







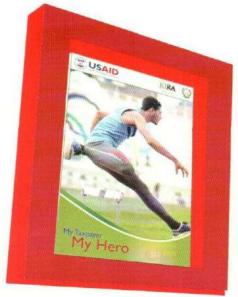
ANNUAL REPORT 2021-22

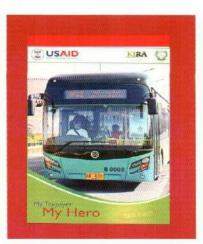


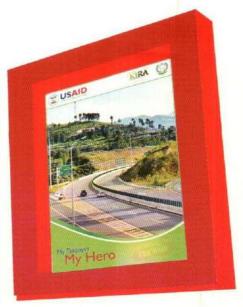
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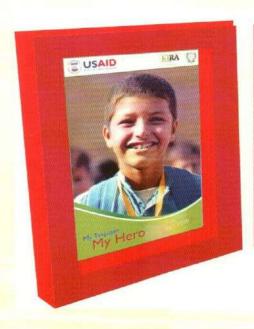


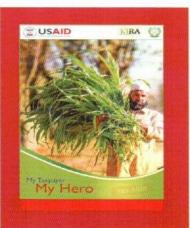






MY TAXPAYER MY HERO

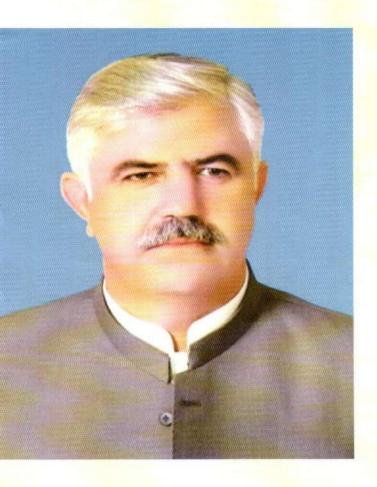








MESSAGE OF CHIEF MINISTER



Lam pleased to know about the performance of Khyber Pakhtunkhwa Revenue Authority as exhibited in the Annual Report 2021-22. Its impressive achievements during the year has made us proud which reveals its progressive nature towards achieving the institutional goals. The authority has recorded the impressive growth in terms of revenue collection as well as broadening of tax base, which has, infact, contributed significantly to the public exchequer and has become the major contributor to provincial own source revenue surpassing all other revenue collecting entities in the province. This is due to implementation of our successful tax reforms policies and professionalism and dedication of KPRA team.

The continuous growth in tax collection ever since KPRA's establishment, testifies the presence of professional competence, transparency and efficiency besides a deep sense of responsibility.

The tax administration has been put on modern lines for ensuring transparency and efficiency by making several reformative measures like the tax rationalization regime, operationalization of Alternate Delivery Channel (ADC), installation of Restaurant Invoice Monitoring System (RIMS) and launching of Sales Tax Real time Invoice Verification System (eSTRIVE). These measures will definitely facilitate tax payers in discharge of their duties as responsible citizens.

I am optimistic that KPRA will continue its performance standards in assisting the Government to work for better lives and welfare of its citizens while overcoming its multiple resource challenges in future.

I wish good luck to KPRA team.

Mahmood Khan Chief Minister, Khyber Pakhtunkhwa



It is an occasion of great pleasure and pride to look at the unparalleled performance of Khyber Pakhtunkhwa Revenue Authority in the year 2021-22.

Progress and development in a society depends upon the governmental resource mobilization efforts, which directly leads to peace, welfare and prosperity.

Provincial own source revenue is the main component of Khyber Pakhtunkhwa's total receipts which enables the Government to provide services to the citizens and undertake public investments. Sales tax on Services is the premium revenue collecting entity capable of undertaking data analytics, system-supported detection of new taxpayers and smart enforcements.

Reforming the tax policy is the backbone of fiscal policy which directly effects the progress of revenue generation in the province. Government of Khyber Pakhtunkhwa took serious efforts and bold decisions while introducing several tax reforms which led to revenue collection of Rs 30.3 billion by KPRA in FY 2021-22. The Tax policy was made inclusive by taking almost all the relevant business associations on board. Bold reforms were initiated for the rationalization of KP sales tax rates on service generally provided by small and medium enterprises.

I am happy to write here that due to positive steps and initiatives by our provincial Government, the revenue collection has entered into a vibrant and buoyant growth phase. Developing a strong confidence of tax payers in KPRA's judicious tax management system has yielded good results which will set new standards of organizational efficiency and promotion of voluntary compliance of sales tax laws in the province.

I am hopeful that further efforts will further improve the performance in certain sectors particularly in facilitating the tax payers, in making tax recovery system more transparent and to build up public confidence on the mechanism of tax collection.

My heartiest felicitations to KPRA team.

Taimur Khan Jhagra

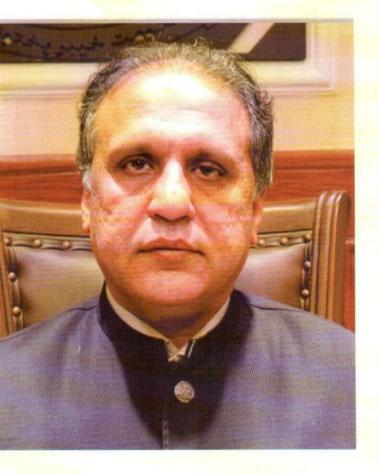
Minister for Finance Khyber Pakhtunkhwa

MESSAGE OF MINISTER FINANCE





MESSAGE OF SECRETARY FINANCE



It is a matter of great pride to read about the stellar performance of Khyber Pakhtunkhwa Revenue Authority while achieving its tax collection targets during the FY 2021-22 as evident in the Annual Report. It has been done so due to continuous and dedicated efforts of KPRA team in broadening tax base and collecting revenue, more than the assigned target in FY 2021-22. While adopting scientific modern measures, KPRA has enabled itself to be the largest revenue contributor of the province by collecting more than 60% of the total provincial own receipts during the last five years.

The successful stories of KPRA is due to special efforts made by its team in promoting an overall healthy tax culture in the province which ultimately resulted in broadening the tax base and hence increased revenue collection. Furthermore, the Authority is obligated to practice transparency and public participation as a norm for all its processes and policies. KPRA has made significant improvement in the ratio of filing and tax registration in addition to improvement in revenue collection.

The administrative oversight of KPRA by Finance Department has remained proactive during the year and took several policy level decisions in taking some drastic measures to facilitate and encourage tax payers to promote an overall healthy tax culture in the province.

I am optimistic that KPRA would continue its legacy of professionalism, dedication and transparency in terms of revenue collection and expansion of tax base in future.

I wish good luck to KPRA team.

Ikramullah Khan Secretary Finance Department Khyber Pakhtunkhwa



It is an honor for me to present the Annual Report of FY 2021-22 testifying the performance and achievements of Khyber Pakhtunkhwa Revenue Authority during the year.

The report indicates all relevant statistics and information in terms of KPRA's performance and tax collection regime. The report justifies that KPRA has emerged as the largest revenue collecting agency of the province.

KPRA is the tax collecting agency of the Government of the Khyber Pakhtunkhwa under section 3 of the KPRA Act, 2022 for collection of revenue under the Khyber Pakhtunkhwa Sales Tax on Services Act, 2022 and the Khyber Pakhtunkhwa Infrastructure Development Cess Act, 2022. The Sales Tax on Services collected by KPRA from services providers forms an integral part of Khyber Pakhtunkhwa's own source of revenue enabling the provincial government to allocate budget to essential development and social welfare projects such as hospital & school upgrades, Rapid Bus Transit, and Health card, allowing millions of residents of the province to better access these services.

The Authority has been placed under the Finance Department to have an interface with the Government. It was actually operationalized in 2017 with taxation of 11 service categories. Now, it has been progressively increased to 47 service categories. In 2017, the Authority was able to frame necessary by-laws under the Finance Act, 2013. Today, the KPRA has its own Act, Sales Tax on Services Act, Infrastructural Development Cess Act and some more Regulations to conduct its official routine business. The administrative structure has been revamped and reformed to cater for needs of authority.

It is having 61% share in provincial tax revenue. Major contribution comes from Telecom, Banking & Insurance, Transportation, Franchise, Courier and Automobile sectors.

During the year, Tax Payers have been increased from 14,000 to 18,300 in 2021-22, which shows progressive role of the authority in tax collection and revenue generation while adopting more professional attitude and voluntary tax compliance.

The collection of Rs 33 billion signifies the efforts of KPRA's team for professionalism, integrity and tax payers-oriented facilitation in revenue collection.

Muhammad Kabir Afridi Director General KPRA

STATEMENT OF DIRECTOR GENERAL





GOALS AND OBJECTIVES OF KPRA





VALUES

Governance Structure

Integrity

esprit de corps

KPRA is governed as a public corporate entity, with relative autonomy placed under the Finance Department for interface with the Government. It is governed by the Policy Board chaired by the honourable Chief Minister, Khyber Pakhtunkhwa with Minister finance as vice chairperson and two other cabinet ministers alongwith three secretaries of the respective departments and four representatives nominated by the Government from the private sector.

The Policy Board is a policy making body for the Authority which formulates policy guidelines pertaining to tax administration, planning, reforms, budget and any other matter referred to it. The policies formulated by the Board are binding upon the Authority.

The Director General KPRA acts as Secretary to the Policy Board and is responsible to implement all the decisions of the Board through the respective Directors and Collectors of the Authority and submit a progress report to the Policy Board in this behalf.



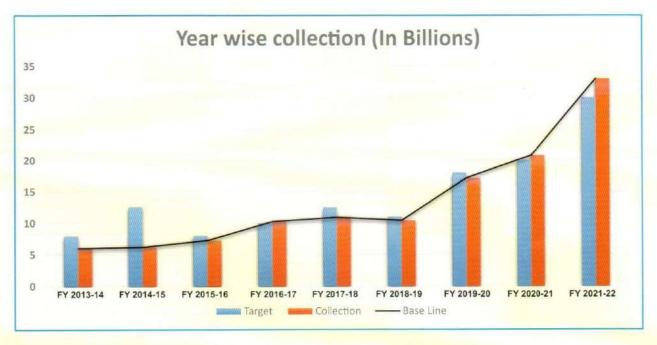
Presently the Authority is comprised of one Director General and five Directors. The Director General acts as Chief Executive of the Authority.

Performance Overview

Initially only 11 service sectors were included in Schedule-II of Khyber Pakhtunkhwa Finance Act 2013. During the period from 2014-15 to 2020-21, the tax base has been broadened upto 47 service sectors in Schedule-II. On August 6, 2013, KPRA started its journey by registering seven (07) persons which number raised to three hundred and eight (308) at end of June, 2014 and at end of June, 2022, 18,300 registered taxpayers have regularly filed their monthly returns.

In the first year of its establishment in 2013-14, KPRA was able to collect Rs. 6.02 billion against the target of Rs. 6.0 billion. During the next financial year i.e. 2014-15 the target was raised to Rs. 12 billion (100% increase) without any empirical evidence and altogether ignoring the capacity of nascent organization. Resultantly, the organization was able to collect Rs. 6.2 billion. Again, in the financial year 2015-16, a target of Rs. 14 billion was fixed. However, the target was revised to Rs. 8.0 billion against which a total collection of Rs. 7.2 billion could be managed.

During the year 2016-17, the Government of Khyber Pakhtunkhwa set the target of Rs. 10 billion, which represented an increase of 25% over the previous year's target. KPRA collected revenue of Rs. 10.27 billion which include Rs. 1.4 billion as recovery from a Court case.

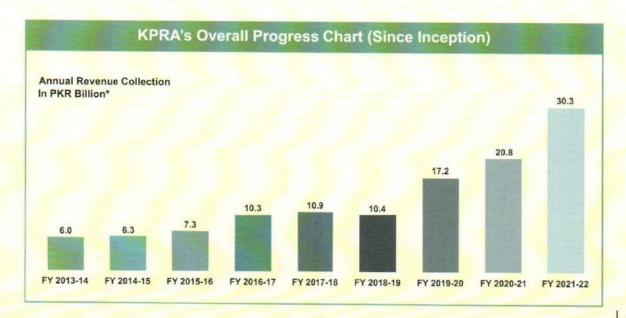


The increase in revenue collection by KPRA justifies the decision of transferring the sales tax on services collection to the provinces.



REVENUE ANAYLTICS

- Khyber Pakhtunkhwa Revenue Authority (KPRA) was established under the Khyber Pakhtunkhwa Finance Act, 2013, with the mandate to administer and collect Sales Tax on Services (STS). In 2019, collection of Infrastructure Development Cess (IDC) was also entrusted to KPRA through amendment in section 94 under Khyber Pakhtunkhwa Finance Act, 2019.
- Over the past five years, KPRA has maintained its distinction being the largest revenue contributor of the province by collecting more than 55% of the total provincial own receipts.
- Revenue generated through taxation is the primary source of income for the government.
 The ability to raise revenue from tax collection enhances the fiscal capacity of the
 government. Collecting taxes and fee are fundamental way for provinces to generate public
 revenues that make it possible to finance investments in human capital, infrastructure and
 the provision of services for citizens and businesses.
- In an attempt to enhance province own source revenue receipts, the Government of Khyber Pakhtunkhwa has kept a special focus on improvement of overall performance of KPRA. For the year 2021-22, the authority was assigned a massive target of collection of Rs 27 Billion. KPRA being the premier tax collecting agency of the province stood tall to the occasion and was able to surpass its target by collecting Rs 3.3 Billion more than the assigned target. The overall collection for the F.Y 2021-22 was Rs 30.30 Billion, thus achieving a growth of 46% in comparison to F.Y 2020-21. It is pertinent to highlight here that for the second consecutive year, KPRA has successfully surpassed its assigned revenue targets.

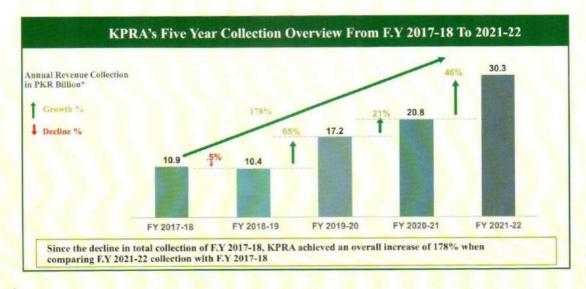




TARGETS (ASSIGNED VS ACHIEVED)

- It is an obvious fact that the main purpose of a revenue collecting agency is to collect taxes in
 a manner to meet the revenue assigned targets but what makes KPRA a special organization
 is the fact that over the years special efforts have been made by team KPRA to promote an
 overall healthy tax culture in the province which ultimately resulted in broadening the tax
 base and hence increased revenue collection.
- KPRA over the last five years has shown an incredible improvement in its performance, while
 comparing the overall collection of sales tax on services 2017-18 with the year 2021-22, a
 total growth of 178% is witnessed.

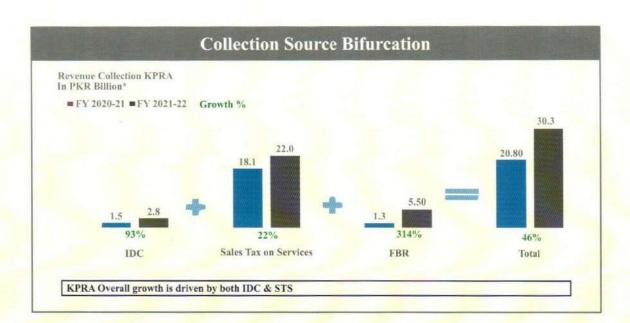




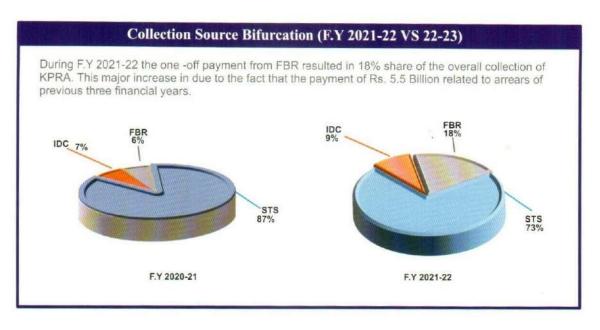


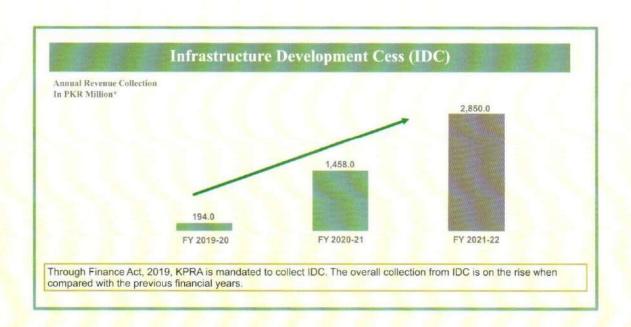
COLLECTION SOURCE BIFURCATION

- During F.Y 2021-22 a total of Rs 30.3 Billion was collected from mainly three sources. KPRA is mandated to collect and administer sales tax on services and Infrastructure Development Cess, hence total collection amounted to Rs 22 Billion and 2.8 Billion respectively.
- KPRA & FBR are in agreement vide a bilateral MoU signed in the year 2016 for allowing input tax adjustments paid on goods and services. Under the terms of MoU, reconciliation of the data of both the tax authorities is conducted on annual basis. As a result of this exercise KPRA received a sum of Rs 5.5 Billion from FBR on account of Cross Input Tax Adjustment. This amount was for the financial years 2018-19, 2019-20 & 2020-21.
- During F.Y 2021-22, the one-off payment from FBR resulted in 18% share of the overall collection of KPRA. This major increase is due to the fact that the payment of Rs 5.5 Billion related to arrears of previous three financial years.



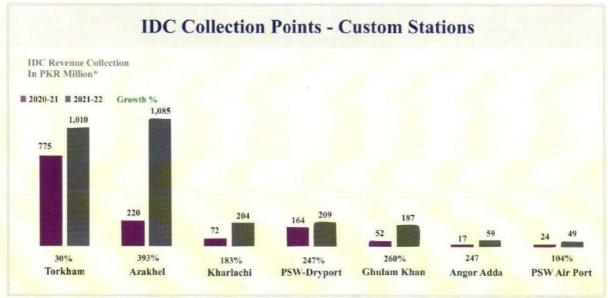












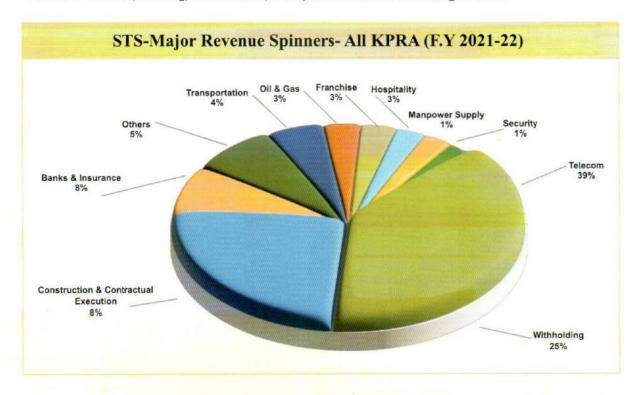
SALES TAX ON SERVICES

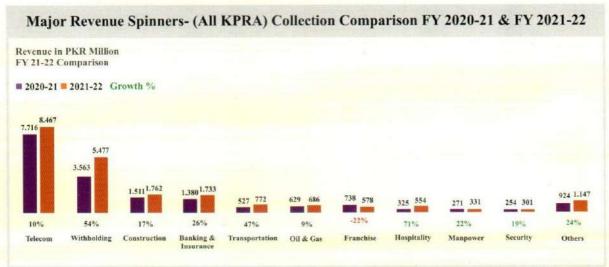
Collection of Sales Tax on Services (STS) is the core function of KPRA. Since the year 2013, KPRA
has shown incredible performance in improving the collection from Rs 6 Billion to Rs 22 Billion.



The reform policy of Government coupled with intense hard work of officers of KPRA has proved instrumental in making this organization as a leading tax collecting agency of the province.

 During F.Y 2021 -22, the major service sectors responsible for this massive growth in tax collection included Telecom, Banking, Construction, Transportation and Withholding sectors.

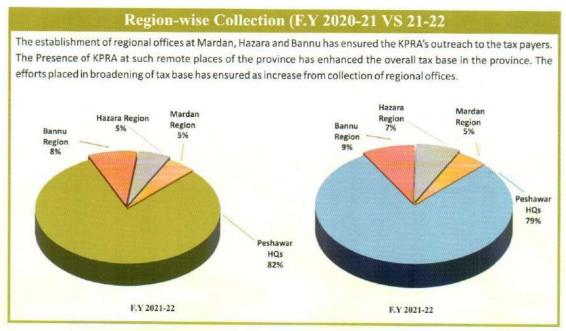






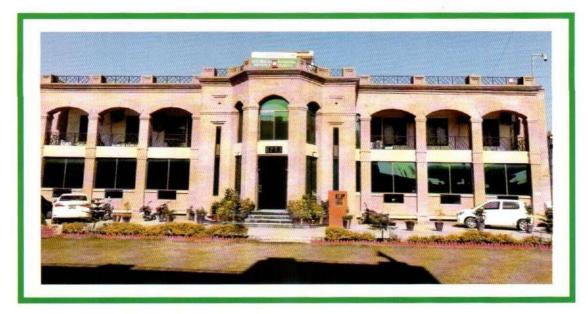
REGION-WISE COLLECTION (F.Y 2020 -21 VS 21-22)

The establishment of regional offices at Mardan, Hazara and Bannu has ensured the KPRA's
outreach to the tax payers. The presence of KPRA at such remote places of the province has
enhanced the overall tax base in the province. The efforts placed in broadening tax base has
ensured an increase from collection of regional offices.









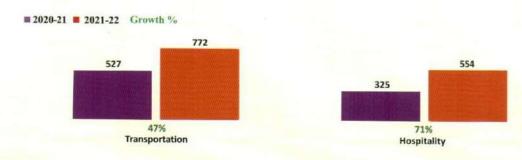
PESHAWAR HEADQUARTERS

- The major revenue contributor is telecom sector and its share in collection of Sales Tax on Services is around 39%. The major reason for having such a large share in total collection is vigorous efforts by team KPRA to keep an eye on the activities of the telecom operators by making analysis of the monthly returns filed by these operators. Furthermore, the authority has formulated a mechanism for input tax adjustment on purchase of capital/fixed assets through amendments in the KPRA STS Regulation, 2017. The other reason for such a massive share in total collection is the number of consumers using cellular phones and availing internet services. It is worth mentioning here that the collection from this sector is always on a high not only in the case of KPRA but also in the case of other provincial tax authorities.
- Tax collection from Banking sector amounted to a sum of Rs 1.73 Billion and its share in total collection is almost 8%. During F.Y 2021-22, a total increase of 26% was observed with respect to collection in F.Y 2020-21. Banking sector has been flourishing since the days of pandemic as the banks have offered many facilities like mobile banking app etc. Furthermore, the banks avail many services during course of their business. The overall increase in the activities of banks have yielded a positive growth in collection of sales tax on services.
- During F.Y 2021-22 a boom in overall activities of construction and its allied services has been
 observed which made it one of the key contributor in total collection of KPRA. Total collection
 from this sector amounted to a sum of Rs 1.76 Billion and has a share of 8% in overall collection
 for the year. Expansion in business activities of private sector major ma nufacturing units in the
 province resulted in numerous new projects, which ultimately resulted in revenue generation



from this sector. The reduction in tax rate for both the ADP funded project as well as for private sector yielded fruitful results. It is worth mentioning here that the reduction in tax rates not only enhanced revenue collection from this sector but also resulted in improvement in compliance level of taxpayers. Furthermore, in order to align tax rate of 2% on ADP projects with PSDP projects, the tax rate for construction related services in hydro power projects was increased from 1% to 2%.

During F.Y 2021-22 special efforts were made in transportation and hospitality sector. Historically
these sectors were not considered as major revenue spinners mainly for the reason that
businesses are operated by individuals and association of persons(AOP) as non-corporate entities
and the compliance level of such entities remained on the lower side. Enforcement measures
were initiated by team KPRA and strict actions were taken against the non compliant business in
accordance with relevant provisions of law. These enforcement measures included the
assessment of tax, monitoring of the business activities including surprise visits to the business
premises of taxpayers and sealing the business premises, where required.

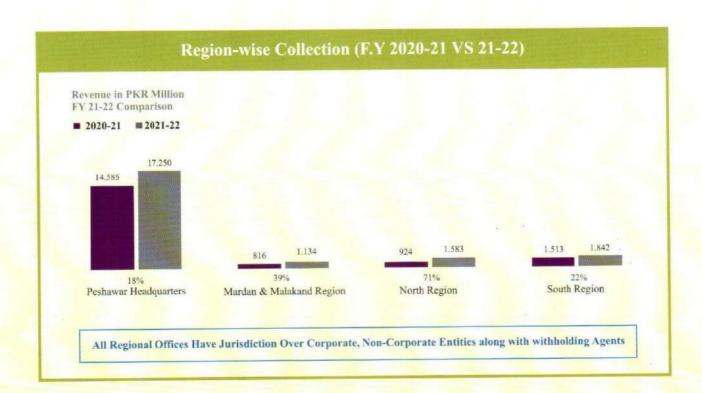


- Revenue collection from Oil & Gas sector showed an increase of 9%, whereas a dip in collection from franchise services was observed while comparing with the collection in year 2020-21. Both these sectors are considered as highly regulated ones having entities from Corporate Sector. KP sales tax on services is by and large applicable on the upstream services which are generally outsourced by the Exploration & Production companies operating the province. It has been observed that the activities in Oil & Gas sector remained stagnant during the year. During the year, tax liability was established on various multinational companies through assessment proceedings which made it possible for KPRA to attain a growth in revenue collection from this sector. Whereas the decrease in collection of franchise services is mainly due to the fact that during 2020-21 new businesses were registered and KPRA was able to recover one-off payments as arrears from those businesses. During 2021-22 the same entities disposed of their tax liabilities in accordance with the activities undertake in the province.
- The withholding tax regime is always considered instrumental in overall collection of any tax
 collecting agency. The withholding is not a specific tax rather it is a tax collecting mechanism which
 helps the tax collecting agencies to ensure timely payments from its tax payers. Furthermore, the
 data provided by the withholding agents in their statements helps the authorities to identify the

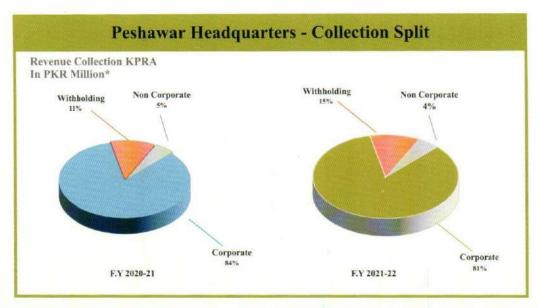


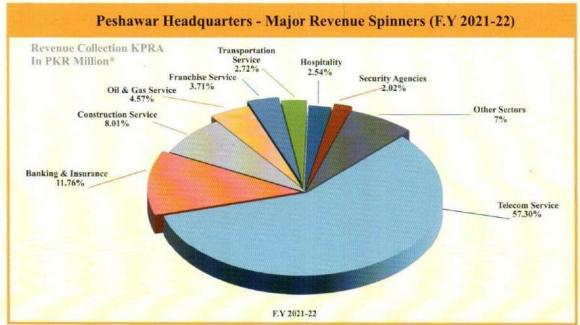
potential businesses which are reluctant to get their businesses registered with tax authorities. Hence the withholding concept helps to document the overall economy of a country.

- The withholding agents include organizations from both the public and private sector. During F.Y
 2021-22 the withholding team under took various enforcement measures to increase the
 compliance level from the existing and new regimes. Apart from initiating enforcement measures,
 KPRA has a policy of tax advocacy and for this purpose arranged numerous seminars and
 workshop for the training on prevailing tax laws to both the public and private sector
 organizations.
- All the regional offices were assigned specific tasks to enhance revenue collection from this regime. The central as well regional office withholding teams made regular visits to the identify and persuade compliance from new/non-compliant entities and due to these continuous efforts, the withholding wing was able to register and ensure compliance from more than 50 new withholding agents and collected more than Rs. 70 million from these withholding agents. Field visits were made to identify new stream of withholding agents. It was mainly due to these tiring efforts that KPRA was able to collect a sum of Rs 5.4 Billion in comparison to collection in F.Y 2020 21 which stood at a sum of Rs 3.5 Billion.









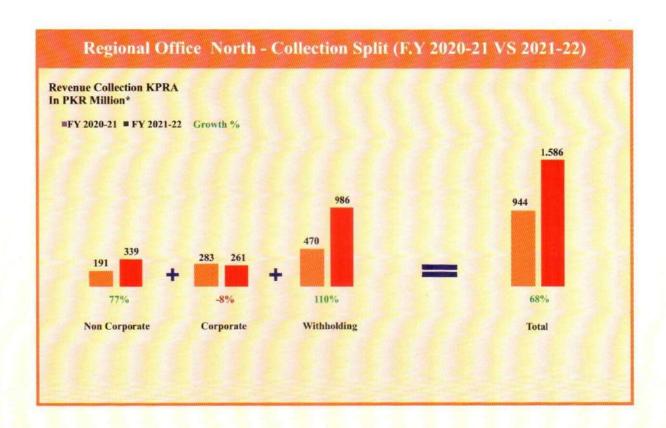
REGIONAL OFFICE NORTH

Regional Office Hazara collected Rs. 1.58 Billion during F.Y 2021-22 with a growth rate of 68% while comparing with collection figures of year 2020-21. All the Regional offices in KPRA are empowered to exercise jurisdiction over corporate, non-corporate entities and withholding agents. The regional office Hazara was specifically tasked to enhance the overall compliance of non-corporate entities. During the year, the KPRA regional office initiated enforcement measures

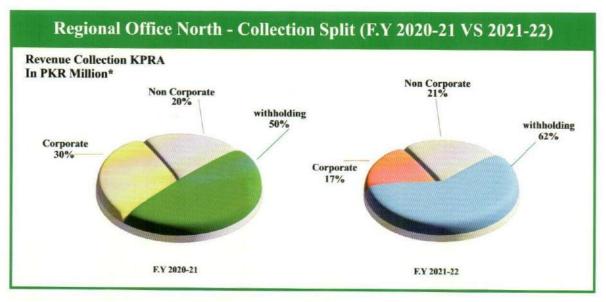


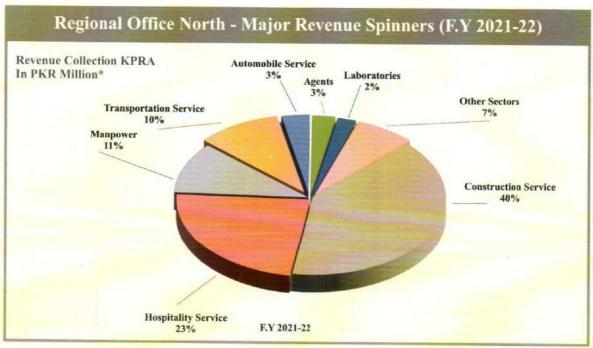
in Hospitality sector and were able to collect Rs 143 Million with a growth rate of 137% while comparing with collection figures of year 2020-21.

 A Registration drive was conducted in May, 2022 in which 174 businesses were enrolled during registration campaign. An amount of 24.7m Sales Tax on Services has been collected from these newly enrolled entities.







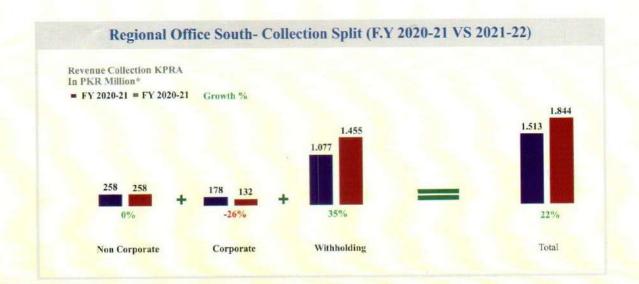


REGIONAL OFFICE SOUTH

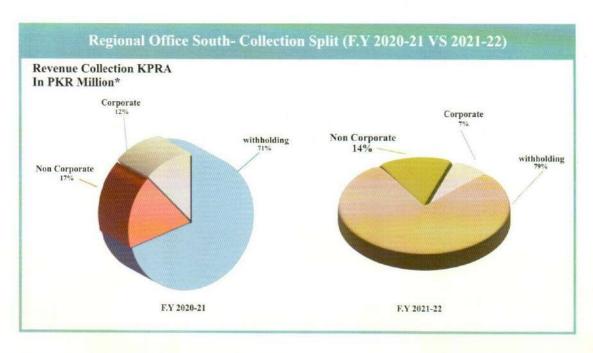
Regional Office Bannu overall collection has shown a growth of Rs. 369 million during FY 2021-22 compared to FY 2020-21A Registration drive was conducted in May, 2022 in which 174 businesses were enrolled during registration campaign. An amount of 24.7m Sales Tax on Services has been collected from these newly enrolled entities.

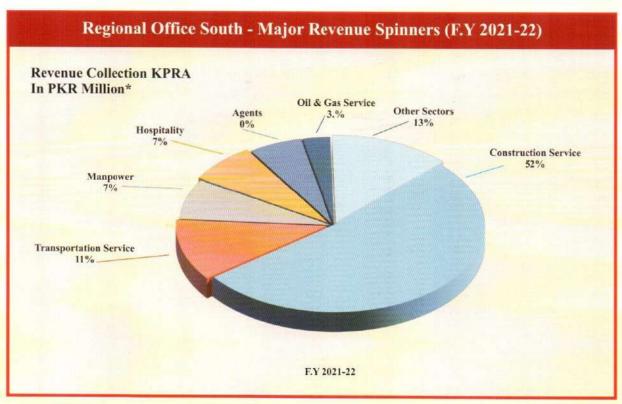


- Increase in collection from withholding agents is due to two main reasons. Firstly, collectorate, southern region team has been working continuously in this area for improving collection from WHA. In this regard regular visits of public sector withholding agents including TMAs, Teaching Hospitals, public sector universities along with other local government bodies like water and sanitation services has almost doubled the revenue collection from public sector withholding agents. Similarly, South region team has been in close contact with Withholding Agents in Oil and Gas, Sugar industry, and other small-Scale manufacturers. This has forced WHA to vigilantly report their economic activities in their CPRs. SR team has also concluded detailed audit of one WHA in Sugar Industry. Second reason for enhanced collection has been construction of two new production plants by M/s Lucky Cement and New ventures of exploration and drilling activities by Oil and Gas Sector during the second half of F.Y 2021 -22.
- Main focus of the South Region team during FY 2021-22 was to improve compliance and collection through door-to-door visits, telephone calls, adjudication proceedings against non-filers and late filers, BTB and educational campaigns, field visits. Compulsory registration of those taxpayers who were reluctant to register despite of providing of taxable services.
- Although it has been routine of regional office to send team of inspectors on field every month
 covering DI Khan, Bannu, Kohat and all adjacent areas for BTB and overall compliance. There have
 been two formal registration drives collaborated by DC registration. These took place in March
 2022 in DI Khan and Kohat. Out of the total 412 registrations during FY-2021-22, 84 service
 providers were registered during Mar 2022 majority as a result of these registration campaigns.
 8.1 million has been collected from these registrations for FY 2021-22.





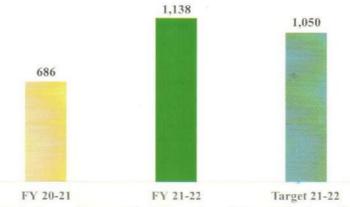




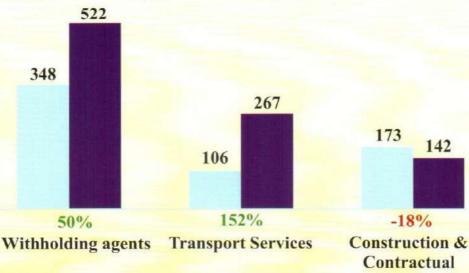


REGIONAL OFFICE MARDAN & MALAKAND

Regional office Mardan was assigned the collection target of Rs. 1,050 million for the FY 2021-22, which was successfully achieved and collection closed at 1,138 million, surpassing the target by Rs. 88 million, and observed overall growth of 66 % in comparison with the last FY where collection was only Rs. 686 million, as shown in the following graph;



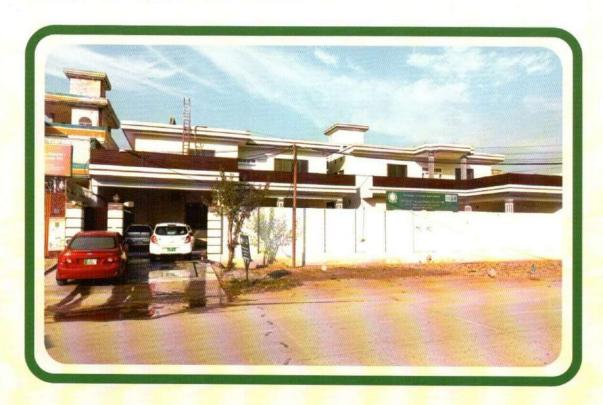
Withholding sector is the major contributing sector with contribution of Rs. 522 million, which is (46 %), of the overall collection of regional office Mardan and recorded growth of (50 %) in comparison with last year collection of Rs. 348 million. Trans portation sector also contributed Rs. 267 million with growth of (152 %) in comparison with last FY. The growth was mainly from private sector, especially from cement industries by acquiring transportation services for importing coal. Collection from Construction & Contractual sector is Rs. 142 million with decline of (18 %) in comparison with last year collection of Rs. 173 million. The main reason for decline is high collection in last financial year in terms of arrears which sums over Rs. 30 million. Following is the graph of the top 3 sectors;





Regional office Mardan & Malakand believe in voluntary compliance, however, enforcement is the solution to deal non-compliant service providers. In FY 2021-22, show-cause notices were preferred over enforcement actions like sealing of business premises or taking possession of record forcibly. Enforcement needs deployment of police at each regional offices and provision of vehicles like double cabins, to regularly monitor activities, especially services providers operating in hospitality sector.

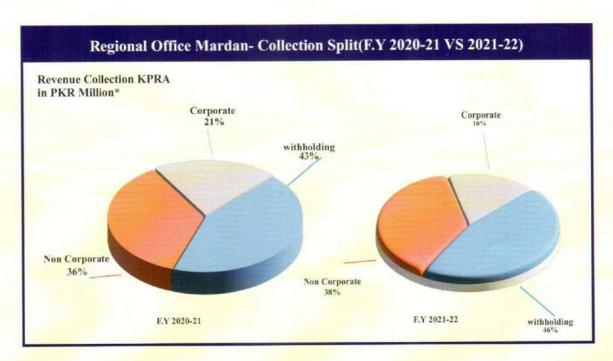
Regional office Mardan was assigned the target to increase total registration to 4,100 in FY 2021-22 from 3,392 as in FY 2020-21. For which special registration drive of one week, with co-operation of KPRA (HQs), was conducted in the month of March 2022 in Mardan, Swabi, Charsadda & Nowshera and resulted over 100 registrations, due to which overall figure (4,100) of total registration is successfully achieved by the end of the FY 2021-22.



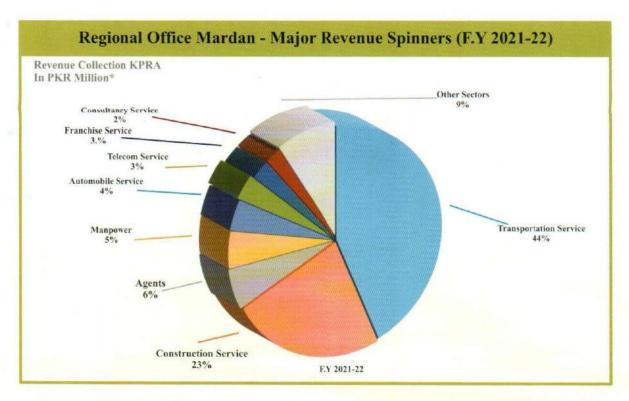
REGIONAL OFFICE MARDAN & MALAKAND











HUMAN RESOURCE AND ADMINISTRATION

The Khyber Pakhtunkhwa Finance Act, 2013 empowers the Authority to improve productivity through human resource strategy, develop and implement its own human resource management policies and implement a transparent and objective evaluation process to determine that an employee is qualified for posting against an available post; appoint advisors and consultants, experts etc.

During the FY 2021-22, Directorate of HR, Admn and Coordination initiated the process of hiring legal counsels for the panel of KPRA to plead/defend cases in Appellate Tribunal, High Court and Supreme Court and successfully engaged 12 legal counsels for placement on panel of KPRA.

Furthermore, the Directorate was able to onboard a very professional, top of the line expert in field of taxation as 'Advisor (Tax Enforcement)' after an elaborate process.

The working strength of KPRA consists of the KPRA's own staff, officers from the provincial government and outsourced staff. During the year, the working strength of KPRA remained as given below:





Diagnostic Assessment:

Diagnostic assessment of KPRA was carried out with the assistance of USAID-KPRM project through KPMG. KPRA is the first revenue authority in the country to take lead in conducting its Diagnostic Assessment. This assessment was based on 'Tax Administration Diagnostic Assessment Tool' (TADAT) and various secondary frameworks. TADAT is a global tool used to assess the relative strengths and weaknesses of the tax administration systems. Whereas TADAT focuses on the entirety of the tax administration, the secondary frameworks targeted a specific domain within KPRA i.e., the risk management function, the HR and institutional development, tax debt function and taxpayer compliance burdens.

Training and Development:

Employees training and development programs are essential to the success of any organization. Not only do these programs offer opportunities for staff to improve their skills, but also for employers to enhance employee productivity and improve performance. KPRA leadership recognizes the need to enhance professional capacities of KPRA staff. During the Fiscal Year 2021 - 22, KPRA, with the support of its development partners, USAID, World Bank and SNG, arranged numerous training sessions for the staff of the Authority:



A glimpse of the trainings sessions arranged in the FY 2021-22 is given below:

Training Programmes

2021-2022

Developing Executive and leading with confidence

Communications in The Digital World

Basic Excel For Data Analysis

Mines And Mineral Sector Notes And Audit Guidelines At Islamabad

Data Warehouse And Business Intelligence

Data Visualization, Data Analytics And Power Bi

Internal Audit & Internal Controls

Sales Tax Act, 1990, Customs Act, 1969 & Oecd International Vat Guidelines Certified Information System Security Professional

SAP - Fico

Oil & Gas Sector Notes And Audit Guidelines At Islamabad

Restaurant Monitoring and Reporting System (RMRS)

Mitigating Tax Litigation And Tax Compliance Risks

Public Financial Management (PFM)

Digital Forensics And Criminal Proceedings

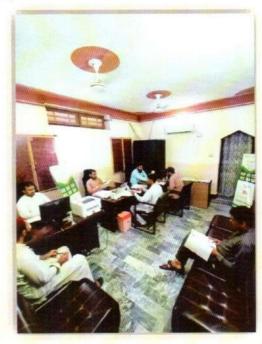




Establishment of Tax facilitation Centre at Regional Office South

Tax Facilitation Centre was established in Regional Office South with the assistance of USAID for facilitating the tax payers in the region. Tax facilitation Centre was equipped with all necessary items like furniture, computers etc for facilitation of Tax Payers.





Installation of Video Conferencing System:

As part of KPRA steps towards digitization, 'Video Conferencing System' was successfully installed with assistance of USAID's Khyber Pakhtunkhwa Revenue Authority (KPRM) and all the regional offices were connected with the Headquarters through video link.







FINANCIAL MANAGEMENT

Budget Estimates;

Budget as **Grant-in-Aid** of Rs 516.350 million was approved under Grant No 3 for operation of Khyber Pakhtunkhwa Revenue Authority for financial year 2021-22, with availability of opening balance of Rs. 48.576 million. Profit of Rs 5.019 million was credited to KPRA Fund by the Bank of Khyber during the year. Against the **Revised Estimates** of Rs 569.952 million, the Authority incurred expenditure of Rs 491.912 million during the year. The unspent balance of Rs 78.040 million was carried forward to next financial year.

Major object wise detail of expenditure of Rs.491.912 million is given below:

Object Code	Major Object	FY 2021-22 (Amount in Rupees)	Percentage
A01	Employees Related Expenses	159.037,478	32.33
A03	Operating Expenses	257,453,779	52.34
A04	Employees Retirement Benefits	13,530,707	2.75
A06	Transfer (Reward & Entertainment)	55,987,038	11.38
A09	Physical Assets	1,789,200	.36
A13	Repair & Maintenance	4,113,426	.84
	Total expenditure	491,911,628	

Source: Statement of Receipts & Expenditure 2021-22

During the period under review **operating expenses** accounted for the highest share of the total expenses at 52%. This was followed by **Employees related expenses** and **Transfer Payment** (Reward and Entertainment) that accounted for 32% and 12% respectively. Figure (i) shows percentage (%) of expenditure under each major object.



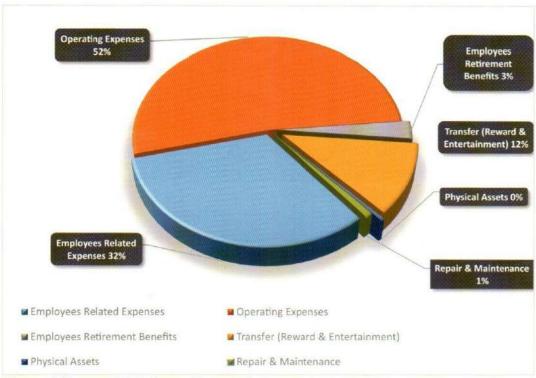


Figure i. (Source: KPRA Annual Reports)

Cost of yearly collection as % age of tax collected during the period from 2016-17 to 2021-22

While fulfilling its functions as tax collecting agency, the Authority has to strike a balance between cost of compliance by taxpayers and its own operating costs. The proportion of government funding relative to the total taxes collected is an important measure that tracks the efficacy of the tax administration. The cost of collection and administration of Sales Tax on Services and Infrastructure Development Cess as percentage of total revenue has been reduced from 1.82% during 2020-21 to 1.62% during the year 2021-22. The declining trend in this performance variable is an important indication of efficiency gained in tax collection and administration over time by the Authority. Figures (ii) and (iii) shows year wise revenue collects and cost of revenue collection during the last six years.



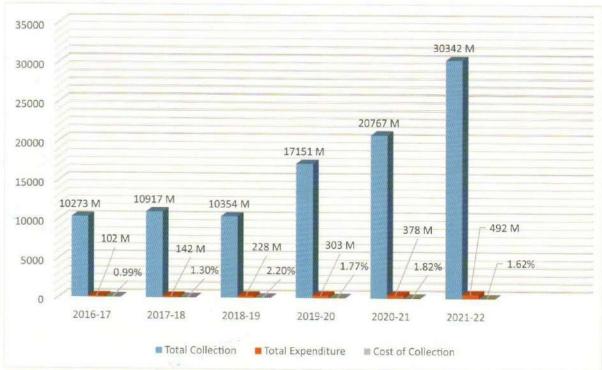


Figure ii (Source: KPRA Annual Reports)

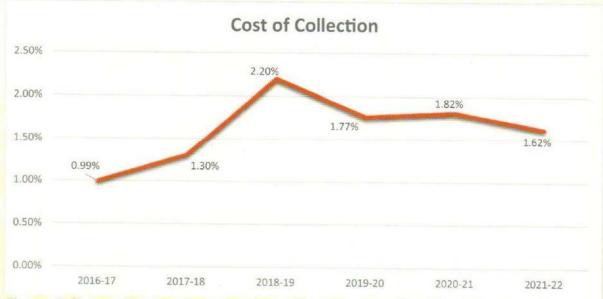


Figure iii (Source: KPRA Annual Reports)



Financial Statements:

As required under section 15(4) of the Act, the Authority has prepared the Financial Statements i.e. Statement of Financial Position, Statement of Receipts and Expenditure and Statement of Budget vs Actual Expenditure (appropriation account) for the year 2021-22 in accordance with the International Public-Sector Accounting Standards (IPSAS). The Financial Statements are given hereafter;

CURRENT ASSETS	2022 (In Rupees)	2021 (In Rupees)
Cash & Cash equivalents	90,256,101	73,810,466
Receivables & Advances	4,232	4,232
Investments		
Total current Assets	90,260,333	73,814,698
NON-CURRENT ASSETS		
Non Current Assets	127,168,751	125,379,551
TOTAL ASSETS	217,429,084	199,194,249
CURRENT LIABILITIES		
Payables	5,066	5,066
CPF Payable		18,594,707
Outstanding Cheques	12,215,973	6,640,003
Total Current Liabilities	12,221,039	25,239,776
TOTA <mark>L L</mark> IABIL <mark>ITIE</mark> S	12,221,039	25,239,776
RES <mark>IDU</mark> AL EQUITY	205,208,045	173,954,473



KHYBER PAKHTUNKHWA REVENUE AUTHORITY STATEMENT OF RECEIPTS AND EXPENDITURES FOR THE YEAR ENDED 30TH HINE 2022

FOR THE YEAR ENDED 30TH JUNE 2022					
	2021-22 In Rupees Receipts (Payments) Controlled by KPRA	2020-21 In Rupees Receipts (Payments) Controlled by KPRA			
Grant in aid	516,350,000	380,000,000			
Profit Credited by Bank	5,019,000	1,850,736			
Other Receipts	7,000				
Surrendered	-	-			
Departmental Receipts					
TOTAL RECEIPTS	521,376,000	381,850,736			
Employees Related Expenses	159,037,478	137,095,865			
Operating Expenses	257,453,779	205,319,211			
Employees Retirment Benefits	13,530,707	13,325,244			
Transfer/Entertainment	55,987,038	18,338,585			
Physical Assets	1,789,200	750,569			
Civil Works	_				
Repair and Maintinance	4,113,426	3,356,960			
Advances	-	-			
Total Expenditure	491,911,628	378,186,434			
INCREASE / DECREASE IN CASH	29,464,372	3,664,302			
CASH AT THE BEGINNING OF THE YEAR	48,575,756	44,911,454			
INCREASE / DECREASE IN CASH	29,464,372	3,664,302			
Amount Lapsed as result of uncashed cheques					
CASH AT THE END OF THE YEAR	78,040,128	48,575,756			



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2022

To the second second second	Notes	1			Mary Indiana	FY 2021-22	and was a very larger	
		Budget Estimates	(In Rupees) Revised Budget Estimates	(In Rupees) Surrendered	(In Rupees) Final Grant Budget	(In Rupees) Actual	(In Rupees) Variation Saving/ (Deficiency)	
Receipts Opening Balance		48,575,756	48,575,756			48,575,756	-	
Grant in aid	12	516,350,000	516,350,000			516,350,000	-	
Profit Credited by Bank	13	5,019,000	5,019,000			5,019,000	14	
Other Receipts	14	-	7,000	-	-	7,000	-	
Departmental Receipts	*	-	~	-	-	-	-	
Total Receipts Payments		569,944,756	569,944,756			569,944,756		
Employee Related Expenses	15	210,456,000	187,582,075			159,037,478	28,544,597	
Operating Expenses	16	179,370,000	281,280,637			257,453,779	23,826,858	
Employee Retirement Benefit	17	36,088,000	14,327,463			13,530,707	796,756	
Transfer/Entertai	18	60,950,000	69,536,007			55,987,038	13,549,039	
Acquisition of Physical Assets	19	34,236,000	7,569,200			1,789,200	5,780,000	
Civil Works		(#)						
Repair & Maintenance	20	4,250,000	8,556,304			4,113,426	4,442,878	
Advance		-	1,100,000	*			1,100,000	
Sub Total		516,350,000	569,951,756			491,911,628	78,040,128	
Closing Balance		53,594,756	-			78,040,128		
Less Lapsed Cheques Closing Balance						78,040,128		



Statement of Financial Position

Increase of Rs.18.235 million in assets and liabilities during the year is due to the following reasons;

			Assets	Liabilities
i.	Increase in Cash	Rs.	16,445,635	
ii.	CP Fund Accumulation.			
iii.	Cheques issued but not cashed before 30 th June, 2022.		-	Rs. 12,215,973
iv.	Increase in residual equity		-	Rs. 31,253,572
٧.	Assets purchased during the year	Rs.	1,789,200	-
vi.	Liabilities cleared during the year			Rs (25,234,710)
Tota		Rs.	18,234,835	Rs. 18,234,835

The KPRA Employees Retirement Benefits (Contributory Provident Fund)

KPRA Employees Contributory Provident Fund (CPF) consisting of employee's subscription and Authority's contribution, has been established under para 3 of KPRA Employees (Contributory Provident Fund) Regulation, 2020. The employees have subscribed Rs 9.962 million with equivalent contribution by the Authority during 2021-22. Bank profit of Rs 1.249 million was credited to the CPF during the second half of the financial year. Members of the Fund have drawn advances of Rs8.981 million during the year. An amount of Rs. 1.774 million has since been recovered. An amount of Rs 32.525 million is available on 30.06.2022 in Employees CPF. The total assets have increased form Rs.19.392 million to Rs 40.402 million. The statement showing receipts and payments of the fund during the year is given hereafter.

Receipts	Amount in rupees
Opening Balance	18,594,707
CPF Subscription by Employees	9,962,476
CPF Contribution by Employer	9,962,476
Recovery of Advances from Employees	1,774,298
Bank profit	, 1,249,499
Total	41,543456
Expenditure	
Income Tax on bank Profit	37,812
Advances to Employees	8,980,500
Total	9,018,312
Closing Balance	32,525,144



Collection of Sales Tax on Services and Infrastructure Development Cess

KPRA is the tax collecting agency of the Government of the Khyber Pakhtunkhwa under section 3 of the KPRA Act, 2022 for collection of revenue under the Khyber Pakhtunkhwa Sales Tax on Services Act, 2022 and the Khyber Pakhtunkhwa Infrastructure Development Cess Act, 2022. The Sales Tax and the Cess so collected do not represent economic benefits or service potential that flow to the Authority and do not result increase in assets or decrease in liabilities. Hence all the tax collected is deposited directly in the Provincial Consolidated Fund, under detail object B02386 - Sales Tax on Services and B03030 - IDC. The accounts of the Provincial Consolidated Fund are maintained by the Accountant General Khyber Pakhtunkhwa. Therefore, Sales Tax on Services (STS), and Infrastructure Development Cess (IDC), collected is excluded from the revenue and not reported in the financial statements. However, accounts of both the STS and IDC are prepared and reconciled with the Accountant General Khyber Pakhtunkhwa as required under para 26 of the General Financial Rules (GFR), for the purpose of: -

- a. Assessment of liability to the collection, and accountability for the tax, and
- b. The management, operation and enforcement of the STS Act, 2022, and IDC Act, 2022.

External Audit:

As a public body established under the Act of the Provincial Assembly, the accounts of the Authority are subject to audit by the Auditor General of Pakistan under section 16 (1) of the Khyber Pakhtunkhwa Revenue Authority Act, 2022, The Director General Audit Khyber Pakhtunkhwa, on behalf of Auditor General of Pakistan, has conducted audit of the following accounts of the Authority:

- Accounts of Revenue Receipts 2019-20;
- ii. Accounts of Expenditure 2019-20; and
- iii. Information system Audit 2019-20.

The Audit report in respect of Information System Audit has since been received in May, 2021. The report has been examined and annotative replies of the audit paras have since been submitted to the Principal Accounting Officer in October, 2021 for arranging meeting of the Departmental Accounts Committee (DAC). Director General Audit has not conducted audit of the accounts of the Financial Year 2020-21.



DIRECTORATE OF LEGAL, TAX POLICY AND REFORMS

Collector Appeals is an independent appellate forum within the Authority and has the mandate to pass such order as he thinks fit, confirming, varying, alerting, setting aside or annulling the decision or order appealed against. Two hundred and seventy-two (272) taxpayers aggrieved by the order passed by the adjudicating officers of the Authority, filed appeals with the Collector

Appeals during the year 2021-22. Besides thirty-four (34) appeals were brought forward from previous year. Two hundred and fifty-eight (258) appeals were decided during the period under report. Forty-eight (48) appeals were pending as on 30th June 2022. Status of appeals filed and decided by the Collector (Appeals) is given below:

Sr. No	Description	No of cases	Amount involved
01	Cases brought forward from FY 2020- 21	34	246
02	Cases filed during FY 2021-22	272	457.2
03	Cases decided during FY 2021-22	258	446.6
04	Cases pending on 30 th June, 2022	48	256.6

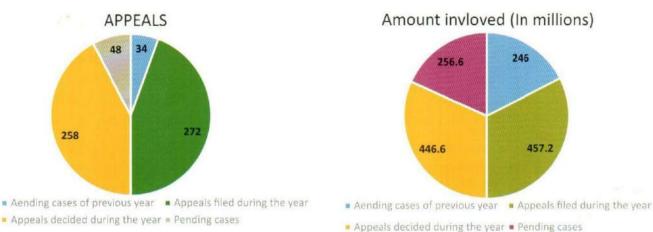
Ratio of resolved appeals [FY 2022]

Description	Number of appeals resolved	Ratio of appeals resolved		
within 30 days	117	38.24%		
within 60 days	77	25.16%		
within 90 days	35	11.44%		
Over 90 days	29	9.48%		
Unresolved	48	15.69%		
Total	306			



KPRA Director Legal and ICT team reviewing Enterprise Resource Planning of KPRA.

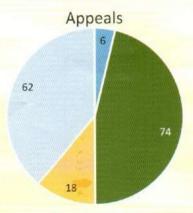




Appellate Tribunal of Khyber Pakhtunkhwa Sales Tax on Services is the second and final fact-finding forum of appeals against the decisions of the Collector (Appeals). The tribunal consist of tone judicial member and one technical member. Government has designated the judicial member as its chairman. The tribunal became functional in February 2020. During the year 2021-22 seventy-Four (74) appeals were filed.

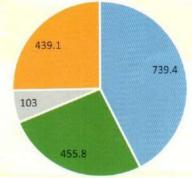
Besides, six (6) appeals were brought forward from the previous year. Against the eighty (80) appeals, eighteen (18) were decided within the statuary period of six months. Sixty-two (62) appeals were pending with the tribunal as on 30th June, 2022. Details are as follows:

Sr. No	Description	No of cases	Amount involved
01	Pending cases from FY 2020-21	6	739.4
02	Cases filed during FY 2021-22	74	455.8
03	Cases decided during FY 2021-22	18	103
04	Cases pending on 30 th June, 2022	62	439.1





Amount involved (in millions)



- Aending cases of previous year
 Appeals filed during the year
- Appeals decided during the year
 Pending cases



High Court is the next forum for filing of reference application against the judgments of the Appellate Tribunal. During the year sixty (70) writ petitions were filed, 6 sales tax references were filed by the taxpayers against judgment of Appellate Tribunal and 4 sales tax references were filed by the Authority against the judgments of Appellate Tribunal

Supreme Court of Pakistan is the final forum for all type of cases filed either by the taxpayers or by the Authority. at present, fourteen (14) cases on the issue of Infrastructure Development Cess, three (3) cases on the issue of sales tax and one service matter case filed by the different entities against the judgment of Hon'ble Peshawar High Court; are pending in the Honorable Supreme Court of Pakistan.

TAXPAYER EDUCATION, COMMUNICATION AND FACILITATION

'Communication and Public Relations' being of vital importance, is used for tax acculturation in the province while utilizing print, electronic and social media for providing timely information to its stakeholders and taxpayers regarding any initiative or development of Government in tax administration system.

Besides better coordination with Directorate General Information and Public Relations, stakeholders and taxpayers are given awareness programs/sessions for implementation of policies and initiatives launched by Government for broadening tax base in the province.

Taxpayer Education

Special Registration Drive

To facilitate taxpayers, create awareness and provide on -spot registration process for unregistered service providers, special registration drives have been conducted while visiting the business premises of potential taxpayers.





A. Peshawar Registration Week:

A registration drive was conducted, registering 128 new entities and individuals associated to services sector while identifying more than a hundred other potential taxpayers for registration.

B. Registration Week in South Region:

The similar drive was conducted in South Region while 123 new taxpayers were registered at their doorsteps with identification of 80 other potential taxpayers.

C. Registration Week in Mardan and Malakand Region:

The registration drive at Mardan and Malakand Region resulted in registration of 167 new entities with identification of 120 other potential taxpayers.

D. Registration Drive in North Region:

The registration drive in North Region registered 212 new taxpayers and identified 210 other potential taxpayers.

Training Workshops

Following seminars and training workshops were conducted for facilitation and awareness of taxpayers and withholding agents.

- a. Training Workshop for Pakistan Military Accounts in Murree on September 28, 2021
- b. Seminar for Women Entrepreneurs in Peshawar on October 21, 2021
- c. Training Workshop on Sales Tax on Services (withholding) Regulations 2020 in Nathia Gali for TMA of Hazara Division on October 26, 2021
- d. Training Workshop on Sales Tax on Services (withholding) Regulations 2020 in Murree for withholding agents of South Region on November 17, 2021
- e. Training Workshop on Sales Tax on Services (withholding) Regulations 2020 in Mardan for withholding agents of Mardan February 24, 2021
- f. Interactive Session with taxpayers in Peshawar on February 28, 2021

a. Audio/Visual Media intervention

53 short videos comprising of instructional, informative and promotional materials were produced for awareness of stakeholders and taxpayers. These videos are available on KPRA social media pages including its YouTube Channel, Facebook Page, Website and Twitter Handle.

Publications

KPRA Annual Report

The authority Annual Report for the year 2020-21 was designed and 700 copies were printed. The report was placed before Provincial Assembly under the Section-103 (4) of the Khyber Pakhtunkhwa Finance Act 2013.



- I. Information leaflets/hangers

 Above 4200 hangers and standees were printed and handed
 - **Above 4200 hangers and standees** were printed and handed over to the regional collectorates for onward distribution amongst taxpayers.
- ii. Press releases
 - 36 press releases were published in all local and national dailies.
- iii. Advertisements in local and national newspapers
- iv. Five advertisements were issued in twelve different newspapers.

Communication Channels

- i. KPRA YouTube Channel
- ii. Website
- iii. e-Newsletters
- iv. Social Media Utilization
- a. Facebook (33,699 followers with 645,388 reaches)
- b. Twitter (@kpra official) with 5472 followers
- c. WhatsApp (No. 03331421423) 886 taxpayers were responded and their issues resolved
- d. Radio Broadcast
 - 6 Live Radio Shows 50 Public Services Announcements were broadcasted in Peshawar, Bannu, Dera Ismail Khan and Abbottabad

Complaints Management System

157 complaints were received and resolved through Grievance Redressal System received through WhatsApp, Website and Citizen Portal

Taxpayers' facilitation Centers

- a. Walk-in (6542 visitors)
- b. Email (5082 emails received to esupport@kpra.gov.pk and responded)
- c. Mobile interface (WhatsApp) 886 taxpayers were responded via WhatsApp







INFORMATION AND COMMUNICATION TECHNOLOGY

Information and communication technology (ICT) plays a significant role in mobilizing transparency, collecting real time data, transmit mandated information and provide services through electronic means. The tax managers use it for data analytics which is a useful tool for making revenue forecasting, identifying tax gaps and formulation of tax policy.

The directorate is equipped with modern IT hardware, strong knowledge base for software development and qualified professionals and technical support personnel's. The purpose of ICT is to provide strategic advantage to KPRA by fostering creative and innovative use of technology to achieve organizational objectives.

Several software development and application measures were initiated in 2020-21 to facilitate taxpayers and enhance revenue collection.

- i. Website Updates: The authority's website has been revamped and new features been added so as to provide wide range of information to stakeholders and taxpayers. New developments and initiatives are updated in a timely manner while the feedback mechanism has been reflected on website which is monitored and responded on regular basis. Around 204,500+ visitors visited KPRA website during last year.
- ii. SMS portal: SMS portal has been set up for dissemination of messages to stakeholders and taxpayers for keeping them informed of their time-specific responsibilities for return filing and tax payment. This portal is also being used in registration campaigns and return enforcement in non-compliant and non-filing cases. An estimated 50,000 messages are sent every month during different registration campaigns and other alerts across the province.
- iii. Restaurant Invoice Monitoring System (RIMS): The Directorate of ICT has developed the 'Restaurant Invoice Monitoring System (RIMS)' to enable KPRA to receive real time invoices of the restaurants on KPRA Database. For more citizen interaction and satisfaction, online verification of the invoices feature is also enabled. With this in view, the authority has deployed it in more than 230 restaurants across the province during 2021-22.
- iv. Database replication: Besides use of PRAL's PTMS for tax collection, its replication system has been introduced in KPRA servers to provide the employees a fast and customized access to the tax data. Based on the replication of PRAL PTMS, a DSS (Decision Support System) has been developed to facilitate management and employees in tax analytics.





- v. Decision support system (DSS): DSS provides (LILL) TEPUTIS Towns including enrollments, return filing and payments. Being centrally located, it is the most efficient way to monitor and analyze performance of the regional collectorates and making comparative analysis of data with previous year. It is an automated system, which identifies taxpayers for audit.
 - Data Visualization: Data visualization tools and techniques are very important in any tax administration, to analyze massive amount of information for making decisions. DSS is comprised of data visualization tools and techniques required for analyzing the massive information for decision making process. Visual elements like charts, graphs and maps provide an easy way to see and understand registration, returns, collection trends and other patterns in the data.
 - Registration Analysis: DSS generates sector wise, district wise and one view registration reports of taxpayer profile including service providers, withholding agents, AOPs (Association of Persons), Individual Businesses and Companies.
 - Analysis of Return Filling: DSS helps in return filing analysis. It provides a summary of tax period wise return filing which includes Filers, Non-Filers, Paid Filers, Null Filers, Nil Filers and Late Filers.
 - Collection Analysis: Collection analysis measures the high level performance of the Authority. DSS provides detail reports for the analysis of collection in terms of financial year, sector, bank payments, tax period, NTN and business name.
 - Withholdings Analysis: DSS provides withholdings data analysis includes registered withholding agents, withholding statements, CPR details, search service provider in withholding statements, sales tax withheld month wise and sales tax withheld tax period wise. The analysis only includes data from PRAL PTMS.
 - Input Adjustment: KPRA DSS provides input adjustment claimed by the taxpayer during the year from PRAL PTMS which is useful in cross adjustment of input tax with FBR.
- vi. Social media: Social media platforms including Facebook and Twitter etc are being maintained to update information for taxpayers and general public.

Facebook: https://www.facebook.com/kpraOfficial

Twitter: https://twitter.com/kpra official

vii. ICT Infrastructure & Surveillance System in KPRA Regional Offices: Based on the technical survey conducted at regional offices, Directorate of ICT have completed the deployment of the IT Infrastructure in regional offices with support of development partners. CCTV Surveillance systems have been installed and operationalized in regional offices.





Viii. KPRA Call Center: The call center facility is onboarded with six call center agents with UAN number <u>091 111 005 772</u> that facilitates and guides tax payers regarding their taxation procedures.

Enforcement, Audit, Inquiry & Investigation

Tax Audit:

The role of tax administration is to render quality services to taxpayers and encourage voluntary compliance of tax laws, and also to detect non-filers or delinquent taxpayers and penalize them on non-compliance. The effectiveness of overall tax authority remains low if auditing process is not effective in discouraging tax evasion.

Although, a formal audit plan could not be approved on time due to some reasons, even then, four number of cases were selected for audit in December, 2021.

An amount of Rs. 2.067 billion was detected on account of different violations like non-payment, short payment and inadmissible input tax adjustment etc and their reports were shared with concerned adjudication officers for further course of action.

Inquiry and Investigation:

The main job of Inquiry and Investigation wing is to identify, target, investigate and recommend an action against perpetrators for tax fraud and evasion.

During 2021-22, the Inquiry & Investigation wing completed eleven (11) inquiries. An amount of Rs. 492.90 million was detected on account of different violations like non-payment, short payment and inadmissible input tax adjustment etc and their reports were shared with concerned adjudicating officers for further course of action.

Besides this, an amount of Rs. 72.47 million were detected in 13 number of cases on account of different violations like non-payment, short payment and inadmissible input tax adjustment etc. and their reports were forwarded to concerned adjudicating officers for further course of action.

Grievances Redressal System (GRS): Citizen Portal 2021-22

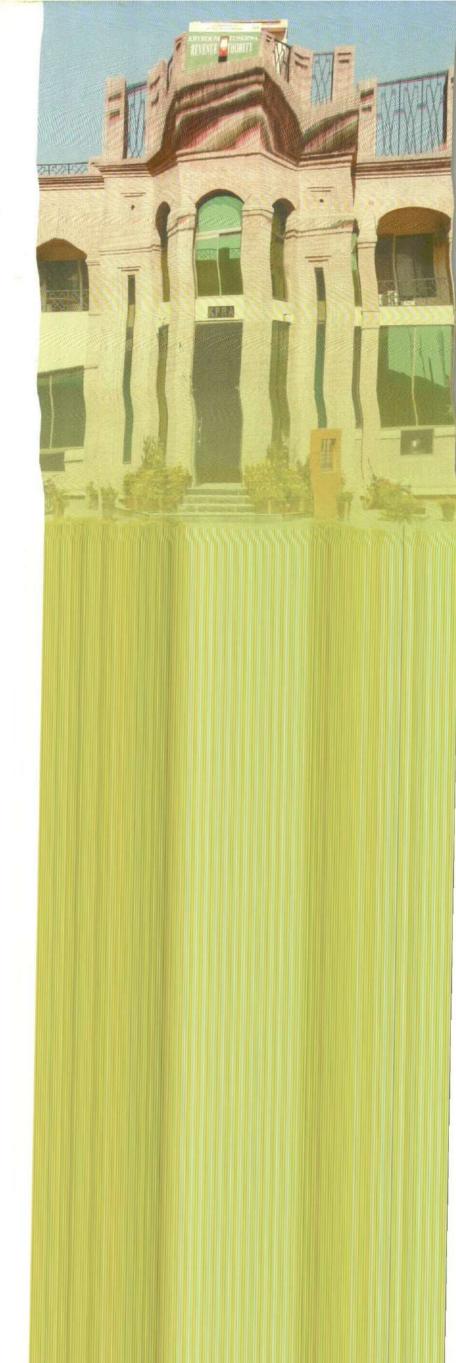
Total Complaints	Resolved	Feedbacks	Positive Feedbacks	Satisfied Citizens	Escalated
155	155	84	79	94%	- 1

Grievances Redressal System (GRS): Citizen Portal 2021-22

Total Complaints	Resolved	Feedbacks	Positive Feedbacks	Satisfied Citizens	Escalated
155	155	84	79	94%	



خيبر پختونخواريو نيوانقار ٿي





World Bank Mission durring visit to KPRA Head Office



Officers of KPRA during a registration Drive on Indus Highway Karak



Mobile Registration camp durring registration drive



Registration team of KPRA discussing door to door registration drive plan in Haripur



Officials of KPRA visiting service providers in D I Khan



Officers of KPRA registering a service provider in D I Khan during a registration drive





Officers of KPRA providing on the spot registration to unregister service provider in Besar, Naran



KP Minister Finance Taimur Khan Jhagra chairing a review meeting of KPRA



Former DG KPRA taking over equipment from USAID KPRM Head



Former Director General KPRA Fayyaz Ali Shah addressing taxpayers in a workshop held in Peshawar



Officers of KPRA Collecting Data from a service provider in Kohat

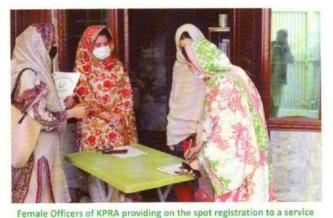


Former DG KPRA Fayyaz Ali Shah giving memento to outgoing ADC
Mardan Imran Khan





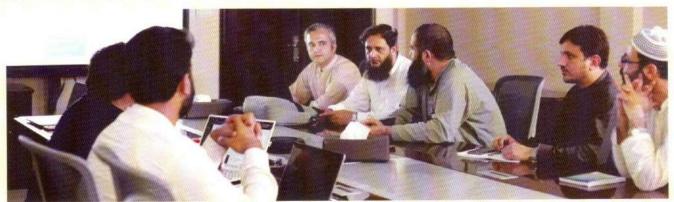
Group photo of KPRA officers after completion of registration drive in Naran



provider in Mardan in a special Registration Drive held accross the province



Fomer DG KPRA Shahbaz Tahir Nadeem chairing 76th Authority meeting of KPRA



Officers of KPRA ICT and Communication discussing new website of KPRA with the developers





Group Photo of KPRA's Class-4 Staff and Drivers



Officials of KPRA participating in a training on Internal Audit and Internal control in Islamabad



Phase # 3 Chowk, Near Railways Track Hayatabad, Peshawar Help Line # 091111005772

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