



**SPECIAL AUDIT REPORT**

**ON**

**KHYBER PAKHTUNKHWA TEXTBOOK BOARD PESHAWAR**

**FOR THE FINANCIAL YEARS 2018-19 to 2020-21**

**GOVERNMENT OF KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2021-22**

**AUDITOR-GENERAL OF PAKISTAN**

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

**FOR THE CITIZENS OF PAKISTAN**

## **PREFACE**

The Auditor-General conducts audits subject to Article 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 & Conditions of Service) Ordinance 2001. The special audit of Khyber Pakhtunkhwa Textbook Board Peshawar was carried out accordingly.

The Directorate General Audit Khyber Pakhtunkhwa conducted special audit of Khyber Pakhtunkhwa Textbook Board Peshawar during June 2022 for the Financial Years 2018-19 to 2020-21, with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Board. In addition, Audit also assessed, on a test check basis, whether the management complied with applicable laws, rules and regulations in managing the affairs of the Board. The Audit Report indicates specific actions, that if taken, will help the management realize the objectives of the Board.

Most of the observations included in this report have been finalized in the light of discussion in the DAC meeting.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad,  
Dated:

(Muhammad Ajmal Gondal)  
**Auditor-General of Pakistan**

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## **ABBREVIATIONS AND ACRONYMS**

AY	Academic Year
CAO	Chief Accounts Officer
DAC	Departmental Accounts Committee
DCTE	Directorate of Curriculum & Teacher Education
E&D	Efficiency & Disciplinary
EEF	Employees Education Foundation
EMA	Education Monitoring Authority
E&P	Edit & Product
E&SE	Elementary & Secondary Education
FATA	Federally Administered Tribal Area
FY	Financial Year
GFR	General Financial Rules
GOVT.	Government
INTOSAI	International Organization of Supreme Audit Institutions
IRC	Internal Review Committee
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
KPTLM	Khyber Pakhtunkhwa Textbook & Learning Materials
MAE	Monitoring & Evaluation
NAB	National Accountability Bureau
NGO's	Non-Governmental Organization
NTLM	National Textbooks and Learning Materials Policy
PC-I	Planning Commission Proforma I
PC-II	Planning Commission Proforma II
PCSIR	Pakistan Council of Scientific & Industrial Research
PSPS	Paper Sales & Production Section
PSRA	Private Schools Regulatory Authority
PTRC	Provincial Textbook Review Committee
RAD	Resident Assistant Director
SBD	Standard Bid Document
S.C	Select Committee
S.S	Subject Specialist
TBB	Text Book Board
TORs	Terms of Reference
PFTB	Printing Free Text Books
UNHCR	United Nation High Commissioner for Refugees

## EXECUTIVE SUMMARY

The Directorate General Audit Khyber Pakhtunkhwa conducted special audit of Khyber Pakhtunkhwa Textbook Board Peshawar during June 2022 for the period July 2018 to June 2021. The main objectives of audit were to assess and review the Board achievements against the intended objectives and to review compliance with applicable rules, regulations and procedures. The audit was conducted in accordance with the International Standard of Supreme Audit Institutions.

According to the TBB Ordinance 1971, the main objective of the Textbook Board is to make arrangements for production and publication of textbooks for Class I to XII, supplementary reading material relating to textbooks, guide books for teachers, production of reference and research material in respect of problems relating to schemes of studies and preparation of textbooks, and to conduct research in the field of curricula, textbooks and other reading material. The Government of Khyber Pakhtunkhwa has initiated a scheme of provision of free textbooks to the girls and boys of government and non-government schools imparting free education from Class Nursery to Class XII.

During the special audit, some serious irregularities were pointed out and reported to the management including non-realization of royalty from publishers & printers, sale of *not-for-sale* books in the market, less realization of government taxes, and also claiming of excess areas of different printing of books.

A sum of Rs. 251.604 million was realized from the sales of books and royalties while Rs. 7,547.161 million has been incurred on printing of text books and its distribution during the last three years. The TBB has its own assets and saving from which it makes expenditure besides grant from the Provincial Government.

### KEY AUDIT FINDINGS

- Loss to the government due to less realization of royalty on text books - Rs. 2612.510 million
- Loss to the government due to unnecessary excess printing of books - Rs. 1642.000 million
- Loss due to non-imposition of penalty on delayed supply of books - Rs. 100.000 million
- Loss to the government due to non-computerization of Board record - Rs. 39.800 million
- Loss to the government due to non-deduction of sale tax - Rs. 1750.226 million
- Embezzlement of government money on account of selling of Not for Sale Books in open market - Rs. 10.000 million
- Loss to the Board due to payment of royalty to the publishers - Rs. 386.222 million

## **RECOMMENDATIONS**

- Loss to the government and Board may be made good from the persons at fault
- Embezzlement of government money may be inquired and action be taken against the persons at fault besides affecting recovery of the embezzled amount

# 1 INTRODUCTION

## 1.1 Board Objectives

The Khyber Pakhtunkhwa Textbook Board Peshawar was established in 1971 with the objectives to make arrangement for production and publication of textbooks for Class I to XII, supplementary reading material relating to textbooks, guide books for teachers, production of reference and research material in respect of problems relating to schemes of studies and preparation of textbooks and to conduct research in the field of curricula, textbooks and other reading material. The Government of Khyber Pakhtunkhwa has initiated a scheme of provision of free textbooks to the girls and boys of government and non-government schools imparting free education from Class Nursery to Class XII.

## 1.2 Financial Status

Expenditure and receipt figures of last three years of Khyber Pakhtunkhwa Textbook Board Peshawar are as under:

(Amount in Rs.)

Period	Total Rec.	Total Exp.	Grand Total
2018-19	110,347,723	3,049,470,389	3,159,818,112
2019-20	52,059,583	979,047,596	1,031,107,179
2020-21	89,197,239	3,518,642,833	3,607,840,072
<b>Total</b>	<b>251,604,545</b>	<b>7,547,160,818</b>	<b>7,798,765,363</b>

## 2. AUDIT OBJECTIVES

The main purpose of the special audit is to highlight deviations and irregularities, if any, in selection of material, composing, printing and supply of free textbooks to the students of the province by the Board. The main objectives are enumerated below:

- **Procurement:** To see that proper procurement procedures were adopted.
- **Selection of material:** To see that selection of material for each subject was carried out by expert(s) who had a proper blend of Islamic ideology, culture, ethical values and modern philosophy which would enable them to cater for all the needs of modern era while designing the syllabus
- **Quality and quantity of the textbooks:** To see that quality of paper, composing and printing was according to the set standards and text books were printed as per requirements.
- To check the follow-up status of decisions made in the Board meetings.
- To check that receipts if any were properly assessed & deposited into the government treasury.
- To check any penalty imposed in case of delayed supply.
- To check that textbook Board ordinance, financial regulations 1992 and other financial rules were properly adhered to.

- To check whether physical verification of stock was carried out regularly and periodically and auction of un-serviceable text books was made in time

### **3 AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Scope:**

The Special Audit of the “KP Textbooks Board” for the Financial Year 2018-21 was conducted as per INTOSAI Guidelines. The scope of Audit included:

- Audit of receipt & expenditure of Rs. 7,798.765 million
- Audit of scheme executed through Khyber Pakhtunkhwa Textbook Board Peshawar and Education Department
- Conduct the Audit in light of Government established policy

#### **3.2 Methodology:**

The evidence will be primarily gathered by applying procedures like enquiries from the management, review of policy documents and monitoring reports, examination of payment vouchers, collection, interpretation and analysis of primary, secondary and own sources data. Data will also be collected through observation and interviews from the relevant officials and physical inspection of printed text books, stock and store, information from available minutes of the Board meetings, PC-1, policy of the Board and Provision allowed by act.

### **4. AUDIT FINDINGS AND RECOMMENDATIONS**

#### **4.1 Organization & Management**

##### **4.1.1 Non-Production of auditable record**

According to para 17 of GFR Vol-1 read with Section 14 of the Auditor General’s Ordinance 2001, no information nor any book or other record to which the Auditor General has a statutory right of access, may be withheld from the Director General Audit.

During the Special Audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the financial year 2018-19 to 2020-21, it was noticed that following advance paras were discussed with the management in the DAC on 3/11/2022 and as per decision of the DAC forum, management was directed to submit the relevant record for verification to the audit within 15 days. But no relevant record for verification was submitted to audit till finalization of this report. The advance paras whose record was required to be submitted for verification to audit within 15 days are as under.

S.No.	Subject of the PDPs	Special Audit Report #
1	Loss due to Illegal posting of Secretary of the Board -Rs. 8.070 million	4.1.1
2	Unauthorized payment on account of additional charge -Rs. 0.803 million	4.1.2
3	Unauthorized posting of Member (E&P) on deputation basis -Rs.5.340 million	4.1.3
4	Loss to Govt due to unnecessary hiring of Contingent paid staff -Rs.1.872 million	4.1.4
5	Overpayment on account of pay & allowances -Rs.310,900/-	4.1.5
6	Illegal promotions of officers to higher scale in violation of rules	4.1.6
7	Loss to Govt due to non-computerization of KP Textbook Board record of -Rs.39.8 million	4.2.1
8	Loss to public exchequer due to non-deduction of sales tax on Royalty -Rs.22.613 million	4.2.3
9	Loss to public exchequer due to less deduction of sales tax on services -Rs. 1756.364 million	4.2.5
10	Loss due to non-imposition of penalty on delay supply of books -Rs.100.00 million	4.2.8
11	Loss to government due to payment of arrears of unauthorized Special pay & honoraria - Rs.1.322 million	4.2.9
12	Loss to the Text Book Board due to unauthentic expenditure -Rs.1.592 million	4.2.12
13	Loss to government due to un-economic award of contract of transportation worth Rs.8.042 million	4.3.1
14	Unnecessary delay in award of transportation contract -Rs.15.66 million	4.3.2
15	Loss to government due to uneconomical procurement of books at higher rates -Rs.5.140 million	4.3.4
16	Loss to Text Book Board due to Payment of royalty to the publishers -Rs. 386.222 million	4.3.5
17	Irregular award of contract of printing of books -Rs. 7,407.254 million	4.3.6

Audit is of the view that non-implementation of DAC decision in true letter and spirit revealed lack of interest of the management in the fulfillment of constitutional duty.

The lapse occurred due to weak internal control of the management.

Audit recommends initiating inquiry against the responsible (s) for such delay.

#### **4.1.2 Loss due to illegal posting of Secretary of the Board - Rs. 8.070 million**

According to Part-I of the Appendix of North West Frontier Province (KP) Textbook Board Employees Regulations 1972, the mode of recruitment / posting of the Secretary of the Board shall be as follows:

Post	Minimum qualification prescribed for appointments by initial recruitment or by transfer	Method of recruitment
Secretary	Post graduate degree from a recognized university or an equivalent or higher qualification, with 5-years Administration/Executive/Financial experience	By deputation or contract basis

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that each secretary remained on deputation in the Board and extra amount of deputation allowance, honoraria, POL and TA/DA was paid as per detail given below:

Deputation Allowance	Period (maximum 5 years)	Honoraria equal to 03 pays per annum	150 litres monthly POL @ Rs.150 per litres	TA/DA per annum Rs. 600,000	Total Rs.in million
Rs.12,000	12,000 x 60 = 20,000	200,000x 3x5=3,000,000	150x150x12x5=1,350,000	600,000 x 5= 30,000,000	8.070

Audit held the following observations:

- Audit requested the Board to provide the list of officers posted as Secretary on deputation basis along with their personal files, however, no list/personal files were provided to the Audit team despite time & again requests.
- Audit is of the view that the teaching cadre staff was directly posted on deputation basis from various schools of the province against the post of Secretary, with no Administration/Executive/Financial experience to cope with technical nature of work of the Board. The Secretaries were directly posted on deputation basis without any demand from the borrowing department.
- The teaching cadre staff was posted against the post of Secretaries with 03 basic pay honoraria and one gross pay honoraria (Special pay) plus deputation allowance in the textbook Board.
- The pay & allowances along with other benefits drawn/availed by the Secretaries during deputation period were held unauthorized and illegal as they had no administrative, financial or executive experiences.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 03-11-2022, it was decided that rules of promotion of staff be provided to Audit for verification. However, record was not provided to Audit till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.1.3 Unauthorized payment on account of additional charge - Rs. 0.803 million**

According to Finance Department letter No. FD(SR-I)3-19/92 dated 12.08.1997, additional charge should not exceed three months. However, it may be extended by another three months with the approval of next higher authority. Immediately on the expiry of six months of the full additional charge of the particular vacant post, the post shall be treated as having been abolished and its duties automatically becoming part of the normal duties of the other existing posts. The post so treated as abolished shall not be revived without the concurrence of the Finance Department.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that the various employees including deputationists were assigned additional charge of higher post beyond the admissible period of

03 months and an overpayment of Rs.803,214/- was also made to the staff in this regard (details given in **Annexure-A**).

The additional charge was only admissible for a period of 03 months in an equivalent scale/status, and could be extended up to by another three months with the approval of next higher authority. Even Sales Manager of BPS-17 was assigned the additional charge of the post of higher scale/status of Chief Accounts Officer (BPS-18) w.e.f. 31.05.2021 and subject Specialist (Deputation) was assigned the additional charge of Secretary Text Book Board till the date of Audit and it was continued even after the expiry of 03 months in extreme violation of the quoted letter.

The lapse occurred due to violation of established policy of Additional Charge.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that verification of relevant record be carried out within 15 days. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.1.4 Unauthorized posting of Member (E&P) on deputation basis - Rs. 5.340 million**

According to summary with the subject "Creation of new vacancies in the NWFP Textbook Board" dated 22.06.2005, duly approved by the Controlling Authority of the Board (Governor, Khyber Pakhtunkhwa) on 19.07.2005, it was decided that the Member (Editorial & Production) shall be hired/recruited through open advertisement to get experienced, qualified, intelligent and more suitable officer for the Board. Officers beyond 60 years shall not be accepted by the Board in any case.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that the post of Member (Editorial & Production) & librarian was filled through deputation in violation of the approved quoted summary of the Controlling Authority. This put an extra financial burden in shape of deputation allowance besides running the affairs of the Board through inexperienced and non-technical staff resulted a loss as evident from the pay detail of the staff.

(Amount in Rs.)

Name	Designation	Status in Board	Date of posting	Deputation Allowance / Special Pay / Honoraria
Saeed Ur Rehman	Principal, GHS Sakhakot No.2, Malakand	On deputation as Member (E&P)	13.10.2017	1200,000
Islam Ud Din (BPS-19)	Controller of Examination BISE, Peshawar	-do-	24.05.2012	1200,000
Muhammad Muttahir (BPS-19)	DEO Malakand	-do-	20.01.2014	1200,000
Abdul Qayyum BPS-17	Librarian	On deputation	26/6/18 to 5/11/21	1,619,637
Ihtisham ul Haq BPS-17	-do-	-do-	01/12/21 to till date	119,905
<b>Total</b>				<b>5,339,542</b>

Audit is of the view that no requisition/demand was forwarded from the Textbook Board being the borrowing department regarding deputation of the Member (E&P). The Members (E&P) & librarian were directly posted on deputation basis without having required qualification and experience.

The pay & allowances along with other benefits drawn/availed by the Members (E&P) & librarian during deputation period were held unauthorized and illegal.

The lapse occurred due to weak internal controls and violation of the approved summary of the Controlling Authority.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that para is settled subject to provision of relevant record for verification. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.1.5 Loss to the government due to unnecessary hiring of contingent paid staff - Rs. 1.872 million**

According to Economy/Austerity measures notified by Government of Khyber Pakhtunkhwa, Finance Department vide letter No. BO. I/FD/5-8/2018-19/Austerity dated 29.10.2018, No. BO. I/FD/5-8/2019-20/Austerity Measures dated 01.07.2019 and No. BO.I/FD/5-8/2020-21/Austerity Measures dated 30.07.2020, no contingent paid staff shall be engaged read with Para-10 of GFR Vol-1

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that 08 number of helper staff was hired for a period of 03 months for the supply of textbooks for the academic year 2020-21 vide Item No.02 minutes 533<sup>rd</sup> dated 27.02.2020 and were paid Rs.624,000/- The scrutiny of record revealed that Rs.1.872 million was paid during the last three years as per detail attached.

(Amount in Rs.)

Period	No of Helpers	Daily Remuneration	Food Charge	Total per day	Days	Amount
2020-21	8	700	300	1000	78	624000
2019-20	8	700	300	1000	78	624000
2018-19	8	700	300	1000	78	624000
<b>Total</b>						<b>1,872,000</b>

The Board has sufficient sanctioned staff of 150. When the Board has sufficient staff then there was no cogent reason for engagement of helping staff.

The lapse occurred due to violation of austerity measures implemented by the govt.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that paras stand subject to production of staff position of contingent staff as well as permanent staff for verification within 15 days. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.1.6 Overpayment on account of pay & allowances -Rs.310,900/-**

According to clause 918 (3) (i) of Section III of Pension Compendium that in case, pension papers are not received and there is no intimation from department concerned regarding permissibility or non-permissibility of pension, stoppage of salary or disciplinary action, then Accounts Office concerned shall continue the payment of salary till the date of superannuation and shall start payment of anticipatory pension read with item No.6 of minutes of the 535<sup>th</sup> meeting of the Board held on 27.04.2020, Mr. Amjad Ali, Chowkidar was retired on superannuation w.e.f. 01.07.2019, however was paid pay & allowances upto 27.04.2020.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that Mr. Amjad Ali, Chowkidar was going to retire from service on attaining the age of superannuation w.e.f. 30.06.2019 according to date of birth as per CNIC and medical certificate provided by him at the time of appointment.

However, the official was paid pay & allowances upto 27.04.2020, almost one year beyond his date of retirement, which resulted into overpayment on account of pay & allowances - Rs.310,900/-

(Amount in Rs.)

Salary	Months	Overpayment
31,090	10	310,900

Overpayment on account of pay & allowances beyond the retirement date is serious lapse on part of the Chief Accounts Officer.

The lapse occurred due to violation of pension rules.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that para stands for verification of rules of pension and fixing of responsibility for making overpayment. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### 4.1.7 Illegal promotions of officers to higher scale in violation of rules

According to Part-II of the Appendix of North West Frontier Province Textbook Employees Regulations, 1972 method of recruitment/promotion to the post of Superintendent shall be made in the following way:

Post	Mode of recruitment / promotion
Superintendent	By promotion among members of the service holding posts of Assistant/Stenographer with at least 5 years' experience as such provided that here the date of continuous appointment of Assistant and Stenographer is the same the Assistant shall be deemed to be senior to the Stenographer.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that Mst. Yasmeen was appointed as Proof Reader Pushto (BPS-15) on 18.11.1992 in the Khyber Pakhtunkhwa, Textbook Board.

Further verification of record revealed that she was illegally promoted to the post of Superintendent (BPS-16) vide minutes of the 378<sup>th</sup> meeting of the Board held on 05.08.2003 in violation of the quoted rules of the Textbook Board. Again, she was promoted to the post of Deputy Secretary (BPS-17), duly approved by DPC on 04.08.2011. Similarly, promotion of sales manager and other employee are also illegal as they do not fulfill the required experience and qualification as mentioned in the established rules and policy of the Board.

The Board violated its own rules for providing undue favour to the concerned.

The lapse occurred due to violation of its own rules by the Board.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that relevant rules of promotion in support of the promotion carried out be produced for verification. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

## **4.2 Financial Management**

### **4.2.1 Loss to the government due to non-computerization of Board's record - Rs. 39.800 million**

According to PC-1 for computerization of KP Textbook Board June, 2021, with a duration of 24 months with total cost of 39.8 million with the objectives to computerize the activities of KP Textbook Board related to the development, printing, distribution of textbooks and financial management by developing software platform.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that an amount of Rs. 39.8 million was spent for the computerization of Board record. But till date of Audit computerization of record has not been carried out due to unknown reasons.

Audit is of the view that if the record of the Textbook Board gets computerized, then the progress of each and every section will be improved.

The lapse occurred due to non-implementation of PC-1 objectives for computerization of Board.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that PC-1 along with working papers may be produced for verification. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

### **4.2.2 Loss to the government due to less realization of royalty on books - Rs. 2612.510 million**

According to KP Textbook Board letter No. E&P- 8078-80 dated 3/2/2011, following royalty slab were implemented in 424<sup>th</sup> meeting of the Board.

Slabs	Old Royalty	Present Royalty rates
Print run up to 100,000	10%	12.50%
1 Lac to 2 Lac	8%	10%
2 Lac to 3 Lac	7%	8.75%
3 Lac to 5 Lac	5%	6.25%
5 Lac to 10 Lac	3%	3.75%
10 Lac to 20Lac	2%	2.50%
Above 20 Lac	1.5%	1.87%

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that misappropriation of Rs.53500.00 million in royalty of General Sale of books occurred. The scrutiny of relevant record revealed that printers/publishers were required to pay royalty to Textbook Board as per agreement on the quantity of printed books on account of general sale in the market for private students. But despite showing the exact quantity of books published, private publishers/printers showed less supply of printed books into the market which resulted payment of less royalty to the Board. As per data provided by Private Schools Regulatory Authority regarding number of students of private schools it came to be 2.5 million from Nursery to Class 12 in the province and total 214 numbers of books divided into several packages were printed from the private publishers/printers while royalty was not paid on the quantity of books supplied in the market as per detail given below:

**(Rs. in million)**

Year	No of students of Private schools as per PSRA (Approx) (Col-A)	Sale Price per book (Approx) (Col-B)	Total No. of Books Printed (Col-C)	Amount in Million (Col-D= AxBxC)	Royalty @ Rs.1.87% printing above 20 Lac books (In million) (E= 1.87% x D)
2018-19	2,500,000	Rs.100/-	214	53,500.00	1000.45
2019-20	2,507,538	Rs.100/-	170	42,628.15	797.15
2020-21	2,723,621	Rs.100/-	160	43,577.94	814.91
<b>Total</b>					<b>2612.51</b>

Audit is of the view that Publishers/Printers hide the actual number of General Sales books printed/sold in the market to deprive the Board from Rs.2612.51 million royalty.

The lapse occurred due to evasion of royalty by the printers/publishers.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022 it was decided that detail inquiry should be conducted within 15 days. However, the inquiry was not finalized till finalization of this report.

Audit recommends implementation of the DAC decision.

#### 4.2.3 Loss to public exchequer due to non-deduction of sales tax on Royalty - Rs. 22.613 million

According to Khyber Pakhtunkhwa Revenue Authority (KPR) letter F.No.6(10)/KPR/DC-1/2016/2077-82 dated 21.06.2018 it was clarified that as per paragraph 2(j) of the KPR, royalty to publishers/printers falls under Franchise Services and is taxable at the rate of 10% in terms of S.No.24 of the Second Schedule of the Khyber Pakhtunkhwa Finance Act, 2013.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that the Board paid a sum of Rs.22.613 million on account of royalty to the private publishers on the demand and quantity of “Not for Sale” books printed on E&S Education Department demand for free distribution by the government, however, the Board did not recover the sales tax @10% from the publishers in violation of the above quoted letter of KPR, which resulted into a loss of Rs.22.613 million to the public exchequer as per detail given below:

(Amount in Rs.)

Name of Publisher	Academic Year	Royalty to the Publisher	10% Sales Tax on services required under KPR
University Book Printers & Publishers (Pvt) Ltd	2021-22	22,907,959	2,290,796
Leading Book Publisher	2021-22	73,784,743	7,378,474
Mian Abdullah Art Press	2021-22	107,558	10,756
Ch: Ghulam Rasul & Sons	2020-21	2,351,719	235,172
Ch: Ghulam Rasul & Sons	2019-20	2,452,825	245,283
AFAQ	2019-20	345,715	34,572
Mian Abdullah Art Press	-	94,656	9,466
Leading Book Publisher	2019-20	85,661,544	8,566,154
University Book Printers & Publishers (Pvt) Ltd	2019-20	38,424,894	3,842,489
<b>Total</b>		<b>226,131,613</b>	<b>22,613,161</b>

Non deduction of sales tax on services rendered is violation of KPR rules.

The lapse occurred due to weak internal controls and financial mis-management.

When pointed out in June 2022, management did not respond.

In the DAC meeting held on 3-11-2022 it was decided that verification of record should be carried out within 15 days. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

**4.2.4 Loss to the government due to unnecessary and excess printing of books - Rs. 1641.802 million**

According to paras 144 & 145 of GFR Vol-I read with para 29 of KP Procurement Rules 2003, all purchases should be made in a very public and economical manner through wide publicity.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that actual enrollment of students in the government schools throughout the province was 109,070,294 in the Academic Years 2018-19, 2019-20 & 2020-21 as per Directorate General Education Monitoring Authority Report. However, 151,053,609 number of various books were got printed /distributed, resulted in excess printing of 41,983,315 books than the actual enrolled students in government schools during the years as per detail given below (details given in **Annexure-BI, BII & BIII**).

(Rs. in million)

Academic Year	Qty of procured / distributed books to govt schools	Actual enrollment of students as per DG EMA office	Excess Qty Procurement / Distribution of Books	Loss
2018-19	56,343,263	39,678,363	16,664,900	632.529 ( <b>Annexure-BI</b> )
2019-20	59,648,135	41,480,151	18,167,984	691.431 ( <b>Annexure BII</b> )
2020-21	35,062,211	27,911,780	7,150,431	317.843 ( <b>Annexure-BIII</b> )
<b>Total</b>	<b>151,053,609</b>	<b>109,070,294</b>	<b>41,983,315</b>	<b>1,641.802</b>

Audit also observed the following:

- Sample check of My ABC book for class KG in the AY 2019-20 revealed that total 31,273 male & female students were enrolled in government schools at District Bannu, however, 59,300 books were shown distributed to various circle offices of District Bannu (**Annexure-BIV**).
- Similarly, sample check of Creative Art Drawing book for Class Nursery in the AY 2019-20 revealed that total 6599 male & female students were enrolled in government schools at District Abbottabad, however, 25,650 books were shown distributed to various circle offices of District Abbottabad as per page No.1 to 3 of the stock register. Same was the situation of the said book in other districts (**Annexure-BV**).

The lapse occurred due to excess procurement/distribution of books than actual enrolled students.

When pointed out in June 2022, management did not respond.

In the DAC meeting held on 3-11-2022 it was decided that high-level inquiry will be conducted along with recovery of Rs. 1641.802 million within 15 days. However, inquiry was not finalized till finalization of this report.

Audit recommends early finalization of inquiry.

#### 4.2.5 Loss to the government due to less deduction of sales tax on services - Rs. 1756.364 million

According to Rule 33 of the Government of Khyber Pakhtunkhwa Revenue Authority (KPRA), taxable services as per second schedule to the Khyber Pakhtunkhwa Finance Act, 2013, Sales Tax on services provided for inland carriage of goods by air, railways or otherwise against freight or carriage charges to be recovered @15%.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that contract for carriage/supply of free textbooks to the districts of Khyber Pakhtunkhwa was awarded to different contractors during the period. However, sales tax on services rendered was not recovered from the contractors. Similarly contract of printing/publication of text books were awarded along with procurement of paper, ink and other requisite material to different private firms but sales tax at prescribed rate was not deducted which resulted into a loss of Rs.1756.364 million to the public exchequer as detailed below:

(Amount in Rs.)

Name of firm	Academic Year	Bill Amount	Sales Tax on Services deducted	15% Required Sales Tax on services	Difference
Nine Star Cargo Peshawar	2018-19	18,952,784	494,420	2,842,918	2,348,498
Khalilullah Transport Company Peshawar	2019-20	24,697,098	644,272	3,704,565	3,060,293
Khalilullah Transport Company Peshawar	2019-20	706,802	18,438	106,020	87,582
M/s Taran Goods Transport Company Peshawar	2020-21	32,738,612	4,270,254	4,910,792	640,538
<b>Total</b>					<b>6,136,911</b>

Academic Year	Detail work	Total Amount Paid to Printers	17% Sale Tax
2019-20	Printing & Publication of books	2,889,613,336	491,234,267
2020-21		2,381,764,265	404,899,925
2021-22		5,024,073,961	854,092,573
03 years Total-B		<b>7,407,254,152</b>	<b>1,750,226,765</b>
<b>Grant Total A+B</b>			<b>1,756,363,675</b>

Less deduction of sales tax on services rendered is violation of KPRA rules.

The lapse occurred due to less deduction of sale tax.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that verification of record and proof of deduction of 4/5 sales tax from the contractors be produced within 15 days. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.2.6 Loss to the government due to non-payment of outstanding dues - Rs. 5,271.716 million**

As per KP Government Policy, free textbooks are for Pakistani students studying in government/NGO's/EEF schools & not for foreigners or refugees read with item No.5 of minutes of the 527<sup>th</sup> meeting of the Board held on 14.06.2019, outstanding liability to the tune of Rs.489 million was pending against the Directorate of Merged Districts on account of printing/supply of free textbooks.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that the KP Text Book Board supplied text books valuing Rs. 5,271.716 million to the below mentioned entities, but the dues/payment was still outstanding till the date of Audit. Detail of outstanding dues mentioned below.

(Rs. in million)

Academic Year	Status of dues	Total	Remarks
2018-21	-do-	4,764.563	Outstanding dues against E&SE Dept ( <b>Annexure-CI</b> )
2020-21	Outstanding dues	18.153	Outstanding dues against UNHCR ( <b>Annexure-CII</b> )
2018-21	-do-	489.000	Outstanding dues against Merged Districts
<b>Total outstanding dues</b>		<b>5,271.716</b>	

Audit raised the following observations.

- UNHCR (United Nation High Commission for Refugees) works for rehabilitation and well-being of refugees from United Nation funds. The said organization has already paid dues of books through cheques as evident from record of previous years i.e., during 2018-2019 & 2019-2020.
- Non-payment of books for 2021-22 by UNHCR inflicted financial loss to government of Pakistan and needs to be recovered.

Audit considered the supply of books free of cost -Rs.5,271.717 million a loss to Govt and the officers/officials who were involved should be held responsible.

The loss occurred due to violation of policy.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that outstanding dues may be recovered within 15 days. However, the outstanding amount of Rs.5217.7 million was not recovered till finalization of this report.

Audit recommends recovery of the amount at the earliest.

#### **4.2.7 Loss to the government due to less realization of royalty - Rs. 3.990 million**

According to Clause-4 of the agreement executed between the KP Textbook Board & Leading Book Publisher dated 24.03.2021, face value @7.5% will be deducted from the publishers' royalty bill on account of private general sale of textbooks read with KP Text Book Board Ordinance 1971.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that award of contract for printing /publication of General Sale Books for the students of private schools was awarded at 7.5% royalty to Leading Book Publisher firms as per detail given below.

According to the royalty clause of the agreement, royalty @7.5% of the face value of publisher general sale books in open market shall be recovered from the Leading Book Publisher. During sample checking of record of only 05 compulsory subjects of class 10<sup>th</sup> & 12<sup>th</sup> AY 2021-22, it was observed that loss of Rs. 3.990 million was sustained by the Board due to less recovery of royalty from the publisher on account of general sale of books in the open market.

Audit is of the view that the Leading Book Publisher had sold the books in open market as per actual enrollment of the PSRA and shown less number of books sold to the Board for the sake to escape from royalty, as amount of royalty increase with number of books sold in the open market.

The lapse occurred due to violation of the royalty policy.

When pointed out in June 2022, management did not respond.

In the DAC meeting held on 3-11-2022, it was decided that detail inquiry should be carried out within 15 days. However, inquiry was not finalized till finalized of this report.

Audit recommends early finalization of inquiry.

#### **4.2.8 Loss due to non-imposition of penalty on delay supply of books - Rs. 100.000 million**

According to the clause 20.2 at page 155 of the Bid documents duly approved and issued by the Text Book Board Rs.5000/- to Rs.15000 per day per title/ book is required to be deducted from the bill of the printer on account of late supply.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that Rs.100.00 was required to be recovered from the bills of printers who failed to supply the requisite books to the Board as per agreement. Further scrutiny of relevant record revealed that various printers/Publishers as mentioned in the attached list failed in supply of books well in time but management shut its eyes to deduct the penalty at the required rate.

Audit is of the view that a loss of Rs.100.00 million was sustained due to non-deduction of penalty on account of late supply of books.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that record may be produced for verification within 15 days. However, record was NOT provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.2.9 Loss to the government due to payment of arrears of unauthorized Special Pay & Honoraria - Rs. 1.322 million**

According to the Supreme Court of Pakistan verdict in civil petition No.336-P to 338-P & 430-P to 432-P/2018 filed against the judgement of Peshawar High Court passed in W.P No.3028-P/2016, 3095-P/2016, 3216-P/2016, 3219-P/2016, filed by KP Text Book Board, the honorable Apex Court dismissed the petition and reinstated the compulsory retired employees from back date.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed from the scrutiny of sanction order and pay slips of the officers that a sum of Rs.1,321,600/- was paid to the following officers of the Textbook Board on account of arrears of Special pay and honoraria besides pay and other admissible perks as per detail below.

(Amount in Rs.)

Name & Designation	Special Pay	Honoraria	Total
Muhammad Iqbal, Research Officer	256,890	334,774	591,664
Nasir Kamal, ASS (Physic)	187,866	167,186	355,052
Waqar Ahmad, ASS (Bio)	199,282	175,602	374,884
<b>Total</b>	<b>644,038</b>	<b>677,562</b>	<b>1,321,600</b>

Honoraria & Special Pay (Gross Pay & Allowances Honoraria) is not part of pay and not a right of an employee, it is the reward which is paid by the Board to the officer/officials in lieu of satisfactory performance, punctuality and rendering additional services during the development, printing & supply of free textbooks during an academic year. Furthermore, there is no such orders of the Apex court for the grant of Special Pay and Honoraria of such period where the employees had performed no duties. Moreover, according to Khyber Pakhtunkhwa, Delegation of Financial Powers Rules, 2018, S#(x) Honoraria, the sanction for the honoraria must show specific detail of work done. As no performance, even simple office work/routine duty was not performed by the officers during the period, therefore, arrears of honoraria and Special pay was not admissible to them.

Audit is of the view that the officers were not entitled for arrears of Special pay & honoraria, as the officers were punished with major penalty of Compulsory Retirement by the Chief Minister vide notification dated 11.04.2016.

The lapse occurred due to misinterpretation of the Court Judgement and violation of established policy.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that Court Judgement along with Board decision may be produced for verification of record. However, record was not provided to audit for verification till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.2.10 Unauthorized payment on account of Honoraria, Conveyance Allowance & Special Pay to the Resident Assistant Director staff - Rs.11.648 million**

According to FR-114(1), No Government Servant will be permitted to receive any remuneration or enjoy any concession, which is not so specified, and if the order is silent as to any particular remuneration or concession, it must be assumed that the intention is that it shall not be enjoyed read with that there is no provision in the Text Book Board ordinance for hiring such services neither govt rules or local fund policy allows that their regular and permanent employees gain extra benefits from the any foreign department.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that a sum of Rs.11.648 million was paid to the staff of internal Audit scheme comprising of 03 members of Resident Assistant Director staff on account Conveyance allowance, honoraria @03 basic pay and 01 Special pay (gross pay with allowances) each year during the Financial Year 2018-19 to 2020-21 as detailed below.

**(Amount in Rs.)**

<b>Honoraria Paid to RAD Staff w.e.f. 01.07.2018 to 30.06.2021</b>		
<b>Description</b>	<b>Basic Pay</b>	<b>Total</b>
1st RAD Staff Basic Pay	60,270	542,430
2nd RAD Staff Basic Pay	42,720	384,480
3rd RAD Staff Supposed Basic Pay (Because Record Not Produced)	35,000	315,000
<b>Total -A</b>		<b>1, 241,910</b>
<b>Special Pay Paid to RAD Staff w.e.f. 01.07.2018 to 30.06.2021</b>		
<b>Month</b>	<b>Amount</b>	
May, 2019	140,890	
May, 2020	205,470	
June, 2021	109,427	
<b>Total-B</b>	<b>455,787</b>	
<b>Conveyance Allowance @ 3000/- PM (9000/-) w.e.f. 01/7/2018 till date 6/2022 =C</b>	<b>432,000</b>	
<b>Annual Audit fee of local fund for the last 03 years =D</b>	<b>9,519,000</b>	
<b>Grand Total A+B+C+D</b>	<b>11,648,697</b>	

Further scrutiny of record revealed that one Assistant Director with two number of auditors were posted from the Local Fund Audit Department Peshawar to carry out the pre-audit, on day-to-day basis (concurrent audit) of all payments made from the Board funds and to streamline the budgetary control of the Board and effective utilization of Board fund.

For their services to the Board, Rs.9.5 million was deposited in lieu of audit fee to the local fund department for the FY.2010-2021.

Board extended undue benefits to RAD staff, for which they were not entitled in contradiction to above stated policy When the Board has any army under the supervision of CAO and Internal Audit Cell for the looking into the financial affairs of the Board.

The lapse occurred due violation of Fundamental and General Financial rules.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that unauthorized payment of Rs.11.648 million be recovered from the officers concerned as the privileges are against the

rules and created conflict of interest. However, the amount was not recovered till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.2.11 Loss to the government due to non-recovery of Godown Rent from Private Publisher - Rs. 10.320 million**

According to para 31 of the GFR vol 1, when the maintenance of any rentable building is entrusted to civil department other than Public Works Department, the head of department concerned would be responsible for due recovery of rents thereof read with para 26 of GFR.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that godown number 3 was handed over to private publishers on monthly rent i.e. Umme Socia education services, leading book publishers and university book publisher since long for which the Board pays utility and security charges. But no rent has been recovered from them for the period from 2010 to 2017 as revealed from the record as per detail given below:

(Amount in Rs.)

S.NO	Publisher Name	Per month rate	Period	Amount since 2010 to 2017
1	Umme Socia Education Services	35,500/-	1/1/2010 to 31/12/2017	35,500 x 96= 3,408,000
2	Leading Book Publishers	36,000/-		36,000 x 96=3,456,000
3	University Book Publishers	36,000/-		36,000 x 96=3,456,000
<b>Total</b>				<b>10, 320,000</b>

Audit is of the view that when Board has recovered the rent from 2018 onward then efforts should have been made to recover rent from these private publishers from 2010 to 2017.

Non recovery of outstanding rent is not only violation of rules but loss to Board.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that recovery of outstanding rent of godowns should be made within 15 days. However, recovery of Rs.10.320 million was not made till finalization of this report.

Audit recommends compliance of the DAC directives

#### **4.2.12 Loss to the Board due to unauthentic expenditure - Rs. 1.592 million**

According to Economy/Austerity measures notified by Government of Khyber Pakhtunkhwa, Finance Department vide letter No. BO. I/FD/5-8/2018-19/Austerity dated

29.10.2018, No. BO.I/FD/5-8/2019-20/Austerity Measures dated 01.07.2019 and No. BO.I/FD/5-8/2020-21/Austerity Measures dated 30.07.2020, no contingent paid staff shall be engaged read with Para-10 & 11 of GFR Vol-1

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that KP Text Book Board award cash honoraria to the outside officers/visiting staff for participating in the meeting held in KP Text Book Board at enhanced rate besides entertainment charges as per detail given below.

**(Amount in Rs.)**

<b>Particulars</b>	<b>Period</b>	<b>Amount</b>
Entertainment Charges	2020-21	400,939
	2019-20	935,575
	2018-19	255,078
<b>Total</b>		<b>1,591,592</b>

Audit is of the view that the outside/ visiting officers who come for attending meeting are government employees and get pay and perks from their offices for performing official duties and a government servant is on duty 24 hours a day. Hence payment of honoraria for attending official/honorary meetings is a part of their duties. If they demand remuneration for such duties then deduction of pay & allowances for absentia from their regular duty on the day when they visit the Board for meeting needs to be made.

The detailed scrutiny of record also revealed that income tax was also not deducted from the honoraria paid to the visiting guests.

Lapse occurred due to violation of austerity measures adopted by the Govt and against the financial economy.

When pointed out in June 2022, management did not respond.

In the DAC meeting held on 3-11-2022, it was decided that rules and record be produced for verification within 15 days. However, record was not produced till finalization of this report

Audit recommends implementation of the DAC decision.

### 4.3 Procurement & Contract Management

#### 4.3.1 Loss to government due to un-economic award of contract of transportation - Rs. 8.042 million

According to Chapter-III clause 6 (b) (iv) of KPPRA that during comparison, each item should be compared to the corresponding respective specification and bid evaluated to the corresponding total cost of the bid.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that contract for carriage/supply of free textbooks to the districts/circle offices of Khyber Pakhtunkhwa was awarded to different contractors during the Academic Year 2018-19, 2019-20 & 2020-21. It was further observed that the transportation rate per metric ton per km was enhanced from the academic year 2018-19 to academic year 2019-20 @ 22.20 % i.e. Rs. 9.82 to Rs. 12 per metric ton per km. While the increase in rate for academic year 2020-21, it was 66.67 % i.e from Rs.12 to Rs. 20 which was unjustified and un-economical which escalated the total cost of transportation as per detail given below.

(Amount in Rs.)

Transporter	Academic Year	Payment Made	Rate Per Metric Ton Per KM	% age increase Per Metric Ton Per KM
Nine Star Cargo Pesh	2018-19	18,952,784	9.82	-
Khalid Ullah Transport Co.Pesh	2019-20	24,697,098	12	22.20%
Taran Good Transport Pesh	2020-21	<b>32,738,612</b>	20	66.67%

Audit requested the Board to provide the transportation agreement and bills pertaining to the academic year 2021-22, however, the same were not provided to the Audit team besides time and again requests.

The lapse occurred due to violation of KPPRA rule and GFR-11 Vol-1.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that relevant record pertaining to Tendering, payment and percentage increase with respect to previous years be produced for verification within 15 days. However, requisite record was not produced to audit till finalization of this report.

Audit recommends compliance of the DAC directives

#### **4.3.2 Unnecessary delay in awarding of transportation contract - Rs. 15.66 million**

According to the chapter V of the Khyber Pakhtunkhwa Public Procuring Regulatory Authority, a procurement contract shall come into force where the procuring entity requires signing of a written contract, from the date on which the signatures of both the procuring entity and the successful bidder are affixed to the written contract. Such affixing of signatures shall take place within 15 days after the letter of acceptance or award has been issued

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that unnecessary delay in supply of books to the district/circle offices for academic year 2020-21 due to non-issuance of timely supply orders to carriage contractors. Further scrutiny of relevant record revealed that a fact-finding inquiry was also conducted in the matter and the committee held responsible Member of Paper Sales & Production Section (PSPS), and the Sales Manager of the Textbook Board. Later on, charge sheets were served to both the accused officers and sent to E&SE Department Khyber Pakhtunkhwa for further proceeding under E&D rules on dated 21.05.2020. But no result of the proceeding was shown to audit.

The lapse occurred due to violation of KPPRA rules.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that verification of record should be carried out within 15 days. However, record was not produced to audit till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.3.3 Loss to govt. due to non-availability of Text books in the Academic year - Rs. 15.320 million**

According to Standard Bidding Document clause 3 supply of books are scheduled to be delivered as per detail.

<b>Academic Year</b>	<b>Detail of supply</b>	<b>No. of Books required to supply</b>	<b>Required date</b>
2019-20	1 <sup>st</sup> Installment	30% of total books	10-02-2020
	2 <sup>nd</sup> Installment	30% of total books	28-02-2020
	3 <sup>rd</sup> Installment	40% of total books	17-03-2020
2020-21	1 <sup>st</sup> Installment	50% of total books	05-03-2021
	2 <sup>nd</sup> Installment	50% of total books	30-03-2021

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that the Academic Session in the snow bound districts of the province starts in the first week of April, i.e. Shangla, Swat, Chitral etc. However, during sample checking of record, it was observed that the free textbooks are

supplied to these districts in the month of September, as from October onward Winter vacations starts and annual exams held in March. Most of the students purchased books to save their academic year from the start of the session and when these free text books are supplied, they were kept in the stores as they were not required which resulted into a loss of Rs.15.320 million to the government.

Audit is of the view that delay in supply of books was due to laxity of Text Book Board and Education Department who awarded the publishing /printing contract late and without analyzing the ground reality and starts of academic session in snow bound areas.

The lapse occurred due to late supply of books by the printers.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022 it was decided that high level inquiry within 15 days. However, inquiry was not finalized till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.3.4 Loss to government due to uneconomical procurement of books at higher rates - Rs. 5.140 million**

According to Chapter-II clause 4 (vi) of KPPRA that during comparison, each item should be compared to the corresponding respective specification and bid evaluated to the corresponding total cost of the bid read with Para-11 of GFR.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that contract for the printing of Creative Art book of class Nursery for the academic year 2020-21 & 2021-22 was awarded to M/s Z.H.H Printers, Lahore.

Further Scrutiny of relevant record revealed that the book was of same specification, colour scheme with same number of pages, also procured from the same printer during the years, however, the rate of the book was considerably enhanced by 35.50% in the AY 2021-22, which resulted into a loss of Rs.5,140,924/- to the government as detailed below:

(Amount in Rs.)

Description	Book	Class	Qty	Rate / Book
Academic Year 2021-22	Creative Art	Nursery	663,345	29.58
Academic Year 2020-21	Creative Art	Nursery	501,190	21.83
Rate Difference in % age				7.75 %
%age increase in rate of book	7.75x100/21.83= 35.50%			35.50%
Last year Expenditure				422,870,000

This year Expenditure				428,010,000
<b>Difference/ loss to Govt.</b>				<b>5,140,000</b>

Audit is of the view that 35.5. % increase in rate of printing of books were observed as compared to previous year without making any change i.e., number of pages, design and text. Similarly, the above cited case was selected on sample basis and similar or more than 35.5 % increase could not be ruled out in remaining text books.

The lapse occurred due to violation of KPPRA rule and GFR-11 Vol-1

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that market rate analysis be made for comparison and all documents with result be produced for verification within 15 days. However, the requisite record was not produced to audit till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.3.5 Loss to Text Book Board due to Payment of royalty to the publishers - Rs. 386.222 million**

For the improvement of the quality of textbooks the federal government introduced the National textbook Board and learning material policy in 2007, with the motives to encourage private publishing firms to participate in development of textbook. KP textbook Board adopted the policy of KP TLM and handed over the development of textbooks work to the private publishers since 2012.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that Rs.386.222 million was paid as royalty to the private publishers and printers for “Not for Sale books” as per detail given below.

<b>Year</b>	<b>Amount of royalty in million</b>
2018-19	148.644
2019-20	132.260
2020-21	105.318
<b>Total</b>	<b>386.222</b>

Audit raised the following observations.

- Many subject Specialists already working with KP Textbook Board. They can perform the said development.
- That royalty should be paid to publishers on the analogy of the Punjab Board.
- Being a government publisher why not the textbook Board published its own books to save millions of rupees as many subject Specialists are available with KP text book Board who can perform, the said task.
- As the payment of royalty was objected by the Advocate General KP who proposed

that either royalty be paid for a certain period of time or copy right be purchased from the private publishers and Department of Education directed the Board authority to devise a proper solution to save the exchequer from financial burden in 10/2020 but management is reluctant to devise a policy which may deprive them from due benefits.

The lapse occurred due to executing defective agreement with the publishers/printers.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that proposal for implementing new policy made to the CM and its status/follow up be produced for verification to audit. However, the requisite record was not produced to audit till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.3.6 Irregular awarding of contract of printing of books - Rs. 7,407.254 million**

According to the KPPRA rules 2014, post Bid negotiations shall not seek changes in the rates quoted by the bidder.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that award of printing of books was given to various firms in a non-transparent way. The scrutiny of record revealed that technical evaluation committee was irrelevant and non-technical persons in the committee and compulsory documents were not filled properly and financial bids were submitted not in a sealed envelope as evident from the envelopes submitted with the financial BIDs. Furthermore, post bid negotiation was made with the desired firms who submitted higher rates and later on the firms reduced their rates as per pre planning and strategy. Post negotiation is also a violation of KPPRA established policy as there is no provision for post bid negotiation.

Audit is of the view that post bid negotiation confirms a ring of contractors who achieved the contract by mutual consent and agreement and with the connivance of the Board management.

Lapse occurred due to violation of KPPRA rules.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that reason of violation of KPPRA rules be produced for verification and future compliance of KPPRA policy. However, record was not produced to audit till finalization of this report.

Audit recommends implementation of the DAC decision.

## **4.4 Asset Management**

### **4.4.1 Loss to the government due to missing of books - Rs. 1.088 million**

As per agenda item no 1 of the Text Book Boards meeting held on 4-11-2019 that “Not for sale books” of English of class 11 are being sold in open market of district Kohat during 2019-2020 read with para 13 of GFR.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that some books dully stamped “Not for Sale” published for free distribution in the Govt schools were sold to the booksellers of Kohat by registered sale agent of Peshawar M/S Nasir Book Agency. The scrutiny of record revealed that when inquiry was conducted by the Board, the accused Book Agency accepted the charges and was fined only Rs.62,000.

Similarly, as per agenda Item No.4 of the 528<sup>th</sup> meeting of the Board held on 19.07.2019, 11,420 books of class 8<sup>th</sup> & 10<sup>th</sup> -Rs.1.027 million showing in the stock register were found missing. These missing books were sold by the concerned officials in the market because they were aware that these books were going to be revised/changed from the next academic year or otherwise.

Lapse occurred due to fake entries in the stock register by the dealing staff.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that inquiry should be made for theft of books from stock besides recovery of losses from the person at fault. However, DAC recommendations were not complied with till finalization of this report

Audit recommends compliance of the DAC recommendations

### **4.4.2 Loss to government exchequer due to fake entries in stock register - Rs. 2.625 million**

According to agenda item No.4 of minutes of the 528<sup>th</sup> meeting of the Board held on 19.07.2019 regarding consideration of inquiry report against assistant sales manager and store keepers who were held responsible for such fake entries.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that fake entries of books were made in the stock register & as a result of inquiry conducted by three different departmental committees confirmed the missing of books from the stock & held responsible the officers/officials of the Board. The data gathered by inquiry committee revealed the following detail.

(Amount in Rs.)

S. No.	Detail	Quantity as per stock Register	Actual
1	Opening balance of Secondary classes (i.e. 6-12)	38,087	38,087
2	Add 0.1% stock received from printer during 2019-20	20,420	20,420
3	Books received from printers/publishers against their allocation/award for the academic year 2019-20.	20,079,172	20,079,172
4	Total books available for sale	20,137,679	20,137,679
5	Less book issued to all govt. agencies	20,114,260	20,114,260
6	Closing balance as per stock register (3-5)	23,620	23,419
7	Books physically available in godown	<b>54,789</b>	<b>54,789</b>
8	Net excess books (7-6)	31,169	31,370
9	Add books found short as per record	2,069	2,069
10	Gross excess books for AY 2019-20 (8+9)	<b>33,238</b>	<b>33,439</b>
11	<b>Value of excess books</b>	<b>2,799,882</b>	
12	Value of short books	174,549	
13	Net excess value (11-12)	<b>2,625,333</b>	

The lapse occurred due to fake entries in the stock register

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 03-11-2022, it was decided that detailed inquiry within 15 days. However, inquiry was not finalized till finalization of this report.

Audit recommends early finalization of the inquiry.

#### 4.4.3 Loss to the government due to non-utilization of Board's immovable assets

According to Para-23 of GFR Vol-I 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 or on the part of his subordinate.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that Text Book Board owns the following immovable assets.

Detail of Assets	Area
Industrial state godown, Hayatabad	64-kanal
Plot for residential colony, phase 5, Hayatabad	10-kanal,5 Marla
Plot for godown at phase 7, Hayatabad	16-kanal
Country club apartment/flat at Islamabad	1 No
Board office, phase 5, Hayatabad	8-kanal

Audit is of the view that above mentioned assets of Board are lying unutilized nor efforts were made for its utilization and taking financial benefits.

Loss occurred due to non-utilization of Board assets.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that para is settled subject to sharing of progress report regarding utilization of Board asset. However, the report was not produced till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.4.4 Loss to the government due to non-utilization of books – Rs. 10.862 million**

According to the KPTLM policy clause 3.3.1 that in case of revision of existing textbooks, based on feedback, the Textbook Board shall convey the requisite amendments to the publisher. The DCTE, per its mechanism to be devised, will convey the nature and quantum of the required changes along with cogent reasons to the TBB for onwards communication to the publishers. The publishers after making the amendments will submit the revised manuscript to the Textbook Board for approval. The Textbook Board will submit the revised manuscript to DCTE for review and approval read with Boards meeting 530<sup>th</sup> it was also informed that the said books are going to be revised for the academic year 2020-2021 with the proposal that the same maybe utilized this year to save the exchequer and revised book should be printed from the next academic year.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that a huge quantity of grade 11 books - Rs.10.862 (M) was lying in the stock and as per above stated decision of the Board, it was required to utilize the books before revision of said course. But Board committee under the chair of Secretary Elementary and Secondary Education decided to introduce revised book from 2020-2021 instead of next academic year.

Audit held that this decision of the committee sustained a loss of Rs. 10.862 (M) to the government and the aim was to get financial benefit from the publisher on account of revision of books.

Lapse occur due to violation of Board decision.

When pointed out in June 2022, management did not respond.

In the DAC meeting held on 3-11-2022, it was decided that detailed inquiry besides recovery of Rs.10.862 million be recovered from the responsible(s). However, inquiry was not finalized till finalization of this report.

Audit recommends implementation of the DAC decision.

#### **4.4.5 Loss to the government due to non-Utilization of discarded Books - Rs. 35.000 million**

According to KPTL policy clause 3.2.11 After clearance by the Subject Specialist the Textbook Board review committee will review the manuscript and return it to the publisher with comments and request for modification (if any), and receive the corrected manuscript again from the publisher for final review and issues NOC.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that Rs.35.00 million was incurred on printing of Grade 4 Islamiyat book (Urdu and Pashto version) duly approved by the subject Specialists of concerned subject of the Board, menu script and proof reading was also carried out by subject Specialist and got printed and distributed to all government schools in KPK but later on when pointed out by member of the Provincial Assembly about non printing of word Khaatumul Nabieen at Page 13 of the book, it was decided to reprint the book and recollect the objected book from all the districts. Reprinting of the books also cost Rs. 35.00 million besides transportation charges on distribution and recollection.

It was decided that the same objected books will be used in the next academic year after making changes in page 13. But it was matter of great concern that neither the objected books were recollected despite drawing transportation charges on account of recollection neither the same books were utilized in the next financial year.

Lapse occurred due to negligence of the Subject Specialist.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that recovery of reprinting of Rs.35.00 million be made from the responsible(s) as one page can be replaced to save the exchequer from loss besides disciplinary proceedings against the subject specialist for issuance of NOC to the printers. However, the DAC recommendations were not complied with till finalization of this report.

Audit recommends compliance of the DAC directives.

#### **4.4.6 Non auction of old/outdated books and store items lying in stock - Rs. 100.00 million Approx**

According to Para-67 of GFR Vol-I stores which are reported to be unserviceable may be disposed off by sale under orders of authority competent to sanction writing off a loss.

Head of office should record full particulars regarding all condemned store in suitable list from which their disposal can be watched.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that during physical verification of the store millions of outdated/obsolete books were lying in the store of the Board along with other obsolete items which needs to be auctioned to save the govt from further deterioration and value of these items.

Lapse occurred due to violation of rules of condemnation of old record

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, it was decided that auction of obsolete stock should be made within 15 days. However, the obsolete stock was not auctioned till finalization of this report.

Audit recommends early auction of the obsolete items.

#### **4.5 Monitoring & Evaluation**

##### **4.5.1 Loss to the government due to issuance of fake certificate by PCSIR Lab - Rs. 2222.176 million**

According to Para-23 of GFR Vol-I 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 or on the part of his subordinate.

During special audit of Khyber Pakhtunkhwa Textbook Board Peshawar for the Financial Year 2018-19 to 2020-21, it was observed that PCSIR Laboratory issued certificate before and after the printing of books to the printers/publishers and this test helps the Technical Evaluation Committee for selection of quality paper and printing material for printing of textbooks. The detail scrutiny of the books published/printed was carried out during the course of Audit and following short comings were came into notice of the Audit which has raised the question about the credibility of PCSIR certificates.

The technical evaluation during Special Audit revealed that:

- No approved book samples were provided to tally with the printed books.
- Improper trimming and cutting of margin, de-shape printing, poor colour schemes, over flowing colour, use of substandard cover page, different paper batches were used.
- In some books two colours/ instead of four colour as per agreement were used.
- Blurred photos, double shade (alignment issue) made the reading impossible and

reflected blur image, with poor designing.

- Some books were below the required size thus saving 30% of the cost.
- Despite having subject Specialist of Islamiyat and Urdu, wrong translation of Ahdees (Saying of the Prophet) reveals the ability of Specialist posted in the Board.
- Missing of code on most of the books, pave the way for piracy and sale of “Not for sale books” in the open market.
- Non keeping a list of the defective books returned by the sellers for demand of losses from the printers.
- Non availability of technical or proper person having basic knowledge of printing designing, and evaluating the quality of books.

The lapse occurred due to issuance of fictitious certificates by PCSIR.

When pointed out in June 2022, no reply was furnished.

In the DAC meeting held on 3-11-2022, para was marked for fact finding inquiry. However, inquiry was not finalized till finalization of this report.

Audit recommends inquiry be finalized at the earliest.

#### **4.6 Overall Assessment**

##### **i) Relevance**

The Board is most relevant entity for printing and supply of textbooks as per approved policy and demand of the books well in time to achieve its objectives as well as to maintain the modern standards.

##### **ii) Efficacy**

One of the main objectives of the Board is to provide error free textbooks and relevant teaching material as per approved policy of the Govt. but the Board has not achieved its goals since its establishment under the Ordinance of 1970 and running its affairs without having technical staff.

##### **iii) Efficiency**

The efficiency of the KP Textbook Board was not up to the mark as one of the main objectives of the Board i.e., timely printing, and supply of textbooks was not achieved. A lot of proof-reading mistakes, lack of technical staff and non-computerization are the main causes of non-achievement of goals

## **5. CONCLUSION**

### **5.1 Key issues for the future:**

The procurement / printing / publishing of textbooks witnessed some serious issues that negatively affected the economy and efficiency of the Board. Printing of excessive free textbooks sustained a loss to the exchequer. General Sale books also reflected huge flaws. Publishers and printers had published more books for General Sales but paid less royalty due to piracy of books. Instead of purchasing printing rights, allowing yearly royalty has inflicted a recurring loss to the Board. Incapable subject specialists appointed on deputation also sustained a loss financially as well as in terms of quality. Their non serious attitude towards designing, colour matching, manuscript, and proof reading resulted in major mistakes in the books. Due to their incapacity even the very sensitive subject of translation of Quranic verses and Hadith has lead to public frustration and unrest which compelled the Board to reprint Islamiyat and English books of class 4 and 12 which resulted in unnecessary additional expenditure.

### **5.2 Lessons identified:**

The Board affairs were being run by temporary employees and on ad-hoc basis. The unprofessional, non-technical, unqualified and inexperienced staff seems the main cause of poor performance of the Board.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the officers and staff of the Khyber Pakhtunkhwa Textbook Board Peshawar for the assistance and cooperation extended to the auditors during this assignment.

**4.1.2 Unauthorized payment on account of additional charge - Rs. 0.803 million**

**(Amount in Rs.)**

S.No.	Name	kDesig:	BPS	Assigned additional charge of	Period		Addi: Chrg Allowance Paid	Required	Overpayment
					From	To			
1	Rizwanullah	SS (Pashto)	18	Secretary	13.03.2020	02.08.2020	56,155	36,000	20,155
2	Dr.Nighat Yasmeen	Research Officer	17	TB Examiner	21.08.2019	05.12.2019	42,194	36,000	6,194
3	Muhammad Iqbal	Research Officer	17	Secretary	21.08.2019	12.03.2020	80,903	36,000	44,903
4	Muhammad Iqbal	Sales Manager	17	CAO BS-18	31.05.2021	till date	144,387	36,000	108,387
5	Faqir Muhammad	PS to Ch	17	TB Examiner	24.01.2020	20.05.2020	46,839	36,000	10,839
6	Faqir Muhammad	PS to Ch	17	TB Examiner	09.09.2020	29.03.2021	68,827	36,000	32,827
7	Faqir Muhammad	DS (E&A)	17	Secretary	17.01.2022	till date	53,806	36,000	17,806
8	Irfanullah	Ass:Sale:Mgr	16	TB Examiner	07.12.2016	01.08.2018	238,065	36,000	202,065
9	Waqar Ahmad	ASS Bio	16	TB Examiner	01.08.2018	21.08.2019	260,129	36,000	224,129
10	Muhammad Ilyas	ASS Geo:	16	SS Social Sc	31.07.2018	08.10.2019	159,484	36,000	123,484
11	Ibrar Khan	Assistant	16	I:P:Mat	28.06.2021	29.10.2021	48,425	36,000	12,425
<b>Total</b>									<b>803,214</b>

**ANNEXURE-BI**

**4.2.4 Loss to the government due to unnecessary and excess printing of books - Rs. 1641.802 million**

**Excess procurement/distribution of books than actual enrollment of students in govt schools AY 2018-19**

Amount in million							
Package No.	Book Name	Class	Rate per book in Rs.	Qty of procured / distributed books to govt schools	Actual enrollment of students as per DG EMA office AY 2018-19	Excess Qty Procurement/ Distribution of Books	Amount in Million
1	Drawing	Nursery	21.32	719,809	244,505	475,304	10.133
	Drawing	KG	21.32	1215802	732,886	482,916	10.296
2	Drawing	1 <sup>st</sup>	21.90	893551	574,524	319,027	6.987
	Drawing	2 <sup>nd</sup>	21.90	763092	506,084	257,008	5.628
3	Drawing	3 <sup>rd</sup>	21.90	674473	460,913	213,560	4.677
	Drawing	4 <sup>th</sup>	21.90	592431	433,532	158,899	3.480
	Drawing	5 <sup>th</sup>	21.90	538974	389,159	149,815	3.281
4	My ABC	KG	24.73	1,256,213	732,886	523,327	12.942
	Urdu Qaida	KG	31.00	1283170	732,886	550,284	17.059
	Pashto Qaida	KG	31.00	1048003	732,886	315,117	9.769
	Maths Qaida	KG	34.00	1272755	732,886	539,869	18.356
6	English	1 <sup>st</sup>	44.61	962892	574,524	388,368	17.325
	Urdu	1 <sup>st</sup>	22.21	985559	574,524	411,035	9.129
	Maths	1 <sup>st</sup>	47.43	983084	574,524	408,560	19.378
7	Pashto	1 <sup>st</sup>	26.47	768190	574,524	193,666	5.126
	G Knowledge	1 <sup>st</sup>	33.50	983128	574,524	408,604	13.688
	Nazra	1 <sup>st</sup>	23.58	802118	574,524	227,594	5.367
8	English	2 <sup>nd</sup>	39.60	826846	506,084	320,762	12.702
	WB English	2 <sup>nd</sup>	29.68	807425	506,084	301,341	8.944
	Urdu	2 <sup>nd</sup>	39.60	824789	506,084	318,705	12.621
	WB Urdu	2 <sup>nd</sup>	27.44	805984	506,084	299,900	8.229
	Pashto	2 <sup>nd</sup>	39.60	648939	506,084	142,855	5.657
9	Maths E	2 <sup>nd</sup>	38.37	813700	506,084	307,616	11.803
	WB Maths E	2 <sup>nd</sup>	20.43	695062	506,084	188,978	3.861
	G Knowledge	2 <sup>nd</sup>	35.77	825253	506,084	319,169	11.417
	WB G Knowledge	2 <sup>nd</sup>	21.91	691642	506,084	185,558	4.066
10	English	3 <sup>rd</sup>	38.40	736588	460,913	275,675	10.586
	WB English	3 <sup>rd</sup>	35.10	723525	460,913	262,612	9.218
	Urdu	3 <sup>rd</sup>	33.60	735858	460,913	274,945	9.238
	WB Urdu	3 <sup>rd</sup>	23.76	712023	460,913	251,110	5.966
11	Pashto	3 <sup>rd</sup>	47.86	601925	460,913	141,012	6.749
	WB Pashto	3 <sup>rd</sup>	18.16	581144	460,913	120,231	2.183
	Maths E	3 <sup>rd</sup>	51.75	702361	460,913	241,448	12.495

	WB Maths E	3 <sup>rd</sup>	26.62	636289	460,913	175,376	4.669
12	G Knowledge	3 <sup>rd</sup>	41.94	648298	460,913	187,385	7.859
	WB G Knowledge	3 <sup>rd</sup>	28.62	614596	460,913	153,683	4.398
	Islamiyat U	3 <sup>rd</sup>	47.00	642840	460,913	181,927	8.551
13	English	4 <sup>th</sup>	48.00	634671	433,532	201,139	9.655
	WB English	4 <sup>th</sup>	41.00	598940	433,532	165,408	6.782
	Urdu	4 <sup>th</sup>	54.70	644412	433,532	210,880	11.535
	WB Urdu	4 <sup>th</sup>	26.50	578520	433,532	144,988	3.842
14	Pashto	4 <sup>th</sup>	48.18	531598	433,532	98,066	4.725
	WB Pashto	4 <sup>th</sup>	26.63	464470	433,532	30,938	0.824
	Maths E	4 <sup>th</sup>	83.55	643222	433,532	209,690	17.520
15	WB Maths E	4 <sup>th</sup>	34.84	582528	433,532	148,996	5.191
	Science E	4 <sup>th</sup>	39.29	641864	433,532	208,332	8.185
	Islamiyat U	4 <sup>th</sup>	45.11	511291	433,532	77,759	3.508
	WB Islamiyat U	4 <sup>th</sup>	19.30	505522	433,532	71,990	1.389
	Social Study U	4 <sup>th</sup>	48.69	495770	433,532	62,238	3.030
	WB Social Study U	4 <sup>th</sup>	30.38	489111	433,532	55,579	1.688
17	English	5 <sup>th</sup>	60.99	588604	389,159	199,445	12.164
	WB English	5 <sup>th</sup>	43.34	545499	389,159	156,340	6.776
	Urdu	5 <sup>th</sup>	49.32	589185	389,159	200,026	9.865
	WB Urdu	5 <sup>th</sup>	25.03	542089	389,159	152,930	3.828
18	Maths E	5 <sup>th</sup>	68.50	548917	389,159	159,758	10.943
	WB Maths E	5 <sup>th</sup>	34.83	540669	389,159	151,510	5.277
	Science E	5 <sup>th</sup>	53.75	583384	389,159	194,225	10.440
	WB Science E	5 <sup>th</sup>	22.00	566455	389,159	177,296	3.901
19	Islamiyat U	5 <sup>th</sup>	53.71	464872	389,159	75,713	4.067
	WB Islamiyat U	5 <sup>th</sup>	27.07	410765	389,159	21,606	0.585
	Social Study U	5 <sup>th</sup>	52.07	453975	389,159	64,816	3.375
	WB Social Study U	5 <sup>th</sup>	38.71	443953	389,159	54,794	2.121
20	Pashto	5 <sup>th</sup>	41	489873	389,159	100,714	4.129
	WB Pashto	5 <sup>th</sup>	19	437087	389,159	47,928	0.911
21	English	6 <sup>th</sup>	56.73	445379	333,344	112,035	6.356
	Urdu	6 <sup>th</sup>	43.16	429592	333,344	96,248	4.154
	Maths	6 <sup>th</sup>	56.67	448296	333,344	114,952	6.514
22	Science E	6 <sup>th</sup>	49.93	441235	333,344	107,891	5.387
	History U	6 <sup>th</sup>	35.72	371184	333,344	37,840	1.352
	Geography U	6 <sup>th</sup>	42.95	348256	333,344	14,912	0.640
23	Islamiyat	6 <sup>th</sup>	34.02	411152	333,344	77,808	2.647
	Mutalae Quran	6 <sup>th</sup>	76.40	355580	333,344	22,236	1.699
25	English	7 <sup>th</sup>	58.80	395806	287,233	108,573	6.384

	Urdu	7 <sup>th</sup>	45.60	371316	287,233	84,083	3.834
	Maths E	7th	74.40	395799	287,233	108,566	8.077
	Science E	7 <sup>th</sup>	48.00	386533	287,233	99,300	4.766
26	History U	7th	35.68	316700	287,233	29,467	1.051
	Geography U	7th	53.61	330456	287,233	43,223	2.317
	Islamiyat	7th	33.65	362136	287,233	74,903	2.520
28	Drawing U	7th	29.76	319386	287,233	32,153	0.957
	Mutala Qura'an	7th	105.00	336000	287,233	48,767	5.121
29	English	8th	61.36	358481	251,270	107,211	6.578
	Urdu	8th	64.20	334663	251,270	83,393	5.354
	Maths E	8th	91.12	369678	251,270	118,408	10.789
30	History U	8th	53.75	313831	251,270	62,561	3.363
	Geography U	8th	66.29	306216	251,270	54,946	3.642
31	Islamiyat	8th	39.20	336802	251,270	85,532	3.353
32	Science E	8th	58.48	359540	251,270	108,270	6.332
33	English	9th	41.60	307410	202,667	104,743	4.357
	Urdu Comp	9th	47.20	290635	202,667	87,968	4.152
34	Physics E	9th	80.87	238724	202,667	36,057	2.916
35	Pak Study U	9th	31	281611	202,667	78,944	2.447
36	Maths E	9th	103.09	242410	202,667	39,743	4.097
	English	10th	49.00	258709	175,410	83,299	4.082
	Urdu Comp	10th	44.10	255573	175,410	80,163	3.535
37	Chemistry E	9th	84.41	236996	202,667	34,329	2.898
38	Pak Study U	10th	48.79	243411	175,410	68,001	3.318
39	Biology E	9th	74.26	234918	202,667	32,251	2.395
41	English	11th	63.98	68212	57,726	10,486	0.671
	Urdu Comp	11th	68.12	67222	57,726	9,496	0.647
	Islamiyat Comp	11th	47.99	67002	57,726	9,276	0.445
43	English	12th	97.00	53668	40,105	13,563	1.316
	Urdu Comp	12th	81.00	55069	40,105	14,964	1.212
	Pak Study	12th	63.80	52099	40,105	11,994	0.765
<b>Total</b>				<b>56,343,263</b>	<b>39,678,363</b>	<b>16,664,900</b>	<b>632.529</b>

**ANNEXURE-BII****Excess procurement/distribution of books than actual enrollment of students in govt schools AY 2019-20****(Rs. in million)**

Package No.	Book Name	Class	Rate per book in Rs	Qty of procured / distributed books to govt schools	Actual enrollment of students as per DG EMA office AY 2018-19	Excess Qty Procurement/Distribution of Books	Amount
1	Creative Arts	Nursery	23.02	651464	245,013	406,451	9.357
1	Creative Arts	KG	23.02	1109485	705,734	403,751	9.294
2	Creative Arts & Drawing	1 <sup>st</sup>	23.35	945381	565,917	379,464	8.860
2	Creative Arts & Drawing	2 <sup>nd</sup>	23.35	820541	524,112	296,429	6.922
3	Creative Arts & Drawing	3 <sup>rd</sup>	23.35	733445	478,258	255,187	5.959
3	Creative Arts & Drawing	4 <sup>th</sup>	23.35	645129	437,015	208,114	4.859
3	Creative Arts & Drawing	5 <sup>th</sup>	23.35	589036	401,828	187,208	4.371
4	My ABC	KG	20.90	1137854	705,734	432,120	9.031
4	Urdu Qaida	KG	26.35	1136937	705,734	431,203	11.362
5	Pashto Qaida	KG	26.40	916912	705,734	211,178	5.575
5	Maths Qaida	KG	28.20	1132646	705,734	426,912	12.039
6	English	1 <sup>st</sup>	37.50	980058	565,917	414,141	15.530
7	Maths	1 <sup>st</sup>	39.09	979305	565,917	413,388	16.159
8	General Knowledge	1 <sup>st</sup>	30.59	976268	565,917	410,351	12.553
8	Islamiyat (U)	3 <sup>rd</sup>	39.89	587014	478,258	108,756	4.338
9	Science (E)	4 <sup>th</sup>	32.40	654002	437,015	216,987	7.030
10	Social Study (U)	4 <sup>th</sup>	42.80	522834	437,015	85,819	3.673
10	WB Social Study (U)	4 <sup>th</sup>	33.65	530225	437,015	93,210	3.137
11	Islamiyat	6 <sup>th</sup>	37.58	454659	357,537	97,122	3.640
11	Science (E)	6 <sup>th</sup>	53.89	467887	357,537	110,350	5.947
12	Urdu	6 <sup>th</sup>	46.89	460610	357,537	103,073	4.833
12	History (U)	6 <sup>th</sup>	38.30	385467	357,537	27,930	1.060
13	Mutala Quran-e-Hakeem	6 <sup>th</sup>	58.17	382345	357,537	24,808	1.443
13	Geography (U)	6 <sup>th</sup>	48.69	366493	357,537	8,956	0.436
14	Maths	6 <sup>th</sup>	63.40	469195	357,537	111,658	7.079
15	English	9 <sup>th</sup>	45.00	321197	224,766	96,431	4.339
15	Urdu Compulsory	9 <sup>th</sup>	39.38	310384	224,766	85,618	3.371
16	Maths (E)	9 <sup>th</sup>	95.36	246227	224,766	21,461	2.047
17	Physics (E)	9 <sup>th</sup>	82.65	235027	224,766	10,261	0.848

18	Chemistry (E)	9th	76.96	237540	224,766	12,774	0.983
18	Pak Study (U)	9th	35.99	267855	224,766	43,089	1.551
19	Biology (E)	9th	72.80	233204	224,766	8,438	0.614
20	English	11th	62.59	78874	61,627	17,247	1.079
21	Urdu Compulsory	11th	60.50	78233	61,627	16,606	1.004
21	Islamiyat (Compulsory)	11th	43.40	77183	61,627	15,556	0.675
21	Pak Study	12th	60.00	59669	48,223	11,446	0.687
22	Mutala Quran-e-Hakeem	7th	85.84	382401	306,441	75,960	6.520
22	Mutala Quran-e-Hakeem	8th	85.84	365133	267,686	97,447	8.365
23	Urdu	1st	21.28	1045201	565,917	479,284	10.199
23	Pashto	1st	30.29	783572	565,917	217,655	6.593
23	قرآن پڑھیں تجوید کے ساتھ	1st	24.53	951812	565,917	385,895	9.466
24	Urdu	2nd	41.00	843720	524,112	319,608	13.104
24	WB Urdu	2nd	31.72	831005	524,112	306,893	9.735
25	قرآن پڑھیں تجوید کے ساتھ	2nd	24.53	825594	524,112	301,482	7.395
25	English	2nd	42.76	846019	524,112	321,907	13.765
25	WB English	2nd	29.64	846249	524,112	322,137	9.548
26	Maths (E)	2nd	40.40	838184	524,112	314,072	12.689
26	WB Maths (E)	2nd	24.14	838743	524,112	314,631	7.595
26	General Knowledge	2nd	37.59	835240	524,112	311,128	11.695
27	Pashto	2nd	41.00	684110	524,112	159,998	6.550
27	WB General Knowledge	2nd	23.66	825478	524,112	301,366	7.130
27	English	3rd	43.12	741666	478,258	263,408	11.358
28	WB English	3rd	32.66	737968	478,258	259,710	8.482
28	Urdu	3rd	36.40	740435	478,258	262,177	9.543
28	WB Urdu	3rd	25.66	730804	478,258	252,546	6.480
29	Maths (E)	3rd	57.00	718952	478,258	240,694	13.719
29	WB Maths (E)	3rd	27.50	724719	478,258	246,461	6.778
29	WB General Knowledge	3rd	31.05	718846	478,258	240,588	7.470
30	Pashto	3rd	45.12	649753	478,258	171,495	7.738
30	General Knowledge	3rd	33.98	738270	478,258	260,012	8.835
31	WB English	4th	28.87	650435	437,015	213,420	6.161
31	My English Reader	4th	45.39	653692	437,015	216,677	9.835
31	WB Pashto	4th	25.24	529678	437,015	92,663	2.339
32	Urdu	4th	51.24	654922	437,015	217,907	11.166
32	Pashto	4th	41.48	541656	437,015	104,641	4.341
33	Maths (E)	4th	90.96	648153	437,015	211,138	19.205
33	WB Urdu	4th	27.00	645127	437,015	208,112	5.619
34	WB Maths (E)	4th	37.00	643365	437,015	206,350	7.635
34	Islamiyat (U)	4th	17.00	538520	437,015	101,505	1.726
34	English	5th	69.00	600354	401,828	198,526	13.698
35	Urdu	5th	49.86	598793	401,828	196,965	9.821

35	WB Science (E)	5th	19.00	590192	401,828	188,364	3.579
35	WB Pashto	5th	29.00	483483	401,828	81,655	2.368
36	Pashto	5th	51.05	497158	401,828	95,330	4.867
36	Islamiyat (U)	4th	41.81	540994	437,015	103,979	4.347
36	Social Study (U)	5th	46.83	469485	401,828	67,657	3.168
37	Maths (E)	5th	64.03	596489	401,828	194,661	12.464
37	WB Maths E	5th	36.00	596255	401,828	194,427	6.999
37	WB Urdu	5th	26.90	592605	401,828	190,777	5.132
38	Islamiyat (U)	5th	55.30	489322	401,828	87,494	4.838
38	WB English	5th	44.92	597330	401,828	195,502	8.782
38	WB Social Study (U)	5th	42.45	470332	401,828	68,504	2.908
39	Science (E)	5th	55.00	595077	401,828	193,249	10.629
39	WB Islamiyat (U)	5th	20.00	488782	401,828	86,954	1.739
39	Urdu	7th	54.00	414512	306,441	108,071	5.836
40	English	6th	62.71	468832	357,537	111,295	6.979
40	English	7th	63.22	423453	306,441	117,012	7.397
40	History (U)	7th	36.42	345427	306,441	38,986	1.410
41	Maths (E)	7th	75.38	419856	306,441	113,415	8.549
41	Islamiyat	7th	35.50	401110	306,441	94,669	3.361
41	Geography (U)	7th	52.22	332341	306,441	25,900	1.352
42	Science (E)	7th	56.52	416658	306,441	110,217	6.229
42	English	8th	73.13	379398	267,686	111,712	8.169
43	History (U)	8th	53.57	308026	267,686	40,340	2.161
43	Islamiyat	8th	47.00	362071	267,686	94,385	4.436
43	Urdu	8th	64.02	370284	267,686	102,598	6.568
44	Science (E)	8th	60.00	375905	267,686	108,219	6.493
44	Geography (U)	8th	66.48	309410	267,686	41,724	2.774
45	Maths (E)	8th	95.62	374813	267,686	107,127	10.243
46	Physics (E)	10th	68.60	214856	173,875	40,981	2.811
46	Urdu Compulsory	10th	55.25	277621	173,875	103,746	5.732
46	Pak Study (U)	10th	41.00	244578	173,875	70,703	2.899
46	English	10th	64.00	288395	173,875	114,520	7.329
47	Chemistry (E)	10th	70.00	214406	173,875	40,531	2.837
47	Biology (E)	10th	91.00	212139	173,875	38,264	3.482
48	Maths (E)	10th	99.79	227069	173,875	53,194	5.308
49	English	12th	104.9 6	66342	48,223	18,119	1.902
49	Urdu Compulsory	12th	84.00	63975	48,223	15,752	1.323
<b>Total</b>				<b>59648135</b>	<b>41,480,151</b>	<b>18,167,984</b>	<b>691.431</b>

**ANNEXURE-BIII**

**Excess procurement/distribution of books than actual enrollment of students in govt schools AY 2020-21**

(Rs. in million)

Package No.	Book Name	Class	Rate per book in Rs.	Qty of procured / distributed books to govt schools	Actual enrollment of students as per DG EMA office AY 2018-19	Excess Qty Procurement/ Distribution of Books	Amount
1	Creative Arts	Nursery	21.83	503,697	240,550	263,147	5.744
2	My ABC	KG	19.99	1,044,638	714,853	329,785	6.592
3	Urdu Qaida	KG	27.39	1,158,129	714,853	443,276	12.141
4	Pashto Qaida	KG	27.54	923,381	714,853	208,528	5.743
4	Urdu Compulsory	9 <sup>th</sup>	43.13	314,096	251,187	62,909	2.713
5	Maths Qaida	KG	29.50	1,116,633	714,853	401,780	11.853
6	English	1 <sup>st</sup>	41.48	925,688	680,186	245,502	10.183
7	Islamiyat (Compulsory)	11th	43.79	84,684	69,434	15,250	0.668
8	Maths	1st	42.62	919,528	680,186	239,342	10.201
9	Islamiyat (U)	3rd	44.24	615,108	571,200	43,908	1.942
9	Urdu Compulsory	11th	58.12	85,453	69,434	16,019	0.931
10	General Science(E)	4th	38.00	666,478	511,629	154,849	5.884
11	Social Study (U)	4th	44.90	554,335	511,629	42,706	1.917
11	Pak Study (U)	9th	38.55	257,943	251,187	6,756	0.260
12	Maths	6th	67.24	469,786	394,905	74,881	5.035
12	English	11th	58.52	94,349	69,434	24,915	1.458
14	General Science (E)	6th	56.46	473,705	394,905	78,800	4.449
17	Islamiyat	6th	37.80	456,744	394,905	61,839	2.338
18	English	9th	48.09	316,774	251,187	65,587	3.154
19	Urdu	6th	47.60	471,544	394,905	76,639	3.648
20	Pak Study	12th	66.25	71,429	58,153	13,276	0.870
22	قرآن پڑھیں تجوید کے ساتھ	1st	25.61	929,555	680,186	249,369	6.386
23	Pashto	1st	28.85	761,644	680,186	81,458	2.350
24	Urdu	1st	48.07	908,877	680,186	228,691	10.993
25	Pashto	4th	56.78	559,545	511,629	47,916	2.721
25	English	7th	61.16	425,103	356,098	69,005	4.220
26	Mutala Quran-e-Hakeem	6th	61.81	411,244	394,905	16,339	1.001
26	Mutala	7th	82.24	367,997	356,098	11,899	

	Quran-e-Hakeem						0.978
27	Mutala Quran-e-Hakeem	8th	81.14	345,255	307,656	37,599	3.051
28	قرآن پڑھیں تجوید کے ساتھ	2nd	35.30	791,281	609,708	181,573	6.400
29	English	2nd	40.77	812,009	609,708	202,301	8.248
30	Urdu	2nd	47.82	827,530	609,708	217,822	10.416
31	Maths (E)	2nd	44.10	802,908	609,708	193,200	8.520
32	Pashto	2nd	43.20	673,955	609,708	64,247	2.775
33	Urdu	3rd	50.29	746,376	571,200	175,176	8.800
34	قرآن پڑھیں تجوید کے ساتھ	3rd	34.85	697,568	571,200	126,368	4.404
34	Pashto	3rd	51.00	603,054	571,200	31,854	1.625
35	English	3rd	44.45	736,790	571,200	165,590	7.360
36	Maths (E)	3rd	53.00	737,834	571,200	166,634	8.832
37	My English Reader	4th	51.93	667,409	511,629	155,780	8.080
38	General Science (E)	7th	58.09	417,730	356,098	61,632	3.580
39	Islamiyat (U)	4th	45.72	546,632	511,629	35,003	1.600
40	English	10th	55.10	274,526	222,686	51,840	2.856
41	Urdu	4th	53.78	667,251	511,629	155,622	8.369
42	Maths (E)	4th	79.50	665,829	511,629	154,200	12.259
43	Social Study (U)	5th	46.77	496,215	456,773	39,442	1.845
44	Islamiyat	8th	47.09	377,768	307,656	70,112	3.302
44	Pak Study (U)	10th	45.90	225,143	222,686	2,457	0.113
45	Maths (E)	5th	63.96	598,548	456,773	141,775	9.068
45	Urdu Compulsory	10th	52.15	271,572	222,686	48,886	2.549
46	General Science (E)	5th	52.90	596,737	456,773	139,964	7.404
46	Urdu Compulsory	12th	82.60	73,884	58,153	15,731	1.299
47	English	5th	64.60	599,634	456,773	142,861	9.229
48	Urdu	8th	56.96	377,785	307,656	70,129	3.995
49	Urdu	5th	51.12	598,563	456,773	141,790	7.248
50	Islamiyat (U)	5th	49.18	495,977	456,773	39,204	1.928
51	Pashto	5th	52.68	495,617	456,773	38,844	2.046
51	Islamiyat	7th	36.77	418,208	356,098	62,110	2.284
52	English	6th	65.65	475,229	394,905	80,324	5.273
53	Urdu	7th	53.10	420,008	356,098	63,910	3.394
54	Maths (E)	7th	81.07	422,570	356,098	66,472	5.389
55	General Science (E)	8th	54.65	380,791	307,656	73,135	3.997
59	English	8th	72.38	380,584	307,656	72,928	5.279
60	Maths (E)	8th	94.50	379,894	307,656	72,238	6.826

60	English	12th	102.60	75,460	58,153	17,307	1.776
<b>Total</b>				<b>35,062,211</b>	<b>27,911,780</b>	<b>7150431</b>	<b>317.843</b>

**Mis-appropriation on account fake excess payment for books than actual enrollment AY 2019-20**  
**My ABC for Class KG/ Prep AY 2019-20**

District / Gender	Stock issued as per stock register page	Additional Stock issued as per stock register	Total stock issued as per stock register	Actual enrollment of Nursery Students as per DG EMA office	Difference	Book Rate	Books amount for excess books than enrollment
BANNU							
Boys	29900		29900	15843	14057	20.9	293791
Girls	29400		29400	15430	13970	20.9	291973
BATTAGRAM							
Boys	15275		15275	11110	4165	20.9	87049
Girls	7600		7600	4797	2803	20.9	58583
BUNER							
Boys	17355	3273	20628	19306	1322	20.9	27630
Girls	10800	300	11100	6908	4192	20.9	87613
CHARSADDA							
Boys	23974		23974	17713	6261	20.9	130855
Girls	18700		18700	17227	1473	20.9	30786
CHITRAL							
Boys	7750		7750	6069	1681	20.9	35133
Girls	2681		2681	2283	398	20.9	8318
D.I.KHAN							
Boys	30200		30200	21415	8785	20.9	183607
Girls	18750		18750	17445	1305	20.9	27275
DIR BALA							
Boys	38350		38350	30083	8267	20.9	172780
Girls	11600		11600	8989	2611	20.9	54570
DIR PAYAN							
Boys	28700	4450	33150	27386	5764	20.9	120468
Girls	16400	2100	18500	15373	3127	20.9	65354
HANGU							
Boys	8800	1244	10044	8158	1886	20.9	39417
Girls	6100		6100	3705	2395	20.9	50056
HARIPUR							
Boys	13900	500	14400	9040	5360	20.9	112024
Girls	12600	900	13500	9137	4363	20.9	91187

KARAK							
Boys	14300		14300	11212	3088	20.9	64539
Girls	8150		8150	5649	2501	20.9	52271
KOHAT							
Boys	15250		15250	11565	3685	20.9	77017
Girls	15900		15900	10989	4911	20.9	102640
LAKKI							
Boys	24,991		24991	13518	11473	20.9	239786
Girls	13200		13200	9292	3908	20.9	81677
MALAKAND							
Boys	11200		11200	10603	597	20.9	12477
Girls	8640		8640	7642	998	20.9	20858
MANSEHRA							
Boys	30820		30820	25513	5307	20.9	110916
NOWSHERA							
Boys	14697		14697	13697	1000	20.9	20900
Girls	17000	3500	20500	16404	4096	20.9	85606
PESHAWAR							
Boys	37230		37230	31517	5713	20.9	119402
Girls	51247	300	51547	36833	14714	20.9	307523
SHANGLA							
Boys	22764	2000	24764	18066	6698	20.9	139988
Girls	4900		4900	3745	1155	20.9	24140
SWABI							
Boys	23350		23350	19291	4059	20.9	84833
Girls	17946	3060	21006	14962	6044	20.9	126320
SWAT							
Boys	40440	2600	43040	32572	10468	20.9	218781
Girls	23812	2050	25862	19979	5883	20.9	122955
TANK							
Boys	7600		7600	4994	2606	20.9	54465
Girls	6300		6300	4781	1519	20.9	31747
TORGHAR							
Boys	4600	500	5100	3511	1589	20.9	33210
Girls	1000	330	1330	1048	282	20.9	5894
Excess Payment for higher fake books than actual enrollment							<b>4106411</b>

**Mis-appropriation on account fake excess payment for books than actual enrollment AY 2019-20**  
**Creative Art Drawing for Class Nursery AY 2019-20**

District / Gender	Stock issued as per stock register page 1 to 3	Additional Stock issued as per stock register	Total stock issued as per stock register	Actual enrollment of Nursery Students as per DG EMA office	Difference	Book Rate in Rs.	Books amount for excess books than enrollment
ABBOTTABAD							
Boys	13250		13250	3232	10018	23.02	230614
Girls	12400		12400	3367	9033	23.02	207940
BANNU							
Girls	24400		24400	8910	15490	23.02	356580
BUNER							
Boys	17355	3273	20628	952	19676	23.02	452942
Girls	10800		10800	130	10670	23.02	245623
CHARSADD A							
Boys	20787		20787	13172	7615	23.02	175297
Girls	14100		14100	4996	9104	23.02	209574
CHITRAL							
Girls	1790		1790	1435	355	23.02	8172
D.I.KHAN							
Boys	15800		15800	8031	7769	23.02	178842
Girls	6500		6500	710	5790	23.02	133286
DIR BALA (upper)							
Boys	30700		30700	14153	16547	23.02	380912
Girls	5700		5700	2682	3018	23.02	69474
DIR PAYAN (Lower)							
Boys	24600	500	25100	18191	6909	23.02	159045
Girls	13800	1500	15300	7598	7702	23.02	177300
HANGU							
Boys	5700	170	5870	4155	1715	23.02	39479
Girls	6100		6100	941	5159	23.02	118760
HARIPUR							
Boys	8900	1500	10400	5324	5076	23.02	116850

Girls	10600		10600	2880	7720	23.02	177714	
KARAK								
Boys	10700		10700	8059	2641	23.02	60796	
Girls	6800		6800	2321	4479	23.02	103107	
KOHAT								
Boys	9400		9400	1918	7482	23.02	172236	
Girls	4500		4500	695	3805	23.02	87591	
LAKKI								
Boys	20,600		20600	18316	2284	23.02	52578	
Girls	13,200		13200	3613	9587	23.02	220693	
MALAKAN D								
Boys	4592		4592	2740	1852	23.02	42633	
Girls	1000		1000	68	932	23.02	21455	
MANSEHRA								
Boys	17750		17750	6961	10789	23.02	248363	
Girls	11400		11400	3013	8387	23.02	193069	
MARDAN								
Boys	25750		25750	14334	11416	23.02	262796	
Girls	18475		18475	5592	12883	23.02	296567	
NOWSHERA								
Boys	12181		12181	8578	3603	23.02	82941	
Girls	12800	3250	16050	2694	13356	23.02	307455	
PESHAWAR								
Boys	26530		26530	15824	10706	23.02	246452	
Girls	24772		24772	3629	21143	23.02	486712	
SHANGLA								
Boys	22764		22764	1314	21450	23.02	493779	
Girls	900		900	67	833	23.02	19176	
SWABI								
Boys	17820		17820	4220	13600	23.02	313072	
Girls	13350	1050	14400	504	13896	23.02	319886	
SWAT								
Boys	25500		25500	2244	23256	23.02	535353	
TANK								
Boys	3600		3600	2890	710	23.02	16344	
Girls	2900		2900	178	2722	23.02	62660	
TORGHAR								
Boys	900		900	581	319	23.02	7343	
Excess Payment for higher fake books than actual enrollment								<b>8,091,461</b>

**Annexure-CI**

**4.2.6 Loss to the government due to non-payment of outstanding dues - Rs. 5,271.716 million**

**Outstanding dues against E&SE Deptt.**

**(Rs. in million)**

<b>S. No.</b>	<b>Head of Account</b>	<b>Academic Year</b>	<b>Outstanding Amount</b>
A (i)	Purchase of Textbooks	2018-19	1,477,006,508
(ii)	Purchase of Textbooks (original)	2019-20	3,001,017,090
(iii)	Purchase of Textbooks (Additional)	2019-20	87,332,212
(iv)	Purchase of Textbooks (Additional)	2020-21	7,054,670
	<b>Total dues on account of supply of Textbooks</b>		<b>4,572,410,480</b>
B (i)	Transportation Charges (Original & Additional)	2018-19	18,952,784
(ii)	Transportation Charges (Original & Additional)	2019-20	25,403,900
(iii)	Transportation Charges (Original & Additional)	2020-21	33,117,652
	<b>Total Transportation Charges due</b>		<b>77,474,336</b>
	Less Received during 2020-21 in transportation head		40,000,000
	Net Transportation Dues Payable		37,474,336
	<b>Grand Total Payable by PC (PFTB)</b>		<b>4,609,884,816</b>
	<b>Outstanding Dues AY 2021-22</b>		<b>154,678,496</b>
	<b>Total Amount</b>		<b>4,764,563,312</b>

**Annexure-CII****Outstanding dues against UNHCR****(Amount in Rs.)**

S. No.	Textbooks	Class	Demand	Rate	Amount
1	Creative Art (Drawing)	Nursery	6,710	29.58	198,482
2	My ABC	KG	6,710	88.59	594,439
3	Urdu Qaida	KG	6,710	94.10	631,411
4	Pashto Qaida	KG	6,710	33.66	225,859
5	Maths Qaida	KG	6,710	91.97	617,119
6	Creative Art (Drawing)	KG	6,710	29.58	198,482
7	Nazra Quran	1 <sup>st</sup>	6,710	26.09	175,064
8	Creative Art (Drawing)	1 <sup>st</sup>	6,710	29.58	198,482
9	English	1 <sup>st</sup>	6,710	65.53	439,706
10	Urdu	1 <sup>st</sup>	6,710	88.74	595,445
11	Maths	1 <sup>st</sup>	6,710	74.89	502,512
12	Pashto	1 <sup>st</sup>	6,710	39.36	264,106
13	General Knowledge	1 <sup>st</sup>	6,710	41.16	276,184
14	Nazra Quran	2 <sup>nd</sup>	6,710	35.15	235,857
15	Creative Art (Drawing)	2 <sup>nd</sup>	6,710	29.58	198,482
16	English	2 <sup>nd</sup>	6710	69.35	465,339
17	Urdu	2 <sup>nd</sup>	6710	78.16	524,454
18	Pashto	2 <sup>nd</sup>	6710	51.97	348,719
19	Maths	2 <sup>nd</sup>	6710	83.6	560,956
20	General Knowledge	2 <sup>nd</sup>	6710	59.29	397,836
21	Creative Art (Drawing)	3 <sup>rd</sup>	6030	29.58	178,367
22	English	3 <sup>rd</sup>	6030	69.1	416,673
23	Urdu	3 <sup>rd</sup>	6030	85.52	515,686
24	Pashto	3 <sup>rd</sup>	6030	60.41	364,272
25	Maths	3 <sup>rd</sup>	6030	91.96	554,519
26	Islamiat (U)	3 <sup>rd</sup>	6030	49.81	300,354
27	Nazra Quran	3 <sup>rd</sup>	6030	60.41	364,272
28	General Knowledge	3 <sup>rd</sup>	6030	71.38	430,421
29	Creative Art (Drawing)	4 <sup>th</sup>	7021	29.58	207,681
30	English	4 <sup>th</sup>	7021	74.70	524,469
31	Urdu	4 <sup>th</sup>	7021	81.72	573,756
32	Pashto	4 <sup>th</sup>	7021	57.59	404,339
33	Maths	4 <sup>th</sup>	7021	95.87	673,103
34	General Science	4 <sup>th</sup>	7021	73.15	513,586
35	Islamiat (U)	4 <sup>th</sup>	7021	59.31	416,416

36	Social Study (U)	4 <sup>th</sup>	7021	69.3	486,555
37	Nazra Quran	4 <sup>th</sup>	7021	74.2	520,958
38	Creative Art (Drawing)	5 <sup>th</sup>	5283	29.58	156,271
39	English	5 <sup>th</sup>	5283	80.18	423,591
40	Urdu	5 <sup>th</sup>	5283	86.93	459,251
41	Pashto	5 <sup>th</sup>	5283	71.65	378,527
42	Maths	5 <sup>th</sup>	5283	95.96	506,957
43	General Science	5 <sup>th</sup>	5283	82.92	438,066
44	Islamiat (U)	5 <sup>th</sup>	5283	65.94	348,361
45	Social Study (U)	5 <sup>th</sup>	5283	65.96	348,467
<b>Total</b>					<b>18,153,850</b>