competent authority. Detail is given at the annexure-18.

Irregular expenditure occurred due to weak internal controls, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specification and schedules of rates.

The irregularity was reported to the Management in October 2022, management stated that most of the schemes were in running condition the technical sanctions were in process.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularity and action against the person at fault.

AIR Para No 09 (2021-22)

3.5.3.21 Irregular expenditure without technical sanctions –Rs 39.00 million

According Para 178 of GFR read with Para 56 of CPWD Code provides that no work should be commenced or liability incurred until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

Tehsil Municipal Officer Lal Qila awarded seventeen (17) developmental schemes with estimated cost of Rs 39,000,000 during the financial year 2021-22. On scrutiny of record it was observed that works were stated on schemes without obtaining technical sanction from the competent authority. Commencement of civil work without TS needs justification. Detail as per annexure-19.

Irregular expenditure occurred due to weak internal controls, which resulted in irregular expenditure.

The irregularity was reported to the Management in October 2022, management stated that technical sanction will be obtained from the competent authority.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularity and action against the person at fault.

AIR Para No 07 (2021-22)

3.4.3.22 Un-authentic expenditure on account of execution of civil works without monitoring reports - Rs 28.113 million

As per Para 6 of the policy guidelines issued by the Government of Khyber Pakhtunkhwa Planning & Development Department vide letter No. P&D (SDU)/DDP guidelines dated 15.09.2021, monitoring of the schemes shall be carried out by the elected representative of the community concerned. District P&D shall carry out internal Monitoring and Provincial and Divisional P&D shall carry out external monitoring.

According to letter No 544-52/Dev/Physical verification/P&D Dir lower dated 10.07.2020, the executing agency shall submit final bill of the scheme to ADC (Finance & Planning) for further necessary action and release the final bill to the contractors after physical verification by Finance and Planning wing.

TMA Timargara incurred expenditure of Rs 28,113,000 on execution of 23 developmental schemes in financial year 2021-22 and payment was made to the contractors without monitoring by the elected representative of the community concerned and physical verification by the Finance and Planning wing. Detail is given at the annexure-20.

The Lapse occurred due to weak internal controls, which resulted in unauthentic and substandard works.

When pointed out in November 2022, management stated that inspections have been carried out by the technical staff of TMA. Reply was not convincing as the inspections were required to be carried out by the Finance and Planning wing of the District and elected representative of the community concerned.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility for payment without observing monitoring and physical verification besides obtaining the requisite inspection reports of the concerned forum.

AIR No. 08 (2021-22)

3.4.3.23 Irregular award of schemes to the contractors without observing of tender conditions- Rs 112.440 million

According to letter No 544-52/Dev/Physical verification/P&D Dir Lower dated 10/07/2020 that the executing Agencies shall submit final bill of the schemes to ADC (finance) for further necessary action and release the final bill to the contractors after physical verification of Finance and Planning wing.

Tehsil Municipal Officer Lal Qila awarded developmental schemes to the contractors and incurred expenditure of Rs 112,440,000 during the financial year 2021-22. On scrutiny of record it came to notice that all the documents were submitted in the local office by hand instead of courier withich was cler violation of the terms and conditions of the tender which need justification. Detail is as under:

(Rs in million)

S.No	No of Schemes	E.cost	Expenditure
1	166(DDAP)2021-22	172.60	65.87
2	156(MDP)	148.60	46.57
Total		321.2	112.44

The lapse occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in October 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 09 (2021-22)

3.4.3.24 Irregular Expenditure on account of Developmental Schemes- Rs 92.050 million

According to Government of Khyber Pakhtunkhwa, Local Government, Election and Rural Development Department, Local Council Board letter No.AO (Planning)/LCB/Gen/Inst/4-10/2016 dated 31.01.2019;

- PC-1 should be on proper format ensuring all requisite details of quantities and costs.
- Before and after pictures of developmental schemes should be the part of concerned file.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

Tehsil Municipal officer Lal Qila awarded various developmental schemes with estimated cost of Rs 92,050,000 during 2021-22. Audit observed the following shortcomings.

1. GPS coordinates were not available.
2. Before and after pictures of developmental schemes were not available.
3. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

In view of the above shortcomings, audit held the expenditure irregular. Detail of the schemes are given at the annexure-21.

Irregular expenditure occurred due to weak internal controls, which resulted in violation of Government instructions.

When pointed out in October 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

AIR Para 10 (2021-22)

3.4.3.25 Non-conducting of water quality test – Rs 13.302 million

According to Para 7.10 (ii) of the Khyber Pakhtunkhwa Drinking Water Supply Policy 2015, each organization /Department will establish water quality testing laboratories and arrange required resources to ensure regular water quality monitoring and provision of safe water to the communities.

TMA Timargara incurred expenditure of Rs 13,302,000 on execution of seventeen (17) Water Supply Schemes during Financial Year 2021-222 water quality test for provision of safe water to the communities. Detail is given at the annexure-22.

Non-conducting of water quality test occurred due to violation of rules which resulted in provision of untested and unsafe drinking water to the general public.

When pointed out in November 2022, management, stated that the TMA has already established laboratory for water quality testing. The same would be produced to audit. Reply was not convincing as no test was conducted.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

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

AIR No. 08 (2021-22)

3.4.3.26 Non-conducting of Water Quality Test - Rs 3.52 million

According to Para 7.10 (ii) of the Khyber Pakhtunkhwa Drinking Water Supply Policy 2015, each organization /Department will establish water quality testing laboratories and arrange required resources to ensure regular water quality Monitoring and provision of safe water to the communities.

Tehsil Municipal officer Adenzai incurred expenditure of Rs3526484 on the establishment of Water supply schemes in the District during the financial year 2020-21. As per policy the local office was required to test the quality of the water in order to provide safe water to the communities. But the local office failed to do so, which is clear violation of the Government Drinking water Policy. Detail is as under:

S.No	Name of Schemes	E./cost (Rs)	Expenditure (Rs)
1	DWSS at Taza Gram	1,250,000	533,569
2	WSS at UC Asbaner	5,000,000	2,614,068
3	DWSS at UC Taza gram	500,000	378,847
Total		6,750,000	3,526,484

Non establishment of Water testing laboratory, occurred due to weak internal controls, which resulted in loss to government and depriving the community from the tested Drinking Water.

The irregularity was reported to the Management in October 2022, management stated that the necessary test will be done and report will be shown to audit.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities

AIR Para No 11 (2021-22)

**3.4.3.27 Irregular expenditure on account of execution of civil works
75.297 million**

According to letter No 544-52/Dev/Physical verification/P&D Dir Lower dated 10/07/2020 that the executing Agencies shall submit final bill of the schemes to ADC (finance) for further necessary action and release the final bill to the contractors after physical verification of Finance and Planning wing.

Tehsil Municipal Officer Adenzai incurred expenditure of Rs 75,297,500 on execution of Nos of Schemes during the financial year 2021-22. On scrutiny of record it came to notice that payment was made to the contractors without obtaining inspection report. The inspection report is also defective as given in few cases. The inspection report contain only the existing of the schemes and did not say anything about the quality of works executed by the executing agency. Detail is given at the annexure-23.

Unauthentic payment without inspection report occurred due to weak internal controls, which resulted in loss to government.

The irregularity was reported to the Management in October 2022, management stated that the inspection report will be provided

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 06 (2021-22)

**3.4.3.28 Irregular payment without factory acceptance test – Rs 2.018
million**

Factory Acceptance Test was required to be carried out before commencement of work regarding solarization of the water supply schemes

TMA Timargara incurred expenditure of Rs 2,017,759 on installation of solar system in the following two schemes without Factory Acceptance Test during financial year 2020-21 in the absence of which it could not be authenticated that the works of installation were executed according to the approved specification or otherwise. As per rule, such test was required before the commencement of the installation work. Detail is as under:

S. No	Name of Scheme	Estimated Cost (Rs)	Expenditure (Rs)
1	Installation of Electric Street Light from NBP to New DC office	5,000,000	1,265,359
2	Installation of Electric Street Light from GBS to By Pass	5,000,000	752,400
Total		10,000,000	2,017,759

The lapse occurred due to weak internal controls, which resulted in execution of sub- standard works.

When pointed out in November 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility for execution of works without FAT test besides provision of the requisite tests for verification.

AIR No. 11 (2021-22)

3.4.3.29 Unauthorized approval of new schemes instead of surrender of savings of the schemes of District Development Initiatives – Rs.14.150 million

According to Para 4 (VI) of the policy for LDDUP, MADP and RDI, SPDI, PP&DDIs circulated vide Government of Khyber Pakhtunkhwa Planning & Development Department, letter No. P&D (SDU)/5790-97/W/E dated 13.11.2019 read with letter No.5823-38/SDU/SDGs/2019 dated 14th November 2019, the savings against the schemes competed shall be surrendered

immediately on completion, without waiting for the closing of financial year. No new schemes shall be entertained against savings of the originally funder schemes.

TMO Balambat executed ten (10) schemes of Rs 14,150,000 during financial year 2021-22 against the saving instead of surrender in violation of policy guidelines referred to above under which no new schemes out of savings of District Development Initiatives (DDI) were required but the savings should have immediately been surrendered on completion of schemes without waiting for the closing of financial year. Detail is given at the annexure-24.

Unauthorized approval instead of surrender of savings occurred due to violation of rules which resulted in loss to the Government.

When pointed out in November 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No. 03 (2021-22)

3.4.3.30 Unauthorized approval of new schemes instead of surrender of savings of the schemes – Rs 35.138 million

According to Para 4 (VI) of the policy for LDDUP, MADP and RDI, SPDI, PP&DDIs circulated vide Government of Khyber Pakhtunkhwa Planning & Development Department, letter No. P&D (SDU)/5790-97/W/E dated 13.11.2019 read with letter No.5823-38/SDU/SDGs/2019 dated 14th November 2019, the savings against the schemes competed shall be surrendered immediately on completion, without waiting for the closing of financial year. No new schemes shall be entertained against savings of the originally funder schemes.

TMO Samarbagh District Dir Lower executed seventy-nine (79) schemes of Rs 89,800,000 out of the funds of Malakand Area Development Programme 2019-20 at tender cost of Rs 54,662,000 due to below rates which resulted in savings of Rs 35,138,000 against which new fifteen (15) schemes of were approved instead of surrender of savings. Audit held that approval of new schemes out of savings of Malakand Area Development Programme (MADP) was unauthorized in light of the policy guidelines referred to above. Detail is given at the annexure-25.

Unauthorized approval instead of surrender of savings occurred due to violation of rules which resulted in loss to the Government.

When pointed out in December 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No. 01 (2021-22)

3.4.3.31 Unauthorized deduction of overhead charges in the schemes – Rs 1.249 million

According to Para 3 (xi) of the policy for LDDUP, MADP and RDI, SPDI, PP&DDIs circulated vide Government of Khyber Pakhtunkhwa Planning & Development Department, letter No. P&D (SDU)/5790-97/W/E dated 13.11.2019 read with letter No.5823-38/SDU/SDGs/2019 dated 14th November 2019, overheads for execution of these schemes shall not be included in the scope of the proposed schemes/PC-Is.

TMO Samarbagh District Dir Lower executed seventy-nine (79) schemes of Rs 89,800,000 out of the funds of Malakand Area Development Programme 2019-20 at tender cost of Rs 54,662,000 due to below rates and deducted Rs which resulted in savings of Rs 35,138,000 against which new fifteen (15) schemes of were approved. Overhead charges of Rs 1,249,800 were made in the

PC-Is and deductions were made in the bills from the contractors while such deductions were not permissible in the funds of the said funds.

Unauthorized deductions occurred due to violation of rules which resulted in loss to the Government.

When pointed out in December 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault.

AIR Para No. 02 (2021-22)

3.4.3.32 Inadmissible tender of electrification scheme from MADP funds in violation of guidelines – Rs 10.00 million

According to Para 2 (x) of the policy for LDDUP, MADP and RDI, SPDI, PP&DDIs circulated vide Government of Khyber Pakhtunkhwa Planning & Development Department, letter No. P&D (SDU)/5790-97/W/E dated 13.11.2019 read with letter No.5823-38/SDU/SDGs/2019 dated 14th November 2019 and letter No.267-79/SDU/SDGs/2019 dated 20th January 2020, the following items/scope of work shall not be included in the scope of the proposed schemes/PC-Is.

- Purchase of land for any scheme
- Purchase of equipment and furniture (if not part of the scheme)

TMO Samarbagh tendered a scheme “Purchase of transformer/Repair of transformer Sub Division Jandool” costing Rs 10,000,000 on 30th June 2020 and awarded to M/S Saleh Hayat @ 48.56% below on estimated cost/MRS 2019. Audit held that the scheme was approved in DDC meeting held on 29th April 2020 out of the funds of Malakand Area Development Programme 2019-20 whereas schemes relating to purchase of equipment were not admissible from the said ADP as evident from the policy guidelines referred to above.

The irregularity occurred due to violation of rules, which resulted in approval and execution of inadmissible schemes.

When pointed out in December 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends regularization from the competent authority besides fixing responsibility on the person (s) at fault.

AIR Para No. 03 (2021-22)

3.4.3.33 Irregular execution of scheme without agreement – Rs 1.450 million

Para 23 of the General Financial Rules Volume I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer, TMA Balambhat executed a scheme “Construction of car parking shed at Rabat Khema and Odigram” for Rs 1,450,000 during financial year 2021-22 without agreement with the owner of car parking which was held irregular.

The irregularity occurred due to weak internal controls, which resulted in public money at risk.

When pointed out in November 2022, management did not furnish reply.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility for award and execution of scheme without agreement.

AIR Para No. 04 (2021-22)

3.4.3.34 Irregular award of scheme without contract agreement – Rs.8.650 million

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Office of the Tehsil Municipal Officer Khall awarded eleven (11) schemes with estimated cost of Rs 8,650,000 during financial year 2021-22 without contract agreements with the contractors which were held irregular. Detail is given at the annexure-26.

The lapse occurred due to weak internal control, which resulted in violation of Government rules.

When pointed out in December 2022, management stated that contract agreements have already been executed with the contractors and would be shown to audit. Reply was not convincing as no contract agreements were provided to audit for verification.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends to produce such record to verify the expenditure.

AIR No. 01 (2021-22)

3.4.3.35 Irregular award of scheme without contract agreements – Rs. 5.000 million

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Office of the Tehsil Municipal Officer Munda awarded schemes with estimated cost of Rs 5,000,000 during financial year 2021-22 without contract agreements with the contractors which were held irregular. Detail is as under:

S. No.	Name of scheme	Estimated cost (Rs)
1	Construction of PCC Road and pavement of streets at VC Mian Kallay	1,000,000
2	Improvement of road at Managay	3,000,000
3	Construction of PCC streets at Senzai VC Shalkandi	500,000
4	Construction of PCC road at Dag Gosam VC Gosam	500,000
Total		5,000,000

The lapse occurred due to weak internal control, which resulted in the public money at risk.

When pointed out in November 2022, management stated that contract agreements have already been executed with the contractors and would be shown to audit in due course. Reply was not convincing as contract agreements were provided to audit.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends to produce such record to verify the expenditure.

AIR No. 02 (2021-22)

3.4.3.36 Irregular Award of Civil work without execution of Agreement-Rs 22.75 million

According to Para 2.58 (4th) of B&R Code, a set of “condition of contract” to be complied with by the person whose tender may be accepted. Moreover, according to Para 2.60 of B&R Code, in works of great magnitude the contract deed should be specially prepared by the Government Law Officers, but for ordinary contracts, usual stereotyped forms will generally suffice.

Tehsil Municipal Officer Lal Qila awarded Eighteen (18) Nos. of works to Government contractors amounting to Rs 22,750,039 during the financial year 2021-22. The award of works was held irregular as no agreements were executed with the contractor. Detail as per annexure-27.

Irregular expenditure occurred due to weak financial control, which resulted in violation of Government Rules.

The irregularity was reported to the Management in October 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends to execute agreements with contractor and to conduct physical verification for quality of work and action against the person(s) at fault.

AIR Para No 12 (2021-22)

3.4.3.37 Irregular Awards of Schemes to the contractors without observing of tender condition – Rs 112.440 million

As per terms and conditions of the tender notice published in daily newspapers all bidding documents must be reached to the office by courier services not by hand

Tehsil Municipal Officer Lal Qila awarded developmental schemes to the contractors and incurred expenditure of Rs 112,440,000 during the financial year 2021-22.on scrutiny of record it came to notice that Non duplication certificates were not given by the TMO and Engineers concerned to clarify that the work/Scheme is proposed/identified for execution and are being executed for the first time and there would be no duplication of the same schemes but the local office failed to do so. Detail is as under:

S.No	No of Schemes	E.cost (M)	Expenditure(M)
1	166(DDAP)2021-22	172.60	65.87
2	156(MDP)	148.60	46.57
Total			112.44

Audit observed that unauthentic payment without non duplication certificate occurred due to weak internal controls, which resulted in loss to government.

When pointed out in October 2022, management did not respond to the observation.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 11 (2021-22)



CHAPTER-04

ASSISTANT DIRECTOR LGE & RDD



CHAPTER-4

sAssistant Director LGE&RDD

4.1 Introduction

A. Assistant Director Local Government, Election and Rural Development Department in District Dir Lower has 198 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Dir Lower.

According to section 29 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 the authority and responsibilities of the District Government have been given as under:

Functions and Powers of Assistant Director, LGE&RDD includes:

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighbourhood councils
- iii. Matters related to local taxes, grants, budget of village and neighbourhood councils
- iv. Coordination of activities relating to local council elections, population census and surveys in the district
- v. Rural Development Works including water supply, rural access roads, embankment and drainage works
- vi. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- viii. 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 includes:

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or neighbourhood 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;
- ii. Providing effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Registration of births, deaths and marriages;
- iv. Implementation and monitoring of village level development works;
- v. Improving water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintenance of village level infrastructure, footpaths, tracks, streets, playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres.
- vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
- viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- ix. Displaying land transactions in the area for public information;
- x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xi. Organizing cattle fairs and agriculture produce markets;
- xii. Organizing sports teams, cultural and recreational activities;
- xiii. Organizing watch and ward in the area;
- xiv. Promoting plantation of trees, landscaping and beautification of public places;
- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighborhood council;

- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

Audit Profile of LGE & RDD Dir Lower

(Rs. in million)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2021-22	Revenue /Receipts audited FY 2021-22
1	Formations	01	01	217.621	Nil

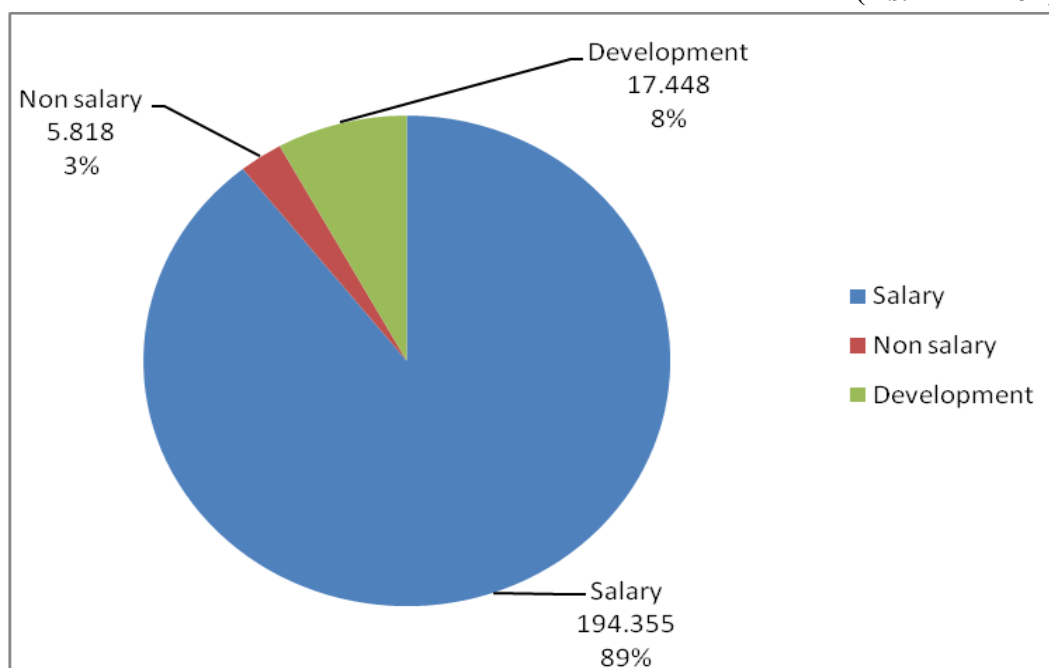
B. Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

Assistant Director LGE & RDD				
2021-22	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	133.179	194.355	61.176	45.93%
Non salary	67.971	5.818	(62.153)	91.44%
Development	236.519	17.448	219.071	92.62%
Total	437.669	217.621	219.071	50.05%

EXPENDITURE 2021-22

(Rs. in million)



The overall savings of Rs 219.071 million of 50% indicate weakness in the capacity to utilize the allocated budget. Furthermore, the excess of 45% in salary component was under estimation of budget and more than 90% savings in non-salary and development expenditure was over estimation of budget on the part of the management.

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 276.551 million were raised in this audit report. This amount also includes recoverable of Rs 7.894 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Value for money and service delivery issues	1.20
2	Others, including cases of accidents, negligence etc.	275.351
Total		276.551

4.3 Comments on the status of compliance with Village/Neighborhood Accounts Committee Directives

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

Sr. No.	Audit Year	VAC/NAC meeting
1	2013-14	Not Convened
2	2016-17	Not Convened
3	2017-18	Not Convened
4	2018-19	Not Convened
5	2019-20	Not Convened
6	2020-21	Not Convened
7	2021-22	Not Convened

4.4 AUDIT PARAS

4.4.1 Value for money and service delivery issues

4.4.1.1 Non deduction of income tax –Rs 1.20 million

According to Finance Department Khyber Pakhtunkhwa Notification No.SO(Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System (MRS) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

During scrutiny of the works sample vouchers of AD LGE & RDD Dir Lower it was noticed that income tax @ 7.5% of Rs 1,205,569 was neither adjusted in the PC-I nor deducted from the payments to the contractors during financial year 2021-22. Detail is given at the annexure-28.

Non deduction of income tax occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in November 2022, management stated that the contractor belong to district Dir lower. Reply was not convincing as the address mentioned in the PEC registration is Peshawar

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

The amount should be recovered and deposited into Government Treasury.

AIR Para No 03 (2021-22)

4.4.2 Others, including cases of accidents, negligence etc

4.4.2.1 Irregular expenditure without resistivity survey report Rs.12.984 million

Before Boring of well conducting of resistivity survey is compulsory to know that the location is favorable for new water well and to also know about the availability of ground water in area /water table.

Assistant Director LGE & RDD Dir Lower incurred expenditure of Rs 12,984,355 on account of Drinking Water Supply Schemes during the financial year 2021-22. The local office executed the work of boring of well in different location without conducting of resistivity survey to know that the location is favorable for new water well and to also know about the availability of ground water in area /water table, but the local office failed to do so. Detail as per Annexure-29.

Irregular expenditure without resistivity survey occurred due to weak internal controls, which resulted in loss to government in cause of failure of boring wells.

When pointed out in November 2022, management stated that resistivity survey for water level is conducted only in those schemes where the water level is not known. Reply was not convincing as resistivity survey is necessary before execution to know the depth and water level.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 01 (2021-22)

4.4.2.2 Irregular Award of Civil Works without rate analysis Rs.16.697 million

According to letter No. PO (LG) KPPRA /2017-18 dated 10/7/2017 abnormal below tender 40%-65% be discourage in order to achieve the objective laid down in Section 2 (q) of the KPPRA Rules.

According to clause 11(iv) of the terms and condition of tender advertised in News Paper, if contractor give 30% below rate, he will satisfied the executing agency by rate analysis. If the head of the executing agency satisfied from rate analysis presented by the contractor then he will accept otherwise not.

Assistant Director LGE & RDD Dir Lower awarded various developmental Schemes to the contractors with estimated cost of Rs 16,697,125 with abnormal below rates in the financial year 2021-22, audit held that if the contractors give 30% below rate the contractors will satisfied the executing agency by rate analysis but the local office failed to do so. Which were clear violations of the above mentioned Criteria. Detail as per annexure-30.

Acceptance of abnormal below rates without rates analysis occurred due to weak internal controls, which resulted in execution of substandard works.

When pointed out in November 2022, management stated that the Schemes mentioned are approved before the KPPR notification. Reply was convincing as letter was issued in 2017.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 02 (2021-22)

4.4.2.3 Irregular payment without Factory Acceptance test – Rs 4.936 million

FAT test was required to be carried out before commencement of work regarding solarization of the water Supply Schemes

Assistant Director LGE & RDD Dir Lower incurred expenditure of Rs 4,936,357 on Solarization during the financial year 2021-22. On scrutiny of record, it was observed that FAT test was not carried out before commencement of work. Audit holds that in the absence of factory Acceptance Test the

solarization of the schemes could not be verified that the work of installation was according to the approved specification or otherwise. Such test was required before the commencement of the installation work but the local office failed to do so. Detail is given at the annexure-31.

Irregularity occurred due to weak internal controls, which resulted in violation of rules.

PAO was requested to convene DAC meeting in November 2022, which could not be convened till finalization of this report.

Audit Recommends regularization of expenditure.

AIR Para No 03 (2021-22)

4.4.2.4 Non-imposition of penalty for delay in completion of works – Rs 2.646 million

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

Assistant Director LGE & RDD Dir Lower awarded contracts of various developmental schemes to different contractors with estimated cost of Rs 26,460,000 during the financial year 2021-22. Audit held that the schemes were not completed in stipulated period of time even till the dates of audit i.e. November 2022, The local office neither granted time extension to the contractors nor impose penalty @10% amounting to Rs 2,664,600 were imposed. Detail as per annexure-32.

Non imposition Penalty was occurred due to weak financial control, which resulted in loss to Government.

When pointed out in November 2022, management, stated that due to non availability of fund work was delayed. Reply was not convincing as sufficient fund was available.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and immediate recovery.

AIR Para No 04 (2021-22)

4.4.2.5 Irregular expenditure on account of developmental schemes without material testing – Rs 82.960 million

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc. and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

Assistant Director LGE & RDD Dir lower incurred expenditure of Rs 82,960,600 on various developmental schemes during the financial year 2021-22. Audit held that material tests of the items used in the schemes were not conducted through contractors, in violation of the above instructions. Detail as per annexure-33.

In view of the foregoing observation, use of substandard material could not be ruled out. Detail as per annexure-38.

Audit observed that irregular expenditure without testing occurred due to weak internal control which resulted in execution of substandard works.

When pointed out in November 2022, management stated that test will be provided Reply was not convincing as no test was produced.

PAO was requested to convene DAC meeting in August 2022, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry into the probable cause of irregularities.

AIR Para No 05 (2021-22)

4.4.2.6 Irregular expenditure without Technical sanctions-Rs 138.38 million

According to Para 32 of CPWA Code Volume I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Assistant Director LGE & RDD Dir lower awarded various developmental schemes with estimated cost of Rs 138,380,000 during the financial year 2021-22. Audit held that Technical Sanction of the competent authority was not obtained. Thus the commencement of work without Technical sanction was irregular. Detail as per annexure-34.

Expenditure without obtaining technical sanction occurred due to weak internal controls, which resulted in irregular execution of developmental schemes.

When pointed out in November 2022, management, stated that TS will be obtained. Reply was not convening as no technical sanctions was produced.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the person(s) at fault.

AIR Para No 06 (2021-22)

4.4.2.7 Non conducting of water quality test Rs-14.67 million

According to Para 7.10 (ii) of the Khyber Pakhtunkhwa Drinking Water Supply Policy 2015, each organization /Department will establish water quality testing laboratories and arrange required resources to ensure regular water quality Monitoring and provision of safe water to the communities.

Assistant Director LGE & RDD Dir lower incurred expenditure of Rs 14,673,037 on account of Water Supply Schemes during the Financial Year

2021-22. As per drinking water Supply policy each organization/Department will establish water quality testing Laboratories and arrange required resources to ensure regular water quality Monitoring and provision of safe water to the communities But the local office failed to do so, which is clear violation of the Government Drinking water Policy. Detail as per annexure-35.

Non establishment of Water testing laboratory, occurred due to weak internal controls, which resulted in loss to government and depriving the community from the tested Drinking Water

When pointed out in November 2022, management, stated that Test will be obtained. Reply was not convening as no Test was produced.

PAO was requested to convene DAC meeting in August 2022, which could not be convened till finalization of this report.

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

AIR Para No 07 (2021-22)

4.4.2.8 Irregular award of work without contract agreement – Rs.1.858 million

According to Para 89 of CPWD Code, the agreement with the contractor selected must be in writing and should be precisely and differently express it should state the quantity and quality of work to be done, and the terms upon which the payment will be made, with any provision necessary for safeguarding the property entrusted to the contractor.

Assistant Director LGE & RDD Dir Lower awarded a developmental scheme with an estimated cost of Rs 1,858,000 during the financial year 2020-21. During scrutiny of record, it was observed that Contract Agreement was not executed with the contractor. Thus, the award of work was held irregular. Detail is as under:

S. No.	Name of work	Name of contractor	Amount (Rs)
1	Bore Well & Solarization of Bore Well at VC Shikolai Package-1	M/S Arrow Star	1,858,000
Total			1,858,000

Audit observed that the non execution of Contract Agreements occurred due to weak internal control, which resulted in violation of rules.

When pointed out in January 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit recommends to regularization the award of work without contract agreement and action against the person(s) at fault.

AIR Para 1 (2020-21-MDG/SDG)

4.4.2.9 Non forfeiture of 2% earnest money – Rs 102,860

Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

According to NIT Condition No.09, if the successful contractor who has quoted a rate 10% below on engineer's estimate and has repudiated the contract, the entire security deposit i.e. 2% bid security along with 8% additional bid security would be forfeited in favor of Government.

Assistant Director LGE & RDD Dir Lower did not forfeit 2% earnest money Rs 102,860 during the financial year 2020-21. During scrutiny of record, it was observed that the contractors offered below rates but did not deposit the additional securities. According to the above-mentioned criteria, the local office was required to forfeit their 2% earnest money, but failed to do so. Detail is as under:

S. No.	Name of work	Name of contractor	Estimated cost (Rs)	2% E.M
01	Bore Well & Solarization of Bore Well at VC Shikolai Package-1	M/S Arrow Star	1,858,000	37,160
02	DWSS/Bore Well Tariq Koroona Shikolai Package-1	M/S SH Developers	2,000,000	40,000
03	Bore Well & Solarization of Bore Well at VC Shikolai Package-3	M/S Arrow Star	1,284,000	25,700
Total				102,860

Audit observed that non forfeiture of 2% earnest money occurred due to weak financial control, which resulted in violation of rules.

When pointed out in January 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit suggests depositing the amount into Government treasury.

AIR Para 2 (2020-21-MDG/SDG)

4.4.2.10 Non imposition of 10% penalty on late completion of scheme – Rs.128, 400

According to Clause 2 of the Contract Agreement, penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Assistant Director LGE & RDD Dir Lower did not impose 10% penalty of Rs 128,400 during the financial year 2015-16 on contractor for late completion of developmental scheme. Detail is as under:

S. No.	Scheme	W/order date	Due date of Completion	Actual date of completion	Cost (Rs)	10%Penalty (Rs)
1	Bore Well & Solarization of Bore Well at VC Shikolai Package-3	01-07-2021	01-01-2022	In Progress	1,284,000	128,400
Total						128,400

Audit observed that non imposition & non recovery of penalty occurred due to lack of internal control which resulted in loss to Government.

When pointed out in January 2022, management did not respond to the observation.

PAO was requested to convene DAC meeting in January 2022, which could not be convened till finalization of this report.

Audit recommends to recover the amount and deposit into Government treasury.

AIR Para 3 (2020-21-MDG/SDG)



CHAPTER-05

PARTICIPATORY AUDIT



CHAPTER-5

Participatory Audit Report

5.1 Introduction:

A. The Department of Auditor General of Pakistan is the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations and is headed by the Auditor General of Pakistan.

The DAGP has initiated Citizens' Participatory Audits under which support of citizens and civil society organizations will be engaged for more participatory audits. Initially, citizens and CSOs (Civil Society Organizations) will be engaged in providing suggestions for areas in which to conduct audit. In subsequent phases support of citizens and CSO will be solicited in execution of audits. The CPAs will help towards further aligning audits by DAGP with the issues of concern for citizens and civil society. Introduction of CPA in DAGP is aimed at brokering a new relationship with citizens for engagement in the public audit process as it is universally acknowledged that effective and meaningful citizen engagement is essential in enhancing accountable governance, effective management of public finances and the delivery of public services.

Citizen Participatory Audit is a relatively new way for citizens' participation in public sector audits. It seeks to actively involve citizens and civil society groups and organizations in the audit process. In various countries citizens and CSOs are engaged in execution of audit, inclusive of gathering of audit evidence. In case of Pakistan, the DAGP will implement CPA in a phased manner. In the initial phase CSOs/citizens will be able to provide suggestions for areas which they want the audit to focus on. The suggestions may relate to conducting of various types of audit like performance, special, thematic or compliance audit. The DAGP may then incorporate such suggestions in ongoing audits of that sector or entity, or ensure their inclusion when planning new audits.

Citizen Participatory Audit of three Schools in District Dir Lower was selected on the basis of complaint No.KP180721-88743352(AB) dated 18.07.2021 received through Citizen Portal which was included in the Annual Audit Plan 2022-23 duly approved by the Auditor General of Pakistan.

The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit of the selected 03 schools in District Dir Lower during the 2022-23 with a view to report significant findings to the stock holders.

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.

5.2 AUDIT PARAS

5.2.1 Irregularities

A HR/Employee related irregularities

5.2.1.1 Excess payment against three posts over and above the sanctioned strength

According to Para 4.14.2.1 of APPM DAO shall use establishment register as a control device which shall maintain detail of sanctioned posts within each unit of establishment. This includes records of both permanent and temporary posts, and filled and unfilled posts. This register shall be used for budgeting and managing the strength of particular unit of establishment.

During audit of Government Girls Community Model Higher Secondary School (GGCMHSS) Timergara Dir Lower for 2021-22 it was noticed that total sanctioned posts of non gazetted staff were 32 as per approved budget book 2021-22 whereas Pay Roll for June 2022 shows payment against 35 posts which resulted in excess payment against the three posts.

Excess drawl of posts occurred due to weak internal controls, which resulted in violation of rules.

When pointed out in August 2022, management stated that reconciliation of posts will be carried out with ADC (F&P) Dir Lower and will be provided to audit. However no progress was shown till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

Audit recommends regularization of excess of posts.

AIR Para No. 10 (2021-22)

B. Procurement related irregularities

5.2.1.2 Unauthorized expenditure from PTC fund– Rs 2.450 million

According to the Financial Procedure for Incurrence of expenditure by the Parents-Teachers-Council (PTCs) notified vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, Serial No. B (5) the cash book and allied details/vouchers/receipts shall be verified and approved by the Parents-Teachers-Council's meetings to be held on quarterly basis.

According to PTCs Guide lines S.No.18 (1) that a purchase/procurement committee comprising 5 members of the PTC be formed to undertake purchases including petty purchases and procurement of goods and works for the schools. Chairperson of the PTC shall be the Chairperson of the Purchase/Procurement Committee as well.

According to S.No.18 (2) that no officer of Elementary & Secondary Education department will be involved in procurement and this shall be carried out solely by the PTC itself.

According to S.No.18(3) that for making purchases PTC procurement committee is required to obtain more than one quote from different shops/vendors. The procurement committee will analyze the quote. All members of the committee will endorse the quotation analysis document with mutual consultation.

Principal Government Girls Community Model Higher Secondary School (GGCMHSS) Timergara Dir Lower incurred expenditure of Rs 2,450,000 from PTC fund on construction of two class rooms/group latrine during 2021-22 without involvement of PTC Procurement Committee in the procurement process as all the purchases were made by the Principal itself on single bills. Moreover no approval/verification was taken on vouchers/payment receipts from PTC Chairman/Council.

The lapse occurred due to violation of rules, which resulted in unauthentic expenditure.

When pointed out in August 2022, management stated that approval of expenditure will be obtained from PTC Chairman/Council and will be shown to audit. However no progress was shown till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

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

AIR Para No. 1 (2021-22)

5.2.1.3 Unauthorized expenditure from PTC fund– Rs 1.500 million

According to the Financial Procedure for Incurrence of expenditure by the Parents-Teachers-Council (PTCs) notified vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, Serial No. B (5) the cash book and allied details/vouchers/receipts shall be verified and approved by the Parents-Teachers-Council's meetings to be held on quarterly basis.

According to PTCs Guide lines S.No.18 (1) that a purchase/procurement committee comprising 5 members of the PTC be formed to undertake purchases including petty purchases and procurement of goods and works for the schools. Chairperson of the PTC shall be the Chairperson of the Purchase/Procurement Committee as well.

According to S.No.18 (2) that no officer of Elementary & Secondary Education department will be involved in procurement and this shall be carried out solely by the PTC itself.

According to S.No.18(3) that for making purchases PTC procurement committee is required to obtain more than one quote from different

shops/vendors. The procurement committee will analyze the quote. All members of the committee will endorse the quotation analysis document with mutual consultation.

Principal Government Higher Secondary School (GHSS) Rabat Dir Lower incurred expenditure of Rs 1,500,730 from PTC fund on construction of two class rooms/group latrine during 2021-22 without involvement of PTC Procurement Committee in the procurement process as all the purchases were made by the Principal itself on single bills. Moreover no approval/verification was taken on vouchers/payment receipts from PTC Chairman/Council.

The lapse occurred due to violation of rules, which resulted in unauthentic expenditure.

When pointed out in August 2022, management stated that approval of expenditure will be obtained from PTC Chairman/Council and will be shown to audit. However no progress was shown till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

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

AIR Para No. 1 (2021-22)

5.2.1.4 Unauthorized expenditure from Parent Teachers Council fund– Rs 1.209 million

According to the Financial Procedure for Incurrence of expenditure by the Parents-Teachers-Council (PTCs) notified vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, Serial No. B (5) the cash book and allied details/vouchers/receipts shall be verified and approved by the Parents-Teachers-Council's meetings to be held on quarterly basis.

According to PTCs Guide lines S.No.18 (1) that a purchase/procurement committee comprising 5 members of the PTC be formed to undertake purchases including petty purchases and procurement of goods and works for the schools.

Chairperson of the PTC shall be the Chairperson of the Purchase/Procurement Committee as well.

According to S.No.18 (2) that no officer of Elementary & Secondary Education department will be involved in procurement and this shall be carried out solely by the PTC itself.

According to S.No.18(3) that for making purchases PTC procurement committee is required to obtain more than one quote from different shops/vendors. The procurement committee will analyze the quote. All members of the committee will endorse the quotation analysis document with mutual consultation.

Principal Government Higher Secondary School (GHSS) Haya Serai Dir Lower incurred expenditure of Rs 1,209,622 from PTC fund during 2021-22 without involvement of PTC Procurement Committee in the procurement process as all the purchases were made by the Principal itself on single bills. Moreover no approval/verification was taken on vouchers/payment receipts from PTC Chairman/Council.

The lapse occurred due to violation of rules, which resulted in unauthentic expenditure.

When pointed out in August 2022, management stated that approval of expenditure will be obtained from PTC Chairman/Council and will be shown to audit. However no progress was shown till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

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

AIR Para No. 1 (2021-22)

C. Management of Accounts with Commercial Banks

5.2.1.5 Placement of public fund in current bank account instead of PLS – Rs 0.963 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L)FD/2207-08/Vol-IX dated 10-2-2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned bank accounts in the commercial bank for various departments/autonomous/semi-autonomous bodies/corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Principal Government Girls Community Model Higher Secondary School (GGCMHSS) Timergara Dir Lower during financial year 2021-22 kept a sum of 963,609 in Current Account No. 4320916133-NPB Timergara instead of PLS account which resulted in loss to Government due to non-earning of profit.

Maintenance of current designated bank accounts occurred due to violation of Rules, which resulted in understatement in provincial receipts during the year.

When pointed out in August 2022, management stated that the account will be converted to PLS mode. Reply was not tenable as no proof of conversion was shown till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

Audit recommends immediate conversion of current accounts into PLS mode and deposit of profit into Government Treasury when declared by the bank.

AIR Para No. 5 (2021-22)

5.2.1.6 Placement of public fund in current bank account instead of PLS – Rs 0.894 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L)FD/2207-08/Vol-IX dated 10-2-2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned bank accounts in the commercial bank for various departments/autonomous/semi-autonomous bodies/corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Principal Government Higher Secondary School (GHSS) Haya Serai Dir Lower during financial year 2021-22 kept a sum of 894,194 in Current Account No. 1104-7100005-03-HBL Kumbhar Dir Lower instead of PLS account which resulted in loss to Government due to non-earning of profit.

Maintenance of current designated bank accounts occurred due to violation of Rules, which resulted in understatement in provincial receipts during the year.

When pointed out in August 2022, management stated that the account will be converted to PLS mode. Reply was not tenable as no proof of conversion was shown till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

Audit recommends immediate conversion of current accounts into PLS mode and deposit of profit into Government Treasury when declared by the bank.

AIR Para No. 4 (2021-22)

5.3.1 Others, including cases of accidents, negligence etc.

5.3.1.1 Non conducting of election of Parents Teachers Council

According to PTCs Guide lines S.No.7 (3&7) that Members of the PTC shall be elected/chosen for a period of three academic years. There after a fresh Council shall be elected. 50% availability of parents will be ensured during the election.

According to S.No.7 (9) that DEO will notify the elected PTCs in High/Higher Secondary Schools within 5 days of elections.

During audit of Government Girls Community Model Higher Secondary School (GGCMHSS) Timergara Dir Lower for 2021-22, it was noticed that the PTC members were elected during November, 2018, however the elected PTC was not notified by the DEO (F) Dir Lower as required. Moreover after completion of three years period election was not conducted to elect fresh Council. Therefore expenditure incurred by PTC after November 2018 was irregular and unauthorized.

The lapse occurred due to violation of rules, which resulted in unauthorized expenditure.

When pointed out in August 2022, management stated that PTC election will be conducted in near future and outcome will be shared with audit. However no progress was intimated till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

Audit recommends immediate conduction of fresh election besides regularization of expenditure after November 2018 from the competent forum.

AIR Para No. 2 (2021-22)

5.3.1.2 Non conducting of election of Parents Teachers Council

According to PTCs Guide lines S.No.7 (3&7) that Members of the PTC shall be elected/chosen for a period of three academic years. There after a fresh Council shall be elected. 50% availability of parents will be ensured during the election.

According to S.No.7 (9) that DEO will notify the elected PTCs in High/Higher Secondary Schools within 5 days of elections.

During audit of Government Higher Secondary School (GHSS) Rabat Dir Lower for 2021-22, it was noticed that the PTC members were elected during January, 2018 as per PTC Register, however the elected PTC was not notified by the DEO (M) Dir Lower as required. Moreover after completion of three years period election was not conducted to elect fresh Council. Furthermore after passing (19) months period no efforts were made for conducting fresh election.

The lapse occurred due to violation of rules, which resulted in unauthorized expenditure.

When pointed out in August 2022, management stated that PTC election will be conducted in near future and outcome will be shared with audit. However no progress was intimated till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

Audit recommends immediate conduction of fresh election besides regularization of expenditure after January 2021 from the competent forum.

AIR Para No. 2 (2021-22)

5.3.1.3 Non conducting of election of Parents Teachers Council

According to PTCs Guide lines S.No.7 (3&7) that Members of the PTC shall be elected/chosen for a period of three academic years. There after a fresh

Council shall be elected. 50% availability of parents will be ensured during the election.

According to S.No.7 (9) that DEO will notify the elected PTCs in High/Higher Secondary Schools within 5 days of elections.

During audit of Government Higher Secondary School (GHSS) Haya Serai Dir Lower for 2021-22, it was noticed that the PTC members were elected during January, 2018 as per PTC Register, however the elected PTC was not notified by the DEO (M) Dir Lower as required. Moreover after completion of three years period election was not conducted to elect fresh Council. Therefore expenditure incurred by PTC after January 2021 was irregular and unauthorized.

The lapse occurred due to violation of rules, which resulted in unauthorized expenditure.

When pointed out in August 2022, management stated that PTC election will be conducted in near future and outcome will be shared with audit. However no progress was intimated till finalization of this report.

PAO was requested to convene DAC meeting in September 2022, which could not be convened till finalization of this report.

Audit recommends immediate conduction of fresh election besides regularization of expenditure from the competent forum.

AIR Para No. 2 (2021-22)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S. No	AIR No	Department	Gist of Para	Amount (Rs in million)
01	04	DC Dir Lower	Unauthentic disbursement without Actual Payee Receipts – Rs 444,611 million	444.611
02	11	DC Dir Lower	Unauthentic payments to students without Actual Payee Receipts – Rs 72.860 million	72.860
03	12	DC Dir Lower	Reconciliation of expenditure under incorrect head without budget provision Rs 5.501 million	5.501
04	17	DC Dir Lower	Misclassification due to charge of purchase of furniture to others- Rs 1.104 million	1.104
05	04	DHO Dir Lower	Loss to Government due to non imposition of penalty –Rs 651,737	0.651
06	07	DHO Dir Lower	Recovery on account of Conveyance Allowance - Rs 168,704	0.168
07	08	DHO Dir Lower	Recovery on account of Health Practice Allowance and Conveyance Allowance - Rs 240,000	0.240
08	10	DHO Dir Lower	Non deposit of Government receipts – Rs 60,000	0.060
09	11	DHO Dir Lower	Non deposit of Government receipts – Rs 187,951	0.188
11	04	DEO Male	Non deposit of profit earned on placement of funds in designated bank accounts – Rs 355,114	0.355
12	06	DEO Male	Unauthentic expenditure of special grant for model schools – Rs 1.600 million	1.600
13	14	DEO Male	Unauthorized expenditure without sanctions of the competent authority – Rs 399.175 million	399.175
14	05	DEO Female	Unauthentic expenditure of special grant for model schools – Rs 1.600 million	1.600
15	06	DEO Female	Misclassification due to charge of expenditure on purchase of CCTV Cameras to the head petty repair - Rs 630,000	0.630
16	12	DEO Female	Unauthorized expenditure without sanctions of the competent authority – Rs 167.703 million	167.703
17	15	DEO Female	Difference in the expenditure of CRC and Petty Repair – Rs 448,500	0.448
18	02	TMA Khall	Non deposit of stamp duty - Rs 46,000	0.046
19	03	TMA Khall	Non deposit of professional tax - Rs 71,200	0.071
20	07	TMA Khall	Non deduction of income tax- Rs 40,572	0.040
21	08	TMA Khall	Non-deduction of pension of non-PUGF staff - Rs 744,730	0.744
22	03	TMA Munda	Non imposition of penalty on late completion of developmental schemes – Rs 100,000	0.100
23	04	TMA Munda	Non deposit of stamp duty - Rs 190,600	0.190
24	05	TMA Munda	Non deposit of professional tax - Rs 329,600	0.329
25	12	TMA Munda	Non-deposit of bank profit into Government treasury – Rs 129,852	0.129

Annexure-02
Para No. 1.2.2

Detail of DDO Payments by DAO Dir Lower

Payment made through DDOs by DAO Dir Lower for the FY 2021-22				
Name of the payee	Check number	Title	Payment date	Amount
DEPUTY COMMISSIONER	1090769	DDO	13.07.2021	841,614
District Health Officer	1090772	DDO	14.07.2021	48,362
SUB DIVISIONAL EDUCATION OFFICER	1090773	DDO	14.07.2021	90,253
SUB DIVISIONAL EDUCATION OFFICER	1090774	DDO	14.07.2021	61,288
District Health Officer(BHU)	1090775	DDO	14.07.2021	40,489
DHO DIR LOWER	1090776	DDO	14.07.2021	135,698
GGHS WARSAK DIR LOWER	1090777	DDO	14.07.2021	32,190
DIRECTOR LIVESTOCK & DAIRY DEVELOPM	1090779	DDO	14.07.2021	30,142
PRINCIPAL GHSS MANOGAY BALAMBAT	1090780	DDO	14.07.2021	56,834
SECRETARY ZILLA COUNCIL T/GARA	1090783	DDO	29.07.2021	64,582
DISTT OFFICER COOPRATIVE T/GARA DIR	1090792	DDO	11.08.2021	6,543
DISTRICT EDUCATION (F) OFFICER T/GA	1090793	DDO	11.08.2021	30,718
DEPUTY COMMISSIONER	1090794	DDO	12.08.2021	5,900
SDEO FEMAL BALAMBAT	1090800	DDO	13.08.2021	3,000
SDEO FEMALE BALAMBAT	1090806	DDO	13.08.2021	207,600
SOIL CONSERVATION OFFICER T/GARA	1090809	DDO	17.08.2021	12,396
DISTT OFFICER FISHERIES DIR LOWER	1090815	DDO	20.08.2021	14,900
REVENUE OFFICER (C/S) PESCO TIMERGA	1090822	DDO	23.08.2021	442,205
DISSTT HEALTH OFFICER DIR LOWER	1090824	DDO	23.08.2021	2,670
DISTRICT HEALTH OFFICER	1090826	DDO	23.08.2021	6,550
SDEO (M) KHALL	1090847	DDO	24.08.2021	4,380
DISTRICT DIRECTOR AGRICULTURE DIR	1090851	DDO	25.08.2021	34,347
DISTT OFFICER SOCIAL WELFARE	1090853	DDO	25.08.2021	44,477
ASSISTANT DIRECTOR LG & DD DIR	1090857	DDO	25.08.2021	43,824
SECRETARY ZILLA COUNCIL	1090867	DDO	26.08.2021	64,582

T/GARA				
DISTT OFFICER FISHERIES DIR LOWER	1090870	DDO	26.08.2021	9,900
REVENUE OFFICER (C/S) PESCO TIMERGA	1090872	DDO	26.08.2021	241,728
REVENUE OFFICER (C/S) PESCO TIMERGA	1090875	DDO	26.08.2021	278,655
SDEO MALE ADENZAI	1090876	DDO	26.08.2021	336,246
District Health Officer	1090880	DDO	26.08.2021	33,382
SUB DIVISIONAL EDUCATION OFFICER	1090881	DDO	26.08.2021	160,683
District Health Officer(RHC)	1090882	DDO	26.08.2021	188,477
District Health Officer(BHU)	1090883	DDO	26.08.2021	76,270
DHO DIR LOWER	1090884	DDO	26.08.2021	139,319
GGPS MUNDA	1090885	DDO	26.08.2021	151,914
GGHS WARSAK DIR LOWER	1090886	DDO	26.08.2021	13,883
PRINCIPAL GGHS KHAIRABAD	1090887	DDO	26.08.2021	144,444
DISTT OFFICER SOCIAL WELFARE	1090888	DDO	27.08.2021	8,250
REVENUE OFFICER (C/S) PESCO TIMERGA	1090889	DDO	27.08.2021	205,980
REVENUE OFFICER (C/S) PESCO TIMERGA	1090890	DDO	27.08.2021	195,196
DISTT OFFICER SOCIAL WELFARE	1090891	DDO	30.08.2021	10,804
DISSTT HEALTH OFFICER DIR LOWER	1090892	DDO	30.08.2021	2,670
REVENUE OFFICER (C/S) PESCO TIMERGA	1090894	DDO	30.08.2021	89,594
REVENUE OFFICER (C/S) PESCO TIMERGA	1090896	DDO	30.08.2021	38,666
DISTRICT DIRECTOR LIVESTOCK	1090897	DDO	30.08.2021	111,583
DISTT OFFICER FISHERIES DIR LOWER	1090898	DDO	30.08.2021	9,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1090900	DDO	30.08.2021	429,420
REVENUE OFFICER (C/S) PESCO TIMERGA	1090902	DDO	30.08.2021	260,244
DISTT OFFICER SOCIAL WELFARE	1090903	DDO	30.08.2021	8,800
DEPUTY COMMISSIONER	1090905	DDO	30.08.2021	66,220,000
ASSISTANT DIRECTOR LG & DD DIR	1090907	DDO	30.08.2021	1,550,000
ASSISTANT DIRECTOR LG & DD DIR	1090908	DDO	30.08.2021	2,100,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1090910	DDO	30.08.2021	270,151
SDEO MALE ADENZAI	1090916	DDO	31.08.2021	349,423
DISTT OFFICER FISHERIES DIR	1090917	DDO	31.08.2021	19,107

LOWER				
SDEO MALE ADENZAI	1090920	DDO	01.09.2021	96,059
REVENUE OFFICER (C/S) PESCO TIMERGA	1090936	DDO	01.09.2021	197,034
DISTT OFFICER FISHERIES DIR LOWER	1090938	DDO	02.09.2021	9,386
REVENUE OFFICER (C/S) PESCO TIMERGA	1090939	DDO	02.09.2021	483,954
DEPUTY COMMISSIONER	1090946	DDO	02.09.2021	147,500
Deputy Director KPPRA	1090950	DDO	02.09.2021	2,000
DISTRICT EDUCATION (F) OFFICER T/GA	1090953	DDO	03.09.2021	36,880
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1090959	DDO	06.09.2021	4,592
DEPUTY COMMISSIONER	1090989	DDO	06.09.2021	1,733,370
DEPUTY COMMISSIONER	1090990	DDO	07.09.2021	14,548
H.M GGHS MORANAI	1090994	DDO	07.09.2021	23,929
DISTRICT DIRECTOR AGRICULTURE DIR	1090996	DDO	08.09.2021	10,733
DDO DRUG ADDICTS CENTRE AT T/GARA	1090997	DDO	08.09.2021	20,084
DISTT OFFICER COOPRATIVE T/GARA DIR	1090998	DDO	08.09.2021	9,432
DISTT HEALTH RHC DIR LOWER	1091004	DDO	09.09.2021	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1091008	DDO	09.09.2021	5,886
DISTT HEALTH OFFICER TIMERGARA	1091010	DDO	09.09.2021	7,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1091016	DDO	10.09.2021	1,542
SOIL CONSERVATION OFFICER T/GARA	1091017	DDO	10.09.2021	2,762
EXCISE & TAXATION OFFICER DIR LOWER	1091018	DDO	10.09.2021	255,700
DEPUTY COMMISSIONER	1091020	DDO	10.09.2021	12,000
DISTT OFFICER FISHERIES DIR LOWER	1091021	DDO	10.09.2021	47,500
DISSTT EDUCATION OFFICER(M) T/GARA	1091023	DDO	10.09.2021	62,587
REVENUE OFFICER (C/S) PESCO TIMERGA	1091025	DDO	13.09.2021	363,781
DEPUTY COMMISSIONER	1091028	DDO	13.09.2021	250
PRINCIPAL GHS KHAZANA	1091029	DDO	13.09.2021	50,384
DISTT OFFICER SOCIAL WELFARE	1091037	DDO	15.09.2021	8,420
PRINCIPAL GHS KHAZANA	1091038	DDO	15.09.2021	5,000
DISTT OFFICER FISHERIES DIR	1091056	DDO	20.09.2021	9,900

LOWER				
DEPUTY COMMISSIONER	1091074	DDO	21.09.2021	53,790
ASSISTANT DIRECTOR LG & DD DIR	1091100	DDO	22.09.2021	54,600
REVENUE OFFICER (C/S) PESCO TIMERGA	1091107	DDO	23.09.2021	349,063
DISSTT HEALTH OFFICER DIR LOWER	1091112	DDO	23.09.2021	3,960
DISTT HEALTH OFFICER TIMERGARA	1091118	DDO	23.09.2021	16,450
DISSTT HEALTH OFFICER DIR LOWER	1091122	DDO	23.09.2021	5,600
DISTT OFFICER WATER MANAGEMENT	1091128	DDO	23.09.2021	31,531
DISTRICT DIRECTOR LIVESTOCK	1091129	DDO	23.09.2021	7,340
REVENUE OFFICER (C/S) PESCO TIMERGA	1091130	DDO	23.09.2021	23,998
DISTRICT DIRECTOR LIVESTOCK	1091132	DDO	24.09.2021	4,167
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1091136	DDO	24.09.2021	11,100
REVENUE OFFICER (C/S) PESCO TIMERGA	1091138	DDO	24.09.2021	31,887
REVENUE OFFICER (C/S) PESCO TIMERGA	1091142	DDO	24.09.2021	133,260
REVENUE OFFICER (C/S) PESCO TIMERGA	1091143	DDO	24.09.2021	340,762
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1091145	DDO	24.09.2021	4,970
S. DIVISIONAL EDU OFFICER (M)	1091146	DDO	24.09.2021	16,332
DDO DRUG ADDICTS CENTRE AT T/GARA	1091147	DDO	24.09.2021	5,120
DEPUTY COMMISSIONER	1091151	DDO	27.09.2021	8,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1091154	DDO	27.09.2021	101,830
DISTRICT DIRECTOR LIVESTOCK	1091159	DDO	27.09.2021	6,430
SECRETARY ZILLA COUNCIL T/GARA	1091160	DDO	27.09.2021	64,582
District Health Officer	1091168	DDO	28.09.2021	353,783
ASSISTANT DIRECTOR LG & DD DIR	1091169	DDO	28.09.2021	22,506
District Health Officer(BHU)	1091170	DDO	28.09.2021	22,090
HEAD MASTER GHS MISKINI	1091171	DDO	28.09.2021	208,338
DHO DIR LOWER	1091172	DDO	28.09.2021	102,339
GGMS DIR LOWER	1091173	DDO	28.09.2021	396,456
GHS SHAHI	1091174	DDO	28.09.2021	81,204
PRINCIPAL GHSS MIAN KALAY	1091175	DDO	28.09.2021	81,616

HEAD MISTRESS GHS SANGOLAI	1091176	DDO	28.09.2021	81,204
PRINCIPAL GHSS LAL QILLA	1091177	DDO	28.09.2021	81,204
PRINCIPAL GGHSS POKHTANO KHADAGZAI	1091178	DDO	28.09.2021	200,622
PRINCIPAL GGHSS SHAWA	1091179	DDO	28.09.2021	590,071
HEAD MISTRESS GGHS KOTKAY PAYKHEL	1091180	DDO	28.09.2021	196,303
HEAD MISTRESS GGHS MAKHAI	1091181	DDO	28.09.2021	196,305
HEAD MISTRESS GGHS GALKOR	1091182	DDO	28.09.2021	58,732
REVENUE OFFICER (C/S) PESCO TIMERGA	1091183	DDO	29.09.2021	49,133
REVENUE OFFICER (C/S) PESCO TIMERGA	1091185	DDO	29.09.2021	3,360
REVENUE OFFICER (C/S) PESCO TIMERGA	1091186	DDO	29.09.2021	691,461
SDEO FEMALE BALAMBAT	1091187	DDO	29.09.2021	278,655
REVENUE OFFICER (C/S) PESCO TIMERGA	1091188	DDO	29.09.2021	217,869
SUB DIVI EDU OFFICER FEMALE T/GARA	1091190	DDO	29.09.2021	60,000
SUB DIVI EDU OFFICER FEMALE T/GARA	1091191	DDO	29.09.2021	35,750
REVENUE OFFICER (C/S) PESCO TIMERGA	1091192	DDO	29.09.2021	21,226
DISTRICT DIRECTOR AGRICULTURE DIR	1091193	DDO	29.09.2021	9,352
REVENUE OFFICER (C/S) PESCO TIMERGA	1091194	DDO	29.09.2021	229,438
REVENUE OFFICER (C/S) PESCO TIMERGA	1091195	DDO	29.09.2021	169,698
REVENUE OFFICER (C/S) PESCO TIMERGA	1091196	DDO	29.09.2021	156,658
REVENUE OFFICER (C/S) PESCO TIMERGA	1091199	DDO	29.09.2021	10,343
REVENUE OFFICER (C/S) PESCO TIMERGA	1091203	DDO	29.09.2021	60,521
SOIL CONSERVATION OFFICER T/GARA	1091205	DDO	30.09.2021	4,370
SOIL CONSERVATION OFFICER T/GARA	1091206	DDO	30.09.2021	3,315
HEAD MISTRESS GGHS KOTKAY PAI	1091208	DDO	30.09.2021	5,500
HEAD MISTRESS GGHS SHAMSHI KHAN	1091209	DDO	30.09.2021	3,750
HEAS MISTRESS GGSH JANGO	1091210	DDO	30.09.2021	18,262
DISTRICT EDUCATION (F)	1091221	DDO	04.10.2021	76,370

OFFICER T/GA				
DISTT HEALTH OFFICER TIMERGARA	1091226	DDO	06.10.2021	28,479
REVENUE OFFICER (C/S) PESCO TIMERGA	1091227	DDO	06.10.2021	40,400
REVENUE OFFICER (C/S) PESCO TIMERGA	1091231	DDO	06.10.2021	2,388
DEPUTY COMMISSIONER	1091234	DDO	08.10.2021	613,607
SUB DIVISIONAL EDUCATION OFFICE	1091235	DDO	08.10.2021	8,710
HEAD MISTRESS G.G.H.S.KHAZANA	1091236	DDO	08.10.2021	10,699
DISSTT EDUCATION OFFICER(M) T/GARA	1091238	DDO	08.10.2021	54,207
SDEO MALE ADENZAI	1091239	DDO	08.10.2021	152,817
SDEO FEMAL LAL QILLA	1091240	DDO	08.10.2021	9,890
DISTRICT DIRECTOR LIVESTOCK	1091248	DDO	12.10.2021	4,350
H.M GGHS MORANAI	1091254	DDO	21.10.2021	23,889
SDEO FEMAL BALAMBAT	1091261	DDO	22.10.2021	8,000
DISSTT EDUCATION OFFICER(M) T/GARA	1091271	DDO	23.10.2021	29,150
SDEO FEMAL BALAMBAT	1091274	DDO	23.10.2021	120,000
DEPUTY COMMISSIONER	1091276	DDO	23.10.2021	50,000
DISTT OFFICER POPULATION WELFARE	1091287	DDO	23.10.2021	3,000
DISTT OFFICER POPULATION WELFARE	1091288	DDO	23.10.2021	225,656
DISTRICT DIRECTOR LIVESTOCK	1091302	DDO	25.10.2021	8,594
DISTT OFFICER COOPRATIVE T/GARA DIR	1091303	DDO	25.10.2021	5,330
PRINCIPAL GGHSS CHAKDARA	1091305	DDO	25.10.2021	7,080
DISTT OFFICER WATER MANAGEMENT	1091309	DDO	25.10.2021	3,108
REVENUE OFFICER (C/S) PESCO TIMERGA	1091310	DDO	25.10.2021	21,400
REVENUE OFFICER (C/S) PESCO TIMERGA	1091322	DDO	25.10.2021	30,014
DISTT HEALTH RHC DIR LOWER	1091335	DDO	25.10.2021	11,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1091338	DDO	25.10.2021	32,307
REVENUE OFFICER (C/S) PESCO TIMERGA	1091357	DDO	26.10.2021	127,562
REVENUE OFFICER (C/S) PESCO TIMERGA	1091359	DDO	26.10.2021	33,059
DISTRICT EDUCATION (F) OFFICER T/GA	1091360	DDO	26.10.2021	51,500

PRINCIPAL GHS KHAZANA	1091365	DDO	27.10.2021	14,065
SDEO FEMAL LAL QILLA	1091367	DDO	27.10.2021	8,530
SDEO MALE ADENZAI	1091368	DDO	27.10.2021	78,806
SECRETARY ZILLA COUNCIL T/GARA	1091370	DDO	27.10.2021	64,582
REVENUE OFFICER (C/S) PESCO TIMERGA	1091371	DDO	27.10.2021	110,242
REVENUE OFFICER (C/S) PESCO TIMERGA	1091372	DDO	27.10.2021	207,862
DISTT OFFICER WATER MANAGEMENT	1091373	DDO	27.10.2021	8,850
DEPUTY COMMISSIONER	1091374	DDO	27.10.2021	7,650
DEPUTY COMMISSIONER	1091375	DDO	27.10.2021	14,000
HEAD MISTRESS GGHS SHAMSHI KHAN	1091376	DDO	27.10.2021	47,645
DISTRICT DIRECTOR LIVESTOCK	1091377	DDO	27.10.2021	14,330
REVENUE OFFICER (C/S) PESCO TIMERGA	1091390	DDO	27.10.2021	379,727
SDEO (M) SAMAR BAGH	1091397	DDO	28.10.2021	9,490
DISTRICT DIRECTOR LIVESTOCK	1091398	DDO	28.10.2021	34,813
SDEO MALE ADENZAI	1091399	DDO	28.10.2021	148,149
DISTRICT DIRECTOR AGRICULTURE DIR	1091401	DDO	28.10.2021	5,750
DEPUTY COMMISSIONER	1091402	DDO	28.10.2021	119,435
SOIL CONSERVATION OFFICER T/GARA	1091411	DDO	28.10.2021	9,823
REVENUE OFFICER (C/S) PESCO TIMERGA	1091424	DDO	28.10.2021	13,467
DEPUTY COMMISSIONER	1091425	DDO	28.10.2021	3,000
DISTRICT HEALTH OFFICER DIR LOWER	1091429	DDO	28.10.2021	7,425
District Health Officer	1091435	DDO	28.10.2021	167,241
SUB DIVISIONAL EDU OFFICER (F)	1091436	DDO	28.10.2021	107,665
District Health Officer(BHU)	1091437	DDO	28.10.2021	66,270
District Health Officer(THQ)	1091438	DDO	28.10.2021	66,270
DHO DIR LOWER	1091439	DDO	28.10.2021	90,680
GGMS DIR LOWER	1091440	DDO	28.10.2021	33,519
GHS SHAHI	1091441	DDO	28.10.2021	27,068
HEAD MISTRESS GHS SANGOLAI	1091442	DDO	28.10.2021	27,068
PRINCIPAL GHSS ZAIMDARA	1091443	DDO	28.10.2021	144,346
HM GGHS MARANAI	1091444	DDO	28.10.2021	270,784
HM GHS KATAM DUSHKHEL	1091445	DDO	28.10.2021	140,477
HM GHS BABAGAM	1091446	DDO	28.10.2021	174,423
REVENUE OFFICER (C/S) PESCO TIMERGA	1091447	DDO	29.10.2021	132,724

REVENUE OFFICER (C/S) PESCO TIMERGA	1091449	DDO	29.10.2021	442,331
REVENUE OFFICER (C/S) PESCO TIMERGA	1091451	DDO	29.10.2021	54,722
DISTRICT OFFICER SPORTS	1091453	DDO	29.10.2021	9,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1091461	DDO	29.10.2021	3,107
DISTRICT DIRECTOR LIVESTOCK	1091463	DDO	29.10.2021	2,500
DIRECTOR GENRAL RESERCH LIVE STOCK	1091467	DDO	29.10.2021	50,000
HEAD MISTRESS GGHS KOTKAY PAIKHEL	1091468	DDO	29.10.2021	8,092
SOCIAL WELFARA CENTER CHAKDARA	1091469	DDO	01.11.2021	8,128
HEAD MASTER GHS MIAN BANDA	1091470	DDO	01.11.2021	47,394
HEAD MASTER GHS BEYARAI	1091473	DDO	01.11.2021	8,000
DDO DRUG ADDICTS CENTRE AT T/GARA	1091475	DDO	01.11.2021	4,770
Principal GHSS Manogay Dir Lower	1091476	DDO	01.11.2021	9,000
SDEO FEMALE BALAMBAT	1091493	DDO	02.11.2021	436,230
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1171501	DDO	02.11.2021	35,996
DISTT OFFICER FISHERIES DIR LOWER	1171508	DDO	04.11.2021	10,000
SDEO (M) SAMAR BAGH	1171509	DDO	04.11.2021	9,800
REVENUE OFFICER (C/S) PESCO TIMERGA	1171511	DDO	04.11.2021	24,035
DISTRICT HEALTH OFFICER	1171515	DDO	04.11.2021	15,500
DISTRICT HEALTH OFFICER	1171524	DDO	09.11.2021	19,500
DISTRICT DIRECTOR LIVESTOCK	1171540	DDO	09.11.2021	8,815
DISTT OFFICER WATER MANAGEMENT	1171542	DDO	09.11.2021	3,107
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1171545	DDO	09.11.2021	7,841
DDO SOCIAL WELFARE	1171546	DDO	09.11.2021	4,231
DISSTT EDUCATION OFFICER(M) T/GARA	1171549	DDO	09.11.2021	14,969
SUB DIVI EDU OFFICER FEMALE T/GARA	1171550	DDO	10.11.2021	41,020
ASSISTANT DIRECTOR LG & RDD T/GARA	1171551	DDO	10.11.2021	1,180,000
SUB DIVISION EDUCATION OFFICER (F)	1171553	DDO	10.11.2021	60,000
HEAD MASTER GHS BANDA TALASH	1171554	DDO	10.11.2021	23,173
DISTT EDU OFFICER FEMA LE	1171555	DDO	10.11.2021	261,690

SDEO (M) KHALL	1171558	DDO	10.11.2021	4,370
HEAD MASTER GGHS RAMORA	1171565	DDO	11.11.2021	20,475
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1171567	DDO	11.11.2021	14,700
DISTT OFFICER POPULATION WELFARE	1171574	DDO	11.11.2021	39,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1171590	DDO	11.11.2021	301,826
PRINCIPAL GGHS BADWAN	1171594	DDO	12.11.2021	24,394
DISSTT EDUCATION OFFICER(M) T/GARA	1171595	DDO	12.11.2021	242,239
PRINCIPAL GGHSS CHAKDARA	1171596	DDO	12.11.2021	149,065
Head Mistree GG High School Danwa	1171597	DDO	12.11.2021	32,071
H.MISTRESS GGHS INZAROO	1171598	DDO	12.11.2021	4,325
DISSTT EDUCATION OFFICER(M) T/GARA	1171599	DDO	12.11.2021	51,500
DISSTT EDUCATION OFFICER(M) T/GARA	1171601	DDO	12.11.2021	85,235
DISSTT EDUCATION OFFICER(M) T/GARA	1171602	DDO	12.11.2021	30,100
DISSTT EDUCATION OFFICER(M) T/GARA	1171605	DDO	12.11.2021	25,155
ASSISTANT DIRECTOR LG & DD DIR	1171610	DDO	15.11.2021	23,390
DISTRICT HEALTH OFFICER	1171619	DDO	17.11.2021	2,808,000
DISTRICT HEALTH OFFICER	1171620	DDO	17.11.2021	450,000
DISTRICT HEALTH OFFICER	1171621	DDO	17.11.2021	414,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1171624	DDO	17.11.2021	640
DISTRICT DIRECTOR LIVESTOCK	1171640	DDO	17.11.2021	13,227
SUB DIVISIONAL EDUCATION OFFICE MAL	1171648	DDO	17.11.2021	9,801
SUB DIVISIONAL EDUCATION OFFICE MAL	1171649	DDO	17.11.2021	12,365
S. DIVISIONAL EDU OFFICER (M)	1171650	DDO	17.11.2021	13,734
SDEO (M) KHALL	1171654	DDO	17.11.2021	4,455
REVENUE OFFICER (C/S) PESCO TIMERGA	1171656	DDO	17.11.2021	107,540
Sundry Creditors PTC A/Cs	1171658	DDO	17.11.2021	9,500,000
DISTT OFFICER WATER MANAGEMENT	1171660	DDO	17.11.2021	7,019
DISSTT EDUCATION OFFICER(M) T/GARA	1171664	DDO	18.11.2021	6,138
S. DIVISIONAL EDU OFFICER (M)	1171669	DDO	18.11.2021	30,436
REVENUE OFFICER (C/S) PESCO TIMERGA	1171671	DDO	19.11.2021	489,526

SDEO MALE ADENZAI	1171689	DDO	22.11.2021	545,488
SUB DIVISIONAL EDUCATION OFFICE	1171690	DDO	22.11.2021	3,658
SUB DIVISIONAL EDUCATION OFFICE	1171694	DDO	22.11.2021	135,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1171695	DDO	22.11.2021	7,165
DEPUTY COMMISSIONER	1171696	DDO	22.11.2021	99,960
SOIL CONSERVATION OFFICER T/GARA	1171697	DDO	22.11.2021	8,118
SDEO FEMAL BALAMBAT	1171708	DDO	23.11.2021	37,125
DEPUTY COMMISSIONER	1171712	DDO	23.11.2021	400
ASSISTANT DIRECTOR LG & DD DIR	1171719	DDO	23.11.2021	20,000
DISTRICT OFFICER SPORTS	1171724	DDO	23.11.2021	400,000
DEPUTY COMMISSIONER	1171735	DDO	24.11.2021	13,070
DEPUTY COMMISSIONER	1171736	DDO	24.11.2021	33,300
PRINCIPAL GHS KHAZANA	1171739	DDO	24.11.2021	2,475
HEAD MISTRESS GGHS SHAWA	1171741	DDO	24.11.2021	25,920
DEPUTY COMMISSIONER	1171746	DDO	24.11.2021	132,173
REVENUE OFFICER (C/S) PESCO TIMERGA	1171748	DDO	25.11.2021	71,432
DISTT HEALTH OFFICER TIMERGARA	1171750	DDO	25.11.2021	6,450
REVENUE OFFICER (C/S) PESCO TIMERGA	1171757	DDO	25.11.2021	27,282
DISSTT EDUCATION OFFICER(M) T/GARA	1171758	DDO	25.11.2021	16,850
REVENUE OFFICER (C/S) PESCO TIMERGA	1171762	DDO	25.11.2021	24,318
DISTRICT EDUCATION (F) OFFICER T/GA	1171763	DDO	25.11.2021	104,050
HEAD MISTRESS GGHS ODIGRAM	1171770	DDO	29.11.2021	13,710
REVENUE OFFICER (C/S) PESCO TIMERGA	1171771	DDO	29.11.2021	140,255
REVENUE OFFICER (C/S) PESCO TIMERGA	1171772	DDO	29.11.2021	355,025
REVENUE OFFICER (C/S) PESCO TIMERGA	1171773	DDO	29.11.2021	49,107
SDEO MALE ADENZAI	1171774	DDO	29.11.2021	23,251
HEAD MISTRESS GGHS ODIGRAM	1171776	DDO	29.11.2021	10,754
REVENUE OFFICER (C/S) PESCO TIMERGA	1171777	DDO	29.11.2021	73,055
HEAD MASTER GHS KHUNGI	1171778	DDO	29.11.2021	67,721
SECRETARY ZILLA COUNCIL T/GARA	1171779	DDO	29.11.2021	64,582

PRINCIPAL GGHS OUCH	1171780	DDO	29.11.2021	33,377
HEAD MISTRESS GGHS DARA RAMORA	1171781	DDO	29.11.2021	12,645
REVENUE OFFICER (C/S) PESCO TIMERGA	1171782	DDO	29.11.2021	21,992
REVENUE OFFICER (C/S) PESCO TIMERGA	1171783	DDO	29.11.2021	128,601
DISTRICT DIRECTOR AGRICULTURE DIR	1171785	DDO	29.11.2021	3,539
DISTT OFFICER SOCIAL WELFARE	1171791	DDO	29.11.2021	11,375
DDO SOCIAL WELFARE	1171794	DDO	29.11.2021	2,722
DISTT OFFICER COOPRATIVE T/GARA DIR	1171795	DDO	29.11.2021	3,238
SDEO FEMAL LAL QILLA	1171796	DDO	29.11.2021	90,000
SDEO MALE BALAM BAT	1171799	DDO	29.11.2021	233,469
SDEO FEMALE KHALL	1171800	DDO	29.11.2021	209,840
HM GHS BABAGAM	1171801	DDO	29.11.2021	43,066
REVENUE OFFICER (C/S) PESCO TIMERGA	1171806	DDO	29.11.2021	77,875
REVENUE OFFICER (C/S) PESCO TIMERGA	1171807	DDO	29.11.2021	233,064
REVENUE OFFICER (C/S) PESCO TIMERGA	1171810	DDO	30.11.2021	933,611
HEAD MASTER GHS BANDA TALASH	1171811	DDO	30.11.2021	10,693
DDO SOCIAL WELFARE	1171812	DDO	30.11.2021	4,535
PRINCIPAL GHSS MIAN BRANGOLA	1171813	DDO	30.11.2021	9,460
PRINCIPAL GHSS RABAT	1171814	DDO	30.11.2021	23,010
SDEO (M) KHALL	1171815	DDO	30.11.2021	2,180
PRINCIPAL GHSS MIAN BRANGOLA	1171816	DDO	30.11.2021	108,996
HEAD MASTER GHS KAMBAT	1171818	DDO	30.11.2021	27,491
H.M GGHS MIAN BRANGOLA	1171819	DDO	30.11.2021	16,751
PRINCIPAL G.C.M. (HS) TIMERGARA	1171823	DDO	30.11.2021	17,466
HEAD MASTER GHS KAMBAT	1171824	DDO	30.11.2021	24,800
DISTT OFFICER SOCIAL WELFARE	1171825	DDO	30.11.2021	6,300
REVENUE OFFICER (C/S) PESCO TIMERGA	1171827	DDO	30.11.2021	107,587
H.M GHS PATO TALASH	1171830	DDO	30.11.2021	4,736
PRINCIPAL GHS KHAZANA	1171832	DDO	30.11.2021	34,155
SDEO (M) SAMAR BAGH	1171842	DDO	01.12.2021	6,187
Head Mistress GGHS Tikni (Payeen)	1171843	DDO	01.12.2021	5,940
REVENUE OFFICER (C/S) PESCO TIMERGA	1171844	DDO	01.12.2021	16,623

HEAD MASTER GHS BEYARAI	1171845	DDO	01.12.2021	15,000
H.M GGHS MIAN BRANGOLA	1171847	DDO	01.12.2021	5,970
DISTRICT DIRECTOR AGRICULTURE DIR	1171848	DDO	01.12.2021	9,735
REVENUE OFFICER (C/S) PESCO TIMERGA	1171849	DDO	01.12.2021	92,616
SOIL CONSERVATION OFFICER T/GARA	1171853	DDO	01.12.2021	3,172
HEAD MISTRESS GGHS NARAI TANGI	1171855	DDO	01.12.2021	5,445
SOIL CONSERVATION OFFICER T/GARA	1171857	DDO	01.12.2021	4,390
DISTT OFFICER SOCIAL WELFARE	1171858	DDO	01.12.2021	18,194
DISTT OFFICER COOPRATIVE T/GARA DIR	1171859	DDO	01.12.2021	3,875
DDO SOCIAL WELFARE	1171860	DDO	01.12.2021	1,300
DISTRICT HEALTH OFFICER DIR LOWER	1171866	DDO	02.12.2021	6,460
REVENUE OFFICER (C/S) PESCO TIMERGA	1171868	DDO	02.12.2021	8,266
DISSTT HEALTH OFFICER DIR LOWER	1171875	DDO	06.12.2021	12,620
DEPUTY COMMISSIONER	1171878	DDO	06.12.2021	51,305
REVENUE OFFICER (C/S) PESCO TIMERGA	1171884	DDO	06.12.2021	315,385
DISTRICT HEALTH OFFICER	1171885	DDO	06.12.2021	3,760
PRINCIPAL GGHS OUCH	1171890	DDO	06.12.2021	17,820
REVENUE OFFICER (C/S) PESCO TIMERGA	1171894	DDO	07.12.2021	1,959
PRINCIPAL GGHS MUNJAI	1171897	DDO	07.12.2021	40,580
REVENUE OFFICER (C/S) PESCO TIMERGA	1171905	DDO	07.12.2021	6,049
REVENUE OFFICER (C/S) PESCO TIMERGA	1171906	DDO	07.12.2021	111,679
REVENUE OFFICER (C/S) PESCO TIMERGA	1171907	DDO	07.12.2021	175,007
DISSTT EDUCATION OFFICER(M) T/GARA	1171915	DDO	08.12.2021	12,500
DISTT OFFICER COOPRATIVE T/GARA DIR	1171917	DDO	09.12.2021	2,970
SDEO FEMAL LAL QILLA	1171924	DDO	09.12.2021	19,760
DISTRICT DIRECTOR LIVESTOCK	1171935	DDO	10.12.2021	30,112
HM G.H.S SHURSHING	1171940	DDO	14.12.2021	11,407
PRINCIPAL GHS KHAZANA	1171942	DDO	14.12.2021	2,500
DDO DRUG ADDICTS CENTRE AT T/GARA	1171943	DDO	14.12.2021	7,500

H.M GGHS MIAN BRANGOLA	1171944	DDO	14.12.2021	2,500
SUB DIVISION EDU OFFICE FEMAL SAMAR	1171950	DDO	14.12.2021	15,960
REVENUE OFFICER (C/S) PESCO TIMERGA	1171957	DDO	14.12.2021	9,136
DEPUTY COMMISSIONER	1171959	DDO	14.12.2021	25,000
PRINCIPAL GHSS MUNDA	1171960	DDO	14.12.2021	17,750
DISTRICT DIRECTOR LIVESTOCK	1171970	DDO	14.12.2021	50,265
PRINCIPAL GGHSS CHAKDARA	1171990	DDO	15.12.2021	58,801
PRINCIPAL GGHSS CHAKDARA	1171991	DDO	15.12.2021	17,880
HEAD MISTRESS GGHS TAWDA CHINA	1171995	DDO	15.12.2021	35,000
PRINCIPAL GHSS RAHAN PUR	1172000	DDO	15.12.2021	32,564
PRINCIPAL GGHS BADWAN	1172003	DDO	15.12.2021	8,780
HEAD MISTRESS GGHS REHANPUR	1172004	DDO	15.12.2021	8,221
H.M GGHS RABAT	1172006	DDO	15.12.2021	39,901
REVENUE OFFICER (C/S) PESCO TIMERGA	1172007	DDO	16.12.2021	3,901
DDO SOCIAL WELFARE	1172009	DDO	16.12.2021	10,000
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1172012	DDO	16.12.2021	2,982
Principal GGHSS Rani PTC A/C	1172023	DDO	20.12.2021	390,392
Principal GHSS Shalkandi Through	1172024	DDO	20.12.2021	623,000
PRINCIPAL GHSS TANGI PTC	1172025	DDO	20.12.2021	170,500
Principal GHSS Dushkhel PTC A/C	1172026	DDO	20.12.2021	293,000
PRINCIPAL GGCMH SCHOOL T/GARA (PTC)	1172027	DDO	20.12.2021	390,392
HEAD MISTRESS GGHS MAKHAI	1172029	DDO	20.12.2021	7,768
REVENUE OFFICER (C/S) PESCO TIMERGA	1172030	DDO	20.12.2021	10,997
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1172031	DDO	20.12.2021	3,722
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1172036	DDO	20.12.2021	4,038
REVENUE OFFICER (C/S) PESCO TIMERGA	1172052	DDO	20.12.2021	335
REVENUE OFFICER (C/S) PESCO TIMERGA	1172053	DDO	20.12.2021	11,092
DISSTT HEALTH OFFICER DIR LOWER	1172054	DDO	20.12.2021	5,360
Deputy Director KPPRA	1172060	DDO	20.12.2021	2,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172073	DDO	21.12.2021	6,791
PRINCIPAL GHSS MALAKAND PTC A/C	1172079	DDO	21.12.2021	283,000

DISTT EDU: OFFICER FEMALE(PTC A/C)	1172080	DDO	21.12.2021	800,000
DISTRICT EDUCATION (F) OFFICER T/GA	1172081	DDO	21.12.2021	6,820
DISTRICT OFFICER SPORTS	1172085	DDO	21.12.2021	6,930
DISTRICT OFFICER SPORTS	1172086	DDO	21.12.2021	200,000
DISTT OFFICER COOPRATIVE T/GARA DIR	1172088	DDO	22.12.2021	5,000
SOCIAL WELFARA OFFICER SOCIAL SERV	1172090	DDO	22.12.2021	4,210
HEAD MISTRESS GGHS KADH	1172092	DDO	22.12.2021	51,508
H.M GGHS MORANAI	1172093	DDO	22.12.2021	24,490
H.M GGHS MORANAI	1172095	DDO	22.12.2021	21,047
REVENUE OFFICER (C/S) PESCO TIMERGA	1172099	DDO	22.12.2021	18,391
SUB DIVISION EDUCATION OFFICER (F)	1172110	DDO	23.12.2021	9,879
SDEO MALE BALAMBAT	1172113	DDO	23.12.2021	10,900
SUB DIVISION EDUCATION OFFICER (F)	1172114	DDO	23.12.2021	6,930
H.M GGHS RABAT	1172115	DDO	23.12.2021	4,450
HEAD MISTRESS GGHS KOTKAY PAIKHEL	1172119	DDO	23.12.2021	3,950
SOCIAL WELFARA OFFICER SOCIAL SERV	1172123	DDO	23.12.2021	4,683
DISTT OFFICER COOPRATIVE T/GARA DIR	1172127	DDO	23.12.2021	16,973
PRINCIPAL G.H.S. KOTIGRAM	1172129	DDO	23.12.2021	1,590
SOIL CONSERVATION OFFICER T/GARA	1172130	DDO	23.12.2021	1,970
SECRETARY ZILLA COUNCIL T/GARA	1172134	DDO	23.12.2021	64,582
DEPUTY COMMISSIONER	1172136	DDO	23.12.2021	7,140
PRINCIPAL GGHSS ZIARAT TALASH (PTC)	1172149	DDO	23.12.2021	390,392
PRINCIPAL GGHSS ASBANR (PTC A/C ONL)	1172152	DDO	24.12.2021	390,392
PRINCIPAL GHSS MUNDA (PTC) A/CS	1172153	DDO	24.12.2021	290,000
PRINCIPAL GGHSS RABAT (PTC)	1172154	DDO	24.12.2021	390,392
HEAD MASTER GHS KAD	1172155	DDO	24.12.2021	13,490
HEAD MASTER GHS KAD	1172156	DDO	24.12.2021	12,549
PRINCIPAL GHS ZAIMDARA	1172157	DDO	24.12.2021	11,090
REVENUE OFFICER (C/S) PESCO TIMERGA	1172159	DDO	24.12.2021	17,499
DISTT EDU: OFFICER FEMALE(PTC A/C)	1172160	DDO	24.12.2021	800,000

A/C)				
Principal GHSS Mian Brongola	1172161	DDO	25.12.2021	294,590
Principal GGHS Kotkay Payekhel	1172162	DDO	25.12.2021	390,392
PRINCIPAL GHSS MANIAL PTC A/C	1172163	DDO	25.12.2021	293,000
PRINCIPAL GHSS KHAZANA (PTC A/C)	1172169	DDO	25.12.2021	200,000
PRINCIPAL GHSS KHAZANA (PTC A/C)	1172170	DDO	25.12.2021	22,500
PRINCIPAL GHSS TANGI TIMERGARA	1172172	DDO	25.12.2021	2,500
PRINCIPAL GHSS TANGI PTC	1172178	DDO	25.12.2021	13,320
SOIL CONSERVATION OFFICER T/GARA	1172180	DDO	25.12.2021	5,143
PRINCIPAL GHS KHAZANA	1172183	DDO	25.12.2021	5,000
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1172184	DDO	25.12.2021	610
PRINCIPAL GHSS LUQMAN BANDA(PTC)	1172187	DDO	25.12.2021	623,000
Principal GHSS Kotigram	1172188	DDO	25.12.2021	293,000
PRINCIPAL GHSS KHANPUR THROUGH(PTC)	1172189	DDO	25.12.2021	293,000
HM GHS HAYA SARAI	1172190	DDO	25.12.2021	24,980
PRINCIPAL GHSS SAMAR BAGH	1172193	DDO	25.12.2021	20,730
PRINCIPAL GHSS KHANPUR	1172194	DDO	25.12.2021	4,500
DISTRICT DIRECTOR AGRICULTURE DIR	1172202	DDO	25.12.2021	4,240
S. DIVISIONAL EDU OFFICER (M)	1172203	DDO	25.12.2021	8,660
PRINCIPAL GHSS TAWDA CHINA	1172204	DDO	25.12.2021	42,086
PRINCIPAL GHSS TAWDA CHINA (PTC A/	1172205	DDO	25.12.2021	290,070
DISTT OFFICER SOCIAL WELFARE	1172206	DDO	25.12.2021	2,650
PRINCIPAL GGHSS POKHTANO KHADAGZAI	1172210	DDO	27.12.2021	7,300
REVENUE OFFICER (C/S) PESCO TIMERGA	1172211	DDO	27.12.2021	91,535
REVENUE OFFICER (C/S) PESCO TIMERGA	1172212	DDO	27.12.2021	160,930
SUB DIVISIONAL EDU OFFICER FEMALE	1172213	DDO	27.12.2021	584,688
PRINCIPAL GGHSS MUNDA PTC	1172218	DDO	27.12.2021	387,392
PRINCIPAL GGHS KITYARAI PTC A/C	1172219	DDO	27.12.2021	390,392
PRINCIPAL GGHSS MAYAR (PTC) A/CS	1172220	DDO	27.12.2021	390,392
PRINCIPAL GGHS P.KHADAGZAI(PTC AC	1172221	DDO	27.12.2021	390,392

PRINCIPAL GGHS MIAN KALAI (PTC)A/CS	1172222	DDO	27.12.2021	390,392
DISTT OFFICER (M) EDU DIR LOWER	1172224	DDO	27.12.2021	214,196
GGMS DIR LOWER	1172225	DDO	27.12.2021	204,588
GGHSS TIMERGARA	1172226	DDO	27.12.2021	175,052
DIRECTOR LIVESTOCK & DAIRY DEVELOPM	1172227	DDO	27.12.2021	111,534
PRINCIPAL GGHS KUMBAR	1172228	DDO	27.12.2021	125,922
HM GHS WATANGAI	1172229	DDO	27.12.2021	125,684
PRINCIPAL GHSS KADH DIR LOWER	1172230	DDO	27.12.2021	204,588
PRINCIPAL GHSS KHANPUR	1172231	DDO	27.12.2021	2,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1172232	DDO	27.12.2021	193,399
DISTT OFFICER WATER MANAGEMENT	1172235	DDO	28.12.2021	29,257
DISTRICT DIRECTOR AGRICULTURE DIR	1172238	DDO	28.12.2021	12,908
DISTRICT DIRECTOR AGRICULTURE DIR	1172239	DDO	28.12.2021	9,700
PRINCIPAL GGSMS MUNJAI PTC	1172242	DDO	28.12.2021	387,395
DISTT HEALTH OFFICER TIMERGARA	1172243	DDO	28.12.2021	7,000
HM GGHS KHANPUR	1172244	DDO	28.12.2021	10,109
HEAD MASTER GHS BEYARAI	1172245	DDO	28.12.2021	1,250
HEAD MISTRESS GGHS SHAMSHI KHAN	1172247	DDO	28.12.2021	5,300
SUB DIVISIONAL EDUCATION OFFICE FEM	1172249	DDO	28.12.2021	60,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172252	DDO	28.12.2021	3,274
SUB DIVISIONAL EDUCATION OFFICE	1172253	DDO	28.12.2021	19,290
SUB DIVISIONAL EDUCATION OFFICE	1172254	DDO	28.12.2021	15,266
H.M GGHS MUNDA	1172255	DDO	28.12.2021	16,650
PRINCIPAL G.G.H.S. MIAN KALAI	1172256	DDO	28.12.2021	13,120
PRINCIPAL GHSS KHANPUR	1172257	DDO	28.12.2021	19,058
REVENUE OFFICER (C/S) PESCO TIMERGA	1172258	DDO	28.12.2021	21,578
REVENUE OFFICER (C/S) PESCO TIMERGA	1172259	DDO	28.12.2021	54,828
REVENUE OFFICER (C/S) PESCO TIMERGA	1172260	DDO	28.12.2021	13,631
PRINCIPAL GGHSS BADWAN (PTC	1172263	DDO	29.12.2021	390,392

A/C ONL				
PRINCIPAL G.C.M. (HS) TIMERGARA	1172279	DDO	29.12.2021	7,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1172280	DDO	29.12.2021	353,075
REVENUE OFFICER (C/S) PESCO TIMERGA	1172281	DDO	29.12.2021	13,149
REVENUE OFFICER (C/S) PESCO TIMERGA	1172282	DDO	29.12.2021	141,711
REVENUE OFFICER (C/S) PESCO TIMERGA	1172286	DDO	29.12.2021	1,199,708
Principal GHSS Sari Bala PTC A/Cs	1172288	DDO	30.12.2021	148,000
PRINCIPAL GGHS ZIARAT TALASH	1172289	DDO	30.12.2021	9,720
PRINCIPAL GHSS KHANPUR	1172290	DDO	30.12.2021	9,600
PRINCIPAL GHSS ZIARAT TALASH	1172291	DDO	30.12.2021	16,000
PRINCIPAL GHS ZAIMDARA	1172292	DDO	30.12.2021	24,143
SUB DIVI EDU OFFICER FEMALE T/GARA	1172293	DDO	30.12.2021	60,000
DISTT OFFICER SOCIAL WELFARE	1172294	DDO	30.12.2021	3,050
REVENUE OFFICER (C/S) PESCO TIMERGA	1172295	DDO	30.12.2021	7,776
PRINCIPAL GGHS KOTO (PTC A/C	1172296	DDO	30.12.2021	390,376
HEAD MISTRESS GGHS KOTKAY PAIKHEL	1172297	DDO	30.12.2021	6,580
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172300	DDO	30.12.2021	4,210
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172301	DDO	30.12.2021	15,000
HEAD MISTRESS GGHS ATTO SHADAS	1172302	DDO	30.12.2021	3,465
HEAD MISTRESS GGHS ATTO SHADAS	1172304	DDO	30.12.2021	2,475
PRINCIPAL GHSS SAMAR BAGH	1172305	DDO	30.12.2021	3,750
PRINCIPAL G.C.M. (HS) TIMERGARA	1172308	DDO	30.12.2021	7,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1172310	DDO	30.12.2021	87,760
REVENUE OFFICER (C/S) PESCO TIMERGA	1172311	DDO	30.12.2021	6,754
PRINCIPAL GGHS NAGRI PAYEEN PTC A/	1172312	DDO	31.12.2021	390,392
PRINCIPAL GGHS OUCH(PTC)	1172313	DDO	31.12.2021	372,442
PRINCIPAL GGHS SHAWA(PTC)	1172314	DDO	31.12.2021	296,892
SUB DIVISION EDUCATION OFFICER (F)	1172316	DDO	31.12.2021	6,930

HEAD MISTRESS GGHS KOTKAY PAIKHEL	1172317	DDO	31.12.2021	1,500
SDEO FEMAL LAL QILLA	1172318	DDO	31.12.2021	15,320
DISTRICT HEALTH OFFICER	1172319	DDO	31.12.2021	8,300
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172322	DDO	31.12.2021	15,500
HEAD MISSTRESS GGHS TIKASS	1172323	DDO	31.12.2021	14,001
Head Mistress GGHS Warsak	1172324	DDO	31.12.2021	10,642
PRINCIPAL GGHSS POKHTANO KHADAGZAI	1172325	DDO	31.12.2021	1,819
HEAD MISTRESS GGHS TAWDA CHINA	1172326	DDO	31.12.2021	10,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172330	DDO	31.12.2021	27,983
PRINCIPAL GHSS SAMAR BAGH	1172331	DDO	31.12.2021	13,918
PRINCIPAL GGHS ZIARAT TALASH	1172332	DDO	31.12.2021	55,113
REVENUE OFFICER (C/S) PESCO TIMERGA	1172334	DDO	31.12.2021	155,814
REVENUE OFFICER (C/S) PESCO TIMERGA	1172335	DDO	31.12.2021	62,127
DISTT OFFICER POPULATION WELFARE	1172336	DDO	31.12.2021	86,322
DISTRICT DIRECTOR LIVESTOCK	1172345	DDO	31.12.2021	9,600
DISTRICT DIRECTOR LIVESTOCK	1172346	DDO	31.12.2021	13,750
DISTRICT DIRECTOR LIVESTOCK	1172347	DDO	31.12.2021	46,574
PRINCIPAL GGHS SAMAR BAGH	1172352	DDO	31.12.2021	8,780
PRINCIPAL GHSS REHANPUR(PTC)	1172354	DDO	31.12.2021	293,000
PRINCIPAL GHSS TANGI TIMERGARA	1172355	DDO	31.12.2021	34,239
PRINCIPAL GGHS CHAKDARA (PTC) A/CS	1172356	DDO	31.12.2021	390,392
PRINCIPAL G.H.S. KOTIGRAM	1172357	DDO	31.12.2021	21,600
PRINCIPAL GGHS KUMBAR	1172364	DDO	03.01.2022	50,000
Principal GGHSS Saddu PTC A/C No.11	1172365	DDO	03.01.2022	390,392
PRINCIPAL GHSS ZIARAT TALASH(PTC)	1172366	DDO	03.01.2022	293,000
Principal GGHSS Bishgram PTC A/Cs	1172369	DDO	03.01.2022	57,892
SUB DIVISION EDUCATION OFFICER (F)	1172370	DDO	03.01.2022	6,000
DEPUTY COMMISSIONER	1172373	DDO	03.01.2022	1,000
DISSTT HEALTH OFFICER DIR LOWER	1172392	DDO	05.01.2022	7,950
REVENUE OFFICER (C/S) PESCO TIMERGA	1172395	DDO	05.01.2022	6,667
Peincipal GHSS Shatai PTC A/C	1172399	DDO	05.01.2022	390,392

DDO DRUG ADDICTS CENTRE AT T/GARA	1172401	DDO	05.01.2022	2,896
DISTRICT DIRECTOR LIVESTOCK	1172404	DDO	05.01.2022	9,900
DIRECTOR GENRAL RESERCH LIVE STOCK	1172405	DDO	05.01.2022	60,000
DEPUTY COMMISSIONER	1172413	DDO	06.01.2022	1,291,069
REVENUE OFFICER (C/S) PESCO TIMERGA	1172415	DDO	06.01.2022	16,071
DEPUTY COMMISSIONER	1172418	DDO	06.01.2022	85,850
DEPUTY COMMISSIONER	1172419	DDO	06.01.2022	98,800
REVENUE OFFICER (C/S) PESCO TIMERGA	1172421	DDO	07.01.2022	731,334
Principal GHSS Mashkani	1172425	DDO	07.01.2022	620,500
SDEO FEMAL LAL QILLA	1172428	DDO	07.01.2022	90,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172437	DDO	11.01.2022	14,019
Principal GHSS Manogay Dir Lower	1172439	DDO	11.01.2022	9,801
Principal GHSS Manogay Dir Lower	1172440	DDO	11.01.2022	9,405
DDO DRUG ADDICTS CENTRE AT T/GARA	1172444	DDO	11.01.2022	9,200
PRINCIPAL GHS KHAZANA	1172445	DDO	11.01.2022	6,930
SUB DIVI EDU OFFICER FEMALE T/GARA	1172446	DDO	11.01.2022	45,070
PRINCIPAL GHSS LAJBOOK PTC A/C	1172448	DDO	11.01.2022	623,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172450	DDO	11.01.2022	17,315
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172461	DDO	12.01.2022	19,980
SUB DIVISION EDUCATION OFFICER (F)	1172467	DDO	13.01.2022	30,000
SDEO FEMAL BALAMBAT	1172468	DDO	13.01.2022	60,000
DISTT OFFICER WATER MANAGEMENT	1172469	DDO	13.01.2022	3,090
DISTRICT DIRECTOR AGRICULTURE DIR	1172470	DDO	13.01.2022	9,400
PRINCIPAL GHS KHAZANA	1172471	DDO	13.01.2022	85,568
REVENUE OFFICER (C/S) PESCO TIMERGA	1172474	DDO	13.01.2022	9,830
PRINCIPAL GHSS KHALL PTC A/C(7652-3	1172486	DDO	13.01.2022	173,000
Principal GHSS Pingal PTC A/Cs	1172487	DDO	13.01.2022	623,000
DISTRICT HEALTH OFFICER	1172494	DDO	14.01.2022	2,200
SDEO MALE ADENZAI	1172503	DDO	15.01.2022	4,060
HEAD MASTER GHS SHALKANAI	1172519	DDO	15.01.2022	17,587
DEPUTY COMMISSIONER	1172521	DDO	15.01.2022	36,500

DEPUTY COMMISSIONER	1172524	DDO	15.01.2022	97,130
SDEO (M) KHALL	1172529	DDO	15.01.2022	3,250
HEAD MASTER GHS MIAN KALY	1172531	DDO	15.01.2022	15,950
HEAD MASTER GHS MIAN KALY	1172532	DDO	15.01.2022	30,232
HM GHS DHERAI KASHMIR ASBANR	1172536	DDO	15.01.2022	16,684
HM GHS DHERAI KASHMIR ASBANR	1172537	DDO	15.01.2022	10,500
PRINCIPAL GGSS POKHTANO KHADAGZAI	1172542	DDO	18.01.2022	40,858
SDEO MALE ADENZAI	1172543	DDO	18.01.2022	100,460
HEAD MASTER GHS MIAN BANDA	1172545	DDO	18.01.2022	8,889
H.M GHSS LAL QILLA	1172553	DDO	18.01.2022	77,516
H.M GHSS LAL QILLA	1172554	DDO	18.01.2022	14,870
PRINCIPAL GHSS ASBANR	1172555	DDO	18.01.2022	16,630
PRINCIPAL GHSS RABAT PTC A/CS ONLY	1172562	DDO	18.01.2022	117,500
DISTRICT HEALTH OFFICER	1172572	DDO	19.01.2022	4,050
DISTT OFFICER SOCIAL WELFARE	1172573	DDO	19.01.2022	29,900
HM G.H.S SHURSHING	1172579	DDO	19.01.2022	33,535
PRINCIPAL GGSS S/BAGH(PTC)	1172583	DDO	19.01.2022	387,392
Principal GGSS Bishgram PTC A/Cs	1172594	DDO	19.01.2022	332,500
Principal Shahbaz Shaheed HSS	1172598	DDO	19.01.2022	293,000
HEAD MISTRESS GGHS DARA RAMORA	1172599	DDO	19.01.2022	3,000
HEAD MISTRESS GGHS SHAWA	1172601	DDO	20.01.2022	14,553
SDEO MALE ADENZAI	1172602	DDO	20.01.2022	33,928
HEAD MISTRESS GGHS NARAI TANGI	1172603	DDO	21.01.2022	5,220
HEAD MISTRESS GGHS NARAI TANGI	1172604	DDO	21.01.2022	18,657
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172606	DDO	21.01.2022	75,000
SUB DIVISIONAL EDUCATION OFFICE	1172607	DDO	21.01.2022	19,513
PRINCIPAL GHSS OUCH	1172609	DDO	21.01.2022	131,327
PRINCIPAL GGSS MAYAR	1172614	DDO	21.01.2022	19,598
PRINCIPAL GHSS OUCH	1172616	DDO	21.01.2022	14,400
PRINCIPAL GHS KHAZANA	1172619	DDO	21.01.2022	6,400
PRINCIPAL GHSS ASBANR(PTC) A/C	1172622	DDO	21.01.2022	293,000
Principal GHSS Khair Abad PTC A/Cs	1172624	DDO	21.01.2022	293,000
Principal GHSS Smarbagh PTC A/Cs	1172626	DDO	21.01.2022	290,500
PRINCIPAL GHSS ZAIMDARA (PTC)	1172627	DDO	21.01.2022	293,000

HM GHS HAYA SARAI	1172636	DDO	24.01.2022	51,497
SDEO FEMAL LAL QILLA	1172637	DDO	24.01.2022	4,950
REVENUE OFFICER (C/S) PESCO TIMERGA	1172643	DDO	24.01.2022	786
DISTRICT HEALTH OFFICER	1172646	DDO	24.01.2022	3,620
DISTT OFFICER FISHERIES DIR LOWER	1172648	DDO	24.01.2022	5,500
S. DIVISIONAL EDU OFFICER (M)	1172653	DDO	24.01.2022	8,910
REVENUE OFFICER (C/S) PESCO TIMERGA	1172654	DDO	25.01.2022	186,549
REVENUE OFFICER (C/S) PESCO TIMERGA	1172660	DDO	25.01.2022	147,990
SDEO MALE BALAMBAT	1172661	DDO	26.01.2022	9,425
SDEO MALE BALAMBAT	1172662	DDO	26.01.2022	8,910
SDEO (M) KHALL	1172663	DDO	26.01.2022	4,217
SDEO MALE MUNDA	1172665	DDO	26.01.2022	19,150
SDEO MALE MUNDA	1172666	DDO	26.01.2022	12,421
Principal GHSS GUMBAT BANDA	1172668	DDO	26.01.2022	623,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172669	DDO	26.01.2022	67,844
SECRETARY ZILLA COUNCIL T/GARA	1172674	DDO	27.01.2022	64,582
DISSTT HEALTH OFFICER DIR LOWER	1172682	DDO	27.01.2022	4,310
DEPUTY COMMISSIONER	1172686	DDO	27.01.2022	4,900
DEPUTY COMMISSIONER	1172693	DDO	27.01.2022	15,760
PRINCIPAL GGSHS MUNJAI PTC	1172699	DDO	27.01.2022	3,000
HEAD MISTRESS GGHS ATTO SHADAS	1172700	DDO	27.01.2022	12,000
PRINCIPAL GHSS MALAKAND	1172701	DDO	27.01.2022	23,318
PRINCIPAL GHSS MALAKAND	1172702	DDO	27.01.2022	69,205
HEAD MISTRESS GGHS PAITO DARA	1172703	DDO	27.01.2022	25,760
SUB DIVISION EDU OFFICE FEMAL SAMAR	1172704	DDO	27.01.2022	19,978
HEAD MISSTRESS GHS GODAR	1172713	DDO	27.01.2022	64,599
District Health Officer(BHU)	1172714	DDO	27.01.2022	78,076
SDEO MALE LAL QILLA	1172715	DDO	27.01.2022	64,599
HEAD MISTRESS GGHS ATTO SHADAS	1172716	DDO	27.01.2022	250,236
DIRECTOR SOIL COSERVATION	1172717	DDO	27.01.2022	28,922
DIRECTOR LIVESTOCK & DAIRY DEVELOPM	1172718	DDO	27.01.2022	139,135
PRINCIPAL GHSS KADH DIR LOWER	1172719	DDO	27.01.2022	34,098

PRINCIPAL GGHS ASBANR	1172720	DDO	27.01.2022	259,406
SOCIAL WELFARE OFFICER DIR(L)	1172721	DDO	27.01.2022	105,521
SUB DIVISIONAL EDUCATION OFFICE	1172724	DDO	27.01.2022	135,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172728	DDO	27.01.2022	300,309
REVENUE OFFICER (C/S) PESCO TIMERGA	1172730	DDO	27.01.2022	71,952
DEPUTY COMMISSIONER	1172733	DDO	28.01.2022	34,734
REVENUE OFFICER (C/S) PESCO TIMERGA	1172737	DDO	28.01.2022	654,999
REVENUE OFFICER (C/S) PESCO TIMERGA	1172744	DDO	28.01.2022	45,256
DISTRICT EDUCATION (F) OFFICER T/GA	1172746	DDO	28.01.2022	62,800
SUB DIVI EDU OFFICER FEMALE T/GARA	1172747	DDO	28.01.2022	60,000
SDEO FEMAL BALAMBAT	1172750	DDO	28.01.2022	21,150
ASSISTANT DIRECTOR LG & DD DIR	1172763	DDO	31.01.2022	44,060
REVENUE OFFICER (C/S) PESCO TIMERGA	1172764	DDO	31.01.2022	353,687
REVENUE OFFICER (C/S) PESCO TIMERGA	1172768	DDO	31.01.2022	11,607
REVENUE OFFICER (C/S) PESCO TIMERGA	1172771	DDO	02.02.2022	140,606
PRINCIPAL GHSS SADDO	1172774	DDO	02.02.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172775	DDO	02.02.2022	5,505
REVENUE OFFICER (C/S) PESCO TIMERGA	1172785	DDO	02.02.2022	367,463
DISTRICT HEALTH OFFICER	1172794	DDO	02.02.2022	15,625
DEPUTY COMMISSIONER	1172797	DDO	02.02.2022	17,000
DISTRICT DIRECTOR AGRICULTURE DIR	1172798	DDO	02.02.2022	77,270
DEPUTY COMMISSIONER	1172799	DDO	02.02.2022	99,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172805	DDO	03.02.2022	43,943
REVENUE OFFICER (C/S) PESCO TIMERGA	1172820	DDO	04.02.2022	30,268
REVENUE OFFICER (C/S) PESCO TIMERGA	1172822	DDO	04.02.2022	16,812
PRINCIPAL GHSS SADDO	1172836	DDO	07.02.2022	3,000
DEPUTY COMMISSIONER	1172841	DDO	08.02.2022	700
PRINCIPAL GGHS KUMBAR(PTC)	1172847	DDO	08.02.2022	390,392
PRINCIPAL GHSS LAL QILLA(PTC)	1172848	DDO	08.02.2022	293,000

A/C				
REVENUE OFFICER (C/S) PESCO TIMERGA	1172849	DDO	08.02.2022	153,567
DISTT OFFICER SOCIAL WELFARE	1172852	DDO	08.02.2022	5,000
DISTT OFFICER SOCIAL WELFARE	1172855	DDO	08.02.2022	12,120
PRINCIAPL G H S SHAMSHI KHAN	1172858	DDO	08.02.2022	14,850
PRINCIPAL GHSS SADDO	1172859	DDO	08.02.2022	10,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172862	DDO	08.02.2022	24,202
DEPUTY COMMISSIONER	1172866	DDO	08.02.2022	1,385,413
PRINCIPAL GHSS MAYAR (PTC A/C ONLY)	1172868	DDO	09.02.2022	293,000
PRINCIPAL GHSS CHAKDARA(PTC) A/C	1172869	DDO	09.02.2022	293,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172871	DDO	09.02.2022	30,469
DISTT OFFICER COOPRATIVE T/GARA DIR	1172872	DDO	09.02.2022	5,000
DISTT OFFICER COOPRATIVE T/GARA DIR	1172874	DDO	09.02.2022	3,960
REVENUE OFFICER (C/S) PESCO TIMERGA	1172875	DDO	09.02.2022	2,779
REVENUE OFFICER (C/S) PESCO TIMERGA	1172878	DDO	09.02.2022	2,170
DDO DRUG ADDICTS CENTRE AT T/GARA	1172880	DDO	09.02.2022	18,410
REVENUE OFFICER (C/S) PESCO TIMERGA	1172884	DDO	09.02.2022	210,902
PRINCIPAL GHSS SADDO	1172886	DDO	09.02.2022	5,000
DISTT EDU: OFFICER FEMALE(PTC A/C)	1172893	DDO	09.02.2022	4,750,000
DISTRICT DIRECTOR LIVESTOCK	1172895	DDO	11.02.2022	4,201
SDEO FEMAL LAL QILLA	1172900	DDO	11.02.2022	5,000
DISTRICT DIRECTOR AGRICULTURE DIR	1172904	DDO	11.02.2022	9,000
DISSTT EDUCATION OFFICER(M) T/GARA	1172907	DDO	11.02.2022	17,201
DISTRICT HEALTH OFFICER	1172910	DDO	11.02.2022	6,800
REVENUE OFFICER (C/S) PESCO TIMERGA	1172912	DDO	11.02.2022	1,905
REVENUE OFFICER (C/S) PESCO TIMERGA	1172913	DDO	11.02.2022	70,360
DEPUTY COMMISSIONER	1172918	DDO	14.02.2022	990,000
SUB DIVI EDU OFFICER FEMALE T/GARA	1172920	DDO	15.02.2022	58,020
REVENUE OFFICER (C/S) PESCO	1172921	DDO	15.02.2022	202,587

TIMERGA				
PRINCIPAL GHSS KAMBAT PTC A/C	1172922	DDO	15.02.2022	623,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1172924	DDO	15.02.2022	15,065
REVENUE OFFICER (C/S) PESCO TIMERGA	1172925	DDO	15.02.2022	100,528
PRINCIPAL GHSS HAYA SERAI(PTC) A/C	1172926	DDO	15.02.2022	293,000
PRINCIPAL GHSS MIAN KALAY PTC A/C	1172928	DDO	15.02.2022	87,500
PRINCIPAL GHSS RABAT PTC A/CS ONLY	1172929	DDO	15.02.2022	175,500
DISSTT EDUCATION OFFICER(M) T/GARA	1172930	DDO	15.02.2022	17,142
REVENUE OFFICER (C/S) PESCO TIMERGA	1172934	DDO	15.02.2022	46,599
REVENUE OFFICER (C/S) PESCO TIMERGA	1172936	DDO	15.02.2022	8,779
SUB DIVI EDU OFFICER FEMALE T/GARA	1172938	DDO	15.02.2022	25,530
SOIL CONSERVATION OFFICER T/GARA	1172941	DDO	15.02.2022	3,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1172946	DDO	15.02.2022	17,885
DISSTT EDUCATION OFFICER(M) T/GARA	1172958	DDO	16.02.2022	80,347
DISTT OFFICER WATER MANAGEMENT	1172965	DDO	16.02.2022	14,325
DISTRICT DIRECTOR LIVESTOCK	1172982	DDO	17.02.2022	5,340
DISTRICT DIRECTOR AGRICULTURE DIR	1172985	DDO	17.02.2022	9,500
DISSTT EDUCATION OFFICER(M) T/GARA	1173004	DDO	18.02.2022	42,540
REVENUE OFFICER (C/S) PESCO TIMERGA	1173006	DDO	18.02.2022	16,253
DISTT OFFICER POPULATION WELFARE	1173011	DDO	18.02.2022	62,300
DISTRICT HEALTH OFFICER DIR LOWER	1173020	DDO	21.02.2022	9,733
REVENUE OFFICER (C/S) PESCO TIMERGA	1173024	DDO	21.02.2022	70,357
REVENUE OFFICER (C/S) PESCO TIMERGA	1173025	DDO	21.02.2022	19,993
PRINCIPAL GGHS BADWAN	1173029	DDO	21.02.2022	450,000
H.M GGHS KITYARAI	1173030	DDO	21.02.2022	450,000

HEAD MISSTRESS GGHS MALAKAND	1173031	DDO	21.02.2022	450,000
H.M GGHS MORANAI	1173032	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS KOTKAY PAIKHEL	1173033	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS DAG	1173034	DDO	21.02.2022	450,000
H.M GGSH HAJI ABAD	1173035	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS ZAIMDARA	1173036	DDO	21.02.2022	450,000
HEAD MASTER GGHS RAMORA	1173037	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS SALI GRAM	1173038	DDO	21.02.2022	450,000
PRINCIPAL GGHS KHALL	1173039	DDO	21.02.2022	450,000
HM GGHS KANDAROO BALAMBAT	1173040	DDO	21.02.2022	450,000
PRINCIPAL GGHS MUNJAI	1173041	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS BISHGRAM	1173042	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS DARA RAMORA	1173043	DDO	21.02.2022	450,000
HEAD MISTRESS GGHS KOTIGRAM	1173044	DDO	21.02.2022	450,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173047	DDO	21.02.2022	153,000
DISTRICT HEALTH OFFICER	1173051	DDO	22.02.2022	4,800
DISTRICT DIRECTOR LIVESTOCK	1173059	DDO	22.02.2022	8,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1173061	DDO	22.02.2022	9,181
DDO DRUG ADDICTS CENTRE AT T/GARA	1173068	DDO	22.02.2022	4,450
HM GGHS MANIAL	1173072	DDO	22.02.2022	3,150
HEAD MISTRESS GGHS RANI	1173076	DDO	22.02.2022	27,235
REVENUE OFFICER (C/S) PESCO TIMERGA	1173077	DDO	22.02.2022	90,899
REVENUE OFFICER (C/S) PESCO TIMERGA	1173087	DDO	22.02.2022	16,704
REVENUE OFFICER (C/S) PESCO TIMERGA	1173088	DDO	22.02.2022	3,345
REVENUE OFFICER (C/S) PESCO TIMERGA	1173090	DDO	22.02.2022	9,979
REVENUE OFFICER (C/S) PESCO TIMERGA	1173096	DDO	22.02.2022	26,398
DISTRICT EDUCATION (F) OFFICER T/GA	1173097	DDO	22.02.2022	3,930
ASSISTANT DIRECTOR LG & DD DIR	1173098	DDO	22.02.2022	6,712,000

ASSISTANT DIRECTOR LG & DD DIR	1173099	DDO	22.02.2022	18,450,000
ASSISTANT DIRECTOR LG & DD DIR	1173100	DDO	22.02.2022	2,400,000
ASSISTANT DIRECTOR LG & DD DIR	1173101	DDO	22.02.2022	18,250,000
DISTRICT EDUCATION (F) OFFICER T/GA	1173102	DDO	22.02.2022	3,345,000
SECRETARY ZILLA COUNCIL T/GARA	1173103	DDO	23.02.2022	64,582
REVENUE OFFICER (C/S) PESCO TIMERGA	1173105	DDO	23.02.2022	69,490
REVENUE OFFICER (C/S) PESCO TIMERGA	1173109	DDO	23.02.2022	293,668
DISTT OFFICER FISHERIES DIR LOWER	1173113	DDO	23.02.2022	24,800
DISTT OFFICER COOPRATIVE T/GARA DIR	1173115	DDO	23.02.2022	1,675
DISTT OFFICER COOPRATIVE T/GARA DIR	1173116	DDO	23.02.2022	2,244
SUB DIVISION EDU OFFICE FEMAL SAMAR	1173117	DDO	23.02.2022	10,710
SUB DIVISION EDUCATION OFFICER (F)	1173118	DDO	23.02.2022	2,810
REVENUE OFFICER (C/S) PESCO TIMERGA	1173119	DDO	23.02.2022	139,756
REVENUE OFFICER (C/S) PESCO TIMERGA	1173120	DDO	23.02.2022	221,123
REVENUE OFFICER (C/S) PESCO TIMERGA	1173122	DDO	23.02.2022	614,542
DISTRICT HEALTH OFFICER	1173125	DDO	24.02.2022	3,200
REVENUE OFFICER (C/S) PESCO TIMERGA	1173127	DDO	24.02.2022	305,350
SUB DIVISIONAL EDUCATION OFFICE	1173129	DDO	24.02.2022	32,360
HEAD MISTRESS GGHS BAGH KANDI	1173132	DDO	24.02.2022	12,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173134	DDO	24.02.2022	10,250
SECRETARY ZILLA COUNCIL T/GARA	1173139	DDO	24.02.2022	8,000
DEPUTY COMMISSIONER	1173144	DDO	24.02.2022	276,009
District Health Officer(BHU)	1173145	DDO	24.02.2022	39,038
AD FISHERIES DIR LOWER	1173146	DDO	24.02.2022	143,850
DIRECTOR LIVESTOCK & DAIRY DEVELOPM	1173147	DDO	24.02.2022	105,920

PRINCIPAL GGHS MANIAL	1173149	DDO	24.02.2022	230,376
REVENUE OFFICER (C/S) PESCO TIMERGA	1173150	DDO	25.02.2022	93,451
DISTT OFFICER POPULATION WELFARE	1173151	DDO	25.02.2022	6,000
DISTT OFFICER POPULATION WELFARE	1173152	DDO	25.02.2022	2,250
DISTT OFFICER POPULATION WELFARE	1173153	DDO	25.02.2022	122,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1173155	DDO	25.02.2022	35,699
REVENUE OFFICER (C/S) PESCO TIMERGA	1173157	DDO	25.02.2022	5,208
REVENUE OFFICER (C/S) PESCO TIMERGA	1173165	DDO	25.02.2022	128,647
PRINCIPAL GHSS KHAIR ABAD	1173167	DDO	25.02.2022	13,100
PRINCIPAL GGHS SAMAR BAGH	1173168	DDO	25.02.2022	3,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173169	DDO	25.02.2022	92,969
REVENUE OFFICER (C/S) PESCO TIMERGA	1173170	DDO	25.02.2022	49,782
DISTT OFFICER SOCIAL WELFARE	1173179	DDO	25.02.2022	20,460
HEAD MISTRESS GGHS DARA RAMORA	1173187	DDO	25.02.2022	3,000
PRINCIPAL GGHSS RABAT (PTC)	1173188	DDO	25.02.2022	20,000
S. DIVISIONAL EDU OFFICER (M)	1173189	DDO	25.02.2022	9,600
REVENUE OFFICER (C/S) PESCO TIMERGA	1173192	DDO	28.02.2022	12,461
REVENUE OFFICER (C/S) PESCO TIMERGA	1173193	DDO	28.02.2022	28,818
SUB DIVISION EDU OFFICE FEMAL SAMAR	1173197	DDO	28.02.2022	8,950
REVENUE OFFICER (C/S) PESCO TIMERGA	1173211	DDO	28.02.2022	8,644
REVENUE OFFICER (C/S) PESCO TIMERGA	1173212	DDO	28.02.2022	35,241
SUB DIVISIONAL EDUCATION OFFICE	1173213	DDO	28.02.2022	12,500
DISTRICT HEALTH OFFICER	1173216	DDO	28.02.2022	3,300
DISTT OFFICER POPULATION WELFARE	1173222	DDO	28.02.2022	167,886
REVENUE OFFICER (C/S) PESCO TIMERGA	1173234	DDO	28.02.2022	73,982
PRINCIPAL GGHSS RABAT (PTC)	1173235	DDO	28.02.2022	20,000
DISTT OFFICER FISHERIES DIR LOWER	1173238	DDO	28.02.2022	8,910

REVENUE OFFICER (C/S) PESCO TIMERGA	1173241	DDO	28.02.2022	4,246
REVENUE OFFICER (C/S) PESCO TIMERGA	1173244	DDO	28.02.2022	67,185
DISSTT EDUCATION OFFICER(M) T/GARA	1173249	DDO	01.03.2022	34,860
DEPUTY COMMISSIONER	1173258	DDO	01.03.2022	9,900
REVENUE OFFICER (C/S) PESCO TIMERGA	1173259	DDO	01.03.2022	44,950
Principal GHSS Manogay Dir Lower	1173260	DDO	01.03.2022	1,500
PRINCIPAL G.C.M. (HS) TIMERGARA	1173262	DDO	01.03.2022	7,500
DISTRICT OFFICER SPORTS	1173265	DDO	01.03.2022	8,000
DISTRICT HEALTH OFFICER	1173273	DDO	02.03.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173274	DDO	02.03.2022	16,883
REVENUE OFFICER (C/S) PESCO TIMERGA	1173278	DDO	04.03.2022	809
DISTRICT EDUCATION (F) OFFICER T/GA	1173286	DDO	07.03.2022	91,800
REVENUE OFFICER (C/S) PESCO TIMERGA	1173289	DDO	07.03.2022	111,631
REVENUE OFFICER (C/S) PESCO TIMERGA	1173290	DDO	07.03.2022	70,334
REVENUE OFFICER (C/S) PESCO TIMERGA	1173292	DDO	07.03.2022	2,535
DISTT EDU: OFFICER FEMALE(PTC A/C)	1173294	DDO	07.03.2022	320,000
DISTT OFFICER FISHERIES DIR LOWER	1173295	DDO	07.03.2022	19,500
S. DIVISIONAL EDU OFFICER (M)	1173303	DDO	08.03.2022	8,910
DISTT OFFICER SOCIAL WELFARE	1173305	DDO	08.03.2022	10,090
DDO DRUG ADDICTS CENTRE AT T/GARA	1173306	DDO	08.03.2022	3,267
REVENUE OFFICER (C/S) PESCO TIMERGA	1173307	DDO	08.03.2022	9,470
REVENUE OFFICER (C/S) PESCO TIMERGA	1173308	DDO	08.03.2022	2,370
DEPUTY COMMISSIONER	1173310	DDO	08.03.2022	18,020
REVENUE OFFICER (C/S) PESCO TIMERGA	1173323	DDO	08.03.2022	14,065
REVENUE OFFICER (C/S) PESCO TIMERGA	1173324	DDO	08.03.2022	4,178
REVENUE OFFICER (C/S) PESCO TIMERGA	1173325	DDO	08.03.2022	8,379
REVENUE OFFICER (C/S) PESCO	1173326	DDO	08.03.2022	3,018

TIMERGA				
REVENUE OFFICER (C/S) PESCO TIMERGA	1173327	DDO	08.03.2022	28,457
H.MISTRESS GGHS INZAROO	1173334	DDO	08.03.2022	12,600
PRINCIPAL GGHS ASBANR	1173335	DDO	08.03.2022	16,340
GGHSS Kotkay Paikhel PTC A/C	1173336	DDO	08.03.2022	57,500
PRINCIPAL GGHS ASBANR	1173337	DDO	08.03.2022	21,505
HM GGHS KANDAROO BALAMBAT	1173338	DDO	08.03.2022	62,222
REVENUE OFFICER (C/S) PESCO TIMERGA	1173342	DDO	09.03.2022	131,531
SUB DIVI EDU OFFICER FEMALE T/GARA	1173360	DDO	09.03.2022	23,661
SUB DIVI EDU OFFICER FEMALE T/GARA	1173361	DDO	09.03.2022	30,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1173366	DDO	09.03.2022	9,500
HM G.G.H.S. BADIN	1173367	DDO	09.03.2022	12,228
SDEO FEMAL BALAMBAT	1173372	DDO	10.03.2022	5,000
DISTRICT HEALTH OFFICER	1173373	DDO	10.03.2022	3,310
SOIL CONSERVATION OFFICER T/GARA	1173374	DDO	10.03.2022	9,580
DISTT HEALTH OFFICER TIMERGARA	1173382	DDO	10.03.2022	800
HEAD MASTER GHS KANDARO KHALL	1173385	DDO	10.03.2022	450,000
HEAD MASTER GHS SHALKANAI	1173386	DDO	10.03.2022	450,000
HEAD MASTER GHS KANDO MACHLA	1173387	DDO	10.03.2022	450,000
HEAD MASTER GHS SAFARY	1173388	DDO	10.03.2022	450,000
DISSTT EDUCATION OFFICER(M) T/GARA	1173389	DDO	10.03.2022	2,610,000
HEAD MASTER GHS BADWAN	1173396	DDO	10.03.2022	8,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1173399	DDO	10.03.2022	1,108
DEPUTY COMMISSIONER	1173401	DDO	10.03.2022	19,800
REVENUE OFFICER (C/S) PESCO TIMERGA	1173411	DDO	10.03.2022	157,606
REVENUE OFFICER (C/S) PESCO TIMERGA	1173413	DDO	10.03.2022	137,785
HEAD MASTER GHS BADWAN	1173423	DDO	11.03.2022	2,500
DISTT OFFICER WATER MANAGEMENT	1173425	DDO	11.03.2022	14,900
PRINCIPAL GHS KHAZANA	1173426	DDO	11.03.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173430	DDO	11.03.2022	5,364

SDEO (M) KHALL	1173432	DDO	11.03.2022	10,461
REVENUE OFFICER (C/S) PESCO TIMERGA	1173436	DDO	11.03.2022	57,714
PRINCIPAL GHSS BAGH MAIDAN (PTC)	1173440	DDO	11.03.2022	293,000
DEPUTY COMMISSIONER	1173441	DDO	11.03.2022	7,680
REVENUE OFFICER (C/S) PESCO TIMERGA	1173446	DDO	14.03.2022	5,469
DISTRICT EDUCATION (F) OFFICER T/GA	1173447	DDO	14.03.2022	7,600
SDEO FEMAL BALAMBAT	1173448	DDO	14.03.2022	30,000
Principal GHSS Manogay PTC A/C	1173450	DDO	15.03.2022	40,000
DISSTT HEALTH OFFICER DIR LOWER	1173451	DDO	15.03.2022	6,250
REVENUE OFFICER (C/S) PESCO TIMERGA	1173453	DDO	15.03.2022	34,826
SDEO FEMAL BALAMBAT	1173455	DDO	15.03.2022	3,500
DEPUTY COMMISSIONER	1173462	DDO	15.03.2022	11,985
DISTRICT HEALTH OFFICER	1173464	DDO	15.03.2022	300
REVENUE OFFICER (C/S) PESCO TIMERGA	1173466	DDO	15.03.2022	26,212
DISTT HEALTH RHC DIR LOWER	1173471	DDO	15.03.2022	2,521
SDEO MALE MUNDA	1173475	DDO	16.03.2022	12,500
SDEO MALE MUNDA	1173477	DDO	16.03.2022	19,800
S. DIVISIONAL EDU OFFICER (M)	1173480	DDO	16.03.2022	27,000
SOCIAL WELFARE OFFICER TEH ADENZAI	1173481	DDO	16.03.2022	8,910
DISTT OFFICER WATER MANAGEMENT	1173487	DDO	17.03.2022	14,600
SOCIAL WELFARA OFFICER SOCIAL SERV	1173491	DDO	18.03.2022	3,000
DISTT HEALTH OFFICER TIMERGARA	1173495	DDO	18.03.2022	22,905
REVENUE OFFICER (C/S) PESCO TIMERGA	1173500	DDO	21.03.2022	25,662
Principal GHSS Manogay Dir Lower	1173502	DDO	21.03.2022	6,580
REVENUE OFFICER (C/S) PESCO TIMERGA	1173503	DDO	21.03.2022	47,730
REVENUE OFFICER (C/S) PESCO TIMERGA	1173504	DDO	21.03.2022	4,735
DISTT OFFICER FISHERIES DIR LOWER	1173505	DDO	21.03.2022	9,000
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1173506	DDO	21.03.2022	9,410
DEPUTY COMMISSIONER	1173507	DDO	21.03.2022	9,200
REVENUE OFFICER (C/S) PESCO	1173511	DDO	21.03.2022	18,587

TIMERGA				
REVENUE OFFICER (C/S) PESCO TIMERGA	1173513	DDO	21.03.2022	251,711
DISTRICT DIRECTOR LIVESTOCK	1173523	DDO	22.03.2022	3,180
REVENUE OFFICER (C/S) PESCO TIMERGA	1173542	DDO	24.03.2022	306,165
REVENUE OFFICER (C/S) PESCO TIMERGA	1173543	DDO	24.03.2022	107,875
REVENUE OFFICER (C/S) PESCO TIMERGA	1173545	DDO	24.03.2022	9,979
REVENUE OFFICER (C/S) PESCO TIMERGA	1173547	DDO	24.03.2022	109,068
REVENUE OFFICER (C/S) PESCO TIMERGA	1173548	DDO	24.03.2022	61,745
SUB DIVISIONAL EDUCATION OFFICE FEM	1173549	DDO	24.03.2022	30,000
SUB DIVISION EDUCATION OFFICER (F)	1173550	DDO	24.03.2022	30,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173551	DDO	24.03.2022	24,757
REVENUE OFFICER (C/S) PESCO TIMERGA	1173552	DDO	24.03.2022	3,854
REVENUE OFFICER (C/S) PESCO TIMERGA	1173553	DDO	24.03.2022	3,348
REVENUE OFFICER (C/S) PESCO TIMERGA	1173557	DDO	25.03.2022	218,694
REVENUE OFFICER (C/S) PESCO TIMERGA	1173560	DDO	25.03.2022	106,269
DIRECTOR LIVESTOCK & DAIRY DEVELOPM	1173562	DDO	25.03.2022	43,186
DISTRICT HEALTH OFFICER	1173566	DDO	28.03.2022	1,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173568	DDO	28.03.2022	4,707
REVENUE OFFICER (C/S) PESCO TIMERGA	1173576	DDO	28.03.2022	6,728
REVENUE OFFICER (C/S) PESCO TIMERGA	1173577	DDO	28.03.2022	37,864
PRINCIPAL GGHS SHATAI	1173578	DDO	28.03.2022	10,000
Head Mistress GGHS Tikni (Payeen)	1173579	DDO	28.03.2022	3,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173588	DDO	28.03.2022	34,441
REVENUE OFFICER (C/S) PESCO TIMERGA	1173617	DDO	29.03.2022	131,473
REVENUE OFFICER (C/S) PESCO TIMERGA	1173618	DDO	29.03.2022	214,556
DISTRICT HEALTH OFFICER	1173620	DDO	29.03.2022	1,480

REVENUE OFFICER (C/S) PESCO TIMERGA	1173622	DDO	29.03.2022	13,877
REVENUE OFFICER (C/S) PESCO TIMERGA	1173626	DDO	29.03.2022	11,344
REVENUE OFFICER (C/S) PESCO TIMERGA	1173627	DDO	29.03.2022	5,840
REVENUE OFFICER (C/S) PESCO TIMERGA	1173628	DDO	29.03.2022	10,152
REVENUE OFFICER (C/S) PESCO TIMERGA	1173629	DDO	29.03.2022	80,440
REVENUE OFFICER (C/S) PESCO TIMERGA	1173630	DDO	29.03.2022	46,929
Deputy Director KPPRA	1173631	DDO	29.03.2022	48,000
DEPUTY COMMISSIONER	1173638	DDO	29.03.2022	450
REVENUE OFFICER (C/S) PESCO TIMERGA	1173641	DDO	29.03.2022	4,800
REVENUE OFFICER (C/S) PESCO TIMERGA	1173642	DDO	29.03.2022	47,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173646	DDO	29.03.2022	9,575
REVENUE OFFICER (C/S) PESCO TIMERGA	1173647	DDO	29.03.2022	50,919
REVENUE OFFICER (C/S) PESCO TIMERGA	1173648	DDO	29.03.2022	687,390
DISTRICT HEALTH OFFICER	1173651	DDO	30.03.2022	2,240
SUB DIVISION EDU OFFICE FEMAL SAMAR	1173653	DDO	30.03.2022	9,900
DISSTT HEALTH OFFICER DIR LOWER	1173655	DDO	30.03.2022	7,950
DISTRICT DIRECTOR AGRICULTURE DIR	1173658	DDO	30.03.2022	2,000
SECRETARY ZILLA COUNCIL T/GARA	1173662	DDO	30.03.2022	64,582
DISTRICT OFFICER SPORTS	1173677	DDO	04.04.2022	160,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173694	DDO	08.04.2022	8,328
REVENUE OFFICER (C/S) PESCO TIMERGA	1173695	DDO	08.04.2022	10,149
REVENUE OFFICER (C/S) PESCO TIMERGA	1173696	DDO	08.04.2022	23,170
REVENUE OFFICER (C/S) PESCO TIMERGA	1173697	DDO	08.04.2022	24,467
REVENUE OFFICER (C/S) PESCO TIMERGA	1173715	DDO	12.04.2022	85,759
DISTRICT DIRECTOR LIVESTOCK	1173721	DDO	13.04.2022	1,424
SDEO (M) KHALL	1173723	DDO	13.04.2022	4,851

DEPUTY COMMISSIONER	1173731	DDO	14.04.2022	22,400
Deputy Director KPPRA	1173736	DDO	15.04.2022	18,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173737	DDO	18.04.2022	2,362
REVENUE OFFICER (C/S) PESCO TIMERGA	1173741	DDO	18.04.2022	6,132
REVENUE OFFICER (C/S) PESCO TIMERGA	1173742	DDO	18.04.2022	1,505
REVENUE OFFICER (C/S) PESCO TIMERGA	1173748	DDO	19.04.2022	3,986
DISTRICT DIRECTOR LIVESTOCK	1173750	DDO	19.04.2022	6,220
Deputy Director KPPRA	1173752	DDO	19.04.2022	4,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173754	DDO	19.04.2022	140,352
SECRETARY ZILLA COUNCIL T/GARA	1173756	DDO	19.04.2022	64,582
REVENUE OFFICER (C/S) PESCO TIMERGA	1173765	DDO	21.04.2022	268,208
REVENUE OFFICER (C/S) PESCO TIMERGA	1173766	DDO	21.04.2022	1,459
DISTRICT DIRECTOR LIVESTOCK	1173776	DDO	21.04.2022	9,180
REVENUE OFFICER (C/S) PESCO TIMERGA	1173781	DDO	21.04.2022	79,431
SDEO FEMAL LAL QILLA	1173782	DDO	21.04.2022	30,000
DISTRICT HEALTH OFFICER	1173783	DDO	21.04.2022	3,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173784	DDO	21.04.2022	58,623
REVENUE OFFICER (C/S) PESCO TIMERGA	1173786	DDO	21.04.2022	4,853
DEPUTY COMMISSIONER	1173788	DDO	21.04.2022	16,005
S. DIVISIONAL EDU OFFICER (M)	1173790	DDO	21.04.2022	5,000
DISTT OFFICER SOCIAL WELFARE	1173792	DDO	21.04.2022	1,719
REVENUE OFFICER (C/S) PESCO TIMERGA	1173793	DDO	21.04.2022	4,108
DISTT OFFICER SOCIAL WELFARE	1173794	DDO	21.04.2022	2,607
REVENUE OFFICER (C/S) PESCO TIMERGA	1173795	DDO	21.04.2022	1,532
SUB DIVISIONAL EDUCATION OFFICER	1173797	DDO	21.04.2022	11,120
SUB DIVISION EDU OFFICE FEMAL SAMAR	1173799	DDO	21.04.2022	9,900
REVENUE OFFICER (C/S) PESCO TIMERGA	1173802	DDO	25.04.2022	318,909
REVENUE OFFICER (C/S) PESCO TIMERGA	1173804	DDO	25.04.2022	401,444
REVENUE OFFICER (C/S) PESCO	1173807	DDO	25.04.2022	86,015

TIMERGA				
DISTT HEALTH RHC DIR LOWER	1173811	DDO	25.04.2022	9,500
DISTRICT HEALTH OFFICER	1173814	DDO	25.04.2022	765
SECRETARY ZILLA COUNCIL T/GARA	1173815	DDO	25.04.2022	20,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173818	DDO	26.04.2022	142,758
Deputy Director KPPRA	1173825	DDO	26.04.2022	14,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173830	DDO	26.04.2022	13,562
REVENUE OFFICER (C/S) PESCO TIMERGA	1173839	DDO	27.04.2022	1,861
REVENUE OFFICER (C/S) PESCO TIMERGA	1173842	DDO	27.04.2022	9,032
REVENUE OFFICER (C/S) PESCO TIMERGA	1173844	DDO	27.04.2022	48,527
H.M GHSS LAL QILLA	1173845	DDO	27.04.2022	6,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1173846	DDO	27.04.2022	7,700
REVENUE OFFICER (C/S) PESCO TIMERGA	1173882	DDO	27.04.2022	219,866
REVENUE OFFICER (C/S) PESCO TIMERGA	1173883	DDO	27.04.2022	685,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173884	DDO	27.04.2022	38,897
DISTRICT OFFICER SPORTS	1173891	DDO	28.04.2022	700,000
DISTRICT DIRECTOR LIVESTOCK	1173895	DDO	28.04.2022	15,230
REVENUE OFFICER (C/S) PESCO TIMERGA	1173910	DDO	29.04.2022	797
DEPUTY COMMISSIONER	1173932	DDO	29.04.2022	550
DEPUTY COMMISSIONER	1173935	DDO	29.04.2022	4,000
PRINCIPAL GHSS SADDO	1173941	DDO	29.04.2022	9,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1173944	DDO	29.04.2022	7,426
REVENUE OFFICER (C/S) PESCO TIMERGA	1173947	DDO	29.04.2022	302
REVENUE OFFICER (C/S) PESCO TIMERGA	1173948	DDO	29.04.2022	605,462
REVENUE OFFICER (C/S) PESCO TIMERGA	1173953	DDO	29.04.2022	495,817
REVENUE OFFICER (C/S) PESCO TIMERGA	1173955	DDO	29.04.2022	508,096
REVENUE OFFICER (C/S) PESCO TIMERGA	1173956	DDO	29.04.2022	134,744
REVENUE OFFICER (C/S) PESCO TIMERGA	1173957	DDO	29.04.2022	192,365

REVENUE OFFICER (C/S) PESCO TIMERGA	1173958	DDO	29.04.2022	168,607
REVENUE OFFICER (C/S) PESCO TIMERGA	1173959	DDO	29.04.2022	342,435
REVENUE OFFICER (C/S) PESCO TIMERGA	1173960	DDO	29.04.2022	15,632
REVENUE OFFICER (C/S) PESCO TIMERGA	1173961	DDO	29.04.2022	16,273
REVENUE OFFICER (C/S) PESCO TIMERGA	1173962	DDO	29.04.2022	35,735
REVENUE OFFICER (C/S) PESCO TIMERGA	1173977	DDO	09.05.2022	171,916
REVENUE OFFICER (C/S) PESCO TIMERGA	1173984	DDO	09.05.2022	31,825
REVENUE OFFICER (C/S) PESCO TIMERGA	1173985	DDO	09.05.2022	157,137
DISTRICT HEALTH OFFICER	1173990	DDO	09.05.2022	88,650
REVENUE OFFICER (C/S) PESCO TIMERGA	1174014	DDO	10.05.2022	7,830
REVENUE OFFICER (C/S) PESCO TIMERGA	1174015	DDO	10.05.2022	244,147
Principal GHSS Sari Bala PTC A/Cs	1174022	DDO	11.05.2022	120,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174026	DDO	11.05.2022	27,507
REVENUE OFFICER (C/S) PESCO TIMERGA	1174031	DDO	11.05.2022	11,537
DISTRICT DIRECTOR AGRICULTURE DIR	1174034	DDO	11.05.2022	124,960
DISTT OFFICER FISHERIES DIR LOWER	1174037	DDO	11.05.2022	5,000
S. DIVISIONAL EDU OFFICER (M)	1174038	DDO	11.05.2022	22,176
S. DIVISIONAL EDU OFFICER (M)	1174039	DDO	11.05.2022	29,722
REVENUE OFFICER (C/S) PESCO TIMERGA	1174045	DDO	11.05.2022	219,252
DISTT OFFICER POPULATION WELFARE	1174053	DDO	12.05.2022	108,900
HEAD MISTRESS GGHS KADH	1174074	DDO	12.05.2022	28,000
HEAD MISTRESS GGHS KOHERI	1174075	DDO	12.05.2022	35,000
DISSTT HEALTH OFFICER DIR LOWER	1174082	DDO	12.05.2022	19,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174085	DDO	12.05.2022	864,584
DISTRICT YOUTH AFFAIRS DIR LOWER	1174088	DDO	12.05.2022	346,000
DISTRICT YOUTH AFFAIRS DIR LOWER	1174089	DDO	12.05.2022	5,000

REVENUE OFFICER (C/S) PESCO TIMERGA	1174091	DDO	13.05.2022	184,627
REVENUE OFFICER (C/S) PESCO TIMERGA	1174092	DDO	13.05.2022	231,915
DISTT OFFICER SOCIAL WELFARE	1174093	DDO	13.05.2022	9,960
SDEO FEMAL BALAMBAT	1174099	DDO	13.05.2022	15,250
DISSTT EDUCATION OFFICER(M) T/GARA	1174102	DDO	13.05.2022	37,965
REVENUE OFFICER (C/S) PESCO TIMERGA	1174103	DDO	13.05.2022	25,990
DISSTT EDUCATION OFFICER(M) T/GARA	1174105	DDO	13.05.2022	222,148
REVENUE OFFICER (C/S) PESCO TIMERGA	1174106	DDO	13.05.2022	15,473
DISSTT EDUCATION OFFICER(M) T/GARA	1174108	DDO	13.05.2022	52,730
DISSTT HEALTH OFFICER DIR LOWER	1174113	DDO	16.05.2022	1,200,000
DISTT EDU: OFFICER FEMALE(PTC A/C)	1174114	DDO	16.05.2022	4,068,500
DISTRICT EDUCATION (F) OFFICER T/GA	1174115	DDO	16.05.2022	25,000
DISTRICT EDUCATION (F) OFFICER T/GA	1174116	DDO	16.05.2022	367,708
SDEO FEMAL LAL QILLA	1174121	DDO	16.05.2022	60,000
SUB DIVISIONAL EDUCATION OFFICE	1174123	DDO	17.05.2022	130,000
SUB DIVISIONAL EDUCATION OFFICE FEM	1174124	DDO	17.05.2022	45,000
DISTT HEALTH OFFICER DIR LOWER	1174141	DDO	17.05.2022	1,715,200
REVENUE OFFICER (C/S) PESCO TIMERGA	1174146	DDO	17.05.2022	28,788
Principial GHSS B DUSH KHAIL	1174147	DDO	17.05.2022	39,180
DISSTT EDUCATION OFFICER(M) T/GARA	1174150	DDO	17.05.2022	136,070
SUB DIVISION EDUCATION OFFICER (F)	1174151	DDO	17.05.2022	30,000
PRINCIPAL GHSS SADD0	1174153	DDO	18.05.2022	6,000
Principal GHSS Manogay PTC A/C	1174154	DDO	18.05.2022	40,000
SOCIAL WELFARA OFFICER SOCIAL SERV	1174156	DDO	18.05.2022	9,316
REVENUE OFFICER (C/S) PESCO TIMERGA	1174157	DDO	18.05.2022	270,248
DISTRICT HEALTH OFFICER	1174160	DDO	18.05.2022	500
DISTT OFFICER FISHERIES DIR	1174181	DDO	18.05.2022	9,900

LOWER				
DISTT OFFICER FISHERIES DIR LOWER	1174187	DDO	18.05.2022	9,900
DISTT OFFICER FISHERIES DIR LOWER	1174193	DDO	18.05.2022	9,300
REVENUE OFFICER (C/S) PESCO TIMERGA	1174199	DDO	18.05.2022	222,843
SUB DIVI EDU OFFICER FEMALE T/GARA	1174200	DDO	18.05.2022	60,000
SDEO FEMAL BALAMBAT	1174201	DDO	18.05.2022	60,000
HEAD MASTER GHS MIRGAM BALA	1174207	DDO	19.05.2022	5,000
DISTRICT DIRECTOR AGRICULTURE DIR	1174209	DDO	19.05.2022	12,000
DISTRICT DIRECTOR LIVESTOCK	1174212	DDO	19.05.2022	7,000
DISTRICT DIRECTOR AGRICULTURE DIR	1174214	DDO	19.05.2022	20,000
DISTRICT DIRECTOR AGRICULTURE DIR	1174215	DDO	19.05.2022	10,600
REVENUE OFFICER (C/S) PESCO TIMERGA	1174218	DDO	19.05.2022	51,198
HEAD MASTER GHS MIRGAM BALA	1174219	DDO	19.05.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174223	DDO	20.05.2022	49,551
SUB DIVISION EDUCATION OFFICER (F)	1174225	DDO	20.05.2022	65,000
DISTT HEALTH RHC DIR LOWER	1174234	DDO	20.05.2022	10,560
REVENUE OFFICER (C/S) PESCO TIMERGA	1174243	DDO	20.05.2022	294,482
DISTRICT DIRECTOR LIVESTOCK	1174257	DDO	20.05.2022	6,460
REVENUE OFFICER (C/S) PESCO TIMERGA	1174259	DDO	20.05.2022	326,384
SOCIAL WELFARA OFFICER SOCIAL SERV	1174260	DDO	20.05.2022	6,895
S. DIVISIONAL EDU OFFICER (M)	1174263	DDO	23.05.2022	8,025
S. DIVISIONAL EDU OFFICER (M)	1174264	DDO	23.05.2022	3,000
PRINCIPAL GHSS MANIAL	1174265	DDO	23.05.2022	8,000
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1174268	DDO	23.05.2022	2,790
DISTT OFFICER SOCIAL WELFARE	1174269	DDO	23.05.2022	3,185
SUB DIVISIONAL EDUCATION OFFICE MAL	1174270	DDO	23.05.2022	3,000
DISTT OFFICER WATER MANAGEMENT	1174272	DDO	23.05.2022	4,500
REVENUE OFFICER (C/S) PESCO	1174276	DDO	23.05.2022	101,163

TIMERGA				
SUB DIVISIONAL EDUCATION OFFICE	1174287	DDO	24.05.2022	2,200
PRINCIPAL GHSS LAJBOOK	1174296	DDO	24.05.2022	14,500
HEAD MASTER GHS SHALKANAI	1174297	DDO	24.05.2022	12,000
DISSTT HEALTH OFFICER DIR LOWER	1174320	DDO	25.05.2022	12,000
DISTRICT HEALTH OFFICER	1174324	DDO	25.05.2022	43,070
REVENUE OFFICER (C/S) PESCO TIMERGA	1174330	DDO	25.05.2022	26,216
SECRETARY ZILLA COUNCIL T/GARA	1174370	DDO	25.05.2022	64,582
DISTT OFFICER POPULATION WELFARE	1174373	DDO	25.05.2022	3,000
DISTT OFFICER POPULATION WELFARE	1174374	DDO	25.05.2022	750
DISTT OFFICER POPULATION WELFARE	1174375	DDO	25.05.2022	174,880
HEAD MISTRESS GGHS KOHERI	1174391	DDO	26.05.2022	40,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174392	DDO	26.05.2022	40,234
REVENUE OFFICER (C/S) PESCO TIMERGA	1174412	DDO	26.05.2022	18,212
REVENUE OFFICER (C/S) PESCO TIMERGA	1174413	DDO	26.05.2022	15,121
SDEO SAMARBAGH	1174416	DDO	26.05.2022	91,020
REVENUE OFFICER (C/S) PESCO TIMERGA	1174419	DDO	27.05.2022	298,286
REVENUE OFFICER (C/S) PESCO TIMERGA	1174420	DDO	27.05.2022	134,646
REVENUE OFFICER (C/S) PESCO TIMERGA	1174421	DDO	27.05.2022	1,621,086
REVENUE OFFICER (C/S) PESCO TIMERGA	1174422	DDO	27.05.2022	1,067,127
SOIL CONSERVATION OFFICER T/GARA	1174423	DDO	27.05.2022	10,332
REVENUE OFFICER (C/S) PESCO TIMERGA	1174424	DDO	27.05.2022	2,602
DISTRICT DIRECTOR AGRICULTURE DIR	1174428	DDO	27.05.2022	100,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174450	DDO	27.05.2022	175,635
REVENUE OFFICER (C/S) PESCO TIMERGA	1174451	DDO	27.05.2022	68,032
H.M GHS SHEKAWLAI	1174453	DDO	27.05.2022	21,000
REVENUE OFFICER (C/S) PESCO	1174456	DDO	27.05.2022	25,333

TIMERGA				
REVENUE OFFICER (C/S) PESCO TIMERGA	1174457	DDO	27.05.2022	130,117
SDEO (M) KHALL	1174463	DDO	27.05.2022	4,930
DISSTT EDUCATION OFFICER(M) T/GARA	1174472	DDO	28.05.2022	5,000
PRINCIPAL GGHS OUCH	1174484	DDO	30.05.2022	18,000
H.M GGSH HAJI ABAD	1174485	DDO	30.05.2022	9,000
PRINCIPAL G.G.H.S. MIAN KALAI	1174486	DDO	30.05.2022	4,000
HEAD MISTRESS GGHS BAGH DUSHKHEL	1174488	DDO	30.05.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174489	DDO	30.05.2022	3,682
PRINCIPAL G.G.H.S.S NAGRAI PAYEEN	1174490	DDO	30.05.2022	4,000
HEAD MISTRESS GGHS BAGH KANDI	1174491	DDO	30.05.2022	5,750
HEAD MISSTRESS GHS GODAR	1174494	DDO	30.05.2022	15,000
H.M GGSH HAJI ABAD	1174495	DDO	30.05.2022	8,000
Principal GHSS Manogay Dir Lower	1174496	DDO	30.05.2022	5,000
Principal GHSS Mian Brangola	1174497	DDO	30.05.2022	30,000
Principal GHSS Mian Brangola	1174498	DDO	30.05.2022	17,500
Govt. High School Kumbar	1174503	DDO	30.05.2022	13,930
PRINCIPAL GHSS MIAN BRANGOLA	1174504	DDO	30.05.2022	8,410
REVENUE OFFICER (C/S) PESCO TIMERGA	1174505	DDO	30.05.2022	31,763
HEAD MASTER GHS KAMALA	1174506	DDO	30.05.2022	20,000
DEPUTY COMMISSIONER	1174509	DDO	30.05.2022	20,920
SOIL CONSERVATION OFFICER T/GARA	1174514	DDO	30.05.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174515	DDO	30.05.2022	24,165
HEAD MISTRESS GGHS KOTIGRAM	1174516	DDO	30.05.2022	19,633
H.M GHS BADIN	1174519	DDO	30.05.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174520	DDO	30.05.2022	1,240
REVENUE OFFICER (C/S) PESCO TIMERGA	1174522	DDO	30.05.2022	45,000
Head Mistress GGHS Tikni (Payeen)	1174524	DDO	30.05.2022	1,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1174525	DDO	30.05.2022	10,235
HEAD MISSTRESS GGHS TIKASS	1174526	DDO	30.05.2022	4,500
HEAD MISSTRESS GGHS BAJAWRO	1174529	DDO	30.05.2022	20,000

Deputy Director KPPRA	1174533	DDO	30.05.2022	36,000
Head Mistress GGHS Haji Abad	1174536	DDO	30.05.2022	8,000
HEAD MISTRESS GGHS DAG	1174537	DDO	30.05.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174539	DDO	30.05.2022	10,956
Head Mistress GGHS Tikni (Payeen)	1174540	DDO	30.05.2022	1,500
HEAD MISTRESS GGHS BAGH KANDI	1174542	DDO	30.05.2022	2,250
HEAD MISTRESS GGHS DAG	1174543	DDO	30.05.2022	8,000
HEAD MISTRESS GGHS NARAI TANGI	1174544	DDO	30.05.2022	5,000
HEAD MISTRESS GGHS OSAKAI	1174545	DDO	30.05.2022	5,000
HEAD MISTRESS GGHS TIMERGARA	1174547	DDO	30.05.2022	5,630
HEAD MISTRESS GGHS TALAI SIA	1174548	DDO	30.05.2022	7,920
HEAD MISTRESS GGHS TALAI SIA	1174549	DDO	30.05.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174553	DDO	30.05.2022	203,173
DISTT OFFICER POPULATION WELFARE	1174554	DDO	30.05.2022	25,608
DISTRICT OFFICER SPORTS	1174562	DDO	30.05.2022	10,000
H.M GGHS MUNDA	1174566	DDO	30.05.2022	5,000
PRINCIPAL GGHS MAYAR (PTC) A/CS	1174567	DDO	30.05.2022	40,000
PRINCIPAL GGHS ASBANR (PTC A/C ONL	1174569	DDO	30.05.2022	11,300
PRINCIPAL GGHS MUNDA PTC	1174570	DDO	30.05.2022	80,000
PRINCIPAL GGHS P.KHADAGZAI(PTC AC	1174571	DDO	30.05.2022	40,000
PRINCIPAL GGHS P.KHADAGZAI(PTC AC	1174572	DDO	30.05.2022	40,000
PRINCIPAL GGHS MAYAR	1174576	DDO	30.05.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174578	DDO	30.05.2022	18,709
SUB DIVISIONAL EDUCATION OFFICE	1174580	DDO	30.05.2022	7,000
H.M GGHS MUNDA	1174581	DDO	30.05.2022	9,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174582	DDO	30.05.2022	30,497
REVENUE OFFICER (C/S) PESCO TIMERGA	1174583	DDO	30.05.2022	57,323
SOCIAL WELFARE CENTER CHAKDARA	1174584	DDO	30.05.2022	6,800
HEAD MASTER GHS KANDO MACHLA	1174585	DDO	30.05.2022	6,000
Head Mistress GGHS Warsak	1174586	DDO	30.05.2022	7,000

REVENUE OFFICER (C/S) PESCO TIMERGA	1174588	DDO	30.05.2022	83,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1174589	DDO	30.05.2022	20,222
REVENUE OFFICER (C/S) PESCO TIMERGA	1174590	DDO	30.05.2022	1,758
REVENUE OFFICER (C/S) PESCO TIMERGA	1174591	DDO	30.05.2022	22,583
REVENUE OFFICER (C/S) PESCO TIMERGA	1174592	DDO	30.05.2022	4,174
Head Mistress GGHS Warsak	1174593	DDO	30.05.2022	7,000
PRINCIPAL GHSS MANIAL	1174595	DDO	31.05.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174600	DDO	31.05.2022	23,561
PRINCIPAL G.G.H.S.S NAGRAI PAYEEN	1174614	DDO	31.05.2022	22,000
PRINCIPAL G.G.H.S. MIAN KALAI	1174615	DDO	31.05.2022	19,580
HEAD MISTRESS GGHS KOTKAY PAIKHEL	1174617	DDO	31.05.2022	14,421
HEAD MASTER GHS DARMAL	1174618	DDO	31.05.2022	4,500
PRINCIPAL GHSS MANIAL	1174619	DDO	31.05.2022	1,000
SOCIAL WELFARE OFFICER TEH ADENZAI	1174620	DDO	31.05.2022	10,000
DISSTT EDUCATION OFFICER(M) T/GARA	1174621	DDO	31.05.2022	70,000
HEAD MASTER GHS BANDA TALASH	1174622	DDO	31.05.2022	7,000
SDEO FEMAL LAL QILLA	1174623	DDO	31.05.2022	5,000
SDEO FEMAL LAL QILLA	1174624	DDO	31.05.2022	3,000
SDEO FEMAL LAL QILLA	1174625	DDO	31.05.2022	20,000
H.M GHS SHEKAWLAI	1174626	DDO	31.05.2022	6,000
PRINCIPAL GGHSS POKHTANO KHADAGZAI	1174627	DDO	31.05.2022	30,000
PRINCIPAL GHSS MUNDA	1174628	DDO	31.05.2022	31,880
DISTRICT DIRECTOR LIVESTOCK	1174629	DDO	31.05.2022	4,000
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1174630	DDO	31.05.2022	5,000
SOCIAL WELFARE OFFICER TEH ADENZAI	1174634	DDO	31.05.2022	15,890
H.M GGHS MUNDA	1174635	DDO	31.05.2022	8,000
PRINCIPAL GGHSS MAYAR	1174636	DDO	31.05.2022	6,108
PRINCIPAL GGHSS MAYAR	1174637	DDO	31.05.2022	8,000
H.M GGHS MIAN BRANGOLA	1174638	DDO	31.05.2022	25,500
PRINCIPAL GGHSS CHAKDARA	1174639	DDO	31.05.2022	32,600
PRINCIPAL GHSS REHAN PUR PAYMENT	1174641	DDO	31.05.2022	4,000

REVENUE OFFICER (C/S) PESCO TIMERGA	1174647	DDO	31.05.2022	21,259
REVENUE OFFICER (C/S) PESCO TIMERGA	1174648	DDO	31.05.2022	170,390
REVENUE OFFICER (C/S) PESCO TIMERGA	1174649	DDO	31.05.2022	23,614
REVENUE OFFICER (C/S) PESCO TIMERGA	1174650	DDO	31.05.2022	10,535
REVENUE OFFICER (C/S) PESCO TIMERGA	1174651	DDO	31.05.2022	2,258
REVENUE OFFICER (C/S) PESCO TIMERGA	1174652	DDO	31.05.2022	5,704
REVENUE OFFICER (C/S) PESCO TIMERGA	1174653	DDO	31.05.2022	28,166
REVENUE OFFICER (C/S) PESCO TIMERGA	1174654	DDO	31.05.2022	17,284
REVENUE OFFICER (C/S) PESCO TIMERGA	1174655	DDO	31.05.2022	51,881
REVENUE OFFICER (C/S) PESCO TIMERGA	1174656	DDO	31.05.2022	2,504
REVENUE OFFICER (C/S) PESCO TIMERGA	1174657	DDO	31.05.2022	7,475
HEAD MISTRESS GGHS OSAKAI	1174658	DDO	31.05.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174665	DDO	31.05.2022	186,664
DEPUTY COMMISSIONER	1174667	DDO	31.05.2022	127,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1174676	DDO	31.05.2022	54,395
HEAD MASTER GHS KHUNGI	1174688	DDO	01.06.2022	37,930
HM GGHS KANDAROO BALAMBAT	1174691	DDO	01.06.2022	6,000
PRINCIPAL GHSS MANIAL	1174693	DDO	01.06.2022	10,000
PRINCIPAL GGSS OUCH	1174694	DDO	01.06.2022	31,000
HEAD MASTER GHS KAMALA	1174697	DDO	01.06.2022	6,000
SDEO MALE MUNDA	1174698	DDO	01.06.2022	3,000
SUB DIVISIONAL EDUCATION OFFICE MAL	1174699	DDO	01.06.2022	9,999
HEAD MISSTRESS GGHS TIKASS	1174700	DDO	01.06.2022	4,500
HEAD MASTER GHS PAITO DARA	1174701	DDO	01.06.2022	6,000
Govt. High School Kumbar	1174702	DDO	01.06.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174703	DDO	01.06.2022	23,691
PRINCIPAL GHSS KOTIGRAM PAYMENT	1174704	DDO	01.06.2022	9,000
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1174705	DDO	01.06.2022	14,625

PRINCIPAL G.H.S. KOTIGRAM	1174706	DDO	01.06.2022	14,400
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1174707	DDO	01.06.2022	8,487
HM GHS SADBBER KALAY	1174708	DDO	01.06.2022	22,000
H.M GGHS MORANAI	1174710	DDO	01.06.2022	2,850
ASSISTANT DIRECTOR LG & DD DIR	1174711	DDO	01.06.2022	6,000
PRINCIPAL SCHOOL FOR HEARING IMPAIR	1174712	DDO	01.06.2022	16,440
REVENUE OFFICER (C/S) PESCO TIMERGA	1174713	DDO	01.06.2022	100,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174717	DDO	01.06.2022	10,434
HEAD MISTRESS GGHS OSAKAI	1174718	DDO	01.06.2022	3,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174719	DDO	01.06.2022	45,476
HEAD MISSTRESS GHS GODAR	1174721	DDO	01.06.2022	6,000
HEAD MASTER GHS KAMALA	1174722	DDO	01.06.2022	6,000
HEAD MASTER GHS PAITO DARA	1174725	DDO	01.06.2022	6,000
SOCIAL WELFARA CENTER CHAKDARA	1174726	DDO	01.06.2022	9,400
PRINCIPAL GGHS OUCH	1174727	DDO	01.06.2022	9,000
H.M GGHS MIAN BRANGOLA	1174728	DDO	01.06.2022	3,000
H.M GGHS MIAN BRANGOLA	1174729	DDO	01.06.2022	43,181
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1174730	DDO	01.06.2022	64,137
PRINCIPAL GGHS ASBANR	1174731	DDO	01.06.2022	95,300
REVENUE OFFICER (C/S) PESCO TIMERGA	1174732	DDO	01.06.2022	56,343
SOCIAL WELFARA CENTER CHAKDARA	1174737	DDO	01.06.2022	41,992
DISTRICT DIRECTOR AGRICULTURE DIR	1174739	DDO	01.06.2022	43,300
REVENUE OFFICER (C/S) PESCO TIMERGA	1174740	DDO	01.06.2022	65,950
PRINCIPAL GHSS MIAN BRANGOLA PAYMEN	1174744	DDO	01.06.2022	42,500
S. DIVISIONAL EDU OFFICER (M)	1174746	DDO	01.06.2022	23,513
SUB DIVISIONAL EDUCATION OFFICER	1174751	DDO	01.06.2022	15,420
DEPUTY COMMISSIONER	1174756	DDO	02.06.2022	70,200
REVENUE OFFICER (C/S) PESCO TIMERGA	1174762	DDO	02.06.2022	13,213
HEAD MASTER GHS MAYAR KHADAGZAI	1174764	DDO	02.06.2022	22,000
REVENUE OFFICER (C/S) PESCO	1174765	DDO	02.06.2022	30,309

TIMERGA				
Govt.High School Hissarak	1174768	DDO	02.06.2022	6,000
DEPUTY COMMISSIONER	1174777	DDO	03.06.2022	1,251,300
S. DIVISIONAL EDU OFFICER (M)	1174797	DDO	05.06.2022	87,060
Head Master GHS Hisarak	1174799	DDO	05.06.2022	15,177
DEPUTY COMMISSIONER	1174802	DDO	05.06.2022	43,035
Principal GHSS Manogay PTC A/C	1174806	DDO	05.06.2022	75,000
Principal GHSS Kotigram PTC A/cs	1174813	DDO	05.06.2022	80,000
HEAD MASTER GHS SHALKANAI	1174822	DDO	05.06.2022	10,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174823	DDO	05.06.2022	6,710
HEAD MISTRESS GGHS OSAKAI	1174824	DDO	05.06.2022	16,000
DEPUTY COMMISSIONER	1174826	DDO	05.06.2022	37,157
PRINCIPAL GHSS LAJBOOK	1174831	DDO	05.06.2022	30,000
PRINCIPAL GHSS LAJBOOK	1174832	DDO	05.06.2022	35,500
H.M GGHS SADDU	1174833	DDO	06.06.2022	123,420
Principal GGHSS Saddu PTC A/C No.11	1174834	DDO	06.06.2022	80,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174837	DDO	06.06.2022	134,646
DISTRICT DIRECTOR AGRICULTURE DIR	1174838	DDO	06.06.2022	25,045
REVENUE OFFICER (C/S) PESCO TIMERGA	1174841	DDO	06.06.2022	10,960
PRINCIPAL GGHSS SHAWA(PTC)	1174845	DDO	06.06.2022	40,000
PRINCIPAL GGHSS SHAWA	1174846	DDO	06.06.2022	16,608
REVENUE OFFICER (C/S) PESCO TIMERGA	1174848	DDO	06.06.2022	104,602
Deputy Director KPPRA	1174856	DDO	06.06.2022	2,000
HEAD MISTRESS GGHS KADH	1174867	DDO	06.06.2022	36,725
DISTRICT DIRECTOR AGRICULTURE DIR	1174869	DDO	06.06.2022	6,107
REVENUE OFFICER (C/S) PESCO TIMERGA	1174880	DDO	06.06.2022	67,898
PRINCIPAL GHSS RAHAN PUR	1174907	DDO	06.06.2022	6,000
PRINCIPAL GHSS REHAN PUR PAYMENT	1174908	DDO	06.06.2022	40,000
PRINCIPAL GHSS REHAN PUR PAYMENT	1174909	DDO	06.06.2022	8,910
REVENUE OFFICER (C/S) PESCO TIMERGA	1174910	DDO	06.06.2022	17,336
PRINCIPAL GHSS CHAKDARA	1174911	DDO	06.06.2022	8,000
PRINCIPAL GGHSS CHAKDARA	1174912	DDO	06.06.2022	9,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174913	DDO	06.06.2022	45,891

PRINCIPAL GHSS RABAT PTC A/CS ONLY	1174917	DDO	06.06.2022	20,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1174921	DDO	06.06.2022	146,840
PRINCIPAL GHSS CHAKDARA	1174922	DDO	06.06.2022	10,000
PRINCIPAL GGHS CHAKDARA (PTC) A/CS	1174923	DDO	06.06.2022	10,200
PRINCIPAL GHSS RABAT	1174924	DDO	06.06.2022	14,560
PRINCIPAL GHSS RABAT	1174925	DDO	06.06.2022	15,000
HEAD MASTER G.H.S.DALGRAM	1174926	DDO	06.06.2022	5,980
PRINCIPAL GGHS ZIARAT TALASH	1174928	DDO	06.06.2022	36,930
REVENUE OFFICER (C/S) PESCO TIMERGA	1174929	DDO	06.06.2022	148,649
REVENUE OFFICER (C/S) PESCO TIMERGA	1174930	DDO	06.06.2022	121,623
HEAD MASTER G.H.S.DALGRAM	1174932	DDO	06.06.2022	7,000
HEAS MISTRESS GGSH JANGO	1174937	DDO	06.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174938	DDO	06.06.2022	26,610
PRINCIPAL GGSS MUNJAI	1174939	DDO	06.06.2022	7,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174940	DDO	06.06.2022	13,918
REVENUE OFFICER (C/S) PESCO TIMERGA	1174941	DDO	06.06.2022	160,858
PRINCIPAL GSSHSS OUCH	1174945	DDO	06.06.2022	40,000
SUB DIVISIONAL EDUCATION OFFICE	1174947	DDO	06.06.2022	27,600
HEAD MISTRESS GGHS TALAI SIA	1174948	DDO	06.06.2022	22,500
HEAD MASTER GHS DARMAL (B)	1174957	DDO	07.06.2022	16,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174958	DDO	07.06.2022	28,144
HEAD MISTRESS GGHS ODIGRAM	1174965	DDO	07.06.2022	8,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1174979	DDO	07.06.2022	9,800
HEAD MASTER GHS BALAMBAT	1174992	DDO	07.06.2022	7,000
DEPUTY COMMISSIONER	1174993	DDO	07.06.2022	3,000
HEAD MISTRESS GGHS MAKHAI	1174994	DDO	07.06.2022	8,000
HEAD MASTER G.H.S.DALGRAM	1174995	DDO	07.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1174997	DDO	07.06.2022	38,980
HEAD MASTER GHS SHAH ZADI	1174998	DDO	07.06.2022	13,000
PRINCIPAL GGSS OUCH	1175000	DDO	07.06.2022	9,000
PRINCIPAL GGSS CHAKDARA	1175001	DDO	07.06.2022	9,900
H.M GGSH HAJI ABAD	1175002	DDO	07.06.2022	15,000
PRINCIPAL GGSS POKHTANO	1175003	DDO	07.06.2022	14,189

KHADAGZAI				
HEAD MISSTRESS GGHS BAJAWRO	1175004	DDO	07.06.2022	8,000
HEAD MISTRESS GGHS DAG	1175005	DDO	07.06.2022	6,000
HEAD MISTRESS GGHS SHAMSHI KHAN	1175007	DDO	07.06.2022	5,060
REVENUE OFFICER (C/S) PESCO TIMERGA	1175008	DDO	07.06.2022	59,554
REVENUE OFFICER (C/S) PESCO TIMERGA	1175009	DDO	07.06.2022	52,804
DISTRICT DIRECTOR LIVESTOCK	1175010	DDO	07.06.2022	5,000
PRINCIPAL GSSHSS OUCH	1175011	DDO	07.06.2022	21,000
Head Mistress GGHS Warsak	1175013	DDO	07.06.2022	6,000
PRINCIPAL GHSS CHAKDARA	1175014	DDO	07.06.2022	9,935
H.MISTRESS GGHS INZAROO	1175015	DDO	07.06.2022	5,085
S. DIVISIONAL EDU OFFICER (M)	1175016	DDO	07.06.2022	22,610
PRINCIPAL GGHS ZIARAT TALASH	1175018	DDO	07.06.2022	5,000
HEAD MASTER GHS TAKORO SHEKHAN	1175019	DDO	07.06.2022	9,000
DISTRICT DIRECTOR LIVESTOCK	1175020	DDO	07.06.2022	7,211
REVENUE OFFICER (C/S) PESCO TIMERGA	1175021	DDO	07.06.2022	9,209
HEAD MASTER GHS MANZ BANDA	1175027	DDO	07.06.2022	30,377
HEAS MISTRESS GGSH JANGO	1175028	DDO	07.06.2022	4,280
HEAD MASTER GHS KAMBAT	1175029	DDO	07.06.2022	15,000
HEAD MASTER GHS MANZ BANDA	1175030	DDO	07.06.2022	6,000
HM G.H.S SHURSHING	1175031	DDO	07.06.2022	27,000
HM GHS DHERAI KASHMIR ASBANR	1175032	DDO	07.06.2022	19,800
HEAD MASTER GHS MANZ BANDA	1175033	DDO	07.06.2022	6,000
SDEO FEMAL BALAMBAT	1175034	DDO	07.06.2022	7,460
DEPUTY COMMISSIONER	1175035	DDO	07.06.2022	1,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175036	DDO	07.06.2022	2,437
PRINCIPAL GSSHSS OUCH	1175038	DDO	07.06.2022	14,400
REVENUE OFFICER (C/S) PESCO TIMERGA	1175039	DDO	07.06.2022	10,446
PRINCIPAL GSSHSS OUCH	1175045	DDO	07.06.2022	46,000
DEPUTY COMMISSIONER	1175052	DDO	07.06.2022	82,000
DEPUTY COMMISSIONER	1175058	DDO	08.06.2022	7,900
DEPUTY COMMISSIONER	1175059	DDO	08.06.2022	49,035
EXCISE & TAXATION OFFICER DIR	1175062	DDO	08.06.2022	432,000

LOWER				
HEAD MISTRESS GGHS SHER KHANAY	1175066	DDO	08.06.2022	6,000
PRINCIPAL GHSS TANGI PTC	1175067	DDO	08.06.2022	5,000
PRINCIPAL GHSS KHALL	1175068	DDO	08.06.2022	8,000
PRINCIPAL GHSS KHAZANA (PTC A/C)	1175070	DDO	08.06.2022	40,000
PRINCIPAL G.H.S.S.BAGH MAIDAN	1175071	DDO	08.06.2022	5,000
SUB DIVISIONAL EDUCATION OFFICE	1175072	DDO	08.06.2022	4,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175073	DDO	08.06.2022	40,260
SDEO MALE BALAMBAT	1175074	DDO	08.06.2022	6,000
PRINCIPAL GHSS TANGI PTC	1175075	DDO	08.06.2022	4,950
REVENUE OFFICER (C/S) PESCO TIMERGA	1175076	DDO	08.06.2022	61,286
Principal GHSS Mashkani	1175077	DDO	08.06.2022	40,000
HEAD MASTER GHS DHERAI KAMBAT	1175078	DDO	08.06.2022	6,000
PRINCIPAL GHSS TANGI PTC	1175079	DDO	08.06.2022	4,000
HEAD MASTER GHS LARAM(PTC)	1175080	DDO	08.06.2022	8,000
PRINCIPAL GHSS SAMAR BAGH	1175081	DDO	08.06.2022	1,250
PRINCIPAL GHSS TANGI TIMERGARA	1175082	DDO	08.06.2022	19,950
H.M G H S BAJAURO	1175083	DDO	08.06.2022	5,940
REVENUE OFFICER (C/S) PESCO TIMERGA	1175084	DDO	08.06.2022	19,784
REVENUE OFFICER (C/S) PESCO TIMERGA	1175085	DDO	08.06.2022	65,641
HEAD MASTER GHS SHONTALA	1175087	DDO	08.06.2022	5,000
SDEO (M) SAMAR BAGH	1175088	DDO	08.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175089	DDO	08.06.2022	29,412
REVENUE OFFICER (C/S) PESCO TIMERGA	1175090	DDO	08.06.2022	23,424
REVENUE OFFICER (C/S) PESCO TIMERGA	1175091	DDO	08.06.2022	31,644
HEAD MASTER GHS MISKINI	1175092	DDO	08.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175093	DDO	08.06.2022	30,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175095	DDO	08.06.2022	83,562
Principal GHSS Mashkani	1175098	DDO	08.06.2022	40,000
HEAD MASTER GHS DHERIA TALASH	1175099	DDO	08.06.2022	7,000

HEAD MASTER GHS TAKORO SHEKHAN	1175100	DDO	08.06.2022	7,000
H.M GHSS LAL QILLA	1175101	DDO	08.06.2022	2,500
HEAD MISTRESS GGHS TIMERGARA	1175102	DDO	08.06.2022	5,571
REVENUE OFFICER (C/S) PESCO TIMERGA	1175103	DDO	08.06.2022	26,693
PRINCIPAL GHSS BAGH MAIDAN (PTC)	1175104	DDO	08.06.2022	8,000
HEAD MISTRESS GGHS TANGI	1175105	DDO	08.06.2022	25,000
PRINCIPAL GHSS KHALL PTC A/C(7652-3	1175106	DDO	08.06.2022	5,000
HEAD MISTRESS GGHS DOKRAI KHAN ABAD	1175107	DDO	08.06.2022	7,950
REVENUE OFFICER (C/S) PESCO TIMERGA	1175108	DDO	08.06.2022	10,435
REVENUE OFFICER (C/S) PESCO TIMERGA	1175109	DDO	08.06.2022	65,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175110	DDO	08.06.2022	162,105
SUB DIVI EDU OFFICER FEMALE T/GARA	1175111	DDO	08.06.2022	23,080
PRINCIPAL G.H.S. SARAI BALA	1175119	DDO	08.06.2022	26,000
Principal GHSS Kotigram PTC A/cs	1175120	DDO	08.06.2022	19,000
PRINCIPAL GHSS KHAZANA (PTC A/C)	1175123	DDO	08.06.2022	35,670
PRINCIPAL GHSS MAYAR	1175124	DDO	08.06.2022	46,110
PRINCIPAL GHSS MAYAR (PTC A/C ONLY)	1175125	DDO	08.06.2022	80,000
HEAD MISTRESS GGHS SHER KHANAY	1175126	DDO	08.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175127	DDO	08.06.2022	16,258
PRINCIPAL GHS KHAZANA	1175128	DDO	08.06.2022	2,500
HM GHS DHERAI KASHMIR ASBANR	1175130	DDO	08.06.2022	3,000
HEAD MISTRESS GGHS OSAKAI	1175134	DDO	08.06.2022	3,842
REVENUE OFFICER (C/S) PESCO TIMERGA	1175138	DDO	08.06.2022	102,518
DISTRICT HEALTH OFFICER DIR LOWER	1175139	DDO	08.06.2022	29,400
PRINCIPAL GHSS TAWDA CHINA (PTC A/	1175158	DDO	09.06.2022	102,000
HEAD MISTRESS GGHS REHANPUR	1175159	DDO	09.06.2022	7,000
HEAD MASTER GHS MISKINI	1175160	DDO	09.06.2022	8,000

PRINCIPAL GHSS KHALL	1175161	DDO	09.06.2022	10,000
HEAD MISTRESS GGHS DAG	1175162	DDO	09.06.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175163	DDO	09.06.2022	18,842
PRINCIPAL GHSS KHALL	1175164	DDO	09.06.2022	1,880
REVENUE OFFICER (C/S) PESCO TIMERGA	1175166	DDO	09.06.2022	15,574
HEAD MASTER GHS MANZ BANDA	1175169	DDO	09.06.2022	6,000
DISTRICT DIRECTOR LIVESTOCK	1175170	DDO	09.06.2022	3,260
DISTRICT HEALTH OFFICER	1175183	DDO	09.06.2022	8,500
DISSTT EDUCATION OFFICER(M) T/GARA	1175184	DDO	10.06.2022	120,617
PRINCIPAL GHSS MUNDA (PTC) A/CS	1175186	DDO	10.06.2022	88,000
SUB DIVI EDU OFFICER FEMALE T/GARA	1175187	DDO	10.06.2022	167,284
SOCIAL WELFARE OFFICER TEH ADENZAI	1175190	DDO	10.06.2022	19,250
PRINCIPAL G.H.S. SARAI BALA	1175193	DDO	10.06.2022	89,013
SUB DIVISIONAL EDUCATION OFFICE	1175194	DDO	10.06.2022	44,030
PRINCIPAL GHSS KAMBAT PTC A/C	1175199	DDO	10.06.2022	48,000
DISTRICT HEALTH OFFICER	1175200	DDO	10.06.2022	3,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175201	DDO	10.06.2022	50,000
DISTRICT HEALTH OFFICER	1175202	DDO	10.06.2022	338,000
DISTRICT HEALTH OFFICER	1175203	DDO	10.06.2022	520,000
DISTRICT HEALTH OFFICER	1175204	DDO	10.06.2022	429,000
PRINCIPAL GHS KHAZANA	1175207	DDO	11.06.2022	8,890
S. DIVISIONAL EDU OFFICER (M)	1175223	DDO	13.06.2022	26,000
PRINCIPAL GHSS RABAT	1175229	DDO	13.06.2022	13,130
PRINCIPAL GHS TOORMANG	1175230	DDO	13.06.2022	7,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1175239	DDO	13.06.2022	16,830
DDO SOCIAL WELFARE	1175240	DDO	13.06.2022	3,677
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1175242	DDO	13.06.2022	6,000
HM GGHS KANDAROO BALAMBAT	1175244	DDO	13.06.2022	5,000
DDO DRUG ADDICTS CENTRE AT T/GARA	1175246	DDO	13.06.2022	2,000
PRINCIPAL GHS KHAZANA	1175248	DDO	13.06.2022	5,000
PRINCIPAL GHSS TANGI TIMERGARA	1175249	DDO	13.06.2022	4,000

HEAD MISTRESS GGHS TANGI	1175252	DDO	13.06.2022	58,091
DDO SOCIAL WELFARE	1175254	DDO	13.06.2022	21,250
SUB DIVISION EDU OFFICE FEMAL SAMAR	1175256	DDO	13.06.2022	11,475
SDEO (M) KHALL	1175259	DDO	13.06.2022	4,000
HEAD MASTER GHS KOHERI	1175260	DDO	13.06.2022	8,000
HEAD MASTER GHS KHADAGZI	1175263	DDO	13.06.2022	4,810
PRINCIPAL GGHSS MAYAR	1175265	DDO	13.06.2022	5,000
PRINCIPAL G.G.H.S. MIAN KALAI	1175266	DDO	13.06.2022	8,000
HEAD MISTRESS GGHS KOTKAY PAIKHEL	1175267	DDO	13.06.2022	4,300
HEAD MASTER GHS DARMAL (B)	1175269	DDO	13.06.2022	2,000
PRINCIPAL GHS TOORMANG	1175270	DDO	13.06.2022	23,949
PRINCIPAL GHS TOORMANG	1175271	DDO	13.06.2022	6,000
PRINCIPAL GHS TOORMANG	1175272	DDO	13.06.2022	13,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175275	DDO	13.06.2022	18,018
HEAD MASTER GHS BANDA TALASH	1175277	DDO	13.06.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175279	DDO	13.06.2022	27,590
SDEO (M) KHALL	1175280	DDO	13.06.2022	2,376
REVENUE OFFICER (C/S) PESCO TIMERGA	1175281	DDO	13.06.2022	3,884
REVENUE OFFICER (C/S) PESCO TIMERGA	1175283	DDO	13.06.2022	168,389
PRINCIPAL GHSS MALAKAND PTC A/C	1175284	DDO	13.06.2022	40,000
PRINCIPAL GHSS MALAKAND PTC A/C	1175285	DDO	13.06.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175286	DDO	13.06.2022	82,515
PRINCIPAL GHSS MALAKAND	1175287	DDO	13.06.2022	13,300
PRINCIPAL GHSS MALAKAND PTC A/C	1175288	DDO	13.06.2022	5,000
PRINCIPAL GGHS KITYARAI PTC A/C	1175289	DDO	13.06.2022	8,000
GGHSS Kotkay Paikhel PTC A/C	1175290	DDO	13.06.2022	114,250
DISTT OFFICER SOCIAL WELFARE	1175293	DDO	13.06.2022	1,648
H.M GHSS LAL QILLA	1175294	DDO	13.06.2022	14,000
PRINCIPAL GGHSS MAYAR (PTC) A/CS	1175295	DDO	13.06.2022	15,000
HEAD MASTER GHS KHADAGZI	1175296	DDO	13.06.2022	10,000
HEAD MASTER GHS KANDARO KHALL	1175297	DDO	13.06.2022	12,000
REVENUE OFFICER (C/S) PESCO	1175298	DDO	13.06.2022	33,989

TIMERGA				
DEPUTY COMMISSIONER	1175299	DDO	13.06.2022	1,000
PRINCIPAL GHSS KHANPUR	1175300	DDO	13.06.2022	4,500
PRINCIPAL GHSS KHAIR ABAD	1175301	DDO	13.06.2022	9,600
HEAD MASTER GHS MIAN KALY	1175302	DDO	13.06.2022	5,070
HEAD MASTER GHS TAZAGRAM	1175303	DDO	13.06.2022	8,000
HEAD MASTER GHS KAMBAT	1175304	DDO	13.06.2022	13,930
HEAD MASTER GHS OUCH SHARQI	1175305	DDO	13.06.2022	6,000
PRINCIPAL GHSS ZIARAT TALASH	1175306	DDO	13.06.2022	7,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175307	DDO	13.06.2022	29,177
HEAD MASTER GHS GUL MUQAM	1175309	DDO	13.06.2022	5,000
PRINCIPAL GHS OSAKAI	1175310	DDO	13.06.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175311	DDO	13.06.2022	153,769
PRINCIPAL GHSS LAL QILLA(PTC) A/C	1175312	DDO	13.06.2022	100,000
DISTT OFFICER SOCIAL WELFARE	1175314	DDO	13.06.2022	12,000
HEAD MASTER GHS KAD	1175315	DDO	13.06.2022	13,000
PRINCIPAL GHSS ZIARAT TALASH	1175316	DDO	13.06.2022	24,000
PRINCIPAL GHS SHAWA	1175317	DDO	13.06.2022	20,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175318	DDO	13.06.2022	15,075
PRINCIPAL GHSS LAL QILLA(PTC) A/C	1175319	DDO	13.06.2022	100,000
H.M GHSS LAL QILLA	1175320	DDO	13.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175321	DDO	13.06.2022	25,591
HEAD MASTER GHS RANI	1175322	DDO	13.06.2022	10,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175323	DDO	13.06.2022	6,709
REVENUE OFFICER (C/S) PESCO TIMERGA	1175324	DDO	13.06.2022	63,865
GGHSS Kotkay Paikhel PTC A/C	1175326	DDO	13.06.2022	40,000
GGHSS Kotkay Paikhel PTC A/C	1175327	DDO	13.06.2022	34,750
PRINCIPAL GGHS KITYARAI PTC A/C	1175328	DDO	13.06.2022	48,000
H.M GGHS KITYARAI	1175329	DDO	13.06.2022	9,000
H.M GGHS KITYARAI	1175330	DDO	13.06.2022	6,908
DDO DRUG ADDICTS CENTRE AT T/GARA	1175331	DDO	13.06.2022	27,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1175332	DDO	13.06.2022	196,866

PRINCIPAL GGHS CHAKDARA (PTC) A/CS	1175333	DDO	13.06.2022	9,950
PRINCIPAL GGHS ASBANR	1175335	DDO	13.06.2022	8,533
PRINCIPAL GGHSS CHAKDARA(PTC)	1175336	DDO	13.06.2022	7,200
PRINCIPAL GGHSS CHAKDARA(PTC)	1175338	DDO	13.06.2022	8,000
PRINCIPAL GHS KHAZANA	1175341	DDO	13.06.2022	20,000
Principal GHSS Sari Bala PTC A/Cs	1175342	DDO	13.06.2022	20,000
PRINCIPAL GHSS MANIAL PTC A/C	1175343	DDO	13.06.2022	39,999
HEAD MASTER GGHS RAMORA	1175344	DDO	13.06.2022	23,000
HEAD MASTER GHS SEHSADA	1175345	DDO	13.06.2022	27,360
REVENUE OFFICER (C/S) PESCO TIMERGA	1175347	DDO	13.06.2022	56,006
PRINCIPAL GGHSS MAYAR (PTC) A/CS	1175349	DDO	13.06.2022	40,000
SOCIAL WELFARA CENTER CHAKDARA	1175354	DDO	13.06.2022	9,959
DISTT OFFICER FISHERIES DIR LOWER	1175355	DDO	13.06.2022	9,800
HEAD MASTER GHS SAFARY	1175356	DDO	13.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175357	DDO	13.06.2022	54,890
HEAD MASTER GHS BEYARAI	1175359	DDO	13.06.2022	14,070
REVENUE OFFICER (C/S) PESCO TIMERGA	1175360	DDO	13.06.2022	17,142
H.M. GHS PINGAL	1175362	DDO	13.06.2022	5,000
H.M GHS SANGOLAI	1175363	DDO	13.06.2022	8,000
PRINCIPAL GHSS RAHAN PUR	1175364	DDO	13.06.2022	2,329
HEAD MISTRESS GGHS MAKHAI	1175365	DDO	13.06.2022	7,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175366	DDO	13.06.2022	9,111
DEPUTY COMMISSIONER	1175370	DDO	13.06.2022	92,000
DEPUTY COMMISSIONER	1175379	DDO	13.06.2022	95,040
DEPUTY COMMISSIONER	1175381	DDO	13.06.2022	99,750
DEPUTY COMMISSIONER	1175386	DDO	13.06.2022	50,000
DEPUTY COMMISSIONER	1175392	DDO	13.06.2022	519,744
DISTRICT DIRECTOR LIVESTOCK	1175394	DDO	13.06.2022	6,500
HEAD MISTRESS GGHS BISHGRAM	1175398	DDO	13.06.2022	5,100
HEAD MASTER GHS SEHSADA	1175399	DDO	13.06.2022	6,000
HEAD MISTRESS GGHS NARAI TANGI	1175400	DDO	13.06.2022	20,918
HEAD MASTER GHS KHADAGZI	1175401	DDO	13.06.2022	7,000
Principal GGHSS Bishgram PTC A/Cs	1175402	DDO	13.06.2022	67,990

HM G.G.H.S. BADIN	1175403	DDO	13.06.2022	4,029
PRINCIPAL GGHS CHAKDARA	1175404	DDO	13.06.2022	9,950
HEAD MISTRESS GGHS DOKRAI KHAN ABAD	1175405	DDO	13.06.2022	8,960
PRINCIPAL GGHS KITYARAI PTC A/C	1175406	DDO	13.06.2022	8,910
HEAD MISTRESS GGHS DOKRAI KHAN ABAD	1175407	DDO	13.06.2022	8,030
REVENUE OFFICER (C/S) PESCO TIMERGA	1175409	DDO	13.06.2022	54,413
HEAS MISTRESS GGSH JANGO	1175410	DDO	13.06.2022	27,946
SUB DIVISIONAL EDUCATION OFFICE FEM	1175413	DDO	13.06.2022	4,430
REVENUE OFFICER (C/S) PESCO TIMERGA	1175414	DDO	13.06.2022	8,788
Principal GHSS Manogay PTC A/C	1175415	DDO	13.06.2022	47,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1175416	DDO	13.06.2022	35,083
HEAD MASTER GHS RAMORA	1175417	DDO	13.06.2022	18,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175418	DDO	13.06.2022	49,860
Principal GGHS Rani PTC A/C	1175419	DDO	13.06.2022	40,000
HEAD MISTRESS GGHS RANI	1175420	DDO	13.06.2022	16,608
PRINCIPAL GGHS CHAKDARA	1175421	DDO	13.06.2022	6,000
PRINCIPAL GGSHS MUNJAI PTC	1175424	DDO	14.06.2022	48,000
PRINCIPAL G.G.H.S. MIAN KALAI	1175425	DDO	14.06.2022	1,914
HEAD MISTRESS GGHS ATTO SHADAS	1175426	DDO	14.06.2022	18,500
HEAD MISTRESS GGHS DOKRAI KHAN ABAD	1175427	DDO	14.06.2022	15,239
H.MISTRESS GGHS INZAROO	1175428	DDO	14.06.2022	7,360
REVENUE OFFICER (C/S) PESCO TIMERGA	1175429	DDO	14.06.2022	66,226
HEAD MASTER GHS MAINA BATAN	1175430	DDO	14.06.2022	17,962
REVENUE OFFICER (C/S) PESCO TIMERGA	1175431	DDO	14.06.2022	9,456
H.M GHS SANGOLAI	1175432	DDO	14.06.2022	2,000
HEAD MASTER GHS MAINA BATAN	1175433	DDO	14.06.2022	5,940
HEAD MASTER G.H.S.CHINARKOT	1175435	DDO	14.06.2022	25,000
PRINCIPAL GGHS SAMAR BAGH	1175436	DDO	14.06.2022	8,000
PRINCIPAL GGHS S/BAGH(PTC)	1175437	DDO	14.06.2022	40,000
SDEO (M) SAMAR BAGH	1175438	DDO	14.06.2022	10,000
HEAD MISTRESS GGHS RANI	1175439	DDO	14.06.2022	9,204
PRINCIPAL GGHS	1175440	DDO	14.06.2022	10,000

CHAKDARA(PTC)				
PRINCIPAL GGSS OUCH	1175441	DDO	14.06.2022	6,000
PRINCIPAL GHSS ZAIMDARA (PTC)	1175442	DDO	14.06.2022	40,000
PRINCIPAL GGSS OUCH	1175443	DDO	14.06.2022	9,000
PRINCIPAL GHSS ZAIMDARA (PTC)	1175444	DDO	14.06.2022	40,000
PRINCIPAL GHS ZAIMDARA	1175445	DDO	14.06.2022	34,730
SOCIAL WELFARA OFFICER SOCIAL SERV	1175447	DDO	14.06.2022	5,610
HEAD MASTER GHS MIRGAM BALA	1175456	DDO	14.06.2022	5,000
HEAD MASTER GHS DHERAI KAMBAT	1175461	DDO	14.06.2022	6,000
PRINCIPAL GGSS S/BAGH(PTC)	1175463	DDO	14.06.2022	40,000
H.M GGHS KITYARAI	1175464	DDO	14.06.2022	32,000
HEAD MASTER G.H.S DARANGAL	1175465	DDO	14.06.2022	11,970
PRINCIPAL GGSS RABAT (PTC)	1175467	DDO	14.06.2022	20,000
H.M GHS SANGOLAI	1175468	DDO	14.06.2022	10,623
PRINCIPAL GHS OSAKAI	1175469	DDO	14.06.2022	7,000
HEAD MASTER GHS MAINA BATAN	1175470	DDO	14.06.2022	6,000
H.M GGHS RABAT	1175471	DDO	14.06.2022	4,000
PRINCIPAL GGSS NAGRI PAYEEN PTC A/	1175472	DDO	14.06.2022	60,000
PRINCIPAL GHSS KHANPUR THROUGH(PTC)	1175473	DDO	14.06.2022	36,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175474	DDO	14.06.2022	20,708
DISTT OFFICER SOCIAL WELFARE	1175475	DDO	14.06.2022	7,000
DISTRICT DIRECTOR AGRICULTURE DIR	1175476	DDO	14.06.2022	11,500
H.M. GHS PINGAL	1175477	DDO	14.06.2022	30,000
HEAD MASTER GHS SAFARY	1175478	DDO	14.06.2022	7,000
PRINCIPAL GHSS RABAT PTC A/CS ONLY	1175479	DDO	14.06.2022	40,000
DISTRICT DIRECTOR LIVESTOCK	1175480	DDO	14.06.2022	22,765
HEAD MISTRESS GGHS ATTO SHADAS	1175482	DDO	14.06.2022	3,500
Govt.Girls High School Khall Colony	1175486	DDO	14.06.2022	26,000
HEAD MISTRESS GGHS REHANPUR	1175487	DDO	14.06.2022	6,000
HEAD MISTRESS GGHS TIMERGARA	1175488	DDO	14.06.2022	4,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175490	DDO	14.06.2022	21,718

REVENUE OFFICER (C/S) PESCO TIMERGA	1175491	DDO	14.06.2022	13,868
REVENUE OFFICER (C/S) PESCO TIMERGA	1175492	DDO	14.06.2022	19,910
SUB DIVISIONAL EDUCATION OFFICE MAL	1175494	DDO	14.06.2022	12,385
Head Mistress GGHS Warsak	1175495	DDO	14.06.2022	6,000
SOCIAL WELFARA OFFICER SOCIAL SERV	1175496	DDO	14.06.2022	7,600
HEAD MISTRESS GGHS TIMERGARA	1175497	DDO	14.06.2022	5,320
HEAD MISSTRESS GHS GODAR	1175498	DDO	14.06.2022	6,000
PRINCIPAL GGHSS MUNJAI	1175500	DDO	14.06.2022	19,081
HEAD MISTRESS G.G.H.S.KHAZANA	1175501	DDO	14.06.2022	12,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175502	DDO	14.06.2022	20,520
H.M GGHS RABAT	1175503	DDO	14.06.2022	11,480
DEPUTY COMMISSIONER	1175504	DDO	14.06.2022	128,111
HEAD MISTRESS GGHS MAKHAI	1175506	DDO	14.06.2022	7,534
SDEO MALE BALAMBAT	1175507	DDO	14.06.2022	2,340
PRINCIPAL GGHSS OUCH	1175508	DDO	14.06.2022	17,794
SDEO (M) SAMAR BAGH	1175509	DDO	14.06.2022	10,000
PRINCIPAL G.C.M. (HS) TIMERGARA	1175511	DDO	14.06.2022	12,500
PRINCIPAL GHSS REHAN PUR PAYMENT	1175512	DDO	14.06.2022	40,000
HEAD MASTER GHS DHERIA TALASH	1175513	DDO	14.06.2022	7,000
SDEO (M) SAMAR BAGH	1175514	DDO	14.06.2022	5,000
HEAD MISTRESS GGHS SHAMSHI KHAN	1175515	DDO	14.06.2022	31,137
REVENUE OFFICER (C/S) PESCO TIMERGA	1175532	DDO	14.06.2022	230,176
HEAD MISSTRESS GGHS TIKASS	1175539	DDO	14.06.2022	18,000
SUB DIVISIONAL EDUCATION OFFICER	1175540	DDO	14.06.2022	13,460
PRINCIPAL GGHSS NAGRI PAYEEN PTC A/	1175541	DDO	14.06.2022	40,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175554	DDO	14.06.2022	22,068
DISTT OFFICER FISHERIES DIR LOWER	1175556	DDO	14.06.2022	2,600
HEAD MASTER GHS SAFARY	1175559	DDO	14.06.2022	8,000
HEAD MASTER GHS MIRGAM BALA	1175560	DDO	14.06.2022	6,000

S. DIVISIONAL EDU OFFICER (M)	1175561	DDO	14.06.2022	3,000
HEAD MASTER GHS BADWAN	1175562	DDO	14.06.2022	15,570
HEAD MISTRESS GGHS ZAIMDARA	1175563	DDO	14.06.2022	5,940
HEAD MISTRESS GGHS TALAI SIA	1175564	DDO	14.06.2022	8,000
PRINCIPAL GGHS KHALL	1175565	DDO	14.06.2022	28,520
HEAS MISTRESS GGSH JANGO	1175566	DDO	14.06.2022	4,500
Head Mistree GG High School Danwa	1175567	DDO	14.06.2022	11,063
SUB DIVISION EDU OFFICE FEMAL SAMAR	1175568	DDO	14.06.2022	16,850
HEAD MASTER GHS MAIDAN BANDAI	1175569	DDO	14.06.2022	26,550
HEAD MISTRESS GGHS TALAI SIA	1175570	DDO	14.06.2022	7,500
SUB DIVISIONAL EDUCATION OFFICE	1175571	DDO	14.06.2022	12,540
HEAD MISTRESS GGHS BAGH DUSHKHEL	1175572	DDO	14.06.2022	7,000
HEAD MASTER GHS KHUNGI	1175591	DDO	14.06.2022	5,000
HEAD MISTRESS GGHS TAWDA CHINA	1175592	DDO	14.06.2022	8,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175594	DDO	14.06.2022	15,857
SUB DIVISIONAL EDUCATION OFFICE	1175595	DDO	14.06.2022	5,160
SUB DIVISIONAL EDUCATION OFFICE	1175597	DDO	14.06.2022	6,000
DISTRICT EDUCATION (F) OFFICER T/GA	1175598	DDO	14.06.2022	90,000
PRINCIPAL GHSS RABAT	1175602	DDO	14.06.2022	6,000
HEAD MASTER GHS KHADAGZI	1175605	DDO	14.06.2022	8,000
HEAD MISTRESS GGHS DARA RAMORA	1175607	DDO	14.06.2022	20,292
REVENUE OFFICER (C/S) PESCO TIMERGA	1175609	DDO	14.06.2022	18,278
REVENUE OFFICER (C/S) PESCO TIMERGA	1175610	DDO	14.06.2022	143,800
HEAD MASTER GHS MUNJAI	1175612	DDO	14.06.2022	89,197
HEAD MASTER GHS DHERIA TALASH	1175613	DDO	14.06.2022	13,022
HEAD MASTER GHS MIAN BANDA	1175614	DDO	14.06.2022	7,000
HEAD MASTER GHS QALAGAI SIAR	1175640	DDO	14.06.2022	15,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175701	DDO	15.06.2022	770
Head Mistress GGHS Tikni (Payeen)	1175705	DDO	15.06.2022	6,370
REVENUE OFFICER (C/S) PESCO	1175706	DDO	15.06.2022	81,619

TIMERGA				
DISTRICT YOUTH AFFAIRS DIR LOWER	1175710	DDO	15.06.2022	100,000
DISTT HEALTH RHC DIR LOWER	1175726	DDO	15.06.2022	187,670
DISTRICT DIRECTOR LIVESTOCK	1175737	DDO	15.06.2022	4,265
SDEO FEMAL LAL QILLA	1175739	DDO	15.06.2022	5,000
HEAD MASTER GHS KOHERI	1175741	DDO	15.06.2022	8,000
HEAD MASTER GHS BALAMBAT	1175745	DDO	15.06.2022	10,000
Principal GHSS Khair Abad PTC A/Cs	1175746	DDO	15.06.2022	40,000
PRINCIPAL GHSS KHANPUR	1175750	DDO	15.06.2022	2,500
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1175752	DDO	15.06.2022	25,000
SUB DIVI EDU OFFICER FEMALE T/GARA	1175754	DDO	15.06.2022	23,550
DISTRICT HEALTH OFFICER	1175757	DDO	15.06.2022	10,395
H.M GHSS LAL QILLA	1175758	DDO	15.06.2022	2,500
SECRETARY ZILLA COUNCIL T/GARA	1175761	DDO	15.06.2022	4,140
HEAD MISTRESS GGHS TANGI	1175763	DDO	15.06.2022	24,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175764	DDO	15.06.2022	13,684
REVENUE OFFICER (C/S) PESCO TIMERGA	1175765	DDO	15.06.2022	13,258
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1175772	DDO	15.06.2022	12,700
PRINCIPAL GHSS ZIARAT TALASH(PTC)	1175774	DDO	15.06.2022	40,000
PRINCIPAL GHSS ZIARAT TALASH(PTC)	1175775	DDO	15.06.2022	40,000
SDEO FEMAL BALAMBAT	1175776	DDO	15.06.2022	6,000
Dutpy Director Regional Information	1175777	DDO	15.06.2022	38,800
HM G.G.H.S. BADIN	1175778	DDO	15.06.2022	25,000
PRINCIPAL GGHSS ZIARAT TALASH (PTC)	1175779	DDO	15.06.2022	25,000
Peincipal GHSS Shatai PTC A/C	1175780	DDO	15.06.2022	40,000
DISTT OFFICER SOCIAL WELFARE	1175782	DDO	15.06.2022	12,500
PRINCIPAL GHSS MIAN KALAY PTC A/C	1175783	DDO	15.06.2022	40,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175784	DDO	15.06.2022	20,776
PRINCIPAL GGHSS SHAWA(PTC)	1175785	DDO	15.06.2022	25,000
HEAD MISTRESS GGHS SHAWA	1175786	DDO	15.06.2022	21,900
HEAD MISTRESS GGHS SHAMSHI KHAN	1175789	DDO	15.06.2022	6,000
Head Mistress GGHS Galkor	1175790	DDO	15.06.2022	18,000

HM GHS DHERAI KASHMIR ASBANR	1175791	DDO	15.06.2022	4,500
PRINCIPAL GHSS KHAIR ABAD	1175792	DDO	15.06.2022	2,000
Principal GHSS Khair Abad PTC A/Cs	1175793	DDO	15.06.2022	40,000
G H S SPENA KHAWRA	1175794	DDO	15.06.2022	7,000
PRINCIAPL G H S SHAMSHI KHAN	1175795	DDO	15.06.2022	44,180
H.M GHS LUQMAN BANDA	1175797	DDO	15.06.2022	9,240
HEAD MASTER GHS MUNJAI	1175798	DDO	15.06.2022	5,000
HEAD MASTER GHS MIAN BANDA	1175799	DDO	15.06.2022	14,000
HEAD MASTER GHS KANDO MACHLA	1175801	DDO	15.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175802	DDO	15.06.2022	10,501
REVENUE OFFICER (C/S) PESCO TIMERGA	1175803	DDO	15.06.2022	19,596
PRINCIPAL GHSS MIAN KALAY PTC A/C	1175805	DDO	15.06.2022	40,000
PRINCIPAL GHSS RABAT	1175806	DDO	15.06.2022	10,685
PRINCIPAL GHSS RABAT	1175807	DDO	15.06.2022	2,640
PRINCIPAL GHSS CHAKDARA	1175809	DDO	15.06.2022	14,800
G H S SPENA KHAWRA	1175811	DDO	15.06.2022	30,183
HEAD MASTER GHS QALAGAI SIAR	1175812	DDO	15.06.2022	28,989
REVENUE OFFICER (C/S) PESCO TIMERGA	1175813	DDO	15.06.2022	321,691
PRINCIPAL GHSS MUNJAI	1175816	DDO	15.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175817	DDO	15.06.2022	3,086
HEAD MASTER GHS SHALKANAI	1175818	DDO	15.06.2022	8,984
PRINCIPAL GHSS KHANPUR	1175819	DDO	15.06.2022	9,600
HEAD MISTRESS GGHS RANI	1175820	DDO	15.06.2022	5,940
SUB DIVISIONAL EDUCATION OFFICE	1175821	DDO	15.06.2022	8,929
REVENUE OFFICER (C/S) PESCO TIMERGA	1175822	DDO	15.06.2022	84,097
REVENUE OFFICER (C/S) PESCO TIMERGA	1175823	DDO	15.06.2022	30,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175824	DDO	15.06.2022	44,453
REVENUE OFFICER (C/S) PESCO TIMERGA	1175825	DDO	15.06.2022	15,493
REVENUE OFFICER (C/S) PESCO TIMERGA	1175826	DDO	15.06.2022	15,516
HEAD MASTER GHS KANDARO KHALL	1175828	DDO	15.06.2022	7,000
H.MISTRESS GGHS INZAROO	1175829	DDO	15.06.2022	12,000

HEAD MISTRESS GGHS HAYASERAI	1175830	DDO	15.06.2022	6,000
HEAD MASTER GHS PAITO DARA	1175831	DDO	15.06.2022	6,000
SOCIAL WELFARA OFFICER SOCIAL SERV	1175832	DDO	15.06.2022	5,000
HEAD MISTRESS GGHS DAMTAL	1175833	DDO	15.06.2022	13,000
PRINCIPAL G.G.H.S. MIAN KALAI	1175836	DDO	15.06.2022	8,000
HEAD MISTRESS GGHS SHAMSHI KHAN	1175837	DDO	15.06.2022	5,000
PRINCIPAL GGHS OUCH	1175838	DDO	15.06.2022	6,000
PRINCIPAL GHS SHAWA	1175839	DDO	15.06.2022	6,000
PRINCIPAL GHS KHAZANA	1175840	DDO	15.06.2022	5,000
HEAD MASTER GHS BARJAM	1175841	DDO	15.06.2022	7,000
PRINCIPAL GHSS KHANPUR	1175843	DDO	15.06.2022	8,000
PRINCIPAL G.C.M. (HS) TIMERGARA	1175844	DDO	15.06.2022	12,500
REVENUE OFFICER (C/S) PESCO TIMERGA	1175846	DDO	15.06.2022	4,667
PRINCIPAL G.C.M. (HS) TIMERGARA	1175853	DDO	15.06.2022	30,000
HEAD MASTER GHS MAIDAN BANDAI	1175854	DDO	15.06.2022	26,000
H.M. GHS PINGAL	1175855	DDO	15.06.2022	14,000
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1175856	DDO	15.06.2022	6,000
PRINCIPAL GGHS RABAT (PTC)	1175858	DDO	15.06.2022	20,000
HEAD MASTER GHS SAFARY	1175859	DDO	15.06.2022	7,000
SUB DIVISIONAL EDUCATION OFFICE	1175860	DDO	15.06.2022	800
Head Mistress GGHS Tikni (Payeen)	1175861	DDO	15.06.2022	7,360
DISTT OFFICER SOCIAL WELFARE	1175862	DDO	15.06.2022	2,050
HM GGHS MANIAL	1175863	DDO	15.06.2022	2,850
HEAD MISTRESS GGHS OSAKAI	1175864	DDO	15.06.2022	7,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175865	DDO	15.06.2022	19,510
H.M GHS WATANGAI	1175866	DDO	15.06.2022	27,720
HEAD MASTER GHS KHADAGZI	1175867	DDO	15.06.2022	8,000
H.M. GHS TOOR QILLA	1175868	DDO	15.06.2022	15,000
HEAD MASTER GHS OUCH SHARQI	1175870	DDO	15.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175871	DDO	15.06.2022	58,128
REVENUE OFFICER (C/S) PESCO TIMERGA	1175872	DDO	15.06.2022	42,110
HEAD MASTER GHS TAZAGRAM	1175873	DDO	15.06.2022	7,000

HEAD MASTER GHS SIA WAR GHAR	1175874	DDO	15.06.2022	25,000
HEAD MISTRESS GGHS BAGH KANDI	1175875	DDO	15.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175876	DDO	15.06.2022	30,302
PRINCIPAL GHS SHAWA	1175877	DDO	15.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175878	DDO	15.06.2022	24,232
HEAD MASTER GHS RANI	1175879	DDO	15.06.2022	7,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175880	DDO	15.06.2022	22,266
H.M GHS ADAM DHERAI	1175881	DDO	15.06.2022	8,180
PRINCIPAL GHSS ASBANR	1175882	DDO	15.06.2022	19,410
HEAD MISSTRESS GGHS MALAKAND	1175883	DDO	15.06.2022	9,950
DISTT OFFICER WATER MANAGEMENT	1175914	DDO	15.06.2022	135,910
REVENUE OFFICER (C/S) PESCO TIMERGA	1175916	DDO	16.06.2022	162,848
PRINCIPAL G.S.DEAF CHILDREN T/GARA	1175917	DDO	16.06.2022	18,750
HEAD MISTRESS GGHS SHER KHANAY	1175918	DDO	16.06.2022	20,000
Govt.Girls High School Likor Kambat	1175919	DDO	16.06.2022	6,000
ASSISTANT DIRECTOR LG & DD DIR	1175925	DDO	16.06.2022	1,000,000
DISTRICT DIRECTOR LIVESTOCK	1175928	DDO	16.06.2022	4,920
DISTRICT DIRECTOR LIVESTOCK	1175929	DDO	16.06.2022	852,000
ASSISTANT DIRECTOR LG & DD DIR	1175933	DDO	16.06.2022	1,150,000
ASSISTANT DIRECTOR LG & DD DIR	1175934	DDO	16.06.2022	50,000
EXCISE & TAXATION OFFICER DIR LOWER	1175937	DDO	16.06.2022	12,000
HM GGHS KANDAROO BALAMBAT	1175939	DDO	16.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175940	DDO	16.06.2022	4,168
SDEO FEMAL BALAMBAT	1175947	DDO	16.06.2022	90,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175948	DDO	16.06.2022	104,626
ASSISTANT DIRECTOR LG & DD DIR	1175950	DDO	16.06.2022	6,300,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175956	DDO	16.06.2022	6,736

DISTT HEALTH OFFICER DIR LOWER	1175968	DDO	16.06.2022	84,800
PRINCIPAL GHSS ASBANR(PTC) A/C	1175974	DDO	16.06.2022	58,000
PRINCIPAL GHSS ASBANR	1175976	DDO	16.06.2022	6,000
HEAD MASTER GHS KAMALA	1175977	DDO	16.06.2022	6,930
SDEO MALE BALAMBAT	1175979	DDO	16.06.2022	17,800
HEAD MASTER GHS MAKHI	1175980	DDO	16.06.2022	23,000
H.M G H S BAJAURO	1175981	DDO	16.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1175982	DDO	16.06.2022	14,530
DISTT OFFICER COOPRATIVE T/GARA DIR	1175983	DDO	16.06.2022	25,537
PRINCIPAL GHSS CHAKDARA	1175985	DDO	16.06.2022	48,000
HM GHS HAYA SARAI	1175989	DDO	17.06.2022	72,517
PRINCIPAL GHSS HAYA SERAI(PTC) A/C	1175990	DDO	17.06.2022	80,000
HM GHS SHAGO KASS	1175991	DDO	17.06.2022	40,520
PRINCIPAL GHSS SAMAR BAGH	1175992	DDO	17.06.2022	21,000
HEAD MASTER GHS BARJAM	1175994	DDO	17.06.2022	7,000
HEAD MASTER GHS ODIGRAM	1175995	DDO	17.06.2022	61,000
H.M GHS MARAKAI MAID	1175996	DDO	17.06.2022	14,000
H.M GHSS LAL QILLA	1175997	DDO	17.06.2022	5,720
HEAD MASTER GHS SHONTALA	1175998	DDO	17.06.2022	6,000
HEAD MASTER GHS TAZAGRAM	1175999	DDO	17.06.2022	7,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176000	DDO	17.06.2022	30,837
DISTT OFFICER COOPRATIVE T/GARA DIR	1176001	DDO	17.06.2022	5,000
DISTRICT EDUCATION (F) OFFICER T/GA	1176002	DDO	17.06.2022	50,200
PRINCIPAL GHSS KHAIR ABAD	1176003	DDO	17.06.2022	4,000
PRINCIPAL GHSS MIAN BRANGOLA	1176006	DDO	17.06.2022	7,920
HEAD MASTER GHS BADWAN	1176007	DDO	17.06.2022	43,043
DISTT OFFICER WATER MANAGEMENT	1176046	DDO	17.06.2022	44,550
DISTT OFFICER WATER MANAGEMENT	1176047	DDO	17.06.2022	44,550
Govt.Girls High School Likor Kambat	1176055	DDO	17.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176062	DDO	20.06.2022	18,216
PRINCIPAL GGHS KITYARAI PTC A/C	1176065	DDO	21.06.2022	84,198
SECRETARY ZILLA COUNCIL T/GARA	1176084	DDO	22.06.2022	64,582

DHO DIR LOWER	1176089	DDO	24.06.2022	22,914
District Health Officer	1176090	DDO	24.06.2022	41,036
DEPUTY COMMISSIONER	1176091	DDO	24.06.2022	151,924
District Health Officer(BHU)	1176092	DDO	24.06.2022	23,034
SUB DIVISIONAL EDUCATION OFFICER	1176097	DDO	25.06.2022	91,239
SUB DIVI EDU OFFICER FEMALE T/GARA	1176098	DDO	25.06.2022	60,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176101	DDO	25.06.2022	26,000
SUB DIVISIONAL EDUCATION OFFICE FEM	1176106	DDO	25.06.2022	45,000
SUB DIVISIONAL EDUCATION OFFICE FEM	1176107	DDO	25.06.2022	19,048
PRINCIPAL G.G.H.S. MIAN KALAI	1176129	DDO	26.06.2022	2,260
SDEO FEMAL LAL QILLA	1176130	DDO	26.06.2022	60,000
SUB DIVISIONAL EDUCATION OFFICE	1176131	DDO	26.06.2022	37,260
DEPUTY COMMISSIONER	1176133	DDO	26.06.2022	12,672
HEAD MISTRESS G.G.H.S. THRAI	1176134	DDO	26.06.2022	55,592
HM GGHS KHANPUR	1176138	DDO	26.06.2022	18,000
DDO SOCIAL WELFARE	1176139	DDO	26.06.2022	36,020
DISTT OFFICER SOCIAL WELFARE	1176141	DDO	26.06.2022	87,242
DISTT OFFICER COOPRATIVE T/GARA DIR	1176142	DDO	26.06.2022	9,900
HEAD MISTRESS GGHS ODIGRAM	1176143	DDO	26.06.2022	8,000
HEAD MASTER GHS OTALA	1176144	DDO	26.06.2022	5,000
HEAD MASTER GHS GUL MUQAM	1176145	DDO	26.06.2022	5,000
PRINCIPAL GHSS GUMBAT BANDA	1176146	DDO	26.06.2022	14,000
HEAD MASTER GHS TAKORO	1176147	DDO	26.06.2022	6,000
PRINCIPAL GHSS SADDO (PTC A/C	1176151	DDO	26.06.2022	40,000
DDO DASTAKARI CENTRE MAYAR	1176152	DDO	26.06.2022	2,000
DISSTT EDUCATION OFFICER(M) T/GARA	1176155	DDO	26.06.2022	235,100
Head Master GHS BABAGRAM	1176161	DDO	26.06.2022	7,000
PRINCIPAL GGCMH SCHOOL T/GARA (PTC)	1176169	DDO	26.06.2022	40,000
PRINCIPAL GGHSS POKHTANO KHADAGZAI	1176170	DDO	26.06.2022	1,880
PRINCIPAL GGHSS OUCH	1176171	DDO	26.06.2022	2,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176172	DDO	26.06.2022	192,725
HEAD MASTER G.H.S.CHINARKOT	1176173	DDO	26.06.2022	4,760
PRINCIPAL GGHSS POKHTANO	1176174	DDO	26.06.2022	10,000

KHADAGZAI				
SUB DIVISION EDU OFFICE FEMAL SAMAR	1176175	DDO	26.06.2022	9,880
PRINCIPAL GHS ZAIMDARA	1176176	DDO	26.06.2022	2,840
HEAD MISTRESS GGHS PAITO DARA	1176177	DDO	26.06.2022	6,930
HEAD MISTRESS GGHS PAITO DARA	1176178	DDO	26.06.2022	12,500
PRINCIPAL GGHS SAMAR BAGH(PTC)	1176181	DDO	26.06.2022	40,000
G.G.H.S KHAIR ABAD	1176182	DDO	26.06.2022	22,110
Head Mistree GG High School Danwa	1176183	DDO	26.06.2022	3,000
GHS GUMBAT BANDA PTC A/CS ONLY	1176184	DDO	26.06.2022	48,000
SUB DIVISIONAL EDUCATION OFFICE FEM	1176185	DDO	26.06.2022	46,303
HEAD MASTER GHS TAKORO	1176187	DDO	26.06.2022	39,363
PRINCIPAL GGHS BADWAN	1176188	DDO	26.06.2022	7,920
HEAD MISSTRESS GGHS MALAKAND	1176191	DDO	26.06.2022	39,964
HEAD MISTRESS GGHS SHER KHANAY	1176192	DDO	26.06.2022	74,406
HEAD MISTRESS GGHS DARA RAMORA	1176193	DDO	26.06.2022	4,000
HM GGHS KHANPUR	1176195	DDO	26.06.2022	6,930
PRINCIPAL GOVT CENTENIAL MODEL SCHO	1176198	DDO	26.06.2022	139,695
PRINCIPAL GGCMH SCHOOL T/GARA (PTC)	1176201	DDO	26.06.2022	40,000
Govt.High School Katan Dushkhel	1176202	DDO	26.06.2022	58,557
DDO DRUG ADDICTS CENTRE AT T/GARA	1176211	DDO	26.06.2022	47,230
HEAD MISTRESS GGHS TAWDA CHINA	1176217	DDO	26.06.2022	7,000
HEAD MASTER GHS DAPOOR	1176220	DDO	26.06.2022	5,000
Govt. High School Kumbar	1176221	DDO	26.06.2022	6,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176241	DDO	26.06.2022	55,930
DDO DRUG ADDICTS CENTRE AT T/GARA	1176242	DDO	26.06.2022	12,078
Head Master GHS BABAGRAM	1176243	DDO	26.06.2022	5,000
PRINCIPAL GGHS SAMAR BAGH(PTC)	1176244	DDO	26.06.2022	48,000
PRINCIPAL GHSS SADDU (PTC A/C	1176245	DDO	26.06.2022	40,000
H.M GHSS LAL QILLA	1176246	DDO	26.06.2022	987
DDO SOCIAL WELFARE	1176247	DDO	26.06.2022	3,500

PRINCIPAL GHSS MANIAL PTC A/C	1176248	DDO	26.06.2022	30,000
SUB DIVISIONAL EDUCATION OFFICE	1176249	DDO	26.06.2022	3,000
DDO DRUG ADDICTS CENTRE AT T/GARA	1176250	DDO	26.06.2022	9,900
PRINCIPAL GHSS SADDO (PTC A/C	1176251	DDO	26.06.2022	22,500
SUB DIVISION EDU OFFICE FEMAL SAMAR	1176252	DDO	26.06.2022	15,000
PRINCIPAL GHSS TAWDA CHINA	1176254	DDO	26.06.2022	6,921
SUB DIVISIONAL EDUCATION OFFICE	1176255	DDO	26.06.2022	9,000
HEAD MASTER GHS LARAM	1176256	DDO	26.06.2022	21,000
HEAD MISSTRESS GGHS TIKASS	1176258	DDO	26.06.2022	1,500
HEAD MASTER GHS ODIGRAM	1176259	DDO	26.06.2022	2,840
PRINCIPAL GGHSS BADWAN (PTC A/C ONL	1176262	DDO	26.06.2022	40,000
H.M GGHS MORANAI	1176263	DDO	26.06.2022	4,000
PRINCIPAL GGHS BADWAN	1176264	DDO	26.06.2022	5,000
G.G.H.S KHAIR ABAD	1176265	DDO	26.06.2022	4,950
PRINCIPAL GHSS LUQMAN BANDA(PTC)	1176267	DDO	26.06.2022	48,000
PRINCIPAL GHSS LUQMAN BANDA(PTC)	1176268	DDO	26.06.2022	40,000
SDEO FEMAL LAL QILLA	1176269	DDO	26.06.2022	45,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1176271	DDO	26.06.2022	5,030
PRINCIPAL GHSS SADDO	1176272	DDO	26.06.2022	6,000
PRINCIPAL GGHSS BADWAN (PTC A/C ONL	1176274	DDO	26.06.2022	40,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176275	DDO	26.06.2022	20,000
GHS GUMBAT BANDA PTC A/CS ONLY	1176276	DDO	26.06.2022	40,000
Principal GHSS Khakll PTC A/C	1176277	DDO	26.06.2022	40,000
PRINCIPAL GHSS SADDO	1176278	DDO	26.06.2022	8,000
DDO SOCIAL WELFARE	1176279	DDO	26.06.2022	9,870
HEAD MASTER GHS ASBARN	1176280	DDO	26.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176282	DDO	26.06.2022	22,206
H.M GGHS MORANAI	1176283	DDO	26.06.2022	2,840
HEAD MISSTRESS GGHS BAJAWRO	1176284	DDO	26.06.2022	7,000
HEAD MISTRESS GGHS BAGH KANDI	1176285	DDO	26.06.2022	5,100
REVENUE OFFICER (C/S) PESCO TIMERGA	1176286	DDO	26.06.2022	36,424

PRINCIPAL G.H.S.S.BAGH MAIDAN	1176288	DDO	26.06.2022	6,433
HEAD MASTER GHS TAKORO	1176289	DDO	26.06.2022	12,000
HEAD MASTER GHS ODIGRAM	1176291	DDO	26.06.2022	3,232
H.M GHS PATO TALASH	1176292	DDO	26.06.2022	6,000
H.M GHS PATO TALASH	1176293	DDO	26.06.2022	25,264
HM GHS ASHARKOT	1176295	DDO	26.06.2022	16,000
HEAD MASTER GHS ASBARN	1176296	DDO	26.06.2022	6,000
SUB DIVISION EDU OFFICE FEMAL SAMAR	1176297	DDO	26.06.2022	9,990
H.M GHS ADAM DHERAI	1176298	DDO	26.06.2022	6,000
Head Mistree GG High School Danwa	1176299	DDO	26.06.2022	2,000
HEAD MASTER GHS KANDO MACHLA	1176300	DDO	26.06.2022	5,000
REVENUE OFFICER (C/S) PESCO TIMERGA	1176301	DDO	26.06.2022	7,000
HEAD MASTER GHS GUL MUQAM	1176302	DDO	26.06.2022	6,000
HEAD MISTRESS GGHS PAITO DARA	1176303	DDO	26.06.2022	6,000
PRINCIPAL GHSS BAGH MAIDAN (PTC)	1176304	DDO	26.06.2022	40,000
HEAD MASTER GHS RAMORA	1176305	DDO	26.06.2022	6,000
HEAD MISSTRESS GGHS TIKASS	1176306	DDO	26.06.2022	1,500
H.M GHS LUQMAN BANDA	1176316	DDO	26.06.2022	4,760
H.M GGHS MORANAI	1176336	DDO	26.06.2022	2,420
PRINCIPAL GHSS SADDO	1176337	DDO	26.06.2022	3,100
HEAD MASTER GHS LARAM(PTC)	1176341	DDO	26.06.2022	16,000
HEAD MISTRESS GGHS BEYARI	1176343	DDO	26.06.2022	7,000
PRINCIPAL GHSS SADDO (PTC A/C	1176344	DDO	26.06.2022	50,000
H.M GHS SANGOLAI	1176355	DDO	27.06.2022	7,000
H.M G H S BAJAURO	1176356	DDO	27.06.2022	8,500
DEPUTY COMMISSIONER	1176362	DDO	27.06.2022	3,000,000
District Population Welfare Officer	1176365	DDO	27.06.2022	34,862
DISTT OFFICER WATER MANAGEMENT	1176384	DDO	27.06.2022	8,390
DEPUTY COMMISSIONER	1176387	DDO	27.06.2022	59,900
HEAD MASTER GHS BEYARAI	1176388	DDO	27.06.2022	5,500
DISSTT EDUCATION OFFICER(M) T/GARA	1176392	DDO	27.06.2022	3,000
Govt.High School Katan Dushkhel	1176394	DDO	27.06.2022	7,000
SDEO (M) SAMAR BAGH	1176402	DDO	27.06.2022	30,000
DISTRICT HEALTH OFFICER	1176412	DDO	27.06.2022	5,296,200
HEAD MASTER GHS BEYARAI	1176422	DDO	28.06.2022	11,250
HEAD MASTER GGHS RAMORA	1176431	DDO	28.06.2022	30,908
PRINCIPAL GGHS BADWAN	1176432	DDO	28.06.2022	15,450

DISTRICT DIRECTOR LIVESTOCK	1176451	DDO	28.06.2022	75,000
ASSISTANT DIRECTOR LG & DD DIR	1176441	DDO	29.06.2022	4,050,000
H.M GHS WATANGAI	1176442	DDO	29.06.2022	29,958
SUB DIVISION EDU OFFICE FEMAL SAMAR	1176443	DDO	29.06.2022	75,000
DISTT OFFICER SOCIAL WELFARE	1176444	DDO	29.06.2022	16,180
HEAD MISTRESS GGHS BISHGRAM	1176447	DDO	29.06.2022	17,250
Total				297,936,703

Annexure-03
Para No.2.4.1.9

Detail of Pay and allowances of deputed staff

S. No	Personal No	Name	Cost Center	Cost Center Description	Designation	B P S	Total Pay and Allowances for the year
1	355921	NAIK BADSHAH	DA6154	SOCIAL WELFARE DIR LOWER	JUNIOR CLERK	11	440,620
2	698726	ARIFULLAH KHAN	DA6154	SOCIAL WELFARE DIR LOWER	COOK	3	280,977
3	698727	FIDA HUSSAIN	DA6154	SOCIAL WELFARE DIR LOWER	NAIB QASID	3	290,527
4	902096	ARIF ULLAH	DA6154	SOCIAL WELFARE DIR LOWER	NAIB QASID	3	240,438
5	355921	NAIK BADSHAH	DA6154	SOCIAL WELFARE DIR LOWER	JUNIOR CLERK	11	444,770
6	267440	BAHRAWAR SHAD	DA6154	SOCIAL WELFARE DIR LOWER	ASSISTANT	16	598,323
Total							2,295,655

Annexure-04
Para No.2.4.1.34

Detail of non deposit of profit of bank accounts

S.No	Name of bank and branch	Bank account No.	Purpose of Account	Total profit earned during 2021-22 (Rs)	Profit deposited (Rs)	Remaining profit to be deposited (Rs)
01	NBP Timargara	3039774270	Development	0	0	0
02	NBP Timargara	3039774243	Relief/ Earthquake	2,042,020	2,042,020	0
03	NBP Timargara	3039774225	Contingencies	7,435	7,435	0
04	BOK Balambat	010511800015		452,236	452,236	0
05	Bank of Khyber Timargara	02946-00-8	Benevolent Fund	0	0	0
06	Bank of Khyber Timargara	09442-01-4	Secret Service Fund	0	0	0
07	NBP Chakdara	3081910720	AC Adenzai	40,805	0	40,805
08	NBP Kumbar	00922012	AC Lal Qilla	53,929	53,929	0
09	BOK Kumbar	01915002	Tehsildar Lal Qilla	30,335	30,335	0
10	BOK Munda	00333001	AC Samarbagh	125,521	0	125,521
11	NBP Balambat	3164089239	Tehsildar Balambat	11,438	11,438	0
12	UBL Khall	000213717609	Tehsildar Khall	0	0	0
13	NBP Balambat	3162029324	Registration of land -Sub Registrar	889,639	0	889,639
Total				3,653,358	2,597,393	1,055,965

Annexure-05
Para No.2.4.3.4

Detail of medicines without clinical efficacy

S. No.	Name of firm	Name of Items	Rate (Rs)	Quantity	Amounts (Rs)
1	M/S Benson Pharmaceuticals Karachi	Tab Ferrous Fumarate+Folic Acid 150mg+0.5.mg	0.35 Per Tab	2,880,000	1,008,000
2	M/S Getz Pharama Pvt Ltd Karachi	Tab Ciprofloxacin 500mg	5.4	300,000	1,620,000
3	M/S Pharma Wise Labs Lahore	Sachets Oral Re- Hydration salt (Comb)	9.5	144,000	1,368,000
4	M/S GSK Pvt Ltd Karachi	Eye oint polymyxin B sulphate+Bacitracin	26.44	40,000	1,057,600
5	M/S Barett Hodgson Pvt Ltd Karachi	Inj Lignocaine2%+Adrenaline0.01% w/v	21.3	50,000	1,065,000
6	M/S Astellas Pharmaceuticals Pvt Ltd Peshawar	Inj Ceftriaxone 1gm	47.77	30,000	1,433,100
7	M/S; Saffran Pharma Faisalabad	Tab Terbinafine 250mg(Terbisil)	11.29/Per Tab	100,000	1,129,000
		Total			8,680,700

Annexure-06
Para No.3.4.3.1

Detail of schemes without resistivity survey

S. No	Name of Schemes	Estimated Cost (Rs)	Expenditure (Rs)
1	Boring Well at Zakria Korona Talash	540,000	290,952
2	Boring Well at Malak Ibad Hassani	540,000	302,029
3	Boring Well at Distt court T/gara	700,000	376,836
4	Boring Well at sarai Payeen	540,000	268,394
5	Boring Well at IJaz korona	540,000	299,714
6	Boring Well at saddo Kandaw	1,700,000	924,970
7	Boring Well at Danwah	2,000,000	1,092,200
8	Boring Well at Jamroz Korona	800,000	430,670
9	DWSS Shingera	520,000	293,280
10	Boring Well at Masjid Habibullah korona	500,000	296,200
11	Bore well Nasar Korona VC Shekawlai	500,000	328,120
12	Boring Well at saeed ullah Jan Korona	500,000	290,905
13	Boring Well at VC Thrai	2,000,000	1,059,955
14	Boring Well at Mian Banda	414,000	232,688
15	Boring Well at Umar Kot	500,000	263,942
16	Boring Well at Danwa Area	608,000	274,816
	Total	12,902,000	7,025,671

Annexure-07
Para No.3.4.3.4

Detail of schemes on abnormal below rates

S.No	Name of Schemes	Estimated Cost (Rs)	Expenditure (Rs)	Below rate (%age)
1	Boring Well at Zakria Korona Talash	540,000	290,952	42.59
2	Boring Well at Malak Ibad Hassani	540,000	302,029	42.59
3	Boring Well at Distt court T/gara	700,000	376,836	44.59
4	Boring Well at sarai Payeen	540,000	268,394	44.59
5	Boring Well at IJaz korona	540000	299,714	43.60
6	Boring Well at saddo Kandaw	1,700,000	924,970	45.59
7	Boring Well at Danwah	2,000,000	1,092,200	45.39
8	Boring Well at Jamroz Korona	800,000	430,670	44.59
9	Boring Well at Masjid Habibullah korona	500,000	296,200	40.76
10	Bore well Nasar Korona VC Shekawlai	500,000	328,120	41.88
11	Boring Well at VC Thrai	2,000,000	1,059,955	45.39
12	Boring Well at Mian Banda	414,000	232,688	42.33
13	Boring Well at Umar Kot	500,000	263,942	41.15
14	Boring Well at Danwa Area	608,000	274,816	45.20
15	DWSS Shingerai	520,000	293,280	43.60
Total		12,402,000	6,734,766	

Annexure-08
Para No.3.4.3.6

Detail of schemes without rate analysis

S.No	Name of Schemes	Estimated Cost (Rs)	Expenditure (Rs)	Below rate (%age)
1	Boring Well at Zakria Korona Talash	540,000	290,952	42.59
2	Boring Well at Malak Ibad Hassani	540,000	302,029	42.59
3	Boring Well at Distt court T/gara	700,000	376,836	44.59
4	Boring Well at sarai Payeen	540,000	268,394	44.59
5	Boring Well at IJaz korona	540,000	299,714	43.60
6	Boring Well at saddo Kandaw	1,700,000	924,970	45.59
7	Boring Well at Danwah	2,000,000	1,092,200	45.39
8	Boring Well at Jamroz Korona	800,000	430,670	44.59
09	Boring Well at Masjid Habibullah korona	500,000	296,200	40.76
10	Bore well Nasar Korona VC Shekawlai	500,000	328,120	41.88

11	Boring Well at VC Thrai	2,000,000	1,059,955	45.39
12	Boring Well at Mian Banda	414,000	232,688	42.33
13	Boring Well at Umar Kot	500,000	263,942	41.15
14	Boring Well at Danwa Area	608,000	274,816	45.20
15	DWSS Shingerai	520,000	293,280	43.60
16	Leveling of Ground Saddo	250,000	160,300	35.88
17	Boring Well at saeed ullah Jan Korona	500,000	290,992	39.15
18	Renovation of Fishing Hut	5,511,000	3,973,343	34.00
Total		18,663,000	11,159,401	

Annexure-09
Para No.3.4.3.7

Detail of schemes on abnormal below rates

S.No	Name of Schemes	E./cost	Below %
1	DWSS at Taza Gram	250,000	60.20
2	W/Imp of Shingle Road Zeyam	4,100,000	60.90
3	Const: of Shorshang Aso road Asbaner	4,100,000	61.65
4	Larm road UC Kotegram	975,000	54.10
5	Const: of Road at Bamboly	1,000,000	64.00
6	Const: of road at Guday Khawara	1,500,000	65.00
7	PCC road at Gujar wala	2,000,000	59.00
8	WSS UC asbaner	5,000,000	57.20
9	Cons: of Janazga at Badwan Payee	1,940,000	41.10
10	PCC Road Warsak Gul Abad	2,900,000	31.78
11	Const: of Janzaga at Shawa Bala	820,000	35.00
12	Const: of Janzaga at Khadakzai Bala	2,090,000	45.10
Total		26,675,000	

Annexure-10
Para No.3.4.3.8

Detail of schemes on abnormal below rates

S.No	Name of Schems	Below	E.Cost	Expenditure
1	PCC road gulshan abad	37.33	0.500	77735
2	PCC Muslim Khawar	26.10	1.000	739900
3	PCC Road Bargogat	41.33	1.000	534000
4	PCC road Kotkay	37.75	0.500	491678
5	PCC road Atroki	38.33	1.000	975738
6	PCC road Radgai	43.25	0.500	247498
7	boring wellKhair Shah	47.77	0.500	246780
8	Pvt of street bilal Masjid	39.97	0.800	478987
9	PC Croad Shadass	37.33	0.800	601736
10	PCC road Dabono	40.25	1.500	1446925
11	PCC Road Dal Bagh VC Dal Gram	37.75	0.500	258238
Total			8.600	6099215

Annexure-11
Para No.3.4.3.10

Detail of works without laboratory tests

S. No.	Name of scheme	Nature of P:C:C	Amount (Rs)
1	PCC Road Bilal Masjid, Badshah Hassan Korona Tarnaw	P:C:C (1:3:6) & P:C:C (1:2:4)	619,540
2	PCC Road/Street Sudais Korona and Haji Abdullah Korona VC Khall	P:C:C (1:3:6) & P:C:C (1:2:4)	332,937
3	Retaining Wall/Pavement of street Hayat Said Korona VC Zormandi	P:C:C (1:3:6) & P:C:C (1:2:4)	489,573
4	PCC Road Wazir Badshah Kot colony, Anwar Zeb Shagai Zakir Hanif Ali VC Razagram	P:C:C (1:3:6) & P:C:C (1:2:4)	740,678
5	PCC Road and street Bela Payeen, Gumagat & Sair VC Tormang-1	P:C:C (1:3:6) & P:C:C (1:2:4)	693,068
6	PCC Road Mohallah Kokra VC Kandaro	P:C:C (1:3:6) & P:C:C (1:2:4)	645,062
7	PCC Road/Construction of Retaining Wall Mohallah Sadiq, Shahid VC Khall-1	P:C:C (1:3:6) & P:C:C (1:2:4)	444,233
8	PCC Road Habibullah Korona VC Kuz Kalay	P:C:C (1:3:6) & P:C:C (1:2:4)	347,691
Total			4,312,782

Annexure-12
Para No.3.4.3.12

Detail of works without laboratory tests

S.No	Name of Schemes	E/cost	Expenditure
1	PCC Road Didan Pora	1.100	793021
22	PCC Road Wahdat Bandagai VC Nagotal	2.300	1737143
31	PCC Road Miagano Karin	0.800	644891
38	PCC Road Merakay VC Kas Bucha Khel	0.900	442218
39	PCC Road Satara Damangay VC Kas Bucha Khel	0.900	601566
41	PCC Road/Danga Wall Kas Bahdar Kalay VC Kas Bucha Khel	0.900	618084
42	Pavment of Street Topasin Lowar Korona VC Kas Buch Khel	0.900	607700
45	PCC Road Lamotai VC Srafo Manzai	1.000	866919
56	Construction of Sori Paw Sar Road VC Srafo Manzai	1.500	1482450
60	Construction of Road Saleem Korona VC Bandai	1.000	577311
67	PCC Road SorMakha Maidan	1.000	627757
71	PCC Road Dargai Maidan	2.300	1054267
72	Construction of Road Dargai Maidan	1.500	1349372
75	PCC Road VC Zimdara	2.000	1995000
77	pcc Road Takht Ashorgai VC Kargha Khazana	1.00	558053
78	PCC Road Rana Manzai VC Kargha Khazana	1.00	752627
81	PCC Road Kargha VC Kargha Khazana	3.00	1892138
83	PCC Road Ashorgai VC Kargha Khazana	2.50	1667799
84	PCC Road Kowaro Bagh VC Markhanai Maidan	2.00	1488830
86	PCC Road Tango Dherai Ph-II VC Markhanai Maidan	1.00	492229
88	PCC Road Shagai VC Markhanai Maidan	1.00	990000
91	PCC Road Machla VC Kando Machla	0.80	595678
92	PCC Road Babar VC Kando Machla	0.80	480856
97	Pavement of Streets Bishgram VC Bishgram	1.40	1005529
98	PCC Road Lagharai VC Bishgram	2.40	1797459
99	PCC Road Warsakay VC Bishgram	1.80	1647595
101	PCC Road Dalgram VC Bagh Dalgram	3.00	1558687
102	PCC Road Barkhanay VC Barkhanay	2.00	1990000
104	PCC Road Jam Dehrai VC Lal Qilla	1.00	517247
105	PCC Rod Shekh Shafiq Ur Rahman Korona	0.50	364343
106	PCC Road Pari Kas VC Lal	0.50	378623
107	PCC of Kotkay Stadium Road	0.50	268412
109	PCC Road Siyasat Korona VC Lal Qilla	0.50	261051
112	PCC Road Gul Abad VC Nimazkot	1.50	1177214
113	PCC Road Karborai VC Nimazkot	0.50	379300

114	PCC Road Boranay VC Safaray	1.50	788345
116	PCC Main Road Fazal Abad Payeen UC Kotkay	1.00	496623
121	PCC Road Gumbatay UC Kotkay	1.50	860572
122	PCC Road Dabono UC Kotkay	0.50	320547
123	PCC Road Miagano Dherai UC Kotkay	3.50	2259009
128	PCC Road Ghani Rahman Korona Galgot UC Kotkay	1.00	577337
134	PCC Road Chinargay UC Kotkay	1.50	1085584
140	PCC Road Takatak UC Kotkay	1.00	403277
149	PCC Road Taran Bala UC Kotkay	1.50	1063150
151	PCC Road Saif Ul Malook Korona Naway Kalay UC Kotkay	2.50	2063730
161	PCC Road Redgay Main Road UC Kotkay	2.50	2030426
		64.8	45609969

Annexure-13
Para No.3.4.3.14

Detail of non-imposition of penalty

S.No	Name of Schemes	Estimated Cost (Rs)	Work Order date	Contract period (in days)	Penalty (Rs)
1	Boring Well at Zakria Korona Talash	540,000	24-8-21	180	54,000
2	Boring Well at Malak Ibad Hassani	540,000	24-8-21	180	54,000
3	Boring Well at Distt court T/gara	700,000	24-8-21	180	70,000
4	Boring Well at sarai Payeen	540,000	24-8-21	180	54,000
5	Boring Well at IJaz korona	540,000	24-8-21	180	54,000
6	Boring Well at saddo Kandaw	1,700,000	24-8-21	180	170,000
7	Boring Well at Danwah	2,000,000	24-8-21	180	200,000
8	Boring Well at Jamroz Korona	800,000	24-8-21	180	80,000
9	Boring Well at Bashir Ullah korona	400,000	24-8-21	180	40,000
10	Boring Well at Masjid Habibullah korona	500,000	24-8-21	180	50,000
11	Bore well Nasar Korona VC Shekawlai	500,000	24-8-21	180	50,000
12	Boring Well at saeed ullah Jan Korona	500,000	24-8-21	180	50,000
13	Boring Well at VC Thrai	2,000,000	24-8-21	180	200,000
14	Boring Well at Mian Banda	414,000	24-8-21	180	41,400
15	Boring Well at Umar Kot	500,000	24-8-21	180	50,000
16	Boring Well at Danwa Area	608,000	24-8-21	180	60,800
17	DWSS Shingerai	520,000	24-8-21	180	52,000
18	Pvt of street Dil Afroz Korona Saddoo	2,000,000	24-8-21	180	200,000
19	PCC Road /street at shahinelay	2,000,000	24-8-21	180	200,000
20	Beautification of TMA office	3,000,000	24-8-21	180	300,000
21	PCC Road Rahim abad saddoo	2,000,000	24-8-21	180	200,000
22	Const: of PCC road at ishaq korona saddoo	300,000	24-8-21	180	30,000
23	Installation of Electric Street Light	5,000,000	2-11-21	180	500,000

	from NBP to New DC office				
24	Installation of Electric Street Light from GBS to By Pass	5,000,000	2-11-21	180	500,000
25	Const: of Grave Yard Wall Near DHQ Timergara	2,700,000	4-1-22	180	270,000
Total		35,302,000			3,530,200

Annexure-14
Para No.3.4.3.15

Detail of non-imposition of penalty

S,No	Name of Schemes	Supply /O date	Period (days)	E./cost	Amount of Penalty
1	PCC /Tuff Tiles J/G Khadagzai	20-01-2022	180	1400000	140000
2	PCC Road Chat pat Badwan	20-01-2022	180	2500000	250000
3	W/Imp of Shingle Road Zeyam	17-08-2020	300	4100000	410000
4	Const: of Shorshang Aso road Asbaner	17-8-2020	317	4100000	410000
5	PCC Road at Jabgai	22-01-2022	180	4500000	450000
6	PCC Road at Naqai ouch	22-01-2022	180	2800000	280000
7	PCC Road at warsak Gul abad	22-01-2022	180	2900000	290000
8	PCC road Kithyari UC Tazagram	12-3-2018	180	1462500	146250
9	Black Topping Road at Saleem Shah	20-06-2017	180	1500000	150000
10	PCC road at Kolidaran	12-3-2018	180	4000000	400000
11	Const:of road at Khushal Patta	21-6-2017	180	1500000	150000
12	Boworing of well at shawa	21-6-2017	180	540000	54000
13	Pvt: of street Ali Mast Khushal Koorona	21-6-2017	180	3000000	300000
14	Const: /Reh of PCC Road at Siya Warghar	18-6-2017	180	1500000	150000
15	Const: Improvement PCC road at oba Khwar Shaheed UC Badwan	15-2-201	180	3000000	300000
16	PCC Road at Teroona UC Khadakzai	17-11-2017	180	1000000	100000
Total				39802500	3980250

Annexure-15
Para No.3.4.3.16

Detail of non-imposition of penalty

S.No	Name of Schems	E.Cost	Period(days)	W/order	10% penalty
1	PCC road Gul Shagai	0.700	360	30-8-2020	70000
2	PCC road gulshan abad	0.500	360	25-2-2021	50000
3	PCC Muslim Khawar	1,00	360	1-9-2020	100000
4	Pcc road Abubakar Masjid	0.50	360	1-9-2020	50000
5=	PCC road Bahadar Kaly	0.50	360	1-9-2020	50000
6	PCC Road Bargogat	1.00	360	1-9-2020	100000
7	PCC road Lapakai	0.500	360	25-1-2021	50000
8	PCC road Kotkay	0.500	360	5-1-2021	50000
9	PCC road Atroki	1.00	360	1-9-2020	100000
10	PCC road Mulyano banda	1.00	360	30-8-2020	100000
11	PCC road Satara Kot	0.50	360	1-9-2020	50000
12	PCC road zani	1.40	360	1-9-2020	140000
13	PCC road Bilal Masjid	0.80	360	25-1-2021	80000
14	PCC road Lacha Bala	0.50	180	30-8-2020	50000
15	PCC road Radgai	0.50	360	30-8-2020	50000
16	PCC road Toopakara	0.50	180	30-8-2020	50000
17	PCC road Tangoo derahi	0.50	365	25-1-2021	50000
18	boring well Khair Shah	0.50	180	30-8-2020	50000
19	Pvt of street bilal Masjid	0.80	365	30-8-2020	80000
20	PC Croad Shadass	0.80	180	25-1-2021	80000
21	PCC road Dabono	1.50	360	25-1-2021	150000
	Totoal	15.5			1550000

Annexure-16
Para No.3.4.3.17

Detail of schemes without technical sanctions

S. No	Name of Schemes	Estimated Cost (Rs)
1	Boring Well at Zakria Korona Talash	540000
2	Boring Well at Malak Ibad Hassani	540,000
3	Boring Well at Distt court T/gara	700,000
4	Boring Well at sarai Payeen	540,000
5	Boring Well at IJaz korona	540,000
6	Boring Well at saddo Kandaw	1,700,000
7	Boring Well at Danwah	2,000,000
8	Boring Well at Jamroz Korona	800,000
9	Boring Well at Bashir Ullah korona	400,000
10	Boring Well at Masjid Habibullah korona	500,000
11	Bore well Nasar Korona VC Shekawlai	500,000
12	Boring Well at saeed ullah Jan Korona	500,000
13	Boring Well at VC Thrai	2,000,000
14	Boring Well at Mian Banda	414,000
15	Boring Well at Umar Kot	500,000
16	Boring Well at Danwa Area	608,000
17	DWSS Shingerai	520,000
18	Pvt of street Dil Afroz Korona Saddoo	2,000,000
19	PCC Road /street at shahinelay	2,000,000
20	Beautification of TMA office	3,000,000
21	PCC Road Rahim abad saddoo	2,000,000
22	Const: of PCC road at ishaq korona saddoo	300,000
23	Renovation of Fishing hut	5,511,000
Total		28,113,000

Annexure-17
Para No.3.4.3.18

Detail of schemes without technical sanctions

S.No	Particular	Estimated Cost (Rs)	Expenditure (Rs)
1	PCC Road at Manz Sangwalai VC Sangwlai Bala	3,000,000	1,642,667
2	Constr: of PCC Road at Bando Khwar Kharkai VC Sangwlai Bala	3,000,000	1,613,373
3	PCC Road at Motai VC Sangwlai Bala	3,000,000	1,244,686
4	Bore Well at Rani, Odigram and Balambat	1,200,000	669,814
5	Const of Car parking shed at Rabat Khema and Odigram	1,450,000	245,933
6	const of green belt at rabat and neer abdul wali khan uni	1,650,000	1,146,968
7	PCC Road at vc Malakand Payeen Pakage-1	3,250,000	1,506,575
8	PCC Road at vc Malakand Payeen Pakage-2	3,250,000	1,137,433
9	PCC Road at Kandarow Bala, Payeen, Mirza Abad	3,750,000	1,175,100
10	PCC Road at Khema Jabagai VC Khema	3,250,000	1,000,000
11	PCC Road at Village Koheri VC Koheri	4,000,000	1,971,124
12	PCC Road Malakand Bala VC Malakand Bala	3,000,000	1,130,033
13	PCC Road Banda Payeen Bala and Tangai VC Malakand	2,700,000	1,094,005
14	PCC Road at Stanadar	3,000,000	1,400,000
15	PCC ROAD at Hayaserai pk 1	3,500,000	2,004,931
16	PCC ROAD at Hayaserai pk 2	3,500,000	1,105,874
17	Supply of HDPE PIPE at Tehsil Balambat pk 1	3,500,000	2,698,945
18	Supply of HDPE PIPE at Tehsil Balambat pk 2	3,500,000	1,469,426
19	Ssupply of 15 NO. Motor pump in Tehsil Balambat	1,000,000	516,775
20	Shingle road at Rabat	2,500,000	1,933,750
21	Shingle road at sir banda	1,500,000	1,018,000
Total		58,500,000	27,725,412

Annexure-18
Para No.3.4.3.20

Detail of schemes without technical sanctions

S #	Nomenclature of Scheme	Estimated Cost	Expenditure (Rs)
1	DWSS at Taza Gram	2,500,000	533,569
2	PCC Road Laram	2,100,000	557,000
3	PCC /Tuff Tiles J/G Khadagai	1,400,000	980,000
4	PCC Road Umary Jalatay	2,000,000	502,800
5	PCC Road Chat pat Badwan	2,500,000	1,815,401
6	W/Imp of Shingle Road Zeyam	4,100,000	1,603,100
7	PCC road /Tuff tiles at Shawa	3,000,000	1,076,120
8	WSS at UC Asbaner	5,000,000	2,614,068
9	Const: of Janazga at Laram	800,000	733,686
10	Const: of Janazga at Katyari	820,000	533,000
11	PCC Road at Teroona	1,000,000	604,040
12	Const: of Janazga at Ali Mast	3,550,000	1,406,266
13	Const: of Shorshang Aso road Asbaner	4,100,000	2,527,610
14	PCC Road at Jabgai	4,500,000	1,493,779
15	PCC Road at Naqai ouch	2,800,000	1,971,103
16	PCC Road at warsak Gul abad	2,900,000	290,000
17	PCC road at Kolidaran	4,000,000	3,926,800
Total		47,070,000	23,168,342

Annexure-19
Para No.3.4.3.21

Detail of schemes without technical sanctions

S.No	Name of Schems	E.Cost	Expenditure
1	Pavement of Streets Bagh VC Bagh Dilgram	3.00	2219100
2	PCC Road Rana Manzai VC Kargha Khazana	1.00	752627
3	PCC Road VC Zimdara	2.000	1995000
5	PCC Road Warsakay VC Bishgram	1.80	1647595
6	PCC Road Lagharai VC Bishgram	2.40	1797459
7	Pavement of Streets Bishgram VC Bishgram	1.40	1005529
8	PCC Road Kargha VC Kargha Khazana	3.00	1892138
9	PCC Road Kowaro Bagh VC Markhanai Maidan	2.00	1488830
10	PCC Road Ashorgai VC Kargha Khazana	2.50	1667799
11	PCC Road Saif Ul Malook Korona Naway Kalay UC Kotkay	2.50	2063730
12	PCC Road Miagano Dherai UC Kotkay	3.50	2259009
13	PCC Road Barkhanay VC Barkhanay	2.00	1990000
14	Const: of Culvert Bridge Nazmeen Korona Shekh Abad	4.000	3835717
15	PCC Road Wadat Bandagai	2.30	1558217
16	Const: of road Daragai Maidan	1.5	521571
17	PCC road sor makha Maidan	1.10	563065
18	Construction of Road Sor Makha Maidan	1.500	571172
19	PCC road Dabono	1.50	1446925
	Total	39.00	29275483

Annexure-20
Para No.3.4.3.22

Detail of schemes without monitoring

S. No	Name of Schemes	Estimated Cost (Rs)
1	Boring Well at Zakria Korona Talash	540000
2	Boring Well at Malak Ibad Hassani	540,000
3	Boring Well at Distt court T/gara	700,000
4	Boring Well at sarai Payeen	540,000
5	Boring Well at IJaz korona	540,000
6	Boring Well at saddo Kandaw	1,700,000
7	Boring Well at Danwah	2,000,000
8	Boring Well at Jamroz Korona	800,000
9	Boring Well at Bashir Ullah korona	400,000
10	Boring Well at Masjid Habibullah korona	500,000
11	Bore well Nasar Korona VC Shekawlai	500,000
12	Boring Well at saeed ullah Jan Korona	500,000
13	Boring Well at VC Thrai	2,000,000
14	Boring Well at Mian Banda	414,000
15	Boring Well at Umar Kot	500,000
16	Boring Well at Danwa Area	608,000
17	DWSS Shingerai	520,000
18	Pvt of street Dil Afroz Korona Saddoo	2,000,000
19	PCC Road /street at shahinelay	2,000,000
20	Beautification of TMA office	3,000,000
21	PCC Road Rahim abad saddoo	2,000,000
22	Const: of PCC road at ishaq korona saddoo	300,000
23	Renovation of Fishing hut	5,511,000
Total		28,113,000

Annexure-21
Para No.3.4.3.24

Detail of irregular schemes

S#	Name of Scheme with Exact Location	Approved Cost (M)	Expenditure incurred
1	PCC Road Didan Pora	1.100	793021
3	Pavement of Street at Dhal Gal	0.700	541374
4	Pavement of Streets at Soro Gal	1.000	810708
9	PCC Road Lacha Karin VC Dhal Gal	0.500	262708
10	PCC Road Lacha Kaladag VC Dhal Gal	0.500	237269
12	Pavement of Streets Dabako Bala VC Dhal Gal	0.700	372612
15	Pavement of Streets Nagotal VC Nagotal	0.850	557883
17		1.000	806639
18	Pavement of Streets at Gore VC Gore	0.500	220774
19	PCC Road Qazi Muhalla Gore VC Gore	0.500	495000
22	PCC Road Wahdat Bandagai VC Nagotal	2.300	1737143
26	PCC Road/Street Ota VC Babagam	0.500	275300
29	PCC Road Mohallah Aziz Korona Babagam	0.500	384342
30	PCC Godar Charai Road Babagam	0.500	283079
31	PCC Road Miagano Karin	0.800	644891
38	PCC Road Merakay VC Kas Bucha Khel	0.900	442218
39	PCC Road Satara Damangay VC Kas Bucha Khel	0.900	601566
41	PCC Road/Danga Wall Kas Bahdar Kalay VC Kas Bucha Khel	0.900	618084
42	Pavment of Street Topasin Lowar Korona VC Kas Buch Khel	0.900	607700
43	PCC Road Shamraday Sore Paw VC Srafo Manzai	0.500	384264
45	PCC Road Lamotai VC Srafo Manzai	1.000	866919
53	PCC Road Gul Dherai VC Srafo Manzai	0.500	355398
55	Construction of Culvert Bridge Nazmeen Korona Shekh Abad VC Srafo Manzai	4.000	3835717
56	Construction of Sori Paw Sar Road VC Srafo Manzai	1.500	1482450
57	PCC Road Sarfa Manzai VC Srafo Manzai	0.500	371477
58	PCC Road Lamotai VC Srafo Manzai	0.500	327802
59	PCC Road Mashin Abad Bakht Munair Korona VC Bandai	0.500	292841
60	Construction of Road Saleem Korona VC Bandai	1.000	577311
61	PCC Road Mashin Abad Usman Korona VC Bandai	0.500	288538
67	PCC Road SorMakha Maidan	1.000	627757
70	PCC Road Jabaro Payeen Maidan	0.600	304049
71	PCC Road Dargai Maidan	2.300	1054267
72	Construction of Road Dargai Maidan	1.500	1349372
75	PCC Road VC Zimdara	2.000	1995000
77	pcc Road Takht Ashorgai VC Kargha Khazana	1.00	558053

78	PCC Road Rana Manzai VC Kargha Khazana	1.00	752627
80	PCC Road Mastori VC Kargha Khazana	0.50	201818
81	PCC Road Kargha VC Kargha Khazana	3.00	1892138
82	Protection Wall at Kargha VC Kargha Khazana	0.50	278157
83	PCC Road Ashorgai VC Kargha Khazana	2.50	1667799
84	PCC Road Kowaro Bagh VC Markhanai Maidan	2.00	1488830
86	PCC Road Tango Dherai Ph-II VC Markhanai Maidan	1.00	492229
88	PCC Road Shagai VC Markhanai Maidan	1.00	990000
91	PCC Road Machla VC Kando Machla	0.80	595678
92	PCC Road Babar VC Kando Machla	0.80	480856
97	Pavement of Streets Bishgram VC Bishgram	1.40	1005529
98	PCC Road Lagharai VC Bishgram	2.40	1797459
99	PCC Road Warsakay VC Bishgram	1.80	1647595
101	PCC Road Dalgram VC Bagh Dalgram	3.00	1558687
102	PCC Road Barkhanay VC Barkhanay	2.00	1990000
104	PCC Road Jam Dehrai VC Lal Qilla	1.00	517247
105	PCC Rod Shekh Shafiq Ur Rahman Korona	0.50	364343
106	PCC Road Pari Kas VC Lal	0.50	378623
107	PCC of Kotkay Stadium Road	0.50	268412
109	PCC Road Siyasat Korona VC Lal Qilla	0.50	261051
112	PCC Road Gul Abad VC Nimazkot	1.50	1177214
113	PCC Road Karborai VC Nimazkot	0.50	379300
114	PCC Road Boranay VC Safaray	1.50	788345
116	PCC Main Road Fazal Abad Payeen UC Kotkay	1.00	496623
117	PCC Road Miyaro Banda Road UC Kotkay	0.90	497783
118	PCC Road Barjogat UC Kotkay	0.90	484269
119	PCC Road Mulyano Banda UC Kotkay	0.90	452085
120	PCC Road Batrore UC Kotkay	0.90	567847
121	PCC Road Gumbatay UC Kotkay	1.50	860572
122	PCC Road Dabono UC Kotkay	0.50	320547
123	PCC Road Miagano Dherai UC Kotkay	3.50	2259009
126	Solar System Jamia Masjid Parpitai Muslim Abad UC Kotkay	0.50	497500
128	PCC Road Ghani Rahman Korona Galgot UC Kotkay	1.00	577337
134	PCC Road Chinargay UC Kotkay	1.50	1085584
138	PCC Road Pondar UC Kotkay	0.50	310362
140	PCC Road Takatak UC Kotkay	1.00	403277
145	PCC Road Lapakai Sharqi UC Kotkay	0.50	369012
146	PCC Road Atto Bodi UC Kotkay	0.50	382514
149	PCC Road Taran Bala UC Kotkay	1.50	1063150
151	PCC Road Saif Ul Malook Korona Naway Kalay UC Kotkay	2.50	2063730
154	PCC Road Aslam Khan Korona Tawso Sarlara UC Kotkay	0.50	382437

155	PCC Road Noor Karam Korona Redgay UC Kotkay	0.60	386036
156	PCC Road AjabKhan Korona Taran Payeen UC Kotkay	0.50	346163
157	PCC Road Ahmad Shah Korona Taran Payeen UC Kotkay	0.50	345110
160	PCC Road Muhammad Umar Naway Kalay UC Kotkay	0.50	367408
161	PCC Road Redgay Main Road UC Kotkay	2.50	2030426
165	PCC Road Noor Karam and Shafiullah Korona UC Kotkay	0.50	395056
166	PCC Road Gul Zaman and Muhammad Din Naway Kalay UC Kotkay	0.50	376025
		92.050	63657325

Annexure-22
Para No.3.4.3.25

Detail of schemes without water quality tests

S.No	Name of Schemes	Estimated Cost (Rs)
1	Boring Well at Zakria Korona Talash	540,000
2	Boring Well at Malak Ibad Hassani	540,000
3	Boring Well at Distt court T/gara	700,000
4	Boring Well at sarai Payeen	540,000
5	Boring Well at IJaz korona	540,000
6	Boring Well at saddo Kandaw	1,700,000
7	Boring Well at Danwah	2,000,000
8	Boring Well at Jamroz Korona	800,000
9	Boring Well at Bashir Ullah korona	400,000
10	Boring Well at Masjid Habibullah korona	500,000
11	Bore well Nasar Korona VC Shekawlai	500,000
12	Boring Well at saeed ullah Jan Korona	500,000
13	Boring Well at VC Thrai	2,000,000
14	Boring Well at Mian Banda	414,000
15	Boring Well at Umar Kot	500,000
16	Boring Well at Danwa Area	608,000
17	DWSS Shingerai	520,000
	Total	13,302,000

Annexure-23
Para No.3.4.3.27

Detail of schemes without verification by F&P

No	Name of Schemes	E./cost
1	DWSS at Taza Gram	2500000
2	PCC Road Laram	2100000
3	PCC /Tuff Tiles J/G Khadagzai	1400000
4	PCC Road Chat pat Badwan	2500000
5	W/Imp of Shingle Road Zeyam	4100000
6	Black Topping of Road at Baroral	6500000
7	WSS at UC Asbaner	5000000
8	Const: of Janazga at Laram	800000
9	Const: of Janazga at Badwan Payeen	1940000
10	Const: of Janazga at Badwan Payeen	1500000
11	Const: of Janazga at Katyar	820000
12	PCC Road at Teroona	1000000
13	Const: of B/Wall at khawas	2360000
14	Const: of Janazga at terrona	600000
15	Const: of Janazga at Asid Bashir Koorona	900000
16	Const: of Shorshang Aso road Asbaner	4100000
17	PCC Road at Jabgai	4500000
18	PCC Road at Naqai ouch	2800000
19	PCC Road at warsak Gul abad	2900000
20#	PCC road Kithyari UC Tazagram	1462500
21	Larm road UC Kotegram	975000
22	Const: of Road at Bamboly	1000000
23	PCC Road at Sia wargar	1500000
24	PCC road at Kolidaran	4000000
25	Const: of road at Guday Khawara	1500000
26	PCC road at Gujar wala	2000000
27	Black Topping Road at Kamala	2000000
28	Black Topping Road at Saleem Shah	1500000
29	Const: of PCC road at Raghobani	3000000
30	Const:of road at Khushal Patta	1500000
31	Boworing of well at shawa	540000
32	Const: of PCC road at obokhawar	3000000
33	PCC road /Tuff tiles at Shawa	3000000
Total		75297500

Annexure-24
Para No.3.4.3.29

Detail of new schemes out of savings of DDI

S.N O	Name of Scheme	Approved Cost (Rs)	Expenditure (Rs)
1	PCC ROAD at Khalil Korona VC Kadh	500,000	243,979
2	PCC Road at Manz Sangwalai VC Sangwalai Bala	3,000,000	1,642,667
3	PCC Road at Rabat	750,000	433,398
4	Constr: of PCC Road at Bando Khwar Kharkai VC Sangwalai Bala	3,000,000	1,613,373
5	PCC Road at Molvi Nabi Shah Korona VC Peto	500,000	289,872
6	Constr: of Culverts/PCC Road at Odigram	600,000	221,004
7	PCC Road at Muqaid Khan Korona VC Rabat	1,000,000	-
8	PCC Road at Motai VC Sangwalai Bala	3,000,000	1,244,686
9	Bore Well at Rani, Odigram and Balambat	1,200,000	669,814
10	DWSS/Bore Well Sharif & Safi Ullah Korona Charingo	600,000	398,978
	Total	14,150,000	6,757,771

Annexure-25
Para No.3.4.3.30

Detail of new schemes out of savings of MADP

S.No	Name of scheme	Estimated cost (Rs)	Bid Cost (Rs)	Expenditure (Rs)	Saving (Rs)
1	Repair of Transformer for Sub Division Jandool	5138000	5086620	4181200	51380
2	Pcc Road Agherali , Sangi Para ,Qila mian Banda	2600000	2340000		260000
3	Pcc Road Dherai payeen , Rangul Payeen Sharif korona	3000000	2700000		300000
4	PCC Road Rani dali Payeen Swaro Kanda Manasab Khan Korona	1000000	900000		100000
5	DWSS / Boring well VCs Kambat, Lekore , Denjarai , Tangi Bala and Bokrai	3400000	2720000	1300300	680000
6	Improvement and Widening road Chinarai To Ijara	3000000	2400000	1993600	600000
7	Improvement and Widening road Chupraqa / Aziz abad UC Kambat	3000000	2400000	1930400	600000
8	PCC Road / Pavement of street Lohar	2000000	1600000	770000	400000
9	Improvement and Widening road at Dawegara VC tangi Bala	2000000	1800000	1442000	200000

10	PCC Road Shekhano Mahla Mayar C/o Ghani and Wajid	1000000	900000	629300	100000
11	DWSS / Boring Well Siraj korona UC Drangal	1000000	900000		100000
12	Pavement of street / returning Wall Bota C/o Gull Hamid	500000	450000		50000
13	DWSS VC Dinjarai / Ijara Morashah and Jabagai	2500000	2250000		250000
14	DWSS Solar System C/o Abdur Rahim Korona Shahi	500000	450000		50000
15	DWSS Shahi , Rokhna , Bragay , Kharkanai and Binshahi	4500000	4050000	1403500	450000
	Total	35138000	30946620	13650300	4191380

Annexure-26
Para No.3.4.3.34

Detail of schemes without agreements

S. No.	Name of scheme	Estimated cost (Rs)
1	Construction of Culvert Jan Nisar Korona VC Kuz Kalay	500,000
2	PCC Road Bilal Masjid, Badshah Hassan Korona Tarnaw	800,000
3	PCC Road Alamgir Korona VC Koz Kallay	700,000
4	PCC Road/Street Sudais Korona and Haji Abdullah Korona VC Khall	1,150,000
5	Retaining Wall/Pavement of street Hayat Said Korona VC Zormandi	950,000
6	PCC Road Wazir Badshah Kot colony, Anwar Zeb Shagai Zakir Hanif Ali VC Razagram	1,100,000
7	Retaining Wall VC Bar Kalay and VC Khall Shalfalam	650,000
8	PCC Road/Pavement of street Faisal, Ziyafat, Nauman Sher Ali VC Manoor Abad	800,000
9	Road Teknai Masjid VC kandaro	800,000
10	Construction of Culvert/PCC Road Khwar Namser VC Khall-1	600,000
11	PCC Road near Janazgah VC Namser	600,000
	Total	8,650,000

Annexure-27
Para No.3.4.3.36

Detail of schemes without agreements

S.No	Name of Schems	E.Cost
1	PCC Road Banda Gulshan Abad Vc Gumbath Banda	1500000
2	PCC Road Saif Ul Malook Korona Naway Kalay UC Kotkay	2500000
3	PCC Road Saif Ul Malook Korona Naway Kalay UC Kotkay	2500000
4	PCC road Barkhani VC Barkhanay	2000000
5	PCC Road Warsakay VC Bishgram	1800000
6	PCC Road Miagano Dherai UC Kotkay	3500000
7	PCC road Didan Pura	1100000
8	PCC Road Samraday Sore Paw Sarafo Manzal	500000
9	Pvt : of Street atat Gore VC Gore	500000
10	PCC Road Gul herai VC Sarfo	500000
11	PCC Godar Charai Road BabaGam	500000
12	Const: of Road Dhall Gall	800000
13	PCC Road Lacha VC Dhall Gall	500000
14	Const: of Road Saleem Korona	1000000
15	Pvt: of Street Nagotal VCNagotal	850000
16	Pvt: of Street soro Gal	1000000
17	Pvt: of Street DabakoBala Dhal Gal	700000
18	PCC Road Takht Asorgai	1000000
	Total	22750039

Annexure-28
Para No.4.4.1.1

Detail of non deduction of income tax

S.No	Name of Scheme	Firm Name	E.cost	Payment	Income tax
1	WSS at M Ali Korona	M/S Khalji	0.4	254,350	17,807
2	WSS/ Boring well at Tariq ullah and fayaz Korona	M/s Khaliji	0.8	563,446	40,233
3	WSS/ Boring well at Zahoor ahmadand bacha Korona	M/sKhaliji	0.8	479,902	35,992
4	DWSS/Boring Wells at Doctor colony	M/s Khalji	1.20	711,933	53,394
5	Solarization	M/sKhalji	1.00	637,150	47,786
6	Const /improvement of roads/streets at VC Mosa Abad	M/s Khalji	2.00	1201,272	90,095
7	PCC road at Ahmad Galai	M/S Khalji	1.5	748,540	56,140
8	PCC road at luqman banda	M/sKhalji	7.00	3278,600	245,895
9	onst: of PCC road from Khawar to Malak Town Ship	M/sKhalji	13.30	5574,070	418,055

10	Pcc road near LGRDD office	M/sKhalji	0.56	285,800	21,435
11	Solarization at Naik zaman Kooroona	M/sKhalji	0.4	307,981	23,098
12	PCC road at Tangai Khawara	M/sKhalji	1.5	1047,148	78,536
13	Solarization of Madrassa dehra	M/sKhalji	0.5	342,690	25,701
14	Solarization of Madrassa dehra	M/sKhalji	0.5	342,690	25,701
15	Solarization of Qila Shekawlai	M/sKhalji	0.5	342,690	25,701
	Total			16,118,262	1,205,569

Annexure-29
Para No.4.4.2.1

Detail of schemes without resistivity survey

S.No	Name of Scheme	E.cost	Expenditure
1	DWSS/Boring Well at Ikram,Ishtaq and Kabir Korona	1.20	928,200
2	DWSS /Bore Well at dal gall and Nagotal	1.30	1,005,550
3	WSS/ Boring well at Tariq ullah and fayaz Korona	0.80	563,446
4	WSS/ Boring well at Zahoor ahmadand bacha Korona	0.80	479,902
5	DWSS/Bore Well and solorization at Kamran Saeed Koorana	1.00	551,334
6	DWSS/Boring Wells at Doctor colony	1.20	711,,933
7	DWSS/ open well at Mohammad Fahim Koroona	0.50	350560
8	WSS/Well at iftikhar Koroona	.050	317,440
9	DWSS/Well at Maidan Bandai	.050	257,933
10	WSS /Well at Najumuddin oroona	0.40	242,385
11	DWSS /Well at Shafiq Koroona	0.5	203,987
12	DWSS/Open well at VC Sekolah	0.70	436,029
13	Solorization for madrassa Dabar	0.60	292,814
14	DWSS/open Well at VC pito	1.00	637,150
15	DWSS/open Well	1.30	825,950
16	DWSS/Open Well at Ali Hadidar Pacha koroona	0.50	350,560
17	DWSS/ Bore Wells at VC lalqilla	1.30	913856
18	DWSS/bore well at M sardar Koroona	0.50	355,810
19	DWSS/Open Wells at shanely	1.00	773,500
20	DWSS/Open Wells at vc saddo	1.00	70,000
21	DWSS/Open Wells at VC Khungay	1.00	70,000
22	DWSS/Boring Wells at shoaib Korona	0.50	355,810
23	DWSS Bore Well at UC Miskanay	1.00	538,554
24	DWSS Bore Well at Kotkay Mayar	1.20	624,000
25	DWSS at Tangi shah	0.50	239,000
26	DWSS Bore Well at kotkay Masjed	0.50	228,962
27	DWSS /Boring Well Ahmad Galai	0.90	659,690
	Total		12,984,355

Annexure-30
Para No.4.4.2.2

Detail of schemes awarded without rate analysis

S.No	Name of Schemes	E.cost	Payment	Below
1	WSS/Well at iftikhar Koroona	0.50	317440	39.00
2	DWSS/Well at Maidan Bandai	0.50	257933	40.00
3	WSS /Well at Najumuddin oroona	0.40	242385	38.40
4	PCC road at Khaliq Koroona	0.70	33117	45
5	DWSS /Well at Shafiq Koroona	0.50	203987	54.50
6	DWSS/Open well at VC Sekolah	0.70	436029	40.20
7	Solorization for madrassa Dabar	0.60	292814	45.50
8	Const Of PCC road leads to Jabagai Masjid	2.33	1340388	32
9	Const of PCC road Near old passport office	0.65	375475	31.79
10	Const: of PCC road from Khawar to Malak Town Ship	13.3	5574070	31.79
11	Const: of PCC Road leads to forest colony Adjcent to corp qilla	2.63	1380648	38.55
12	Const: of PCC Road Meray Malak abad	1.56	1103305	32.5
13	Const: of PCC Road at Mian banda Near global accedamy	3.14	1983326	36.56
14	Pcc road near LGRDD office	0.56	285800	31.79
15	Pcc road near LGRDD office	0.56	285800	31.79
16	PCC Road /street at Khangay pattay	0.80	487080	37.09
17	DWSS Bore Well at UC Miskanay	1.00	538554	47.10
18	DWSS Bore Well at Kotkay Mayar	1.20	624000	47.10
19	DWSS at Tangi shah	0.50	239000	47.10
20	DWSS Bore Well at kotkay Masjed	0.50	228962	42.10
21	PCC/ WidningDanga Wall of roads at lalqila	1.50	467012	31.89
Total			16697125	

Annexure-31
Para No.4.4.2.3

Schemes without factory acceptance tests

S.No	Name of Scheme	E.cost	Expenditure
1	Solarization for Dwss at Khungi	0.30	208236
2	DWSS/Bore Well and solorization at Kamran Saeed Koorana	1.00	551334
3	Solarization	1.00	637150
4	Solorization for madrassa Dabar	0.60	292814
5	Solarization of well at dabar	1.00	834375
6	Solarization of Madrassa dehrat	0.5	342690
7	Solarization of Madrassa dehrat	0.5	342690
8	Solarization of Qila Shekawlai	0.5	342690
9	DWSS /Solirazation of sardar Koroona	1.20	886245
10	DWSS /BoringWELL Solarization at Rafiullah Korona	0.70	498133
Total			4936357

Annexure-32
Para No.4.4.2.4

Detail of non-imposition of penalty

S.No	Name of Scheme	E.cost	Expenditure	W/O	penalty
1	Const /improvement of roads/streets at VC Mosa Abad	2.00	1201272	23-12-2021	200000
2	PCC road at Khaliq Koroona	0.70	33117	16-6-2021	70000
3	DWSS /Well at Shafiq Koroona	0.50	203987	16-6-2021	50000
4	DWSS/Open well at VC Sekolah	0.70	436029	16-6-2021	70000
5	Solorization for madrassa Dabar	0.60	292814	16-6-2021	60000
6	DWSS/open Well	1.30	825950	27-12-2021	130000
7	DWSS/bore well at M sardar Koroona	0.50	355810	27-12-2021	50000
8	PCC Road at Gharib Abad	3.00	1015362	Nil	300000
9	PCC road at Ahmad Galai	2.00	947250	3-11-2021	200000
10	PCC road at Ahmad Galai	1.5	748540	3-11-2021	150000
11	Const: of PCC road Chinar Garai	2.00	1054200	3-11-2021	200000
12	Pcc road near LGRDD office	0.56	285800	20-4-2021	56000
13	PCC road at Uc Mayar	2.00	1072170	15-11-2021	200000
14	Solarization at Naik zaman Koroona	0.40	307981	15-11-2021	40000
15	PCC road at Tangai Khawara	1.50	1047148	15-11-2021	150000
16	PCC road Bakht bilnda	1.70	1324830	15-11-2021	170000
17	PCC Road /street at Khangay pattay	0.80	487080	12-8-2020	80000
18	DWSS Bore Well at UC Miskenay	1.00	538554	6-7-2020	100000
19	DWSS Bore Well at Kotkay Mayar	1.20	624000	6-7-2020	120000
20	DWSS at Tangi shah	0.5	50000 0	6-7-2020	50000
21	DWSS Bore Well at kotkay Masjed	0.5	228962	6-7-2020	50000
22	PCC/ WidningDanga Wall of roads at lalqila	1.5	467012	22-7-2020	150000
		26.46	13997868		2646000

Annexure-33
Para No.4.4.2.5

Detail of schemes without material tests

S.No	Name of Scheme	E.cost	Expenditure
1	PCC road Tangai Khawar	2.00	1002125
2	PCC Road at Gharib Abad	3.00	1015362
3	PCC road at Ahmad Galai	2.00	947250
4	PCC road at Ahmad Galai	1.5	748540
5	Const: of PCC road Chinar Garai	2.00	1054200
6	PCC road Dagaray to Manzai	4.00	3461940
7	PCC road at luqman banda	7.00	3278600
8	PCC road at Gidarro vc Kot bala	2.00	3278600
9	Constof road /Streetat Rehan Pur	4.00	1918800
10	Const of road street vc koto	10.00	4846146
11	Const: of road /Street at haji abad	14.00	9527040
12	Const: of road /Street at VC mansash	7.00	2216540
13	Const: of road /Street at VC Rabat	2.00	66760
14	Const Of PCC road leads to Jabagai Masjid	2.33	1340388
15	Const of PCC road Near old passport office	0.65	375475
16	Const: of PCC road from Khawar to Malak Town Ship	13.30	5574070
17	Const: of PCC Road leads to forest colony Adjcent to corp qilla	2.63	1380648
18	Const: of PCC Road Meray Malak abad	1.56	1103305
19	Const: /Impr of Adda to By pass road	4.18	1163680
20	Const: of PCC Road at Mian banda Near global accedamy	3.14	1983326
21	Pcc road near LGRDD office	0.56	285800
22	PCC road at Uc Mayar	2.00	1072170
23	PCC road at Tangai Khawara	1.5	1047148
24	PCC road Bakht bilnda	1.7	1324830
25	DWSS /Solirazation of sardar Koroona	1.20	886245
26	Conat: of Road/Streets at VCn Qazi Abad	10.00	3288301
27	Conat: of Road/Streets at VCn Laj book	10.00	7346120
28	Const of Road /Street at Ihsan Koroona	2.00	1210502
29	Const of Road /Street at VC Kotkay	2.00	994721
30	Conat: of Road/Streets at VCn Kotkay Shagai	10.00	3288301
31	Conat: of Road/Streets at VCn Kotkay Khass	10.00	822490
32	PCC road / streets at Haji Abad UC koto	2.00	161000
33	Const: of Road /street at VC Andheray UC Koto	2.00	978000
34	Const: of Road /streets at Qalla VC kotkay uc Rabat	1.80	1064941
35	Const of Biarrai Road VC Biarari UC Laj book	6.0	4296102
36	Const of Road /Street at VC anwar Abad	14.0	5732937
37	Const Of Road Street at VC VC Andheray UC Koto	5.00	1924105
38	PCC Road /street at Khangay pattay	0.80	487080
39	PCC/ WidningDanga Wall of roads at lalqila	1.5	467012
Total		172.35	82960600

Annexure-34
Para No.4.4.2.6

Detail of schemes without technical sanctions

S.No	Name of Scheme	E.cost	Expenditure
1	PCC road Tangai Khawar	2.00	1002125
2	PCC Road at Gharib Abad	3.00	1015362
3	PCC road at Ahmad Galai	2.00	947250
4	Const: of PCC road Chinar Garai	2.00	1054200
5	PCC road Dagaray to Manzai	4.00	3461940
6	PCC road at luqman banda	7.00	3278600
7	PCC road at Gidarro vc Kot bala	2.00	3278600
8	Constof road /Streetat Rehan Pur	4.00	1918800
9	Const of road street vc koto	10.00	4846146
10	Const: of road /Street at haji abad	14.00	9527040
11	Const: of road /Street at VC mansash	7.00	2216540
12	Const: of road /Street at VC Rabat	2.00	66760
13	Const/Rehab of boundry wall at DC office	3.00	2320500
14	Const Of PCC road leads to Jabagai Masjid	2.33	1340388
15	Const: of PCC road from Khawar to Malak Town Ship	13.30	5574070
16	Const: of PCC Road leads to forest colony Adjcent to corp qilla	2.63	1380648
17	Const: /Impr of Adda to By pass road	4.18	1163680
18	Const: of PCC Road at Mian banda Near global accedamy	3.14	1983326
19	PCC road at Uc Mayar	2.00	1072170
20	Const of Road /Street at Ihsan Koroona	2.00	1210502
21	Const of Road /Street at VC Kotkay	2.00	994721
22	Conat: of Road/Streets at VCn Kotkay Shagai	10.00	3288301
23	Conat: of Road/Streets at VCn Kotkay Khass	10.00	822490
24	PCC road / streets at Haji Abad UC koto	2.00	1610000
25	Const: of Road /street at VC Andheray UC Koto	2.00	200000
26	Const: of Road /streets at Qalla VC kotkay uc Rabat	1.80	1064941
27	Const of Road /Street at VC anwar Abad	14.0	5732937
28	Const Of Road Street at VC VC Andheray UC Koto	5.00	1924105
		138.38	64296142

Annexure-35
Para No.4.4.2.7

Detail of schemes without water quality tests

S.No	Name of Scheme	E.cost	Expenditure
1	DWSS/Boring Well at Ikram,Ishtaq and Kabir Korona	1.20	928,200
2	DWSS /Bore Well at dal gall and Nagotal	1.3	1,005,550
3	WSS/ Boring well at Tariq ullah and fayaz Korona	0.8	563,446
4	WSS/ Boring well at Zahoor ahmadand bacha Korona	0.8	479,902
5	DWSS/Boring Wells at Doctor colony	1.20	711,933
6	DWSS/ open well at Mohammad Fahim Koroona	0.50	350,560
7	Const /improvement of roads/streets at VC Mosa Abad	2.00	1,201,272
8	WSS/Well at iftikhar Koroona	.050	317,440
9	DWSS/Well at Maidan Bandai	.050	257,933
10	WSS /Well at Najumuddin oroona	0.40	242,385
11	DWSS /Well at Shafiq Koroona	0.5	203,987
12	DWSS/Open well at VC Sekolai	0.70	436,029
13	DWSS/open Well at VC pito	1.00	637,150
14	DWSS/Open Well at Ali Hadidar Pacha koroona	0.50	350,560
15	DWSS/ Bore Wells at VC lalqilla	1.30	913,856
16	Soliriazation of Bore well at suhaib Koroona	0.50	476,625
17	DWSS/Bore Well at Kouz and Bara Cham	1.5	952,750
18	DWSS/bore well at M sardar Koroona	0.50	355,810
19	DWSS/Open Wells at shanely	1.00	773,500
20	DWSS/Open Wells at vc saddo	1.00	70,000
21	DWSS/Open Wells at VC Khungay	1.00	70,000
22	DWSS /Open well at Hidayat ullah Korona	0,5	234,500
23	DWSS/Boring Wells at shoaib Korona	0.5	355,810
24	DWSS Bore Well at UC Miskanay	1.00	538,554
25	DWSS Bore Well at Kotkay Mayar	1.20	624,000
26	DWSS at Tangi shah	0.5	234,500
27	DWSS Bore Well at kotkay Masjed	0.5	228,962
28	DWSS /Boring Well Ahmad Galai	0.9	65,9,90
29	DWSS /BoringWell Solarization at Rafiullah Korona	0.70	498,133
Total		1.6	14,673,037