Financial Attest Audit Report
on the account of
Expanded Program on Immunization (EPI),
Khyber Pakhtunkhwa
Credit No. 5786-PK
Assisted by World Bank
For the Financial Year 2018-19

Auditor General of Pakistan Islamabad
PART-II

COVERING LETTER TO THE MANAGEMENT

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ACKNOWLEDGEMENT
No. FAP/FAR/2018-19/  

Dated: 24/07/2019

To

The Project Director,
Expanded Program on Immunization,
Khyber Pakhtunkhwa (EPI), Peshawar.

Subject: **Annual Audit of “Expanded Program on Immunization Khyber Pakhtunkhwa (EPI) assisted by World Bank” for the Financial Year 2018-19**

Annual Audit of accounts record of your project has been scheduled to be conducted by an audit team of this office as per audit plan approved by the Auditor General of Pakistan.

It is requested to ensure the production of all the relevant record of your project to enable the audit team to finalize the task within the scheduled time.

It is also requested to discuss the audit observations with the audit team at the end of the audit.

Deputy Director Audit  
(FAP)
EXECUTIVE SUMMARY

Director General of Audit, Khyber Pakhtunkhwa conducted an audit of the Financial Statements of the “Expanded Program on Immunization Khyber Pakhtunkhwa” Grant No.5786-PK financed by World Bank for the Financial Year 2018-19 in July, 2019. The main objectives of the audit were to express an opinion on financial statements of the project, to assess whether the project was managed with due regard to economy, efficiency and effectiveness, to review project performance against the intended objectives, and to review compliance with applicable rules, regulations and procedures. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI).

Audit findings:-

- Excess book adjustment on account of vaccines procurement – Rs. 5.09 million
- Un-authorized expenditure on refreshment charges without PC-I provision – Rs.2.166 million
- Payment of fixed TA/ DA to district vaccinators without district-wise breakup in the PC-I – Rs.44.688 million
- Payment to MS Telenor Pakistan at unauthentic rates – Rs.11.134 million
- Non-implementation of the Environmental & Social Management Guidelines
- Irregular purchase of EPI vaccines by Federal Government in violation of 18th constitutional amendment – Rs.899.990 million
- Non-generation of employment opportunities due to non-hiring of 225 number staff members
- Pre-mature release of bid security to MS Telenor Pakistan – Rs.0.860 million
- Inadmissible payment of TA/ DA – Rs.0.1766 million

Recommendations:

- Excess Book adjustment may be justified.
- Break-up of allocations in PC-I may be prepared and approved from the competent forum.
- Variation in rates of payment to MS Telenor Pakistan may be justified.
- Environmental and Social Management Guidelines may be followed as conceived in the PC-I.
- Human Resource may be recruited as per PC-I provisions.
- Inadmissible payments may be recovered.
To

The Secretary to Government of Khyber Pakhtunkhwa,
Health Department,
Peshawar.

Subject: Management Letter on Advance Para No. to on accounts of Project
Director “Expanded Program on Immunization Khyber Pakhtunkhwa”
assisted by World Bank for the Financial Year 2018-19

This office has recently completed audit of the accounts of the Project
“Expanded Program on Immunization Khyber Pakhtunkhwa” assisted by World Bank” for
the year ended 30th June 2019. While executing the audit, INTOSAI Auditing Standards as
adopted by the Auditor General of Pakistan, were applied to express audit opinion on the
accounts of the Project.

During audit, the focal areas of internal controls and other operational spheres
were examined and results thereon presented in the Appendix for consideration. The
following observations were made:

1. Excess book adjustment on account of vaccines procurement – Rs. 5.09 million
2. Un-authorized expenditure on refreshment charges without PC-I provision – Rs.2.166
   million
3. Payment of fixed TA/ DA to district vaccinators without district-wise breakup in the PC-I
   – Rs.44.688 million
4. Payment to MS Telenor Pakistan at unauthentic rates – Rs.11.134 million
5. Non-implementation of the Environmental & Social Management Guidelines
6. Irregular purchase of EPI vaccines by Federal Government in violation of 18th
   constitutional amendment – Rs.899.990 million
7. Non-generation of employment opportunities due to non-hiring of 225 number staff
   members
8. Pre-mature release of bid security to MS Telenor Pakistan – Rs.0.860 million
9. Inadmissible payment of TA/DA – Rs.0.1766 million

The points contained in the appended report may please be looked into for remedial measures.

Dated: 04/10/2019
Peshawar

[Signature]
Deputy Director Audit
1. INTRODUCTION

The Director General Audit Khyber Pakhtunkhwa conducted audit of the Project “Expanded Program on Immunization Khyber Pakhtunkhwa” assisted by World Bank. The Project is being financed by Government of Khyber Pakhtunkhwa and World Bank.

The project actually commenced with effect from January, 2018 and will be completed in June 2020. PC-1 cost of the project is Rs.6,493.59 million.

2. AUDIT OBJECTIVES

2.1 The major objectives of the audit were to:-
   i. Attest the project’s financial statements.
   ii. Report on compliance with relevant laws, policies and procedures.
   iii. Report on the overall management of the project.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Audit Scope

The audit scope included the examination of documents, record, accounts, etc. of the Project for the financial year 2018-19.

3.2 Audit Methodology

Audit methodology was devised as per the following terms of reference:

a) Eligibility of expenditure incurred

   Expenditure was reviewed to check that funds were expended for authorized purposes only in line with the provisions of PC-I and Contract Agreement.

b) Assessment of procurement of civil works and consultancy services

   Procedure adopted by the Project Management for procurement was reviewed.

c) Amount expended was incorporated in the project account supported by documents and records.

   Expenditure trail was reviewed and with the help of supporting vouchers traced to accounting record and the financial statements.

d) Assessing effectiveness of monitoring and evaluation mechanism

   Project internal controls were assessed and test checked for effectiveness.

e) Maintenance of books of accounts

   Audit determined the quality and completeness of books of accounts.
4. AUDIT FINDING AND RECOMMENDATIONS

4.1 Organization and Management

The program is being executed by the Government Khyber Pakhtunkhwa Health Department. The World Bank and Government of Khyber Pakhtunkhwa agreed to provide the funds and the execution of the project is entrusted to Health Department.

4.1.1 Non-implementation of the environmental & social management guidelines

According to the PC-I titled Expanded Program on Immunization Khyber Pakhtunkhwa (2015-16 to 2019-20) Environmental Impact (Page-23) “Under this project special emphasis will be given upon environmental protection. Sharp waste management is an important component of EPI activities. The waste includes syringes and empty vaccines vials. The project will follow the Environmental and Social Management Guideline (ESMG) guidelines presented in Annex 7 to ensure that the waste is burnt and buries in a proper manner with safety boxes under supervision of in-charge of Fixed EPI Centers”

In the project, during the financial year 2018-19, it was observed that policy/mechanism as conceived in the PC-I for implementation of the environmental & social management guidelines was not implemented. Documentary evidence/reports regarding disposal of the waste i.e. syringes, empty vaccines vials and safety boxes was not shown to Audit, which was required to be carried out in the prescribed manner under the supervision of in-charge of fixed EPI centers.

The lapse occurred due to weak management of the project affairs.

When pointed out in July 2019, the management stated that proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends implementation of the Environmental and Social Management Guidelines as approved/conceived in the PC-I.

4.1.2 Non-generation of employment opportunities due to non-hiring of 225 staff members

According to the PC-I titled Expanded Program on Immunization Khyber Pakhtunkhwa (2015-16 to 2019-20) Employment Generation (Page-23) “The project is aimed at increasing the overall quality of life, through decreasing infant and child mortality, improving availability of services for maternal and child health, and increasing awareness of
the community for immunization and nutrition. The program aims to work in tandem with other primary health care initiatives and will ultimately lead to poverty reduction. Under this project, 225 staff members of essential categories will be employed at district levels for effective implementation of the immunization system.

In the project, during the financial year 2018-19, it was observed that there was provision for recruitment of 225 staff members under the project. However, it was observed that not a single recruitment was made since commencement of the project till 2018-19. This showed that the project's objectives were compromised due to non-hiring of the human resource against the 225 numbers project vacancies.

The lapse occurred due to weak management of the project's affairs.

When pointed out in July 2019, the management stated that proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends proceeding as per PC-I provisions which would result in employment generation and the objectives of the project would be achieved accordingly.

4.2 Financial Management

Funds were not released from the Donor to the Government of Khyber Pakhtunkhwa.

4.2.1 Excess book adjustment on account of vaccines procurement—Rs. 5.09 million

According to Annexure-6 of “Budget Requirement for EPI”, budget provision of Rs.894.93 million (detail in Sr. No. 2.1.1 & 2.1.2) was available for the procurement of vaccines in the approved PC-I titled “Expanded Program on Immunization Khyber Pakhtunkhwa” (2015-16 to 2019-20).

In the project, during the financial year 2018-19, it was observed that an amount of Rs.899.990 million was deducted at source by Finance Division on account of provision of vaccines by Federal Government as mentioned in letter dated 08-03-2019. The book adjustment/at source deduction was made from the shared taxes divisible pool of the Government of Khyber Pakhtunkhwa.

Audit held that the total provision for procurement of vaccines, in the approved PC-I was Rs.894.93 million while at source deduction was made for Rs.899.990 million, resulting in excess deduction at source of Rs.5.09 million (899.990 – 894.93). The excess deduction at source than the PC-I provisions needs justification.
Furthermore, the detail of vaccines requirements worked out was also not available.

The lapse occurred due to weak financial management and violation of the PC-I provisions.

When pointed out in July 2019, the management stated that proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit requires justification may be provided for excess book adjustment/ at source deduction of Rs.5.09 million and the detail of vaccines requirements worked out.

4.2.2 Un-authorized expenditure on refreshment charges without PC-I provision—Rs.2.166 million

According to Sr. No. 4.4.2 of Annexure-6 “Budget Requirement for EPI” of the PC-I titled Expanded Program on Immunization Khyber Pakhtunkhwa (2015-16 to 2019-20), a provision of Rs.5.990 million was made for Monthly Districts Review Meeting (Rs.15000 per month per district).

In the project, during the financial year 2018-19, it was observed that an expenditure of Rs.2,166,310/- was made on conducting Monthly District Review Meetings. Scrutiny of the record revealed that all the expenditure was made only on the refreshment of the said meetings despite the fact that there was no provision for refreshment charges under the above mentioned component of the PC-I. Hence, the expenditure of Rs.2,166,310/- on refreshment charges without PC-I provision stands un-authorized (Annexure-B)

The lapse was occurred due to weak financial management and violation of the PC-I provisions.

When pointed out in July 2019, the management stated that the proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends looking into the matter and payments may be made in light of PC-I provisions.

4.2.3 Payment of fixed TA/ DA to district vaccinators without district-wise breakup in the PC-I – Rs.44.688 million

According to Sr. No. 3.1.1 of the PC-I titled Expanded Program on Immunization Khyber Pakhtunkhwa (2015-16 to 2019-20), a provision of Rs.168.664 Million was made for
Fixed Traveling Allowance for Vaccinators (200 per person per day for 16 days in one month) for the year 2018-19.

In the project, during the financial year 2018-19, it was observed that an expenditure of Rs.44,688,000/- was incurred on payment of Fixed Travelling Allowance to EPI vaccinators of districts. There was no district-wise breakup in the approved PC-I to verify and observe the ceilings.

Furthermore, the total allocation for Fixed Travelling Allowance was Rs.168.664 million during 2018-19 while the expenditure of Rs.44.688 million was made. The abnormal difference of Rs.123.976 million (168.664 – 44.688) showed that the PC-I estimates were not based on adequate/reliable data.

The lapse occurred due to non-preparation of PC-I on the adequate/reliable data.

When pointed out in July 2019, the management stated that proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends to prepare the district-wise breakup for TA/DA allocation and get it approved from the competent forum.

4.2.4 Payment to MS Telenor Pakistan at unauthentic rates – Rs.11.134 million

According to the agreement executed with MS Telenor Pakistan (Pvt) Ltd, a rate of Rs.398/ month per SIM was agreed. The total ordered quantity was 3000 SIMS.

In the project, during the financial year 2018-19, it was observed that payment of Rs.11,134,249/- was made to MS Telenor Pakistan (Pvt) Ltd on account of monthly bills of EPI vaccinators, duly approved in the PC-I (Annexure-C). Scrutiny of the record revealed the following shortcomings:

1. Agreement was signed for provision of 3000 SIMS, payments were made for 2550 number of SIMS while work order was issued for 1500 SIMS. Payment for 2550 SIMS on monthly basis against the ordered SIMS of 1500 SIMS needs justification.
2. The accepted rate, entered in the agreement, was Rs.398/ month per SIM, while payments had been made at the rate of Rs.298/month per SIM and Rs.311/month per SIM, The variation in rate needs justification.

The lapse occurred due to weak financial management.
When pointed out in July 2019, the Management stated that the proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends to investigate the matter for appropriate action.

4.2.5 Pre-mature release of bid security to MS Telenor Pakistan – Rs.0.860 million

According to Para 1(4) of the Chapter-III of the Khyber Pakhtunkhwa Public Procurement Regularity Authority Rules 2014 “The bid security of the successful bidder will be retained in case no performance guarantee is required. In case performance guarantee is required, bid security shall be released to the successful bidder after he has submitted the performance guarantee in the shape of an irrevocable bank guarantee”

In the project, during the Financial Year 2018-19, it was observed that the contract for provision of Cellular Services for EPI vaccinators was awarded to MS Telenor Pakistan (Pvt) Ltd, after conducting the competitive bidding process. The contract agreement was signed on 10-10-2017 between Health Department and MS Telenor Pakistan (Pvt) Ltd for a period of three (03) years. The vendor furnished payment order worth Rs.859,680/- as bid security. Scrutiny of the record revealed that the bid security was released on 27-09-2018 i.e. during the validity of the contract period.

Audit held that the bid security was required to be retained till completion of the services by the vendor and contract period. The premature release of bid security of Rs.859,680/- needs justification.

The lapse occurred due to weak financial management.

When pointed out in July 2019, the Management stated that the proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends to inquire the premature release of bid security for appropriate action.

4.2.6 Inadmissible payment of TA/ DA – Rs.0.1766 million

According to the Movement Order for 1st Quarter Review (13-15 April 2019) and 3rd Quarter Review (28-30 Nov 2018), nomination of the specific officers/officials was made to attend the said Review Meetings.

In the project, during the financial year 2018-19, it was observed that Quarterly Review meetings were held at Abbottabad. Scrutiny of the claims revealed that TA/DA and
POL were paid to the officers/officials who were not nominated to attend the Review Meetings as evident from the movement order. Thus, the payment of Rs.176,680/- as summarized below stands inadmissible and needs recovery:

<table>
<thead>
<tr>
<th>Name</th>
<th>Designation</th>
<th>Particulars</th>
<th>TA/DA (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dr. Arshad Khan</td>
<td>DGHS</td>
<td>3rd Quarter Review at Abbottabad (28-30 Nov 2018)</td>
<td>22960</td>
</tr>
<tr>
<td>-do-</td>
<td>-do-</td>
<td>1st Quarter Review at Swat</td>
<td>44280</td>
</tr>
<tr>
<td>Dr. Jamal A. Nasir</td>
<td>Director Admin, DGHS</td>
<td>-do-</td>
<td>44280</td>
</tr>
<tr>
<td>Hameed Iqbal</td>
<td>Data Analyst, DGHS</td>
<td>-do-</td>
<td>38560</td>
</tr>
<tr>
<td>Huma Nayab</td>
<td>Train: Asstt: EPI</td>
<td>-do-</td>
<td>20440</td>
</tr>
<tr>
<td>Ghulam Mustafa</td>
<td>Driver, DGHS</td>
<td>-do-</td>
<td>6160</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>176,680</strong></td>
</tr>
</tbody>
</table>

The lapse occurred due to weak financial management.

When pointed out in July 2019, the Management stated that the proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends stopping forthwith the payment of TA/DA to unauthorized persons, not even nominated for the said trainings/workshops, besides recovering the amount.

## 4.3 Procurement and Contract Management

### 4.3.1 Irregular purchase of EPI vaccines by Federal Government in violation of 18th constitutional amendment – Rs.899,990 million

The 18th Amendment was passed on April 8, 2010, and involves the devolution of about 22 federal ministries including Health Sector to the four federating units.

In the project, during the financial year 2018-19, it was observed that an amount of Rs.899,990 million was at source deducted by Finance Division on account of provision of vaccines by Federal Government as mentioned in letter dated 08-03-2019. The book adjustment/at source deduction was made from the shared taxes divisible pool of Government of Khyber Pakhtunkhwa. Audit held that after effect of 18th Constitutional Amendment, Health is a provincial subject. Since, EPI program in each province is administered under the control of concerned Director General Health Services. Therefore, the procurement of EPI vaccines by Federal EPI/NIH instead of provincial EPI program amounting to Rs.899,990 million is held irregular and violation of 18th constitutional amendments.
The lapse was occurred due to weak management of the project's affairs.

When pointed out in July 2019, the Management stated that proper reply would be submitted after return of Finance Manager from Hajj Leave.

Audit recommends looking into the matter and procurements and other activities may be carried out by the EPI/Health Department as per spirit of the 18th constitutional amendment.

4.4 Construction and Works
Not applicable

4.5 Asset Management
Physical verification of the Mobile Phones may be carried.

4.6 Monitoring and Evaluation (M&E)
The monitoring and evaluation of the progress of the project may be carried out and Project Reports may be prepared in terms of the Section II (a) of the Project Agreement.

4.7 Compliance with Grant / Loan covenants
There was no deviation from the loan covenants.

4.8 Environment
Policy/ mechanism as conceived in the PC-I for implementation of the Environmental & Social Management Guidelines was not implemented. Documentary evidence/ reports regarding disposal of the waste i.e. syringes, empty vaccines vials and safety boxes was not shown to Audit, which was required to be carried out in the prescribed manner under the supervision of in-charge of Fixed EPI Centers.

4.9 Sustainability
The project is sustainable to fulfill the targeted goals.

4.10 Overall Assessment
This project will strengthen the health system of immunization in children.

4.10.1 Relevance
The project is in line with Government Sectoral policies.
4.10.2 Efficacy
The overall physical and financial performance indicates that the project is likely to achieve its objectives.

4.10.3 Efficiency
Internal controls should be strengthened to achieve the project objectives within the approved budget and time.

4.10.4 Economy
The funds should be released in accordance with the PC-I to avoid cost overrun.

4.10.5 Effectiveness
The project is likely to achieve its objectives effectively.

4.10.6 Compliance with rules
The Financial Rules & Regulations of Government were violated in certain cases.

4.10.7 Performance Rating of the Project
The performance rating of the project is moderately satisfactory.

4.10.8 Risk Rating of the Project
The risk rating of the project is medium.

5. CONCLUSION
The overall progress of the Program is satisfactory. The internal control system should be strengthened. The financial management of the Program requires an improvement specifically during procurements.

5.1 Key issued for the future:

i. Issues that could limit/hamper project/program’s performance and achievement of intended objectives were:
   a. The Program should be implemented efficiently to avoid cost and time overrun.
   b. The DAC meeting should be arranged on the audit observation.
   c. Funds released should be utilized as per PC-I.

ii. Lesson identified:
Funds should be released in line with the approved PC-I.
ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of the Project “Expanded Program on Immunization Khyber Pakhtunkhwa” assisted by World Bank for the assistance and cooperation extended to the auditors during this assignment.
## Annexure-A

### STATEMENT SHOWING RECEIPTS & PAYMENTS FOR THE YEAR 2018-19

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars</th>
<th>Amount</th>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.09.2018</td>
<td>Funds released by Finance Department, Govt: of Khyber Pakhtunkhwa vide letter No. SO(Dev-1)FD/2-1/Health/2017-18 dated 17-07-2018</td>
<td>37,500,000</td>
<td>1.2.4 Ref trainings of Vaxx.</td>
<td>6,348,703</td>
</tr>
<tr>
<td>01.04.2019</td>
<td>Govt: of Khyber Pakhtunkhwa</td>
<td>581,250,000</td>
<td>2.5.3 Cont R&amp;M CC at Provincial</td>
<td>68,250</td>
</tr>
<tr>
<td>08.03.2019</td>
<td>Book adjustment/ At source deduction has been made by Finance Division from the shared taxes (Divisible pool) on account of procurement of EPI vaccines</td>
<td>899,990,000</td>
<td>Procurement of vaccines for FY 2018-19. Procured by Federal EPI and the amount was at source deducted by Finance Division from the divisible pool share of Khyber Pakhtunkhwa.</td>
<td>899,990,000</td>
</tr>
</tbody>
</table>

**Total receipts** 1,518,740,000

**Total surrenders** 538,659,648

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars</th>
<th>Amount</th>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>22.04.2019</td>
<td>Surrender</td>
<td>338,750,000</td>
<td>4.4.2 Monthly Dist Rev Meeting</td>
<td>2,166,310</td>
</tr>
<tr>
<td>20.06.2019</td>
<td>Surrender</td>
<td>199,909,648</td>
<td>4.5.10 Supervisory Visits Dist</td>
<td>2,680,000</td>
</tr>
<tr>
<td></td>
<td>Total surrenders</td>
<td>538,659,648</td>
<td>4.5.11 Supervisory Visits DMS</td>
<td>733,138</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.5.12 Supervisory Visits M.F.S</td>
<td>2,166,550</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.5.7 Cont R&amp;M Veh. Province</td>
<td>131,050</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.6.1 Online/ GPRS Tracking</td>
<td>11,134,249</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.7.2 Fuel for Elect Gen-Distt</td>
<td>1,722,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.7.3 Operating Expenses EPI</td>
<td>1,038,458</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.7.4 Elect Exp Provin Store</td>
<td>74,350</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.7.6 Trans of Vaccine Pro Lev</td>
<td>740,584</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6.1.1 Demand Generation GoKP</td>
<td>820,435</td>
</tr>
</tbody>
</table>

**Total Receipts + Book Adjustment** 980,080,352

**Total exp + Book Adjustment (80090352 + 89999000)** 980,080,352
STATEMENT SHOWING PAYMENTS MADE ON ACCOUNT OF REFRESHMENT CHARGES, DIRECTOR EPI, DURING THE FY 2018-19

<table>
<thead>
<tr>
<th>S. No</th>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ch No A507176 dt 27-05-2019 being payment of MRM Claim of Karak, Malakand and Bunir 06/18 to 04/19</td>
<td>165,000</td>
</tr>
<tr>
<td>2</td>
<td>Ch No A507176 dt 27-05-2019 being payment of MRM Claim of Karak, Malakand and Bunir 06/18 to 04/19</td>
<td>135,000</td>
</tr>
<tr>
<td>3</td>
<td>Ch No A507176 dt 27-05-2019 being payment of MRM Claim of Karak, Malakand and Bunir 06/18 to 04/19</td>
<td>146,370</td>
</tr>
<tr>
<td>4</td>
<td>Ch No A507177 dt 27-05-2019 being payment of MRM Claim of Hangu, Mansehra, Dir Lower, Torgar</td>
<td>150,000</td>
</tr>
<tr>
<td>5</td>
<td>Ch No A507177 dt 27-05-2019 being payment of MRM Claim of Hangu, Mansehra, Dir Lower, Torgar</td>
<td>150,000</td>
</tr>
<tr>
<td>6</td>
<td>Ch No A507177 dt 27-05-2019 being payment of MRM Claim of Hangu, Mansehra, Dir Lower, Torgar</td>
<td>148,950</td>
</tr>
<tr>
<td>7</td>
<td>Ch No A507177 dt 27-05-2019 being payment of MRM Claim of Hangu, Mansehra, Dir Lower, Torgar</td>
<td>158,000</td>
</tr>
<tr>
<td>8</td>
<td>Ch No A507177 dt 27-05-2019 being payment of MRM Claim of Hangu, Mansehra, Dir Lower, Torgar</td>
<td>167,800</td>
</tr>
<tr>
<td>9</td>
<td>Ch # A 531241 Monthly Review Meeting expenditure of District Abottabad, Nowshera and Kohat from</td>
<td>398,690</td>
</tr>
<tr>
<td>10</td>
<td>Ch # A 531242 Monthly Review Meeting expenditure of DistrictCharsada, Mardan and Dir upper</td>
<td>546,500</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>2,166,310</strong></td>
</tr>
</tbody>
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# STATEMENT OF PAYMENTS MADE TO MS TELENOR PAKISTAN (PVT) LTD.
## DIRECTOR EPI, DURING THE FY 2018-19

<table>
<thead>
<tr>
<th>S. No</th>
<th>Date</th>
<th>Description</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>9/27/2018</td>
<td>Ch No A261037 Being payment of cellular services to Telenor from Jun 2018 to Aug 2018</td>
<td>2,682,381</td>
</tr>
<tr>
<td>2</td>
<td>9/27/2018</td>
<td>Ch No A261038 being Sales tax deducted from Telenor @19.5%X1/5</td>
<td>118,743</td>
</tr>
<tr>
<td>3</td>
<td>9/27/2018</td>
<td>Ch No A261039 being with holding tax deducted from Telenor @8%</td>
<td>243,576</td>
</tr>
<tr>
<td>4</td>
<td>12/3/2018</td>
<td>Ch No A 261057 dt 03/12/18 being payment of cellular services for m/o Sept 18 and Oct 18</td>
<td>1,605,908</td>
</tr>
<tr>
<td>5</td>
<td>12/3/2018</td>
<td>Ch No A 261058 dt 03/12/18 being payment Tax withheld from Telenor @ 8% of invoice amount.</td>
<td>145,826</td>
</tr>
<tr>
<td>6</td>
<td>12/3/2018</td>
<td>Ch No A 261059 dt 03/12/18 being Sales Tax withheld from Telenor @ 19.5%X1/5 of invoice amount.</td>
<td>71,090</td>
</tr>
<tr>
<td>7</td>
<td>1/3/2019</td>
<td>Ch No A 261075 dt 03-01-19 being payment to Telenor (Pvt) Ltd m/o 11/18 &amp; 12/18</td>
<td>1,375,174</td>
</tr>
<tr>
<td>8</td>
<td>1/3/2019</td>
<td>Ch No A 261076 dt 03-01-19 being Withholding tax deducted from Telenor.</td>
<td>124,874</td>
</tr>
<tr>
<td>9</td>
<td>1/3/2019</td>
<td>Ch No A 261077 dt 03-01-19 being Sales Tax deducted from Telenor.</td>
<td>60,876</td>
</tr>
<tr>
<td>10</td>
<td>4/1/2019</td>
<td>Ch No A507104 dt 01-04-2019 being payment for cellular services for Jan &amp; Feb 2018.</td>
<td>1,572,895</td>
</tr>
<tr>
<td>11</td>
<td>4/1/2019</td>
<td>Ch No A507105 dt 01-04-2019 being Income Tax deducted from Telenor Ltd.</td>
<td>142,828</td>
</tr>
<tr>
<td>12</td>
<td>4/1/2019</td>
<td>Ch No A507106 dt 01-04-2019 being Sales Tax deducted from Telenor Ltd.</td>
<td>69,629</td>
</tr>
<tr>
<td>14</td>
<td>5/23/2019</td>
<td>Ch No A507140 dt 23-05-2019 being GST Deducted from Telenor Ltd.</td>
<td>69,629</td>
</tr>
<tr>
<td>15</td>
<td>5/23/2019</td>
<td>Ch No A507141 dt 23-05-2019 being I/Tax Deducted from Telenor Ltd.</td>
<td>142,828</td>
</tr>
<tr>
<td>16</td>
<td>6/13/2019</td>
<td>Ch # A 531218 Payment of Cellular services for period for May 2019</td>
<td>1,000,020</td>
</tr>
<tr>
<td>17</td>
<td>6/13/2019</td>
<td>Ch # A 531219 Deduction of Sales tax from Telenor Pakistan</td>
<td>44,269</td>
</tr>
<tr>
<td>18</td>
<td>6/13/2019</td>
<td>Ch # A 531220 Deduction of Income tax from Telenor Pakistan</td>
<td>90,808</td>
</tr>
</tbody>
</table>

**Total**                                                                                                           **11,134,249**