



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT EDUCATION AUTHORITIES
OF GUJRANWALA REGION**

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AEO	Assistant Education Officer
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DEA	District Education Authority
ECE	Early Childhood Education
FD	Finance Department
FTF	Faroghe-Talim Fund
GGHS	Government Girls High School
GST	General Sales Tax
NSB	Non-Salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
PMIU	Programme Monitoring and Implementation Unit
PPRA	Punjab Procurement Regulatory Authority
PST	Provincial Sales Tax
S&GAD	Services and General Administration Department
SMC	School Management Council
TMA	Tehsil Municipal Administration

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act 2013, require the Auditor General of Pakistan to audit the accounts of the Federation or of a Province or of a Local Government and the accounts of any Authority or body established by or under the control of the Federation or a Province.

The report is based on audit of the accounts of District Education Authorities of 6 Districts of Gujranwala Region, for the financial year 2020-21. However, in some cases audit for the financial year 2019-20 and previous years was also conducted. The Directorate General of Audit, District Governments Punjab (North), Lahore conducted audit during 2021-22 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report. Sectoral analysis, covering strategic review and overall perspective of audit results has been added in this report.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 8 of this report.

The audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this report have been finalized in the light of written responses and decisions of DAC meetings.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 108 of Punjab Local Government Act, 2013 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, Municipal Committees, District Councils, Union Councils, District Health Authorities and District Education Authorities of nineteen (19) Districts of Punjab (North) namely Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Hafizabad, Jhelum, Kasur, Khushab, Lahore, Mandi Baha-ud-Din, Mianwali, Nankana Sahib, Narowal, Okara, Rawalpindi, Sargodha, Sheikhpura, Sialkot and eight Public Sector Companies of the department of Local Government and Community Development, Punjab i.e. Cattle Market Management Companies and Waste Management Companies.

As per Section 17(6) of Punjab Local Government Act (PLGA) 2013, the Chairman and the Chief Executive Officer shall be personally responsible to ensure that business of the authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of Punjab Local Government Act 2013, the Chief Executive Officer (CEO) is the Principal Accounting Officer of the District Education Authority.

District Education Authorities are formed to establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District and to constitute School Management Councils which may monitor academic activities. Audit of district education authorities & allied formations was conducted with the view to ascertain how far the management:

1. Ensured financial propriety while incurring expenditure with the approval of competent authority
2. Complied with applicable laws, rules & regulations in discharge of official business
3. Exercised due diligence in all financial matters with due consideration to budgetary provisions.

a) Scope of Audit

The Directorate General Audit is mandated to conduct audit of 1,396 formations working under the 6 PAOs. Total expenditure of these formations was Rs 44,229.895 million for the financial year 2020-21. This report also includes results of thematic audit of eight formations of

District Education Authorities of Gujranwala Region. Thematic audit findings are given in chapter 8 of this report.

Audit scope relating to expenditure for the financial year 2020-21 comprises 43 formations of 6 District Education Authorities having total expenditure of Rs 11,835.795 million. The audit coverage for expenditure was Rs 6,229.222 million which comes to 53% of auditable expenditure.

This audit report also includes observations resulting from the audit of;

1. Expenditure of Rs 1,839.72 for the financial year 2019-20 pertaining to 28 formations of District Education Authorities.
2. Expenditure of Rs 994.15 pertaining to previous financial years.

In addition to this compliance audit report, Director General Audit, District Governments Punjab North, Lahore conducted financial attest audits, performance audits and special audits. Reports of these audits are being published separately.

b) Recoveries at the instance of Audit

As a result of audit, recovery of Rs 491.506 million was pointed out in this report. Recovery effected from January to December 2021 duly verified by Audit was Rs 3.691 million.

c) Audit Methodology

Desk Audit techniques mentioned in FAM were applied intensively during the Audit Year 2021-22. ACL was used for analysis of HR and FI data obtained from SAP. This was facilitated by access to live electronic data and availability of permanent files. Desk Audit Review facilitated auditors in understanding the systems, procedures and environment of the entities before the start of field activity which greatly helped in the identification of high risk areas such as payment of inadmissible allowances, high value vouchers for substantive testing in the field.

d) Audit Impact

A number of measures with regard to validity and reliability of SAP/HCM database as suggested by Audit since the inception of authorities in 2017 have been initiated by the management of the Authorities and DAOs/AG. Audit impact in relation to effectiveness of SAP processes and designing of role matrix for SAP users to

strengthening controls in SAP for effective pre-audit is yet to be seen in place. Strict observance of relevant rules regarding utilization of NSB funds as well as payment of pension through separate pension fund instead of A/C-V is yet to be materialized as this Audit Report on the accounts of District Education Authorities falling under the audit jurisdiction of this office is yet to be placed before Public Accounts Committee.

e) Comments on Internal Controls and Internal Audit Department

Internal control failures have come to surface on recurrent basis reflecting serious instances of non-compliance of rules and regulations, primarily due to the capacity issues and lack of proper training of the staff at regular intervals and inactive monitoring & accountability mechanism. Moreover, Internal Audit Department was not established by the District Education Authorities.

f) Key audit findings of the report

- i. Non-production of record amounting to Rs 51.152 million was observed in two cases.¹
- ii. Employees related Irregularities amounting to Rs 460.204 million were pointed out in nineteen cases.²
- iii. Procurement related irregularities amounting to Rs 81.948 million were noticed in fourteen cases.³
- iv. Issues pertaining to management of accounts with commercial banks amounting to Rs 49.535 million was highlighted in one case.⁴
- v. Issues of value for money and service delivery remained an area of great concern involving an amount of Rs 3.722 million in one case.⁵
- vi. Internal control weaknesses of Rs 374.879 million were pointed out in eleven cases.⁶

¹ Para 2.4.1.1, 4.4.1.1

² Para 2.4.2.1.1-3, 3.4.1.1.1-4, 4.4.2.1.1-3, 5.4.1.1.1-4, 6.4.2.1.1-3, 7.4.1.1.1-2

³ Para 3.4.1.2.1, 4.4.2.2.1-3, 5.4.1.2.1-6, 6.4.2.2.1-2, 7.4.1.2.1-2

⁴ Para 3.4.1.3.1

⁵ Para 2.4.3.1

⁶ Para 2.4.4.1-3, 3.4.2.1, 4.4.3.1, 6.4.2.1-4, 7.4.2.1-2

g) Recommendations

- i. Management needs to take action against officer(s) / official(s) responsible for non-production of record along with provision of record for audit scrutiny.
- ii. Ensured the recovery of overpayments in respect of various allowances from the employees of DEAs.
- iii. Financial Management training be imparted to ensure propriety of expenditure on account of NSB fund utilization.
- iv. Disciplinary action may be initiated for fixing of responsibility in case of withdrawal of cash from NSB bank accounts.
- v. Monitoring mechanism with regard to provision of financial incentives needs to be improved.
- vi. Training of staff engaged in processing the financial transaction needs to be launched on priority basis to overcome the lapses which are resulting in irregular payments and non-deduction of taxes.

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

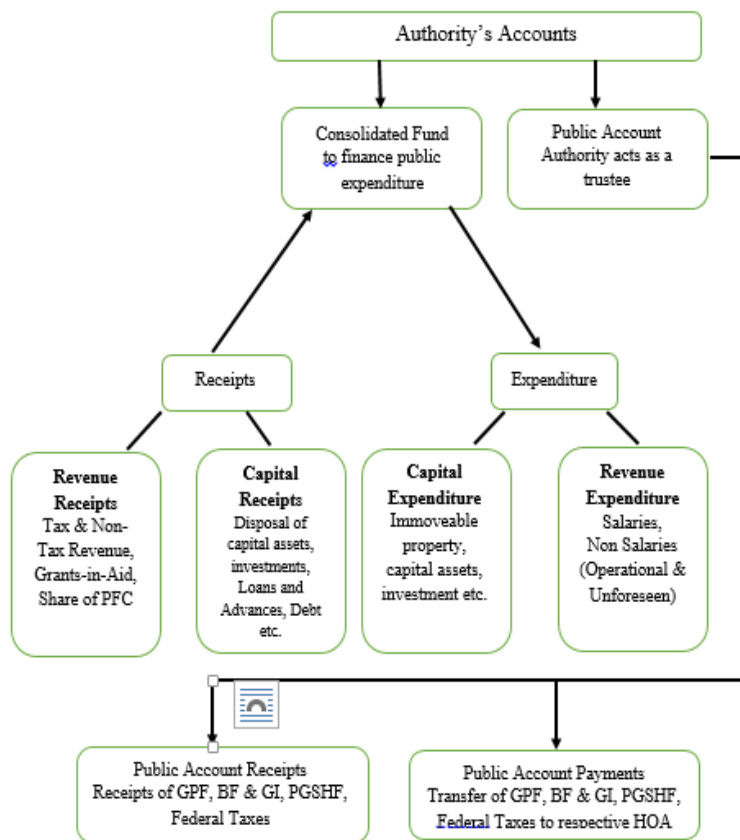
Introduction

Thirty-six District Education Authorities were established on 01.01.2017 under Punjab Local Government Act, 2013. The purpose of establishing these authorities was to provide better education facilities to the local community. Each Education Authority is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Education Authority, as described in the Punjab Local Government Act, 2013 are as under:

- To establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District.
- To ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution.
- To undertake students' assessment and examinations, ranking of schools on terminal examination results and targets, promotion of co-curricular activities, sports, scouting, girl guide, red crescent, award of scholarships and conduct of science fairs in Government and private schools.
- To approve the budget of the Authority and allocate funds to educational institutions.
- To plan, execute and monitor all development schemes of educational institutions working under the Authority, provided that the Authority may outsource its development works to other agencies or school councils and
- To constitute school management councils this may monitor academic activities.

Stream of finances of Education Authorities is given in the flow chart given on the next page.



Resource Mobilization

District Education Authorities of Gujranwala Region relied mostly on Grants from Provincial Government during the financial year 2020-21 to meet their administrative and operating expenses. Summary of the tax and non-tax revenue is given below:

Description	2019-20		2020-21	
	Amount	%	Amount	%
Tax Revenue	(3,333)	0	1,089	0
Non-Tax Revenue			-	
Share of PFC/ Grants from Provincial Govt.	41,050.285	99	30,098.609	98.35
Other receipts	298.303	1	503.061	1.64
Total	41,345.255	100	30,602.759	100

Source: (Financial Statements for the year 2020-21)

Original Budget Allocation for the financial year 2020-21 was Rs 49,582.616 million and supplementary grant was Rs 4,280.054 million resulting in final grant of Rs 53,862.670 million. Against the final grant,

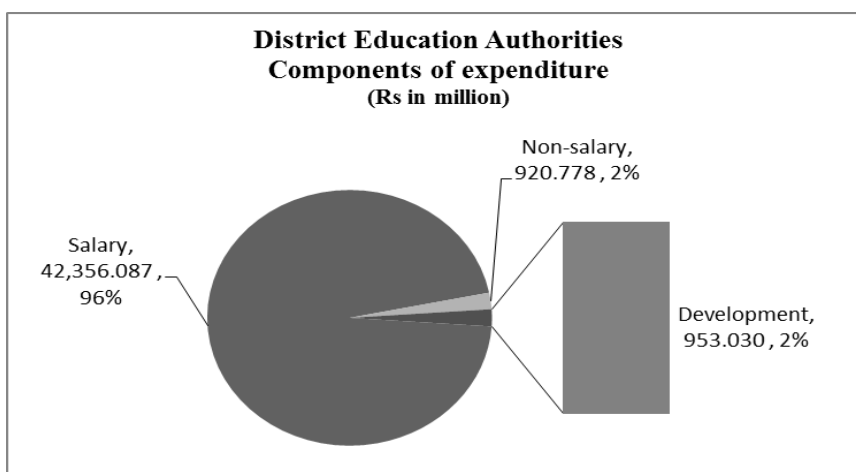
expenditure of Rs 44,229.895 million was incurred, which was less than the original grant which resulted in savings of Rs 9,632.775 million as given in the following table. Supplementary grants were issued without considering the actual demands during the financial year 2020-21. Authority wise detail of budget and expenditure is placed at **Annexure-B**;

(Rs in million)

Original Grant	Supplementary Grants / re-appropriations	Final Grant	Actual Expenditure	Savings
49,582.616	4,280.054	53,862.670	44,229.895	-9,632.775

Source: (Appropriation Accounts for the year 2020-21)

The breakup of the total expenditure incurred by DEAs is illustrated in the following graph.



Revenue Receipts of District Education Authorities fell short of the budgeted targets. Authorities did not find themselves in a position to estimate receipts for their operations as they relied on Provincial Government funds. Unpredictability of their shares from PFC and other grants in aid/tied grants coupled with capacity issues of their budget and finance wings forced DEAs to prepare, unjustified and unreliable estimates of receipts.-

Revenue expenditure constituted 98% of the total expenditure incurred by the Authorities during the financial year 2020-21 as compared to financial year 2019-20. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was 96% of revenue expenditure whereas non-salary was 4% during 2020-21. Revenue Expenditure fell short of the revised budget projections during the financial year 2020-21 which is indicative of unrealistic budget proposals.

Capital Receipts comprise miscellaneous capital receipts such as recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government employees as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 33.34 million on account of general provident fund, group insurance, benevolent fund, income tax and general sales tax during the financial year 2020-21. However, that amount increased from Rs 23.394 million in 2019-20.

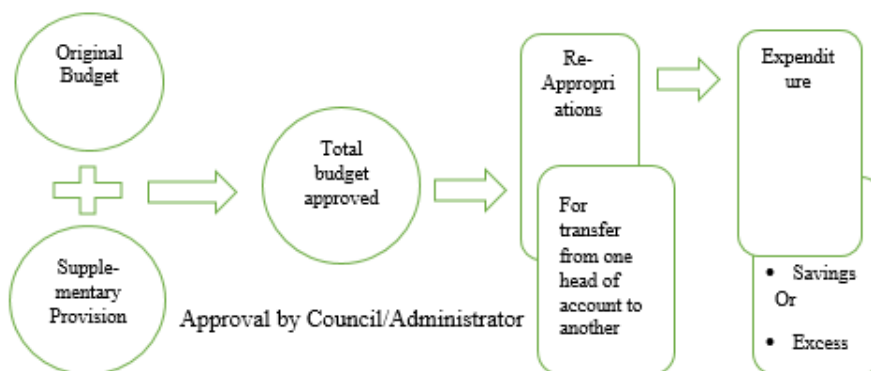
(Rs in million)

Cash Closing Balance as on 30.06.2021	Liabilities	Actual closing Balance
2062.01	33.34	2028.67

Appropriation Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services vis-à-vis those authorized by the Council/Administrator. Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Appropriation Accounts capture the data along the entire process of budget formulation and implementation as shown in the following flow chart;

Flow Chart of Budget implementation



Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of

appropriation, accounts and financial statements of District Education Authorities for the financial year 2020-21, audit emphasized on the following matter:

Under Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017. The period of appointment under above notification lapsed on 31-12-2018. No provision for such Administrators was provided for under Punjab Local Government Act, 2019 vide notification No. SOR(LG)1-11/2019 dated 04.05.2019. On the contrary, material payments were made from Account-V of District Education Authority without a valid authorization of a duly authorized Administrator during 2020-21.

Medium Term Development Framework

Availability of better social and physical infrastructure reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects which are adequacy of the expenditure (i.e. adequate provision of funds for providing public services); efficiency of expenditure (use) and its effectiveness (assessment of outlay-outcome relationships for selected services). To enhance human development, the government/Authority is required to step up their expenditure on key social services. The table given below analyses the fiscal priority and fiscal capacity of the District Education Authorities with regard to development expenditure during 2020-21. Out of total expenditure of Education Authorities, only 2% was incurred on development activities showing slight increase as compared to 2019-20 which was 1.98%.

(Rs in million)		
Description	Amount	Percentage
Non development expenditure	43,276.865	98.00
Development expenditure	953.030	2.00
Total	44,229.895	100%

CHAPTER 2

DISTRICT EDUCATION AUTHORITY GUJRANWALA

2.1 Introduction

There are 305 formations in District Education Authority Gujranwala out of which audit of 8 formations was conducted. Total expenditure of formations audited was Rs 1,890.530. Expenditure audited is given in following table which was 67%.

a) Audit Profile of District Education Authority Gujranwala

(Rs in million)				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Gujranwala	305	8	1,269.775
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 34.274 million were raised in this report during current audit of “District Education Authority, Gujranwala.” This amount also includes recoveries of Rs 14.15 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	2.513
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	12.968
	b. Procurement related irregularities	8.27
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	3.722
5	Others	6.801
Total		34.274

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA Gujranwala, original budget (development and non-development)

was Rs 12,597.32 million, supplementary grant was Rs 1,071.65 million and the final budget was Rs 13,668.97 million. Against the final budget, total expenditure of Rs 10,456.48 million was incurred by District Education Authority during the financial year 2020-21, which was less than the final grant indicating poor financial planning which resulted in saving of Rs 3,212.49 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	11,980.61	789.789	12,770.40	9,981.92	-2,788.48	22
Non-Salary	370.53	24.4265	394.96	268.929	-126.03	32
Development	246.171	257.438	503.61	205.631	-297.98	59
Total	12,597.32	1,071.65	13,668.97	10,456.48	-3,212.49	24

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	13,095.378	10,466.358	-2,629.02	20
2020-21	13,668.971	10,456.481	-3,212.49	24

There was 4% increase in budget allocation and 0.09% decrease in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 3,212.49 million during 2020-21 showing an increase of 4% as compared to the financial year 2019-20.

2.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Gujranwala was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities at each school and better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	92.6

Sr. No.	Indicators	Target %	Achievement %
2	Non Teacher Presence	100	91.4
3	Student Attendance	100	58.9
4	Retention (All Grades)	100	89
5	Head Teacher Presence	100	90.41
6	Availability of Boundary Wall	100	98.37
7	Availability of Drinking Water	100	99.9
8	Availability of Furniture	100	95.22
9	Sufficiency of Toilets	100	90.91
10	School Hygiene	100	83.2

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA failed to retain the students (all grades) and did not maintain the school hygiene as intended in the indicators during 2020-21.

2.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	07	Not convened
2	2018-19	10	Not convened
3	2019-20	10	Not convened
4	2020-21	07	Not Convened

2.4 AUDIT PARAS

2.4.1 Non-production of record

2.4.1.1 Non production of record –Rs 2.513 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms, and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

During audit of Government Elementary and Primary Schools working under control of Deputy DEO (EE-M) Tehsil Sadar Gujranwala for the period 2018-2021, the auditable record of payments and receipts of NSB and FTF amounting to Rs 2,513,267 relating to Primary and Elementary Schools was not produced to audit despite repeated requests.

Audit was of the view that due to non production of record, audit could not ascertain the authenticity of accounts, payment and receipts.

The matter was reported to PAO in December, 2021. In DAC meeting held on 19.01.2022, the management replied that the record was available for audit verification. Record was not produced for audit verification by the primary and elementary schools till finalization of this report.

Audit recommends production of record besides fixing responsibility for not providing record to the audit and the officers / officials be proceeded under relevant Efficiency and Discipline Rules.

[PDP No.01]

2.4.2 Irregularities

2.4.2.1 HR / Employee related

2.4.2.1.1 Non deduction of conveyance allowance - Rs 7.353 million

According to Rule 1.15 (2) of Punjab Traveling Allowance Rules 1976 Conveyance allowance falling under Rule 1.14(ii) will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is charged and will not be admissible during leave or joining time.

Management of the following formations of District Education Authority District Gujranwala did not deduct conveyance allowance for the financial year 2019-20 & 2020-21. It was found that conveyance allowance was paid to all the teachers during summer, winter and COVID-19 vacations during 2019-2021. According to notification of government, schools remained closed and conveyance allowance was not admissible.

(Rs in million)

Sr. No.	Name of Formations	Amount
01.	Govt. Special Education Center, Qila Didar Singh	0.240
02.	HM Govt. Special education Center, Wazirabad	0.113
03.	HM Govt. Special Education Centre Wazirabad	0.097
04.	Dy DEO W-EE Gujranwala	3.911
05.	Dy. DEO (EE-W) Kamoke	2.921
06.	Govt. Special Education Center Qila Didar	0.071
Total		7.353

Audit is of the view that Conveyance Allowance was not deducted due to weak internal controls and financial indiscipline.

This resulted in non deduction of conveyance allowances - Rs 7.353 million.

The matter was reported to PAO in December, 2021. DAC in its meeting held on 19.01.2022 directed the PAO to probe the matter and expedite the process of recovery from the concerned. No progress was made till finalization of this report.

Audit recommends recovery from the concerned from the concerned staff besides fixing of responsibility against officer(s) at fault.

[PDP No. 1, 6, 2, 3, 1&13]

2.4.2.1.2 Irregular payment of inspection allowance – Rs 3.154 million

According to Government of the Punjab, School Education Department Lahore letter No.SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Audit of Deputy DEO (W-EE) Gujranwala, revealed that an amount of Rs 3.154 million was paid to different AEOs on account of inspection allowance during the Financial Year 2019-21. Neither verified inspection reports of schools by AEO's nor verifiable KPIs and daily visit notes were found on record whereas monthly inspection allowance of Rs 25,000 was paid to the AEO's in violation of above instructions. Furthermore the payment of inspection allowance during summer vacations was quite unjustified as no primary/middle school was open during summer and winter vacations. **Annexure-C**

Audit is of the view that non-compliance of rules were due to weak internal and financial controls. This resulted in unjustified payment of inspection allowance of Rs 3.154 million.

The matter was reported to PAO in December, 2021.DAC in its meeting held on 19.01.2022 directed for prompt recovery from the concerned. No progress was made till finalization of this report.

Audit recommends recovery of Inspection Allowance from AEOs besides fixing of responsibility against officer(s) at fault.

[PDP No.04]

2.4.2.1.3 Irregular payment of charge allowance - Rs 2.461 million

According to Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students.

Management of the following formations of District Education Authority District Gujranwala paid charge allowance @ Rs 500 and Rs 700 to each head teacher without order as In-charge of the school by the competent authority .The above said condition of students enrollment was also not observed while making payment of charge allowance.

Furthermore the charge allowance was also not admissible during additional charge.

(Rs in million)

Sr. No.	Financial Year	Name of Formations	Amount
01	2020-21	Deputy District Education Officer W-EE Gujranwala	1.832
02	2020-21	Deputy District Education Officer M-EE Noshera Virkan	0.629
Total			2.461

Audit is of the view that due to weak internal and financial controls payments were made without meeting the codal formalities.

This resulted in overpayment of charge allowance amounting to Rs 2.461 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 19.01.2022 department replied that there are very few schools where 5 teachers are posted. DAC directed the CEO for fact finding enquiry keeping in view the observation of audit and upheld the para. No progress was made till finalization of this report.

Audit recommends for an early fact finding enquiry and recovery of overpayment of charge allowance from the concerned employees besides fixing of responsibility against the officer(s) at fault.

[PDP No. 01&07]

2.4.2.2 Procurement related irregularities

2.4.2.2.1 Irregular purchase without floating tenders – Rs. 8.27 million

According to rule 9 read with rule 12(1) of Punjab Procurement Rules, of PPRA 2009 procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA'S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement.

During the financial year 2020-21, CEO (Education) Gujranwala paid an amount of Rs 8.27 million to 15 Madaaris Schools on account of food charges of students. During scrutiny of record it was found that the supplier was selected without any tendering process as prescribed in PPRA Rules. Due to non-adoption of tendering process not only the violation of government rules was made but also economical purchase could not be made.

Audit is of the view that due to non-compliance of rules irregular purchase was made by violating PPRA rules.

This resulted in non-observance of government rules.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 19.01.2022 the department replied that time and again the tenders were advertised as per PPRA Rules. Since the food is an essential item which have to be provided to the students on daily basis and no one shown interest in tenders already published. Therefore, as per previous practice / direction of Govt. the payment of food to the madaras was made accordingly. DAC directed the CEO for fact finding enquiry keeping in view the observation of audit and upheld the para. No progress was made till finalization of this report.

Audit recommends for an early enquiry and fixing of responsibility for non-compliance of rules against the officers at fault.

[PDP No. 07]

2.4.3 Value for money and service delivery issues

2.4.3.1 Un-authorized expenditure on new constructions out of NSB – Rs 3.722 million

According to para 2.3 and 2.6 of NSB guidelines for primary and Elementary schools issued by PMIU, NSB is issued for recurrent expenditure of the school including nominal maintenance and cleaning of school and washroom, sports material, electricity bills, educational material, furniture and science lab practical material only.

Audit of Government Elementary Schools working under Dy. DEO (EE-M) Sadar Gujranwala, for the period 2018-21, revealed that expenditure Rs 3.722 million was incurred by the Heads of schools on execution of different types of new constructions including construction of class rooms, wash room and construction of veranda. The expenditure was held irregular because new constructions were not allowed out of NSB funds. This resulted in un-authorized expenditure on civil works.

Annexure-D

Audit is of the view that due to poor managerial controls, new construction work was executed from NSB funds which were not allowed.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 19.01.2022 the department replied that directions of higher authorities i.e. Government of Punjab were received that no school should be without washroom and classroom so in order to ensure the availability of washrooms and classrooms according to strength of students the aforesaid construction was made out of NSB. DAC directed to get the matter regularized from the competent authority and to ensure the compliance of NSB guidelines.

Audit recommends implementation of NSB guidelines besides fixing of responsibility against officer(s) at fault.

[PDP No. 16]

2.4.4 Others

2.4.4.1 Non deposit of GST and Income Tax-Rs 5.723 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person: (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer. (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Management of the following formations of District Education Authority District Gujranwala paid an amount of Rs 48.915 million for purchase of various items from different suppliers during the financial year 2020-21 but income tax and general sales tax amounting to Rs 4.328 million was not deducted from bills of suppliers.

(Rs in million)

Sr. No.	Name of Formations	Amount	GST	Income Tax	Total
01.	Dy. District Education Officer (F) Gujranwala	5.543	0.942	0.360	1.302
02.	Deputy DEO (WEE) Kamonke	43.372	-	3.026	3.026
	Total	48.915	0.942	3.386	4.328

Audit is of the view that due to non-compliance of rules and negligence on the part of the management, income tax was not deducted from the suppliers.

This resulted in loss to government of Rs 4.328 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 19.01.2022, the management replied that the concerned have been asked to deposit the GST and Income Tax amounts after collecting from the suppliers. DAC directed to expedite the recovery process of GST and Income tax. No progress was made till finalization of this report.

Audit recommends recovery of GST and income tax from concerned.

[PDP No. 11, 3]

2.4.4.2 Non-recovery of inspection fee from private schools - Rs 1.078 million

According to Para-5 of Government of the Punjab, Education Department Notification No.SO(Schools)3-6/80, dated 13-08-1984 inspection fee at the prescribed rate is to be recovered from the private educational institutions.

During the course of audit of CEO (Education) Gujranwala for the financial year 2020-21, it was noticed that 3879 private schools were working in District Gujranwala and only 1,078 private schools were registered. No inspection fee was recovered from these schools, resultantly, Government sustained loss of Rs 1.078 million.

Sr. No.	Total Private Schools	Un Registered School	Registered School	Inspection Fee per schools	Total Recoverable Registration Fee (Rs)
01.	3879	2801	1078	1000	1,078,000
Total					1,078,000

Audit is of the view that due to weak internal controls, inspection fee was not recovered from the private schools.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 19.01.2022 the department replied that no inspection fee is applicable from private schools. DAC upheld the audit observation with the direction to recover the inspection fees from the private schools. No progress was made till finalization of this report.

The matter may be investigated at appropriate level and action be taken against the person(s) at fault besides recovery of the amount.

[PDP No. 04]

CHAPTER 3

DISTRICT EDUCATION AUTHORITY GUJRAT

3.1 Introduction

There are 310 formations in District Education Authority Gujrat out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 1864.170 million. Expenditure audited is given in following table which was 54%.

a) Audit Profile of District Education Authority Gujrat

(Rs in million)				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Gujrat	310	7	1006.650
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects	-	-	-

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 193.213 million were raised in this report during current audit of “District Education Authority, Gujrat.” This amount also includes recoveries of Rs 140.11 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	128.795
	B. Procurement related irregularities	3.568
	C. Management of accounts with commercial banks	49.535
4	Value for money and service delivery issues	-
5	Others	11.315
Total		193.213

c) Comments on Budget and Accounts (Variance analysis)

As per the appropriation accounts for the financial year 2020-21 of the DEA Gujrat, original budget (development and non-development) was

Rs 8,814.35 million, supplementary grant was Rs 820.90 million and the final budget was Rs 9,635.25 million. Against the final budget, total expenditure of Rs 8,105.53 million was incurred by District Education Authority during the financial year 2020-21 which was less than final grant indicating poor financial planning which resulted in saving of Rs 1,529.71 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	8,660.75	679.711	9,340.46	7,857.80	-1,482.66	16
Non-Salary	131.89	10.3509	142.24	104.516	-37.72	27
Development	21.708	130.838	152.55	143.214	-9.33	6
Total	8,814.35	820.90	9,635.25	8,105.53	-1,529.71	16

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	9,516.419	8,691.106	-825.31	9
2020-21	9,635.245	8,105.534	-1,529.71	16

There was 1.25% increase in budget allocation and 6.74% decrease in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 1,529.71 million during 2020-21 showing an increase of 7% as compared to the financial year 2019-20.

3.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Gujrat was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities at each school and better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	93.30
2	Non Teacher Presence	100	92.70
3	Student Attendance	100	51.80
4	Retention (All Grades)	100	87.93
5	Head Teacher Presence	100	92.74
6	Availability of Boundary Wall	100	99.11
7	Availability of Drinking Water	100	99.84
8	Availability of Furniture	100	94.57
9	Sufficiency of Toilets	100	94.24
10	School Hygiene	100	70.89

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA failed to retain the students (all grades) and did not maintain the school hygiene as intended in the indicators during 2020-21.

3.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not Convened
2	2018-19	10	Not Convened
3	2019-20	12	Not Convened
4	2020-21	06	Not Convened

3.4 AUDIT PARAS

3.4.1 Irregularities

3.4.1.1 HR / Employee related irregularities

3.4.1.1.1 Overpayment of 30% Social Security Benefit - Rs 83.982 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

Scrutiny of accounts of following formations of District Education Authority Gujrat revealed that the teachers and Class-IV were appointed on contract. Later on the services of the employees were regularized but 30% Social Security Benefit amounting to Rs 83.982 million in lieu of pension was paid to them.

(Rs in million)

Sr. No	Name of Formation	Period	Amount
1	Dy. DEO (EE-M) Kharian	2019-21	53.919
2	Dy. DEO (EE-M) Sarai Alamgir	2020-21	4.430
3	Dy. DEO (EE-W) Kharian	2019-21	11.143
4	Dy. DEO (EE-W) Sarai Alamgir	2019-21	14.49
Total			83.982

Payment of Social Security Benefit after regularization of services was due to weak internal controls.

This resulted in overpayment amounting to Rs 83.982 million.

The matter was reported to the CEO / PAO in December, 2021, in the DAC meeting held on 13.01.2022, department replied that Social Security Benefit in lieu of pension was paid to the employees during contract period. The services of the contract employees were regularized by the CEO Education Gujrat and the cases of regularization of employees were submitted to DAO Gujrat for fixation of pay. DAC directed for the early recovery of allowances and kept the para pending.

Audit recommends recovery of the amount besides fixing of responsibility against the person (s) at fault.

[PDP No. 22, 35, 49 & 56]

3.4.1.1.2 Overpayment of conveyance allowance during vacations - Rs 37.682 million

According to Rule 1.15 of Punjab Traveling Allowance Rules no conveyance allowance is admissible during leave, or joining time.

Scrutiny of accounts of following formations of District Education Authority Gujrat revealed that schools remained closed in winter vacations and in COVID-19 vacations and conveyance allowance was not admissible due to notified vacations. However management paid conveyance allowance amounting to Rs 37.682 million to the employees during vacation period.

(Rs in million)

Sr. No.	Name of formation	Description	No. of days	Amount
1	Dy. DEO (EE-M) Kharian	Winter Vacations	2019 winter 22 days and 2020 winter 17 days	3.733
2	Dy. DEO (EE-M) Kharian	Covid-19 vacations	26.11.2020 to 09.01.2021(45 days), 01.02.2021 to 13.02.2021(13 days), 26.04.2021 to 22.05.2021(27 days)	13.415
3	Dy. DEO (EE-M) Sarai Alamgir	Covid-19 vacations	26.11.2020 to 09.01.2021(45 days), 01.02.2021 to 13.02.2021(13 days), 26.04.2021 to 22.05.2021(27 days)	5.598
4	Dy. DEO (EE-M) Sarai Alamgir	Winter Vacations	2016 winter 7 days,2017 winter 7 days,2018 winter 14 days, 2019 winter 22 days and 2020 winter 17 days	2.079
5	Dy. DEO (EE-W) Kharian	Covid-19 vacations	26.11.2020 to 09.01.2021(45 days), 01.02.2021 to 13.02.2021(13 days), 26.04.2021 to 22.05.2021(27 days)	9.911
6	Dy. DEO (EE-W) Sarai Alamgir	Covid-19 vacations	26.11.2020 to 09.01.2021(45 days), 01.02.2021 to 13.02.2021(13 days), 26.04.2021 to 22.05.2021(27 days)	2.946
Total				37.682

Audit is of the view that due to weak internal controls, conveyance allowance was paid to the officers/officials during winter and COVID-19 vacations.

This resulted in overpayment to the officers/officials amounting to Rs 37.682 million.

The matter was reported to the CEO / PAO in December, 2021.In the DAC meeting held on 13.01.2022, department replied that conveyance allowance was already deducted by the DAO Gujrat. However department did not produce any documentary evidence till finalization of this report. DAC kept the para pending till full recovery of conveyance allowance.

Audit recommends recovery of the amount besides fixing of responsibility against the person (s) at fault.

[PDP No. 13, 16, 28, 37, 44 & 57]

3.4.1.1.3 Unjustified payment of personal allowance - Rs 5.866 million

According to clarification issued by Government of Punjab, Finance Department vide No FD-SR-II/9-214/2013 dated 27.11.2014 Personal Allowance is to be discontinued upon fresh appointment, promotion, retirement and posting to another cadre case.

Dy. DEO (EE-M) Kharian and Sarai Alamgir made payment of Rs 5.866 million on account of personal allowance to the employees who were promoted/upgraded to the next higher scale after their regularization but still drawing personal allowance in violation of rule ibid. Further according to government instructions the up-gradation shall be treated as promotion.

(Rs in million)

Sr. No.	Year	Name of Formation	Amount
1	2020-21	Dy DEO (EE-M) Kharain	4.472
2	2020-21	Dy DEO (EE-M) Sarai Alamgir	1.394
Total			5.866

Audit is of the view that due to weak internal control, personal allowance was paid to the staff even after the promotion / up-gradation.

This resulted in unjustified payment of Rs 5.866 million.

The matter was reported to the CEO / PAO in December, 2021. In the DAC meeting held on 13.01.2022, department replied that personal allowance was granted by the DAO Gujrat after regularization of employees from contract to regular. The pay and allowances were fixed by the DAO Gujrat. The reply of the department was not tenable as the personal allowance was required to be discontinued when the pay was fixed in the next higher scale after regularization. DAC directed the department to take clarification from Finance Department and decided to keep para pending.

Audit recommends recovery of the amount besides fixing of responsibility against the person (s) at fault.

[PDP No. 19&31]

3.4.1.1.4 Unauthorized payment of charge allowance - Rs 1.265 million

According to Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrolment is up to 150 students.

Scrutiny of accounts of Deputy District Education Officer (EE-M) Kharian and Sarai Alamgir revealed that charge allowance was paid @ Rs 500 and Rs 700 to each Head Teacher without orders as in-charge of the school by the competent authority. The above said condition of students enrolment was also not fulfilled while making payment of charge allowance to the teachers. Furthermore the charge allowance was not admissible during additional charge.

Sr. No.	Financial Year	Name of Formation	Amount (Rs)
1	2020-21	Dy DEO (EE-M) Kharain	894,950
2	2020-21	Dy. DEO (EE-M) Sarai Alamgir	369,800
Total			1,264,750

Audit is of the view that due to weak internal control, charge allowance was paid to the teachers without considering the enrolment criteria as well as orders.

This resulted in unauthorized payment of Rs 1.265 million from the public exchequer.

The matter was reported to the CEO / PAO in December, 2021. In the DAC meeting held on 13.01.2022, department replied that charge allowance was paid to the head teachers after issuance of orders. The reply of the departments was not tenable as the condition for the admissibility of the allowance was ignored at the time of orders of the Charge allowance. DAC kept the para pending for detailed scrutiny of the matter and recovery of the amount involved.

Audit recommends recovery of the amount besides fixing of responsibility against the person (s) at fault.

[PDP No. 15& 27]

3.4.1.2 Procurement related irregularities

3.4.1.2.1 Unauthorized expenditure on account of purchase of furniture Rs 3.568 million

According to rule 12 of PPRA Rules 2014, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. In cases if procuring agency has its own website it may also post all advertisement concerning procurement on that website as well.

Scrutiny of accounts of Deputy District Education Officer (EE-W) Kharian and Sarai Alamgir revealed that in-charge of the schools issued supply orders to contractors for the purchase of furniture. However tenders were not floated on PPRA website. Similarly quotations were not called for the purchase of furniture more than Rs 50,000. The payment of Rs 3.568 million was made to the suppliers without inviting bid. Procurement of furniture was made in violation of PPRA Rules.

Sr. No.	Financial Year	Name of Formation	Amount (Rs)
1	2019-21	Dy DEO (EE-W) Kharain	1,879,710
2	2016-21	Dy DEO (EE-W) Sarai Alamgir	1,687,838
Total			3,567,548

Audit is of the view that due to weak internal controls, furniture was purchased by the in-charge of the schools without inviting tenders/quotations.

This resulted in irregular expenditure of Rs 3.568 million.

The matter was reported to the CEO / PAO in December, 2021. In the DAC meeting held on 13.01.2022, department replied that furniture was procured by the incharge of the Primary and Elementary Schools during the financial year 2019-20 & 2020-21. All school incharge were directed to explain the position regarding non-compliance of PPRA rules. No evidence regarding compliance of PPRA rules was produced. DAC kept the para pending for detailed scrutiny of the matter and fixing of responsibility against the person(s) at fault. No further compliance was shown till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person(s) at fault.

[PDP No. 41& 54]

3.4.1.3 Management of Accounts with commercial Banks

3.4.1.3.1 Unjustified drawl of funds in cash Rs 49.535 million

According to clause 4 (b) of Punjab District Authorities Accounts Rules 2017, the mode of payment from local fund of district authority shall be through cross non-negotiable cheque if amount exceed ten thousand.

Scrutiny of accounts of Deputy District Education Officer (EE-W) Kharian and Sarai Alamgir revealed that management of the elementary/primary schools withdrew funds amounting Rs 49.535 million from NSB more than ten thousand in each time. Cash drawl was also split up in the same month in violation of rule. Management of schools drew enormous funds in cash in one transaction which was inadmissible.

Sr. No.	Financial Year	Name of Formation	Amount (Rs)
1	2019-21	Dy DEO (EE-W) Kharain	48,144,826
2	2016-21	Dy DEO (EE-W) Sarai Alamgir	1,390,288
Total			49,535,114

Audit is of the view that due to non-compliance of government instruction, funds were withdrawn by the in-charge of the schools more than Rs 10,000 each.

This resulted in unjustified drawl of funds of Rs 49.535 million.

The matter was reported to the CEO / PAO in December, 2021. In the DAC meeting held on 13.01.2022, department replied that the funds were withdrawn by the incharges of the Primary and Elementary Schools from NSB bank account during the financial year 2019-20 & 2020-21. The expenditure was of petty nature, therefore incharges withdrew funds in cash and then disbursed among the contractors/suppliers. The reply of the department is not acceptable as the payment was required to be made through cross cheques. DAC decided to keep the para pending for detailed scrutiny of the matter and fixation of responsibility against the person(s) at fault.

Audit recommends investigation of the matter besides fixing of responsibility against the person(s) at fault.

[PDP No. 48 & 55]

3.4.2 Others

3.4.2.1 Non deduction of government taxes from NSB funds - Rs 11.315 million

As per section 153 (1) (a) of Income Tax Ordinance 2001 amended through Finance Act 2015, the income tax was required to be deducted @ 9% on supply of goods from the others (non-filers). Moreover, According to 2nd Schedule of Punjab Sales Tax on Service 2012 PST @ 16% will be deducted from the payment of service providers.

Scrutiny of accounts of Deputy District Education Officer (EE-W) Kharian & Sarai Alamgir revealed that in-charge of the primary/elementary schools incurred expenditure on account of purchase of furniture, repair/maintenance of building, white wash of building and purchase of other items under NSB budget allocation. The payment was made without deducting income tax and provincial sales tax amounting to Rs 11.315 million.

(Rs in million)

Sr. No.	Year	Name of Formations	Income tax	PST	Total
1	2019-21	Dy DEO (EE-W) Kharain	3.457	2.291	5.748
2	2016-21	Dy DEO (EE-W) Sarai Alamgir	3.305	2.262	5.567
		Total	6.762	4.553	11.315

Audit is of the view that due to weak internal and administrative controls, Income Tax was not deducted from NSB funds while making payment to the contractor/suppliers.

This resulted in excess payment due to non deduction of government taxes of Rs 11.315 million.

The matter was reported to the CEO / PAO in December, 2021. In the DAC meeting held on 13.01.2022, department replied that Income Tax and Punjab Services Tax was not deducted by the Incharge of the schools in respect of repair of school buildings and other payments, therefore all the incharges were directed to deposit the Income Tax and PST. However department did not produce any documentary evidence till finalization of this report. DAC decided to keep the para pending till the recovery of government dues.

Audit recommends recovery of the amount besides fixing of responsibility against the person (s) at fault.

[PDP No. 40, 42, 52& 58]

CHAPTER 4

DISTRICT EDUCATION AUTHORITY HAFIZABAD

4.1 Introduction

There are 92 formations in District Education Authority Hafizabad out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 1,926.491 million. Expenditure audited is given in following table which was 53%.

a) Audit Profile of District Education Authority Hafizabad

(Rs in million)

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Hafizabad	92	7	1,021.04
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 193.974 million were raised in this report during current audit of “District Education Authority, Hafizabad.” This amount also includes recovery of Rs 69.563 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	48.639
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	66.778
	B. Procurement related irregularities	11.849
	C. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	66.708
Total		193.974

c) Comments on Budget and Accounts (Variance analysis)

As per the Appropriation Accounts for the financial year 2020-21 of the DEA Hafizabad, total original budget (Development and Non-Development) was Rs 3,436.31 million, supplementary grant was Rs

634.99 million and the final budget Rs 4,071.29 million. Against the final budget, total expenditure of Rs 3,622.45 million was incurred by District Education Authority during the financial year 2020-21 which was less than final grant indicating poor financial planning which resulted in saving of Rs 448.85 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	3,353.67	518.84	3,872.50	3,440.49	-432.01	11
Non-Salary	68.44	10.58	79.03	73.524	-5.51	7
Development	14.203	105.56	119.76	108.43	-11.33	9
Total	3,436.31	634.99	4,071.29	3,622.45	-448.85	11

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	4,256.231	3,678.395	-577.84	14
2020-21	4,071.295	3,622.448	-448.85	11

There was 4.35% decrease in budget allocation and 1.52% decrease in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 448.85 million during 2020-21 showing a decrease of 3% as compared to the financial year 2019-20.

4.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Hafizabad was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities at each school and better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	93.00
2	Non Teacher Presence	100	94.10
3	Student Attendance	100	63.10
4	Retention (All Grades)	100	84.29

Sr. No.	Indicators	Target %	Achievement %
5	Head Teacher Presence	100	94.02
6	Availability of Boundary Wall	100	97.21
7	Availability of Drinking Water	100	100
8	Availability of Furniture	100	95.16
9	Sufficiency of Toilets	100	86.78
10	School Hygiene	100	82.66

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA failed to retain the students (all grades), provision of toilets and maintenance of schools hygiene as intended in the indicators during 2020-21.

4.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Years	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not convened
2	2018-19	10	Not convened
3	2019-20	05	Not convened
4	2020-21	08	Not Convened

4.4 AUDIT PARAS

4.4.1 Non-production of record

4.4.1.1 Non-production of record - Rs 48.639 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms, and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Principal Govt. Girls Higher Secondary School, Pindi Bhattian district Hafizabad did not produce the record for the financial year 2011-14 for scrutiny purpose. Further record relating to Farog-e-Taleem Funds was also not produced for the whole period under audit.

(Rs in million)

Cost Center	Financial Year	Expenditure
HF6064 & HF6185	2011-12	14.622
HF6064 & HF6185	2012-13	16.811
HF6064 & HF6185	2013-14	17.206
Total		48.639

Audit is of the view that due to weak administrative controls, record was not produced.

This resulted in non-production of record amounting to Rs 48.639 million.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, department replied ex-headmistress did not handover the record despite of many reminders. DAC directed District Education Officer (SE) Hafizabad to constitute an inquiry committee for fixation of responsibility.

Audit recommends production of record besides fixing the responsibility on the person (s) at fault.

[PDP No.45]

4.4.2 Irregularities

4.4.2.1 HR/Employees related irregularities

4.4.2.1.1 Unjustified payment of personal allowance - Rs 54.210 million

According to clarification issued by Government of Punjab, Finance Department vide No. FD-SR-II/9-214/2013 dated 27.11.2014 personal allowance is to be discontinued upon fresh appointment, promotion, retirement and posting to another cadre case.

Audit of the accounts of CEO Education Hafizabad revealed that payment of Rs 54.210 million on account of personal allowance was made to the 2,540 employees who were promoted to the next higher scale after their regularization but still drawing personal allowance, in violation of rule *ibid*. In most of the cases PSTs and ESTs etc. were upgraded from BS-7 & 14 to BS-14 & 15 after regularization.

Audit is of the view that due to weak internal and financial controls, personal allowance was paid without justification.

This resulted in unjustified payment of personal allowance of Rs 54.210 million.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, department replied that personal allowance was granted by the DAO Hafizabad after regularization of employees from contract to regular. The pay and allowances were fixed by the DAO Hafizabad. The reply of the department was not tenable as the personal allowance was required to be discontinued when the pay was fixed in the next higher scale after regularization. DAC directed the department to seek clarification from Finance Department and decided to keep the para pending.

Audit recommends that matter be justified otherwise effect the recovery.

[PDP No.25]

4.4.2.1.2 Unjustified payment of inspection allowance – Rs 10.787 million

According to Government of the Punjab, School Education Department Lahore letter No.SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be

submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Deputy DEO (M-EE & W-EE) Pindi Bhattian paid an amount of Rs 10.787 million to AEOs on account of Inspection Allowance during the Financial Year 2020-21. Payment was paid without verified inspection reports of schools by AEO's and verifiable KPIs. Furthermore the payment of inspection allowance during summer vacations and closure of schools due to COVID-19 pandemic is quite unjustified as no primary/middle schools were opened during summer, winter and COVID-19 pandemic. **Annexure-E**

(Rs in million)

Sr. No.	Name Office	No. of employees	Amount
1	Deputy DEO (M-EE) Pindi Bhattian	14	2.750
2	Deputy DEO (W-EE) Pindi Bhattian	13	8.037
Total			10.787

Audit is of the view that due to weak internal and financial controls, inspection allowance was paid without justification.

This resulted into unjustified payment of inspection allowance for Rs.10.787 million.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, department replied that inspection allowance was paid as per rule during the period of COVID-19 pandemic. DAC directed the department to seek clarification from Finance Department and decided to keep the para pending.

Audit recommends that matter be justified or recovery be effected.

[PDP No.44 & 80]

4.4.2.1.3 Unjustified payment of special education allowance at higher rates Rs 1.781 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No. FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of adhoc allowance- 2010 @ 50%, the existing amount of 100% allowance shall be reduced by 50% i.e. 1.7.2017. The remaining amount shall continue to be drawn at frozen level.

Headmistress Govt. Institute for Slow Learners Hafizabad, paid Special Education Allowance to the staff at higher rates than their

entitlement. This resulted into unjustified payment of Special Education Allowance for Rs 1.781 million. **Annexure-F**

Audit is of the view that due to weak internal and financial controls, said allowance was paid at higher rates.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, department replied that recovery is under process. However department did not produce any documentary evidence till finalization of this report. DAC decided to keep the para pending till full recovery is effected.

Audit recommends full recovery of overpayment besides fixing of responsibility against officer(s) at fault.

[PDP No.100]

4.4.2.2 Procurement related irregularities

4.4.2.2.1 Irregular purchase of low quality furniture - Rs.7.630 million

As per rule 2.22 and 15.7 of PFR Vol-I, 15.4 (a) All materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should examine that the quantities are correct and their quality is good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

Audit of the accounts of CEO (Education) Hafizabad revealed that an amount of Rs 7.63 million was transferred to 16 schools for purchase of furniture. Physical inspection of furniture supplied to schools revealed that quality of the furniture supplied to schools was very low as evident from pictorial evidences as well as report of physical inspection committee. Neither any legal action for supply of low quality furniture was taken against the vendor nor the damages were recovered by him.

Audit is of the view that due to financial indiscipline and weak internal controls low quality furniture was purchased.

This resulted into irregular purchase of low quality furniture amounting to Rs 7.630 million.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, Department replied that the matter is already in the notice of management and low quality furniture is being replaced. DAC kept the para pending with direction to investigate the matter by constituting a committee.

Audit recommends investigation of the matter besides fixing of responsibility against officer(s) at fault.

[PDP No.01]

4.4.2.2.2 Irregular procurement without tendering process Rs 2.128 million

According to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website in the manner and format specified by regulation by the PPRA’s from time to time.

Audit of Govt. Girls Higher Secondary School, Pindi Bhattian district Hafizabad observed that expenditure of Rs 2.128 million was incurred on procurement of different items without following the tendering process in violation of criteria **ibid. Annexure-G**

Audit is of the view that due to weak internal and financial controls, irregular procurement was made.

This resulted in irregular procurement amounting to Rs 2.128 million.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, department replied that all the procurements were made after obtaining the approval of school council. DAC kept the para pending with direction to regularize the matter from competent authority.

Audit recommends the prompt regularization of the matter.

[PDP No.49 & 50]

4.4.2.2.3 Non-deduction of government taxes – Rs 2.091 million

According to CBR letter No. C-4/47/STB/98 dated 13.03.1999 and Finance Department, Punjab letter No. SO(Tax)10/97 dated 19.09.1998, if purchases are made from the suppliers / firms not registered with the Sales Tax Collectorate, then GST @ 19% will be deducted at source and deposited into the government account and as per section 153 (1) (a) of Income Tax Ordinance 2001 amended through Finance Act 2015, the income tax was required to be deducted @ 9% on supply of goods from the others (non-filers).Further according to 2nd Schedule of Punjab Sales Tax on Service 2012 PST @ 16% will be deducted from the payment of service providers.

Audit of following formations of District Education Authority, Hafizabad revealed that general sales tax, income tax and provincial sales tax were not deducted from the bills of suppliers / service providers before releasing payment in violation of rules **ibid.**

(Rs in million)

Sr. No.	Name of office	Amount
1	CEO (DEA) Hafizabad	0.277
2	Dy. DEO (M-EE) Pindi Bhattian	0.313
3	-do-	0.501
4	-do-	0.226
5	GGHSS Vanike Tararr	0.046
6	-do-	0.313
7	-do-	0.136

Sr. No.	Name of office	Amount
8	Dy. DEO (W-EE) Pindi Bhattian	0.202
9	-do-	0.077
Total		2.091

Audit is of the view that due to financial indiscipline and weak internal controls government taxes were not deducted.

This resulted in loss to government amounting to Rs 2.091 million.

The matter was reported to PAO concerned in December, 2021. Department replied that general sales tax, income tax and provincial sales tax was not deducted by the Incharge of the schools in respect of repair of school buildings and other payments, therefore all the incharges were directed to deposit all the taxes. DAC in its meeting held on 17.01.2022, decided to keep the para pending till full recovery.

Audit recommends recovery of taxes besides fixing of responsibility against officer(s) at fault.

[PDP No.10, 34, 35, 36, 58, 60, 61, 68, 69, 71, 91 & 92]

4.4.3 Others

4.4.3.1 Non provision of vouched accounts and non-deposit of unspent balances - Rs 66.708 million

According to Punjab Finance Department Letter No IT(FD)3-7-2000 dated 01.01.2001 Building Department was required to render a completion certificate and refund the residual balance if any, together with statement of accounts to the concerned DDO after completion of the maintenance & repair of work for audit/record.

During scrutiny of accounts of CEO Education Hafizabad, it was observed that an amount of Rs 66.708 million was transferred to the Building Division for various schemes during the financial year 2020-21. However, neither vouched accounts was rendered by the building division nor residual balance was returned nor the work completion certificate / PC-IV was found in record. Detail is as under;

Document No	Document Date	G/L	G/L Descp.	Vendor Name	Amount (Rs)
1900046151	06.11.2020	A05270	To Others	Executive Engineer Building	5,120,000
1900061069	09.12.2020	A05270	To Others		15,027,000
1900066177	07.12.2020	A05270	To Others		5,412,000
1900085095	09.12.2020	A05270	To Others		9,855,000
1900138084	09.12.2020	A05270	To Others		2,985,000
1900138085	09.12.2020	A05270	To Others		28,309,000
Total					66,708,000

Audit is of the view that due to weak financial controls, vouched accounts was not produced.

This resulted in non-provision of record and non-deposit of unspent balances amounting to Rs 66.708 million.

The matter was reported to the concerned PAO in December, 2021. In the DAC meeting held on 17.01.2022, department replied that letter has been written to building Department for provision of vouched account. DAC kept the para pending with direction to Assistant Director Development Branch to obtain the vouched accounts of every development schemes.

Audit recommends that vouched accounts of each development schemes be obtained from building department .

[PDP No. 03]

CHAPTER 5

DISTRICT EDUCATION AUTHORITY, MANDI BAHAUDDIN

5.1 Introduction

There are 177 formations in District Education Authority Hafizabad out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 1,871.619 million. Expenditure audited is given in following table which was 60%.

a) Audit Profile of District Education Authority Mandi Bahauddin

(Rs in million)				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Hafizabad	177	7	1,123.584
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 164.122 million were raised as a result of this audit. This amount also includes recoverable of Rs 128.280 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)		
Sr. No.	Classification	Amount Placed Under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	128.280
	b. Procurement related irregularities	35.842
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
Total		164.122

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA M.B.Din, original budget (development and non-development) was Rs 5,878.07 million, supplementary grant was Rs 498.9 million and the

final budget was Rs 6,376.97 million. Against the final budget, total expenditure of Rs 4,871.62 million was incurred by District Education Authority during the financial year 2020-21 which was less than final grant indicating poor financial planning which resulted in saving of Rs 1,505.35 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	5,550.20	396.267	5,946.47	4,567.31	-1,379.16	23
Non-Salary	231.26	16.5111	247.77	189.557	-58.21	23
Development	96.608	86.119	182.73	114.752	-67.98	37
Total	5,878.07	498.90	6,376.97	4,871.62	-1,505.35	24

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	6,030.024	4,741.935	-1,288.09	21
2020-21	6,376.97	4,871.62	-1,505.35	24

There was 5.75% increase in budget allocation and 2.73% increase in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 1,505.35 million during 2020-21, showing an increase of 3% as compared to the financial year 2019-20.

5.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA M.B.Din was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities at each school and better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	93.10
2	Non Teacher Presence	100	92.30
3	Student Attendance	100	54.20
4	Retention (All Grades)	100	85.14

Sr. No.	Indicators	Target %	Achievement %
5	Head Teacher Presence	100	92.38
6	Availability of Boundary Wall	100	98.60
7	Availability of Drinking Water	100	99.60
8	Availability of Furniture	100	99.40
9	Sufficiency of Toilets	100	95.41
10	School Hygiene	100	81.94

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA failed to achieve the target in student attendance, retention of students (all grades) and maintenance of school hygiene as intended in the indicators during 2020-21.

5.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meetings to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	08	Not convened
2	2018-19	15	Not convened
3	2019-20	09	Not convened
4	2020-21	07	Not convened

5.4 AUDIT PARAS

5.4.1 Irregularities

5.4.1.1 HR / Employee related irregularities

5.4.1.1.1 Unjustified payment of personal allowance -Rs 73.444 million

According to clarification issued by Government of Punjab, Finance Department vide No FD-SR-II/9-214/2013 dated 27.11.2014 Personal Allowance is to be discontinued upon fresh appointment, promotion , retirement and posting to another cadre case. Furthermore, already clarified by the Finance Department that while fixation of pay the up gradation shall be treated as promotion

CEO (Education) M.B.Din made payment of the personal allowance to 4117 employee in the District M.B.Din under his jurisdiction, who were promoted to the next higher scale after their regularization. In most of the cases PSTs and ESTs etc are still drawing personal allowance even after upgradation from BS-7 & 14 to BS 14 & 15, in violation of rule ibid. This resulted in unjustified payment of personal allowance to employees amounting to Rs 73.444 million, as detailed below:

Sr. No.	Name of Formation	Amount (Rs)	No of employees involved
1	CEO Education M.B.Din	64.954	3775
2	Dy DEO(EE-W)M.B.Din	3.050	175
3	Dy DEO(EE-M) Malikwal	5.343	152
4	Spl Education Center Malikwal	0.039	06
5	Govt Institute for Slow Learners M.B.Din	0.058	09
	Total	73.444	4117

Audit is of the view that due to non-compliance of rules personal allowance was not discontinued from the pay and allowances of the employees.

This resulted in unjustified pay and allowances of Rs 73.444 million.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, department replied that as per clarification given in the Government of Punjab, Finance Department vide No. FD-SR-II/9-214/2013 dated 02.04.2014, dated 19.08.2014 & 27.11.2014 respectively. Personal allowance cannot be discontinued because mostly the cases of continuation of personal allowance are of the

upward mobility not regular promotion or fresh appointment to another cadre posts. The reply of the department is not tenable. The DAC directed that CEO M.B.Din will send the reference to the Finance Department for clarification.

Audit recommends recovery of unjustified allowances from the concerned employee(s) besides fixing of responsibility against officers at fault.

[PDP No.20, 40, 52, 67&79]

5.4.1.1.2 Non deduction of conveyance allowance during vacations Rs 24.448 million

According to rule 1.15 of the Punjab Travelling Allowance Rules, conveyance allowance is not admissible during leave.

Certain formations under the jurisdiction of CEO Education M.B Din did not deduct Conveyance Allowance from the pay and allowances of the 3283 employees during winter, summer and covid vacations during 2017-21. It is pertinent to mention here that schools are closed for various periods every year. This resulted in non deduction of conveyance allowance of Rs 24.448 million.

Sr No	Name of Formation	Amount (Rs)	No. of employees involved
1	Dy DEO(M)M.B.Din	2.006	446 employees
2	Dy DEO(W)M.B.Din	2.969	557 employees
3	Dy DEO(W)M.B.Din	7.860	560 employees
4	Dy DEO(W)M.B.Din	1.867	560 employees
5	Dy DEO(M) Malikwal	4.762	319 employees
6	Dy DEO(M) Malikwal	1.071	317 employees
7	Dy DEO(M) Malikwal	3.537	317 employees
8	Dy DEO(W) Malikwal	0.376	191 employees
	Total	24.448	3283 employees

Audit is of the view that due to weak internal controls, conveyance allowance was not deducted from the salary of employees

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, department replied that the conveyance allowance of winter vacations has been deducted. As matter of proof, the expenditure statements duly verified by the DAO are available. The departmental reply is not acceptable as the details of deductions were not provided. DAC directed the department to constitute a scrutiny committee to know the actual position of employee wise recovery of conveyance allowance according to the government notification of vacations and

recovery be effected from the employees who did not deposit their conveyance allowance.

Audit recommends recovery of the overpaid allowance besides fixing of responsibility against officer(s) at fault.

[PDP No.23, 32, 35, 45, 46, 49, 56 & 60]

5.4.1.1.3 Unjustified payment of inspection allowance – Rs 3.967 million

According to Government of the Punjab, School Education Department Lahore letter No.SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Certain deputy education officers under the jurisdiction of CEO Education M.B Din, paid inspection allowances to various AEOs during the Financial Year 2018-21. Neither verified inspection reports of schools by AEO's nor verifiable KPIs and daily visit notes were found on record whereas monthly inspection allowance of Rs 25,000 was paid to the AEO's in violation of above instructions. Furthermore the payment of inspection allowance during summer vacations and closure of schools due to COVID-19 pandemic is quite unjustified as no primary/middle schools were opened during summer, winter and COVID-19 pandemic. This resulted into unjustified payment of inspection allowance for Rs 3.967 million as detailed below;

Sr No	Name of Formation	Amount (Rs)	No of employees involved
1	Dy DEO(M)M.B.Din	2.901	12 AEOs
2	Dy DEO(W)M.B.Din	1.066	07 AEOs
	Total	3.967	

Audit is of the view that due to weak internal controls the inspection allowance was paid to the Assistant Education Officers.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, department replied that different types of visits as well as inspections is thoroughly carried out by the AEOs on directions of their authorities. A letter in this context is available for justification (copy attached). Besides during COVID-19 Pandemic – the AEOs visited all the schools to ensure compliance of closures of schools and Corona measures. No evidence of visits in support of reply was provided. DAC kept the para pending with the direction to recover the

inspection allowance if no evidence of duties duly approved by the competent authority are available.

Audit recommends recovery of overpayment besides fixing of responsibility against officer(s) at fault.

[PDP No.24&33]

5.4.1.1.4 Unauthorized payment of Social Security Benefit - Rs 26.421 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

Certain deputy education officers under the jurisdiction of CEO Education M.B Din, paid Social security benefit of Rs 26.421 million to various employees who were appointed before 2016. The education department regularized all the teachers who have completed three years of their service but their pay and allowances were not got regularized and they were continuously being paid 30%-Social Security Benefit. This resulted into unauthorized payment of SSB of Rs 26.421 million to the employees.

Sr. No.	Name of Formation	Amount (Rs)	No of employees involved
1	Dy DEO(M)M.B.Din	2.547	63 employees
2	Dy DEO(W)M.B.Din	23.874	310 employees
	Total	26.421	

Audit is of the view that due to weak internal control, the pay and allowances of the regularized employees were not re-fixed and were paid 30%-SSB which is an unauthorized payment.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, department replied that the regularization of services act was promulgated in 2018 wherein it is directed that all the contract employees may be regularized after having 03 years' service with good conduct. But before this, there were employees regularized by single executive orders issued by the government time to time. Hence, as and when they were regularized in the light of directions of Govt. of Punjab, their salaries were adjusted as permanent Govt. employee by the DAO along with deductions applicable. The payment of

SSB till date of regularization is justified the reply is not tenable. DAC directed to prepare a detail of justification in respect of employees whose date of joining is before 2018 and are still drawing 30%-SSB and recovery be made.

Audit recommends recovery of overpaid allowance from the concerned employees besides fixing of responsibility against officer(s) at fault.

[PDP No. 25, 43]

5.4.1.2 Procurement related irregularities

5.4.1.2.1 Irregular expenditure beyond financial competency of school council – Rs 3.408 million

As per Para 4.9.1 of School Council Policy 2007 revised in 2017, refers to Finance Department notification No. IT(FD)3-13/2002 dated 7th Jan 2004 and 29th Jan 2005, that School council is authorized to incur maximum amount of Rs 400,000 during a financial year (From July to June)

During audit of Dy DEO (EE-M) M.B Din and Dy DEO (EE-W) Malakwal for the period 2018-21, it was noticed that different Government Elementary schools incurred expenditure of Rs 3.408 million from NSB funds beyond the financial competency of School Council as detailed below;

Name of Formation	Name of Schools	Year	Amount (Rs)
Dy DEO (EE-M) M.B Din	GES Jayya	2018-19	437,708
	GES Sohawa Jamlani	2018-19	441,195
	GES Sohawa Jamlani	2019-20	495,974
	GES Rakh Baloch Khan	2018-19	644,012
	GES Rakh Baloch Khan	2019-20	497,924
Dy DEO (EE-W) Malakwal	GGES Faqeerian	2020-21	429,437
	GGES Khai	2020-21	461,635
TOTAL			3,407,885

Audit is of the view that due to weak financial controls expenditure was incurred beyond the competency.

This resulted in irregular expenditure amounting to Rs.3.408 million.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022 the department replied that an explanation has been issued to the concerned head teachers as the schools exceed the financial competency. DAC directed to get the expenditure regularized from the competent authority.

Audit recommends regularization of expenditure.

[PDP No. 28&62]

5.4.1.2.2 Irregular cash payment to supplier - Rs 4.083 million

According to clause 4(b) of Punjab District Authorities Accounts Rules 2017, the mode of payment from local fund of district authority

shall be through cross non-negotiable cheque if amount exceeds one thousand.

Scrutiny of record of NSB funds of Government Schools under Dy. District Education Officer (M) M.B Din, it was observed that following Government Schools incurred an expenditure of Rs. 4.083 million from NSB funds and payments were made to various suppliers by cash instead of cross cheques. This resulted in irregular cash payment.

Audit is of the view that due to weak internal controls and non-compliance of rules, the payments were made in cash instead of cross cheques.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, department replied that due to local petty purchases, the process of payment through cross cheques is complicated because the vendors have no bank accounts. No financial limit for petty cash expenditure was provided to the Audit. DAC kept the para pending for regularization of the expenditure by the competent authority.

Audit recommends that the matter needs to be justified besides investigation and fixing of responsibility against the person(s) at fault.

5.4.1.2.3 Irregular expenditure on purchase of uniform-Rs 5.507 million

According to the PPRA 2014 Rule 4, under principles of procurements, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. and as per rule 10 under heading of Specifications.–(1) A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Head Masters of Special Education Center Malikwal and Institute for slow learners M.B Din purchased uniforms for the students during winter and summer seasons but the specifications of the uniform were neither given in the tender documents nor mentioned in the supply order. The demand, in the form of estimate/ requisition and consumption through stock register was also not maintained. Furthermore, bids submission date

was not printed on letter head nor bids were received through registered courier. This resulted in irregular expenditures of Rs 5.507 million.

Name of office	Document No	Date	Particulars	Name of supplier	Amount
Special Education Center Malikwal	1900107628	22.06.2021	Uniforms and protective clothing	ZAMAN TRADERS	811,171
	1900095827	22.06.2021	Uniforms and protective clothing	ALI GOHAR & ASSOCIATE	353,361
	1900105696	02.04.2019	Uniforms and protective clothing	HAMZA AHMAD BROTHERS	671,424
	1901125528	02.04.2019	Uniforms and protective clothing	HAMZA AHMAD BROTHERS	555,750
Institute for Slow learners M.B.Din	1900073884	24.6.2021	Uniforms and protective clothing	Hamza Enterprises	708,645
	1900175265	24.6.2021	Uniforms and protective clothing	Hamza Enterprises	538,125
	1900034574	22.06.2020	Uniforms and protective clothing	ZAMAN TRADERS	122,875
	1901460836	25.06.2020	Uniforms and protective clothing	HAMZA AHMAD BROTHERS	490,000
	1901548653	25.06.2020	Uniforms and protective clothing	GOVT INSTITUTE FOR SLOW	84,240
	1901566209	25.06.2020	Uniforms and protective clothing	HAMZA AHMAD BROTHERS	23,105
	1900110828	02.04.2019	Uniforms and protective clothing	HAMZA AHMAD BROTHERS	629,675
	1901125529	02.04.2019	Uniforms and protective clothing	HAMZA AHMAD BROTHERS	518,670
					5,507,041

Audit is of the view that due to weak internal controls, expenditure on purchase of uniform was incurred without fulfilling requirements for procurement.

This resulted in irregular expenditure amounting to Rs 5.507 million.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, department replied that specifications and quantity of kit wise details were mentioned in tender form properly. The reply was not tenable as the specifications of the uniform were not advertised. DAC directed the department to get the issue regularized from the competent authority.

Audit recommends that expenditure be regularized from the concerned authority besides fixing of responsibility against person(s) at fault.

[PDP No. 76 & 87]

5.4.1.2.4 Irregular purchase of science lab equipment - Rs 13.729 million

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

CEO Education Authority M.B Din made prequalification for the purchase of science lab equipment from M/s Anmol Scientific for 64 schools and paid through NSB accounts of the concerned schools but tender sales register, technical evaluation reports/minutes of grievance committee were not prepared. The poor maintenance of bidding process file was observed. Various schools have launched complaints for the poor quality of the supplies. The delivery challans were without date in order to avoid LD charges, hence a penalty @ 2% of Rs 2,059,350 is required to be recovered from the supplier. Furthermore, income tax of Rs 617805/- was deducted from the payments of the supplier but no deposit evidence was provided for the deduction. Performance security was deducted @ 5% instead of 10% as per agreement. Moreover the stamp duty of Rs 24321/- was also less realized from the contractor. It was also revealed that blank signed acknowledgement receipts and blank income tax deposit receipts of supplier were found in the file, which questions the integrity of the process.

Audit is of the view that due to weak internal controls and non-compliance of rules, irregular purchases were made.

This resulted in irregular expenditure of Rs 13.729 million.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022 the department failed to submit any reply DAC directed to inquire the matter by constituting an external three members committee who will report within one month after the detailed scrutiny of records.

Audit recommends investigation and fixing of responsibility against the person(s) at fault.

[PDP No 12]

5.4.1.2.5 Irregular purchase of 5KVA UPS - Rs 7.906 million

According to Rule 2.33 of the PFR Vol-I Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

CEO Education Authority M.B Din made prequalification for the purchase of 5 KVA UPS from M/s Bitsol for 40 schools and paid Rs 7.906 million through NSB accounts of the concerned schools but tender sales register, technical evaluation reports/minutes of grievance committee were not prepared. The poor maintenance of bidding process file was observed. Various schools have launched complaints for the poor quality of the supplies. The specification of the batteries to be supplied was not mentioned in the bidding documents. The delivery challans were without date in order to avoid LD charges, hence a penalty @ 2% of Rs 425,350/- is required to be recovered from the supplier. Furthermore, income tax of Rs 355804/- was not deducted from the payments of the supplier and a cheque of full amount was paid to the supplier. Performance security was deducted @ 5% instead of 10% as per agreement. Moreover the stamp duty of Rs 14000/- was also less realized from the contractor. Sales tax return for the month of February, 2021 was not provided which is required for verification.

Audit is of the view that due to weak internal controls and non-compliance of rules, the irregular purchases were made.

This resulted in irregular expenditure of Rs 7.906 million.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, the department failed to submit any reply. DAC directed to inquire the matter by constituting an external three members committee who will report within one month after the detailed scrutiny of records.

Audit recommends investigation and fixing of responsibility against the person(s) at fault.

[PDP No 13]

5.4.1.2.6 Irregular purchase of air conditioners - Rs 1.209 million

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

CEO Education Authority M.B Din prequalified M/s Global Technologies for the purchase of Air Conditioner for 14 schools. CEO paid Rs 1.209 million through NSB accounts of the concerned schools but tender sales register, technical evaluation reports/minutes of grievance committee were not prepared. The poor maintenance of procurement

record was observed. The Air Conditioners could be purchased through direct contracting method in order to avoid the contractor profit. The two participants of bidding process M/s Bitsol and M/s Global Technologies quoted the rates of Air Conditioners of two different companies i.e. PEL and Orient. Both the companies have different prices and specifications. The department was required to standardized the demand i.e. PEL, Orient, Haier, LG etc. of Air conditioners to make the perfect competition. The delivery challans were without date in order to avoid LD charges, hence a penalty @ 2% of Rs 64641/- is required to be recovered from the supplier. Sales tax return for the month of February, 2021 not provided which is required for verification.

Audit is of the view that due to weak internal controls and non-compliance of rules, the irregular purchases were made.

This resulted in irregular expenditure of Rs 1.209 million.

The matter was reported to the CEO / PAO in December, 2021. In DAC meeting held on 18.01.2022, the department failed to submit any reply. DAC directed to inquire the matter by constituting an external three members committee who will report within one month after the detailed scrutiny of records.

Audit recommends investigation and fixing of responsibility upon the person(s) at fault.

[PDP No 15]

CHAPTER 6

DISTRICT EDUCATION AUTHORITY NAROWAL

6.1 Introduction

There are 217 formations in District Education Authority Narowal out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 2,655.103 million. Expenditure audited is given in following table which was 54%.

a) Audit Profile of District Education Authority Narowal

(Rs in million)

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Narowal	217	7	1,433.76
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects	-	-	-

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 264.088 million were raised in this report during current audit of “District Education Authority, Narowal.” This amount also includes recoveries of Rs 114.17 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	102.619
	b. Procurement related irregularities	14.176
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	147.293
Total		264.088

c) Comments on Budget and Accounts (Variance analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DEA Narowal, original budget (development and non-development) was Rs 8,359.93 million, supplementary grant was Rs 199.13 million and

the final budget was Rs 8,559.06 million. Against the final budget, total expenditure of Rs 6,687.24 million was incurred by District Education Authority during the financial year 2020-21 which was less than final grant indicating poor financial planning which resulted in saving of Rs 1,871.82 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	8,033.68	176.889	8,210.57	6,397.18	-1,813.39	22
Non-Salary	143.09	3.1507	146.24	113.353	-32.89	22
Development	183.157	19.092	202.25	176.708	-25.54	13
Total	8,359.93	199.13	8,559.06	6,687.24	-1,871.82	22

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	9,013.289	6,938.626	-2,074.66	23
2020-21	8,559.061	6,687.244	-1,871.82	22

There was 5.04% decrease in budget allocation and 3.62% decrease in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 1,871.82 million during 2020-21, showing a decrease of 1% as compared to the financial year 2019-20.

6.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Narowal was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities at each school and better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	91.90
2	Non Teacher Presence	100	93.40
3	Student Attendance	100	61.40
4	Retention (All Grades)	100	88.34

Sr. No.	Indicators	Target %	Achievement %
5	Head Teacher Presence	100	92.66
6	Availability of Boundary Wall	100	98.37
7	Availability of Drinking Water	100	99.30
8	Availability of Furniture	100	94.17
9	Sufficiency of Toilets	100	91.84
10	School Hygiene	100	80.71

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA failed to retain the students (all grades) and maintenance the school hygiene as intended in the indicators during 2020-21.

6.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1.	2019-20	8	Not convened
2.	2018-19	5	Not convened
3.	2017-18	2	Not convened
4	2020-21	5	Not convened

6.4 AUDIT PARAS

6.4.1 Irregularities

6.4.1.1 HR/ Employees related irregularities

6.4.1.1.1 Overpayment of Social Security Benefit - Rs 59.680 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

CEO District Education Authority Narowal regularized the services of contractual teaching staff during the financial year 2020-21 but payment of 30% Social Security Benefit for the period 01.03.2021 to 31.12.2021 amounting to Rs 59.680 million was not stopped after regularization.

Audit held that due to weak financial controls, 30% SSB was not discontinued after regularization.

This resulted in loss to government due to overpayment of SSB of Rs 59.680 million.

The matter was reported to the CEO DEA/PAO in December, 2021. Department replied that the cases of fixation of pay after regularization of employees were submitted to DAO Narowal. Reply was not acceptable because it was not supported with the documentary evidences. DAC in its meeting held on 14.01.2022 decided to keep the para pending till compliance. No further compliance was reported till the finalization of this report.

Audit recommends recovery of social security benefit from the concerned employees besides fixing of responsibility against officer(s) at fault.

[PDP No.17, 91]

6.4.1.1.2 Unjustified payment of personal allowance on up-gradation – Rs 38.031 million

According to clarification issued by Government of Punjab, Finance Department vide No FD-SR-II/9-214/2013 dated 27.11.2014

Personal Allowance is to be discontinued upon fresh appointment, promotion , retirement and posting to another cadre case.

CEO DEA Narowal made payment of the personal allowance to the employees under his jurisdiction, who were promoted/up-graded to the next higher scale after their regularization but still drawing personal allowance, in violation of rule ibid. In most of the cases PSTs and ESTs were upgraded from BS 7 & 14 to BS 14 & 15.

Audit held that due to weak financial controls, payment of personal allowance was not discontinued at the time of promotion or up-gradation.

This resulted in unjustified payment of personal allowance to 786 employees Rs 38.031 million (for three years).

The matter was reported to the CEO DEA/PAO in December, 2021. DAC in its meeting held on 14.01.2022 after discussion decided to refer the matter to Finance Department for clarification and keep the para pending till compliance. No further progress was reported till the finalization of this report.

Audit recommends to the matter to Finance Department Government of the Punjab for clarification.

[PDP No.18]

6.4.1.1.3 Unjustified payment of inspection allowance during vacations - Rs 4.908 million

According to Government of Punjab School Education Department Notification No SO(ADP)Misc-409/2012 dated 29.8.2012, duly endorsed by the Finance Department, “the competent authority approve inspection allowance for the AEOs against inspection of schools of at least 10 school inspections in a month.

During scrutiny of accounts of various formations under the jurisdiction of DEA Narowal for the financial year 2020-21, it was observed that inspection allowance was paid to the AEOs @ Rs 25,000/p.m. The payment of inspection allowance during Summer vacations and lock down of Covid-19 was quite unjustified as no primary/elementary schools were opened and no inspection activities were performed by AEOs. This resulted in unjustified payment of inspection allowance amounting to Rs 4.908 million to AEOs.

(Rs in million)

Sr No	Name of Office	Amount
01	Deputy District Education Officer (EE-M) Narowal	1.400
02	Deputy District Education Officer (EE-W) Narowal	2.000
03	Deputy District Education Officer (EE-M) Zafarwal	0.533
04	Deputy District Education Officer (EE-W) Zafarwal	0.975
	Total	4.908

Audit is of the view that due to weak internal controls, unjustified payments of inspection allowance were made.

This resulted in unjustified payment of Rs 4.908 million.

The matter was reported to the CEO DEA/PAO in December, 2021. Department replied that AEOs are entitled for inspection allowance during summer vacations in the light of Secretary School Education Department letter No.SO (SE-III)5-226/2017 dated 03.08.2020. Reply was not supported with inspection reports of summer vacations and lock down of Covid-19. DAC in its meeting held on 14.01.2022 decided to keep the para due to non-provision of inspection reports. No further progress was reported till the finalization of this report.

Audit recommends recovery of overpayment besides fixing responsibility of the person(s) at fault.

[PDP No.24, 55, 60, 93]

6.4.1.2 Procurement related Irregularities

6.4.1.2.1 Wasteful expenditure on establishment of I.T Lab – Rs 11.822 million

According to Government of the Punjab letter No. (D-2) 10(3) 190 dated 6/1991 “No change in scope of work and specification of scheme involving material deviation from original proposal, once approved, can be made without prior approval of the competent authority.”

CEO (DEA), Narowal incurred expenditure of Rs 11.822 million on establishment of I.T Labs in 04 - Government High / Higher Secondary Schools and 05 - Government Elementary Schools during the financial year 2020-21. It was observed that post of I.T teacher was not sanctioned in any of the school where IT Labs were established. Further IT Labs of 02 schools were physically inspected by the audit team and observed that I.T labs were not utilized. It was pertinent to mention that computers and furniture items were delivered to schools with one year warranty starting from February 2021 out of which ten months of warranty period had been expired before the functioning of IT Labs. PC-I of the scheme (Original & Revised) was not maintained

Audit is of the view that due to weak administrative controls, wasteful expenditure was incurred on establishment of I.T Labs.

This resulted in wasteful expenditure of Rs 11.822 million.

The matter was reported to the CEO/PAO in December, 2021. In DAC held on 14.01.2022, department replied that scope of work has followed which was mentioned in administrative approval. Furthermore, the approval of decrease / increase the quantity of items got approved by the worthy DC (Chairman). Reply was not acceptable because it was neither supported with documentary evidences nor covered all points of para. DAC kept the para pending to hold inquiry. No further compliance was reported till the finalization to this report.

Audit recommends to conduct inquiry and responsibility be fixed accordingly.

[PDP No. 11 & 12]

6.4.1.2.2 Splitting of job orders to avoid tendering process - Rs 2.354 million

According to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the

manner and format specified by regulation by the PPRA'S from time to time.

Scrutiny of accounts of various formations under administrative control of CEO DEA Narowal for the financial year 2020-21 revealed that expenditure amounting to Rs 2.354 million was incurred by various schools by splitting indents for procurement of construction material and furniture items etc. Indents were split up in order to avoid tendering process.

Sr No	Name of Office	Amount (Rs)
01	Deputy District Education Officer (EE-M) Narowal	1,300,805
02	Deputy District Education Officer (EE-W) Narowal	150,000
		373,425
		121,690
		407,690
Total		2,353,610

Audit held that due to weak financial and internal controls expenditure was incurred by splitting the job orders.

It resulted in irregular expenditure amounting to Rs 2.354 million.

The matter was reported to the CEO DEA/PAO in December, 2021. Departments replied that explanation had been issued to Heads of Govt. Elementary / Primary School regarding splitting of Job Orders to avoid tendering process. Reply was not tenable because responsibility was not fixed. DAC in its meeting held on 14.01.2022 decided to keep the para pending till regularization. No further compliance was reported till the finalization of this report.

Audit recommends regularization of the expenditure from the competent authority besides fixing of responsibility against officer(s) at fault.

[PDP No. 29, 43, 45, 46, 48]

6.4.2 Others

6.4.2.1 Non provision of vouched accounts and non deposit of unspent balance- Rs 135.742 million

According to Punjab Finance Department Letter No IT(FD)3-7-2000 dated 1.1.2001 Building Department was required to render a completion certificate and refund the residual balance if any, together with statement of accounts to the concerned DDO after completion of work for audit/record.

Scrutiny of accounts of CEO DEA Narowal for the financial year 2020-21, it was observed that amount of Rs 135.742 million was transferred to the XEN Building Division Narowal for various schemes. However, neither vouched account was rendered by the XEN building division nor residual balance was returned to CEO DEA Narowal. Further, work completion certificates / PC-IV were not found in record. This resulted in an irregular expenditure of Rs 135.742 million. Detail is as under;

Document No	Posting Date	Cost center	G/L Acc	Amount (Rs)
1900131132	14.11.2020	NV8996	A05270 – To Others	985,570
1900122337	03.02.2021	NV8996	A05270 – To Others	2,700,000
1900122336	03.02.2021	NV8996	A05270 – To Others	3,449,641
1900129475	16.02.2021	NV8996	A05270 – To Others	7,508,896
1900131268	16.02.2021	NV8996	A05270 – To Others	200,000
1900098301	01.03.2021	NV8996	A05270 – To Others	60,425,444
1900109442	27.04.2021	NV8996	A05270 – To Others	14,334,698
1900021649	17.06.2021	NV8996	A05270 – To Others	4,795,000
1900131712	18.06.2021	NV8996	A05270 – To Others	1,000,000
1900035065	23.09.2020	NV8996	A05270 – To Others	37,847,000
1900033158	20.10.2020	NV8996	A05270 – To Others	2,495,902
TOTAL				135,742,151

Audit is of the view that due to weak administrative controls, vouched accounts was not provided to Audit.

The matter was reported to the CEO DEA/PAO in December, 2021. Department replied that funds was transferred to the XEN Buildings for new schemes & on-going/revised schemes but most of them were incomplete. It is the responsibility of the executing agency i.e. XEN Building, Narowal. Department did not reply about provision of vouched accounts. DAC in it meeting held on 14.01.2022 decided to keep the para pending till the provision of vouched accounts from XEN Buildings but no compliance was reported till the finalization of this report.

Audit recommends early provision of record besides fixing of responsibility of the person(s) at fault.

6.4.2.2 Loss to government due to non-deduction of General Sales Tax - Rs 5.017 million

According to Sales Tax Special Procedure (Withholding) Rules, 2007 SRO.660(1)/2007 dated 30.06.2007 that GST @ 17% will be deducted from the payment of unregistered supplier.

During audit of various formations under jurisdiction of DEA Narowal for the financial year 2020-21, it was observed that expenditure was incurred and payments were made to different unregistered suppliers but the GST amounting to Rs 5.017 million was not deducted before making payments. Detail is as below:

Sr No	Name of office	Amount (million)
01	Deputy District Education Officer (EE-M) Narowal	1.548
02	Deputy District Education Officer (EE-W) Narowal	1.80
03	Deputy District Education Officer (EE-M) Zafarwal	1.21
04	Deputy District Education Officer (EE-W) Zafarwal	0.459
	Total	5.017

Audit held that due to weak internal controls and financial indiscipline, GST was not deducted at source.

It resulted in loss to government amounting to Rs 5.59 million.

The matter was reported to the CEO DEA/PAO in December, 2021. Departments replied that explanation had been issued to Heads Govt. Elementary / Primary School regarding Non-deposit of GST. Reply was not acceptable as no recovery was shown. DAC in its meeting held on 14.01.2022 decided to keep the para pending till full recovery. No further progress was reported till the finalization of the report.

Audit recommends recovery of General sales tax from the concerned.

[PDP No. 28, 53, 62&94]

6.4.2.3 Non-deduction of Income Tax - Rs 4.164 million

As required under Section 153 of Income Tax Ordinance 2001 the requisite deduction of Income Tax at the prescribed rate is needed to be made at source while making payments on accounts of stores / services rendered.

During audit of certain formations of CEO DEA Narowal for the financial year 2020-21, it was observed that expenditure was incurred from unregistered suppliers / service providers but the Income Tax at

source amounting to Rs 4.164 million was not deducted before making the payment.

(Rs in million)

Sr. No.	Name of Formation	Amount
01	Deputy District Education Officer (EE-M) Narowal	0.951
02	Deputy District Education Officer (EE-M) Narowal	0.056
03	Deputy District Education Officer (EE-W) Narowal	0.474
04	Deputy District Education Officer (EE-M) Zafarwal	0.297
05	Deputy District Education Officer (EE-W) Zafarwal	2.386
	Total	4.164

Audit held that due to weak financial controls Income Tax at source was not deducted.

This resulted in loss to government amounting to Rs 4.164 million.

The matter was reported to the CEO DEA/PAO in December, 2021. Departments replied that explanation had been issued to Heads of Govt. Elementary / Primary School regarding Non-deduction of Income Tax. Reply was not acceptable as no recovery was shown. DAC in its meeting held on 14.01.2022 decided to keep the para pending till full recovery. No further progress was reported till the finalization of the report.

Audit recommends recovery of income tax from the concerned.

[PDP No. 25, 31, 54, 64, 88]

6.4.2.4 Non deduction of Punjab Sales Tax on Services - Rs 2.042 million

Punjab Revenue Authority vide para 13 of the notification No. PRA/Orders.06/2012 dated 20.02.2015 states that subject to sub-rule (2) all amounts of the sales tax on services deducted or withheld under the rules shall be paid or deposited with the Government under head of account B-02385-Punjab Sales Tax on Services (withholding) in the prescribed form and manner.

Scrutiny of accounts of certain formations under jurisdiction of CEO DEA Narowal for the financial year 2020-21, revealed that repair/maintenance of building and white wash was executed by the contractors in elementary and primary schools. The payment was made by the in-charge of elementary / primary schools without deduction of PST.

Sr No	Name of Formation	Amount (Rs in million)
01	Deputy District Education Officer (EE-M) Narowal	0.349
02	Deputy District Education Officer (EE-W) Zafarwal	1.693

Total	2.042
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Audit is of the view that due to non-compliance of rules, overpayment was made to the suppliers.

This resulted in overpayment to the suppliers amounting to Rs 2.042 million.

The matter was reported to the CEO DEA/PAO in December, 2021. Departments replied that explanation had been issued to Heads of Govt. Elementary / Primary School regarding non-deduction of PST. Reply was not acceptable as no recovery was shown. DAC in its meeting held on 14.01.2022 decided to keep the para pending till full recovery. No further progress was reported till the finalization of the report.

Audit recommends recovery of the amount besides fixing of responsibility against officer(s) at fault.

[PDP No. 30 & 92]

CHAPTER 7

DISTRICT EDUCATION AUTHORITY SIALKOT

7.1 Introduction

There are 295 formations in District Education Authority Sialkot out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 1,627.882 million. Expenditure audited is given in following table which was 23%.

a) Audit Profile of District Education Authority Sialkot

(Rs in million)

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Sialkot	295	7	374.413
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects	-	-	-

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 191.139 million were raised in this report during current audit of “District Education Authority, Sialkot.” This amount also includes recoveries of Rs 25.233 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	a. HR/Employees related irregularities	20.764
	b. Procurement related irregularities	16.513
	c. Management of accounts with commercial banks	-
	Value for money and service delivery issues	-
5	Others	134.82
Total		172.097

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA Sialkot, original budget (development and non-development) was Rs 10,496.64 million, supplementary grant was Rs 1,054.49 million and the final budget was Rs 11,551.13 million. Against the final budget, total

expenditure of Rs 10,486.57 million was incurred by District Education Authority during the financial year 2020-21, which was less than final grant indicating poor financial planning which resulted in saving of Rs 1,064.56 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	10,312.95	812.851	11,125.80	10,111.38	-1,014.43	9
Non-Salary	183.69	14.4783	198.17	170.899	-27.27	14
Development	0	227.16	227.16	204.295	-22.87	10
Total	10,496.64	1,054.49	11,551.13	10,486.57	-1,064.56	9

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	12,121.918	10,564.616	-1,557.30	13
2020-21	11,551.13	10,486.57	-1,064.56	9

There was 4.71% decrease in budget allocation and 0.74% decrease in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 1,064.56 million during 2020-21 showing a decrease of 4% as compared to the financial year 2019-20.

7.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Sialkot was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities at each school and better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	94.00
2	Non Teacher Presence	100	93.60
3	Student Attendance	100	60.70
4	Retention (All Grades)	100	85.49
5	Head Teacher Presence	100	93.39
6	Availability of Boundary Wall	100	98.85

Sr. No.	Indicators	Target %	Achievement %
7	Availability of Drinking Water	100	99.04
8	Availability of Furniture	100	98.15
9	Sufficiency of Toilets	100	96.68
10	School Hygiene	100	84.28

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA failed to retain the students (all grades) and did not maintain the school hygiene as intended in the indicators during 2020-21.

7.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	02	Not convened
2	2018-19	06	Not convened
3	2019-20	11	Not convened
4	2020-21	08	Not convened

7.4 AUDIT PARAS

7.4.1 Irregularities

7.4.1.1 HR/Employees related irregularities

7.4.1.1.1 Unjustified payment of inspection allowance - Rs 15.182 million

According to Government of the Punjab, School Education Department Lahore letter No.SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Management of the following formations of District Education Authority District Sialkot paid an amount of Rs 15.182 million on account of Inspection Allowance to different AEOs during the Financial Year 2018-21. Neither verified inspection reports of schools by AEO's nor verifiable KPIs and daily visit notes were found on record whereas monthly inspection allowance of Rs 25,000 was paid to the AEO's in violation of above instructions. Furthermore, the payment of inspection allowance during summer vacations and closure of schools due to COVID-19 pandemic is quite unjustified as no primary/middle schools were opened during summer, winter and COVID-19 pandemic. The detail is as under

(Rs in million)

Financial Year	Name of Formation	Amount
2019-21	Dy. DEO (M) Sialkot	4.227
2019-21	Dy. DEO (M) Pasrur	6.638
2019-21	Dy. DEO (M) Sambarhial	0.850
2019-21	Dy. DEO (W) Sialkot	3.467
	Total	15.182

Audit is of the view that non-compliance of rules were due to weak internal and financial controls.

This resulted in unjustified payment of inspection allowance of Rs 15.182 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 12.01.2022 department replied that Inspection allowance was given as per instructions of the government. DAC did not accept the reply and decided to regularize the expenditure and in future, the said allowance will be paid with the approval of CEO DEA.

Audit recommends recovery of inspection allowance from AEOs besides fixing of responsibility against officer(s) at fault.

[PDP No. 21, 36, 53, 73]

7.4.1.1.2 Irregular payment of charge allowance - Rs 5.582 million

According to Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students.

Management of the different formations of District Education Authority District Sialkot paid charge allowance @ Rs 500 and 700 to each head teacher without orders, as in-charge of the school by the competent authority. The above said condition of students enrolment was also not observed while making payment of charge allowance. Furthermore the charge allowance is also not admissible during additional charge. The detail is as under;

Financial Year	Name of Formations	Amount (Rs)
2018-19	Dy. DEO (M) Sialkot	222,130
2019-20	Dy. DEO (M) Sialkot	215,800
2018-19	Dy. DEO (M) Pasrur	264,200
2019-20	Dy. DEO (M) Pasrur	319,000
2019-21	Dy. DEO (M) Sambharhial	480,900
2019-21	Dy. DEO (W) Sialkot	4,080,000
Total		5,582,030

Audit is of the view that due to weak internal and financial controls payments were made without fulfilling the codal formalities.

This resulted in overpayment of charge allowance amounting to Rs 5.582 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 12.01.2022 department replied that charge allowance was given as per instructions of the Government. DAC did not accept the reply and decided to recalculate actual charge allowance as per criteria and recover excess amount.

Audit recommends recovery of overpayment of charge allowance from the concerned.

[PDP No.18, 37, 50, 70]

7.4.1.2 Procurement related irregularities

7.4.1.2.1 Irregular expenditure beyond financial competency of school council – Rs 13.151 million

As per Para 4.9.1 of School Council Policy 2007 revised in 2017, refers to Finance Department notification No. IT(FD)3-13/2002 dated 7th Jan 2004 and 29th Jan 2005, that School council is authorized to incur maximum amount of Rs 400,000 during a financial year.

During audit of following formations of DEA Sialkot for the period 2018-21, it was observed that different Government Elementary schools incurred expenditure of Rs 13.151 million from NSB and FTF fund with the approval of School Council beyond the financial competency of School Council as detailed below:

Name of Formations	Year	Name of School	Amount (Rs)
Diode (M) Sialkot	Govt Elementary School Langhrhiali	2018-19	996,363
	Govt Elementary School Ahmed Pur	2018-19	414,500
	Govt Elementary School Kotli Bajwa	2018-19	428,600
	Govt Elementary School Mohdipur	2018-19	4,12,245
	Govt Elementary School Shahab Pura	2018-19	567,684
	Govt Elementary School Shahab Pura	2019-20	402,465
	Govt Elementary School Shahab Pura	2020-21	709,441
	Govt Elementary School Adalat Garh	2018-19	1,387,519
	Govt Elementary School Adalat Garh	2019-20	448,000
Govt Elementary School Adalat Garh	2020-21	700,580	
Dy. DEO (M) Sambharhial	GES Khanor	2018-19	472,700
	GES Lohar Kay	2018-19	409,372
	GES Pasrur	2018-19	790,224
	GES Pasrur	2019-20	452,553
	GES Pasrur	2020-21	532,650
	GES Chuhar Munda	2018-19	880,118
	GES Chuhar Munda	2020-21	420,230
Diode (M) Pasrur	Govt Elementary School Sambharial	2018-19	965,375
	Govt Elementary School Sambharial	2019-20	418,000
	Govt Elementary School Sambharial	2020-21	597,000
	Govt Elementary School Kharolian	2018-19	437,302
	Govt Elementary School Kharolian	2020-21	707,774
TOTAL			13,150,699

Audit is of the view that, due to weak financial management, expenditure beyond competency was incurred.

This resulted irregular expenditure of Rs 13.151 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 12.01.2022 department replied that expenditure was

incurred with the approval of school council. DAC did not accept the reply and directed to regularize the expenditure from competent authority.

Audit recommends regularization of expenditure from Finance department.

[PDP No. 30, 43, 56]

7.4.1.2.2 Non-deduction of income tax and general sales tax - Rs 3.362 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person: (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer. (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer. Moreover, according to Government of Pakistan (Revenue Division) Notification dated 30.06.2007 read with letter No. 103-D (Vi) PD/2005/51 dated 17.10.2006 provides that sales tax at the prescribed rates will be deducted at source from those who do not submit the sales tax invoice with their bills.

Management of the following formations of District Education Authority District Sialkot paid an amount of Rs 28.395 million for purchase of various items from different suppliers during the financial year 2019-21. During the scrutiny of accounts, it was observed that income tax and sales tax amounting to Rs 3.362 million was not deducted while making the payment to the suppliers as detailed below:-

Rs in million					
Name of Formations	Description	Amount	GST	Income Tax	Total
CEO Education	Purchase of three mini buses for special schools from M/S Fuso Master Motors	18.450	-	0.738	0.738
Dy. DEO M Sialkot	Misc Purchases by Elementary schools	4.318	0.734	0.280	1.014
Dy. DEO M Pasrur	-do-	0.670	0.114	0.044	0.158
Dy. DEO M Sambarhial	-do-	1.155	0.196	0.075	0.271
Dy. DEO F Sialkot	-do-	3.803	0.934	0.247	1.181
Total		28.396	1.978	1.384	3.362

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, income tax was not deducted from the suppliers.

This resulted in loss amounting to Rs 3.362 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 12.01.2022 department replied that most of the purchase was made from small unregistered firms. DAC did not accept the reply and directed to recover the amount.

Audit recommends recovery of income tax from suppliers besides fixing of responsibility against officer(s) at fault.

[PDP No. 02, 34, 35, 48, 49, 60, 61, 63, 64]

7.4.2 Others

7.4.2.1 Non provision of vouched accounts and non deposit of unspent balances - Rs 132.475 million

According to Punjab Finance Department Letter No IT(FD)3-7-2000 dated 01.01.2001 Building Department was required to render a completion certificate and refund the residual balance if any, together with statement of accounts to the concerned DDO after completion of the maintenance & repair of work for audit/record. Further, Rule 2.115 (2)(a) of B&R Codes states that detailed completion report in Building and Roads Account from 44, 47 is to be submitted on completion of works, by recording the outlay with details of sub heads giving comparison and explanation of differences between quantities, rates and cost of various items of work executed and those in the estimate along with the names of the supervisors.

CEO Education DEA Sialkot, transferred an amount of Rs 132.475 million to the XEN Building Division Sialkot for various schemes, against deposit work under ADP for the Financial Year 2020-21. The XEN Building did not provide vouched accounts, progress report and detailed completion report of the work (PC-IV) despite lapse of considerable time.

Audit is of the view that due to weak internal controls vouched account was not received from XEN Building.

This resulted in irregular utilization of funds.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 12.01.2022 department replied that letter has been written to XEN Building for provision of vouched accounts and completion certificates. DAC directed for early compliance.

Audit recommends vouched accounts be provided along with completion certificates.

[PDP.No. 03]

7.4.2.2 Doubtful expenditure from NSB and FTF - Rs 2.345 million.

According to Rule 2.33 of the PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

During audit of Dy. DEO (EE-M) Sambrial District Sialkot for the financial year 2018-21, it was noticed that Head Master Govt. elementary school Sambarial incurred an expenditure of Rs 2.345 million from NSB and FTF during 2018-21 on petty expenditure without the approval of SMC Committee. Moreover, no stock register was maintained to ascertain the authenticity of expenditure. The matter needs to be enquired at appropriate level to ascertain the authenticity of expenditure.

Audit is of the view that due to financial indiscipline, expenditure was incurred without the approval of SMC.

This resulted in irregular expenditure amounting to Rs 2.345 million.

The matter was reported to PAO in December, 2021. In the DAC meeting held on 12.01.2022 department replied letter has been written to concerned for provision of all record. DAC directed the CEO Education, Sialkot to enquire the matter.

Audit recommends detailed enquiry of the matter besides fixing of responsibility against person(s) at fault.

[PDP No.10]

CHAPTER 8

THEMATIC AUDIT OF DISTRICT EDUCATION AUTHORITIES (School Reform Roadmap)

8.1 Introduction

The goal for a well-functioning education system is quality education for all children, in an inclusive and conducive learning environment. Such a system provides children with convenient access to school so that they are able to enroll, continue their schooling, and learn well enough to gain meaningful employment and to contribute to society. Ideally, it means getting children into school at the right age, establishing a strong foundation for future learning, and building upon that foundation with age and context appropriate material, taught by competent and responsive teachers, in well-resourced classrooms. It means regularly collecting data on schooling and learning outcomes and using this data to inform continuous improvement. It also means providing targeted support to enable all students to stay in school, and to learn well, regardless of their personal limitations. In Punjab, successive governments have undertaken a series of reforms to enable the public education sector to improve its performance. These reforms have enabled the Government of the Punjab's School Education Department to improve school supply so that, to date, 12.4 million boys and girls are enrolled in 52,470 public schools across the province. Pakistan adopted the Sustainable Development Goals (SDGs) as part of its national development agenda in 2016. The outcome targets consisting of primary and secondary education, early childhood development and youth literacy was the responsibility of District Education Authorities. The targets were to be achieved by ensuring the enrollment of all children, provision of quality education, high result of schools and achievement of Key Performance Indicators. SDG-4, Quality Education, was implemented through School Education Department in Punjab. District Education Authorities are responsible to provide quality education in formal / non- formal basic education institutions and special education institutions of the districts and ensure free and compulsory education for children from 5-16 years old and ensure implementation / achievement of pre-defined key performance indicators.

8.2 Background

Education is considered as a fundamental human right which is essential for sustainable development. The right to education has been recognized in Universal Declaration of Human Rights (UDHR) 1948 and

is supported by various other international declarations and resolutions. Understanding this, nations from across the globe have pursued the cause of provision of quality education. Pakistan, as a signatory of these international resolutions and declarations, has also taken multiple initiatives for the promotion of education in the country. However, these efforts were deemed as inadequate until 2010. With the introduction of 18th amendment and inclusion of Article 25A in the Constitution of the Islamic Republic of Pakistan in 2010, governance mechanism of education was devolved to provinces. Education was placed among the top priorities of Pakistan and several Policies, Sector Plans, Acts and strategies have been formulated by the provincial governments since then. Article 25A states unequivocally that the state is responsible for the provision of free and compulsory education to all children within the age group of 5 to 16 years. This Article is based on the principle of nondiscrimination and promotes inclusive and equitable education.

Prior to Article 25A, right to education up to the secondary level was ensured through Article 37b of the constitution under Principles of Policy. However, Article 37b could only be implemented subject to the availability of resources. Therefore, the provision for Right to Education was upgraded through Article 25A in 2010.

Pakistan is the signatory of international agreements like Sustainable Development Goals (SDGs) since 2016. SDG-4 “Quality Education” binds the signatory countries to ensure inclusive, equitable and quality education for all by 2030 and promote lifelong learning opportunities. Pakistan has designed a comprehensive National SDG Framework which was approved by the National Economic Council (NEC) in March 2018. The SDG 4 (Quality Education) was prioritized and kept the goals in Category 1. School Education Department, Government of the Punjab, in order to provide quality education, implemented the Punjab Education Sector Reforms Program and Punjab School Sector Plan. The plans are based on provision of inclusive and conducive learning environment and convenient access to school, so that the children are able to enroll, continue their schooling and learn well enough to gain meaningful employment and to contribute to society. The Government intended to achieve it by getting children into school at the right age, providing appropriate learning material and competent / responsive teachers in well-resourced environment.

8.3 Establishing the Audit Theme

8.4 Reasons for Selection

The main audit theme and sub-themes were selected on the basis of outcomes of sectoral analysis, recurring observations highlighted during audit of previous financial years and international commitments for achievement of Sustainable Development Goals.

Main Theme

School reform roadmap is the main theme of District Education Authorities in North Punjab.

Sub-Themes

The objective of thematic audit was to assess the achievements of the DEA against the desired outcomes of following sub-themes:

- Punjab Education Sector Reform Program
- Achievement of KPIs set out in SDGs.
- Setting up of computer labs
- Provision of missing facilities

The Government of Pakistan is bound to fulfill international commitments regarding quality education. Over the past decade, major progress was made towards increasing access to education and school enrollment rates at all levels, particularly for girls. The last two years i.e. 2020 & 2021 have badly affected the education of children especially in government sector due to COVID-19 pandemic. The collection of information, critical analysis, reporting and recommendations will be useful for the decision / policy makers, respective governments and audit entities, to make arrangements to overcome the complications in the way of provision of quality education.

8.4.1 Purpose / Objectives

The purpose / objectives of selection of the theme were:

- a) To check that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes;
- b) to check access of quality early childhood development, care and pre-primary education;
- c) to check the retention of 100% students;

- d) to check implementation of Punjab Free and Compulsory Education Act 2014;
- e) to examine data of private schools and CEO Education regarding free education to assess implementation of provision of free education by private schools to their 10% students;
- f) to examine record of transfer posting to assess the level of implementation on rationalization policy;
- g) to check the achievement of objectives pertaining to Punjab Education Sector Reform Program;
- h) to verify the expenditure incurred for construction of buildings, boundary walls and supply of drinking water in the schools;
- i) to verify the Up gradation of schools from primary level to middle and middle to high;
- j) assess achievement of Key Performance Indicators as prescribed;
- k) analyze the infrastructural improvement and provision of basic facilities in educational institutions such as availability of classrooms, boundary wall, toilet block, furniture, clean drinking water, electricity, and
- l) assess the cleanliness and hygienic conditions of the schools to provide a healthy environment to students.

8.4.2 Scope

Scope of the thematic audit was limited to District Education Authorities. The performance of the Authorities was assessed through comparative analysis and critical reviews of previous years' data collected from two Deputy District Education Officers (male and female) from each of six districts in Gujranwala Region i.e. Gujranwala, Gujrat, Hafizabad, Mandi Baha-ud-din, Narowal and Sialkot covering financial year 2020-21. Detail of formations selected for audit is given below:

Sr. No.	Name of formations
1	Deputy District Education Officer (Male Elementary Education) Wazirabad
2	Deputy District Education Officer (Women Elementary Education) Wazirabad.
3	Deputy District Education Officer (Women Elementary Education) Gujrat
4	Deputy District Education Officer (Male Elementary Education) Gujrat
5	Deputy District Education Officer (Male Elementary Education) Hafizabad
6	Deputy District Education Officer (Male Elementary Education) Pindi Bhattian
7	Deputy District Education Officer (Male Elementary Education) Phalia
8	Deputy District Education Officer (Women Elementary Education) Phalia
9	Deputy District Education Officer (Male Elementary Education) Shakargarh
10	Deputy District Education Officer (Women Elementary Education) Shakargarh

11	Deputy District Education Officer (Male Elementary Education) Daska
12	Deputy District Education Officer (Women Elementary Education) Daska

Punjab has shown progress in school participation, but disparities by gender, location and socio economic status persist, and children are less likely to continue beyond primary school. It is estimated that more than 25 percent of the population of Punjab is of school going age and approximately 10.5 million children of school age (5 - 16 years) are out of school children despite the expansion of public and private schools. The schools with early child education facilities were visited by the audit teams to check the quality of education. Class-iii was selected for Literacy and Numeracy Drive test. The results of which are embedded in audit findings.

9 Legal Framework Governing the Theme

The 18th Constitutional Amendment provided strategic opportunities and fiscal space to the provinces for devising evidence-based, contextual approaches towards education issues within the province and defined their own priorities and targets. Further, Pakistan’s national and provincial assemblies established SDG Task forces to oversee progress on these goals. As per Section 17(6) of Punjab Local Government Act (PLGA) 2013, the Chairman and the Chief Executive Officer shall be personally responsible to ensure that business of the authority is conducted proficiently, in accordance with laws and to promote the objectives of the Authority. As per Section 92(3) of Punjab Local Government Act 2013, the Chief Executive Officer (CEO) is the Principal Accounting Officer of the District Authority.

District Education Authorities are formed to establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District and to constitute School Management Councils which may monitor academic activities.

10 Stakeholders and governmental organizations identified as directly / indirectly involved

School Education Department, Government of the Punjab, Directorate of Literacy Department Punjab, District Education Authorities, private schools, parents and students are the key stakeholders involved in execution, operation / maintenance and beneficiaries of the education system at provincial and district level.

11 Role of Important Organizations

The 18th Constitutional Amendment decentralized education to the provincial level. Important steps have been taken to devolve power to local authorities and increase accountability in the education system in Punjab. However, the process needs to be re-evaluated, with more clearly defined roles and responsibilities, and better coordination and alignment of accountability mechanisms. In addition, there is a need to address capacity constraints in order to have a more effective educational administration and better implementation of education reforms.

There are various institutions in the Punjab empowered to support quality learning, but they are often unable to implement adequately their mandates. There is duplication of roles across different institutions, which suggests that they work independent of each other. For instance, Punjab Examination Commission, Punjab Curriculum & Textbook Board and Quaid-e-azam academy for Educational Development do not have regular and frequent interaction with each other in order to share relevant work, information, insights and recommendations. There are two potential reasons for this. First, the institutions lack the ability to recruit qualified and experienced professionals. Second, even if such human resources were acquired, there are factors such as working environment, service rules etc. that do not encourage retention. At the same time, qualified and competent subject specialists, assessment experts, psychometricians, data analysts and other experts related to the field are not easily available.

School Education Department, Directorate of Public Instructions-Elementary Education (DPI-EE), Directorate of Literacy Department, Punjab and District Education Authorities are key entities. The functions of these entities are policy formulation and planning of primary, middle, secondary and higher secondary education and maintain standards of education in these fields. These departments are responsible for financing, monitoring and performance of the Program activities besides evaluation of the outcomes according to the objectives at provincial level.

The School Education Department assigned high importance to the community involvement and its role in addressing the access challenge. For this, strategic measures were outlined to achieve the objectives of effective involvement of communities in schools and facilitating the enrolment and retention of children in schools. It recommended a review of the current functionality and capacity of School Councils (SCs) to identify key weaknesses/strengths and development of a strategy for SCs revitalization. The development of rules and regulations for SCs has been completed and involvement of parents in the successful implementation of

inclusive education is well documented. Community involvement is also an effective inclusive feature; however, the parent schools councils have not been very effective. This demands new ways of creating involvement of communities and parents to the benefit of schools, teachers and the children.

District Education Authorities are responsible to execute and implement the educational activities in the districts through group of offices at primary, elementary, high/higher secondary schools and special education institutions. The Authorities are also responsible to implement the non-formal basic education system in the districts and to maintain necessary/relevant data and requisite reporting to stakeholders.

In the last two years, the role of Assistant Education Officers has been redefined so that they have more thorough oversight of a small number of schools. In July 2019, the Terms of Reference for AEOs were further revised, and they were allocated two primary responsibilities: general school support and support to Head Teachers and Teachers in their leadership, management and instruction roles. Key responsibilities include developing School-Based Action Plans according to School Improvement Frameworks, tracking school progress against these action plans, and maintaining the School Information System. AEOs will also provide academic leadership by ensuring routine school-based assessments and their use in improving teaching and learning, carrying out classroom observations and providing feedback, ensuring Continuous Professional Development (CPD), accommodating the needs of students with disabilities, and managing School Councils. The AEOs therefore provides a critical link between priorities set by School Education Department and their realization at the school level.

12 Organization's Financials

Government of the Punjab is responsible for overall finances of the DEAs in accordance with PFC award share of the respective districts and transfers the funds into Account-V of DEAs. Critical analysis of organization's finances portrays that major portion of the finances were spent on salary component of regular establishment and office contingencies which in terms of percentage was 99.89%. The detail of budget & expenditure of Gujranwala Region for the financial year 2020-21 is given below:

Name of Formation	Salary	% age of Salary Expenditure	Non-salary	% age of Non-salary Expenditure	Total
Dy DEO (EE-M) Wazirabad	521,270,673	99.79	1,107,185	0.21	522,377,858

Dy DEO (EE-F) Wazirabad	634,747,661	99.94	399,690	0.06	635,147,351
Dy DEO (EE-M) Daska	508,522,972	99.85	748,587	0.15	509,271,559
Dy DEO (EE-F) Daska	603,011,090	99.88	752,703	0.12	603,763,793
Dy DEO (EE-F) Gujrat	908,902,105	99.94	588,678	0.06	909,490,783
Dy DEO (EE-M) Gujrat	635,288,140	99.91	603,927	0.09	635,892,067
Dy DEO (EE-M) Shakarghar	595,894,749	99.81	1,160,329	0.19	597,055,078
Dy DEO (EE-f) Shakarghar	1,004,819,206	99.88	1,205,453	0.12	1,006,024,659
Dy DEO (EE-M) Hafizabad	400,084,737	99.84	655,689	0.16	400,740,426
Dy DEO (EE-M) Pindi bhattian	415,445,893	99.83	691,131	0.17	416,137,024
Dy DEO (EE-F) Phalia	441,177,923	100.00	-	-	441,177,923
Dy DEO (EE-M) Phalia	388,628,227	100.00	-	-	388,628,227
Total	7,057,793,376	99.89	7,913,372	0.11	7,065,706,748

13. Field Audit Activity

13.1 Methodology

The following audit methodology was adopted during thematic audit:

- a. Data was scrutinized on the basis of following hypothesis;
 - i. Whether the increase in number of students in Early Childhood Education (ECE) centers will increase the number of students in Nursery classes (in next session) in government schools?
 - ii. Whether increase in number of teachers will increase the enrollment of students in government schools?
 - iii. Whether the increase in utilization of funds of Non Salary Budget (NSB) for the welfare of the students will increase the enrollment in government schools?
- b. Schools with ECE class rooms were checked in order to ensure access of quality early childhood development, care and pre-primary education.
- c. Literacy and Numeracy Drive (LND) test of class-III was conducted in selected school in order to assess the quality of education.
- d. Key performance indicators (KPIs) data was critically reviewed.
- e. Study of Punjab Free & Compulsory Education Act 2014 for checking its implementation.
- f. Budget & Expenditure statements were scrutinized.
- g. Student hygiene and drinking water source /availability was checked

- h.** Number of class rooms and number of teachers in accordance with strength of students was critically reviewed.
- i.** Merger of schools having low number of students and falling within range of 500 meter was checked.

13.2 Audit Analysis

13.2.1 Review of internal Controls

Effectiveness of internal controls was assessed on test check basis and a sample was selected for this purpose. Following issues of potential significance were observed regarding weaknesses of internal controls:

- Teaching, infrastructure, students' safety, hygiene and minimum education standards for quality education were not implemented fully by all District Education Authorities.
- No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- Record of out of school children was not maintained.
- Record of children from age three to sixteen residing within jurisdiction of Dy. DEOs was selected for audit, was not maintained.
- Record of results of schools was not centralized / available.
- Pre-School Education centers were established but not working as expected by the government
- Insufficient classrooms i.e. two to three classes were managed in single class room
- No mechanism was developed to overcome the deficiency of teachers where needed.
- No mechanism was introduced to verify the data of students getting 10% free quota in private schools.

13.2.2 Critical Review:

More than one-fourth of the total provincial population is of school going age. Punjab's population growth rate show signs of deceleration. However, with an annual population growth rate of 2.13, the number of children 5-16 years old is furthermore expected to continue growing in the medium-term. The impact on education service delivery in the near term is significant. There are two demographic characteristics that make education planning in Punjab complex. The first: most of the 110 million people living in this province (63.3%) reside in rural areas. The second:

internal migration is very significant. Employment is a multidimensional measure of poverty, which takes into account not only income levels but also indicators related to education and standards of living, it emerges that rural areas of the province are more deprived compared to the urban areas. While 6.3% of the population in urban areas of Punjab can be considered poor under this multidimensional index, the incidence soars to 43.7% of the population in rural areas. Northern districts of the province are less deprived than that of southern districts. A breakdown of multi-dimensional poverty highlights that deprivation in education (43%) and living standards (30.5%) are the major contributors to multidimensional poverty index in the province. In recent years, much has been done to improve literacy levels throughout the province. According to Punjab Literacy and Non-formal Education Policy 2019, literacy is an important measure of education because, in the long run, its improvement is likely to have an impact on other important indicators of welfare. Notwithstanding, those efforts, female literacy rates lag behind those of their male counterparts: 54% of females are literate compared to 66% of men. The situation is more acute in rural areas – 44% of females are literate compared to 73% of females in urban areas. It is estimated that there are over 57 million illiterate persons of age 10 and above in the Punjab.

Poor literacy is also a function of the returns to education in Punjab. The labor market is characterized by a high level of informality, low participation of women in the labor force, and high levels of youth unemployment and disenfranchising. Investing in women's education would produce the highest returns. At 54%, the proportion of the working-age population of Punjab that is employed is quite low. However, the disaggregation of this average by gender reveals that less than 30% of the women of working age actually are employed compared to 80% of men. Youth unemployment rate doubles the overall unemployment rate. Moreover, 29% of young people are neither in school nor working. For women the proportion rises to 47%. Various studies have found that investing in women's education would contribute significantly to improve economic conditions for women and the overall economy.

Punjab has a results-driven approach to decision-making with a strong focus on monitoring targets. However, the decision-making process is largely top-down. The target-driven approach largely revolves around the districts as key unit of analysis. The DEAs and, subsequently, other levels of education administration were assigned targets against key indicators from the School Education Department each year. There is a need for targets against various indicators to be set in consultation with the officials

at respective level of governance to align these with ground realities, skills base and resources available at these levels. This will make the target setting more realistic as well as establish a broad-based ownership of these targets among the officials at the service tier. Local level planning should contribute in this respect, but the current capacity levels would not allow planning and implementation to be effectual. Data management within the education sector is a major challenge. Currently, one can turn to a variety of sources for information on the education system, however too often there are discrepancies in information among these for the same indicator. Effective management and decision-making require a system of relevant, reliable and timely availability of data. The data management system must be comprehensive and built on relevant indicators that will allow for accurate and thorough monitoring and assessment of the education system. One of the areas in which the relevant data is not available concerns children with disabilities. In fact, the biggest issue Pakistan faces in addressing the issue of education for children with disabilities is not having the right set of data on Persons with Disabilities. There is no standardized instrument to collect data on disabilities. The discrepancies in prevalence and types of disabilities show that the purpose of surveys and survey instruments used are different and the results therefore cannot be used appropriately for developing a comprehensive strategy on education for persons with disabilities. The lack of timely data related to out of school children and to non-formal education makes it difficult to make evidence-based decisions, particularly to ensure that Non-formal Education is accessible and inclusive. Children in Non-formal Education programmes are not counted by the Punjab Education Management Information System due to weak links between the School Education Department and Literacy and Non-formal Basic Education Department. The Literacy and Non-formal Basic Education Department does not have monitoring indicators and reports available to draw conclusions on what kind of school level problems, including education quality, are being encountered and how these reports are used to rectify issues.

Enrollment of out of school children

Student enrollment is the key performance indicator of the DEAs for which no effective mechanism was developed by the DEAs to ensure maximum enrollment of out of school children. Furthermore, non-enforcement of legal framework regarding child labor and poor socioeconomic conditions of the society resulted in increasing trend of out of school children.

Gap between sanctioned and working strength of teaching staff

During comparative analysis of sanctioned and working strength of teaching staff in the following offices a huge number of vacant posts were found which are detailed below:

Office	Sanctioned Post	Filled Posts	Vacant Posts	% age of Vacant Posts
Dy DEOs (EE-M) Wazirabad	827	403	424	51.27%
Dy DEOs (EE-F) Wazirabad	1306	1046	260	19.91%
Dy DEOs (EE-M) Daska	687	483	204	29.69%
Dy DEOs (EE-F) Gujrat	2181	1631	550	25.22%
Dy DEOs (EE-M) Shakarghar	1083	906	177	16.34%
Dy DEOs (EE-M) Hafizabad	755	668	87	11.52%
Dy DEOs (EE-M) Pindi bhattian	699	573	126	18.03%
Dy DEOs (EE-M) Gujrat	1177	931	246	20.90%
Dy DEOs (EE-M) Phalia	833	649	184	22.09%
Dy DEOs (EE-M) Shakar ghar	1860	1476	384	20.65%

Irrational deployment of teachers

Analysis of students/ teachers ratio revealed that deployment of teachers was irrational; the detail is as under;

Name of region	Range	No. of Schools	%age	Remarks
	No. of students per teacher			
Gujranwala Region	6 to 30	1446	74%	Non-optimal use of human resources
	31 to 49	527	27%	Optimal utilization of HR i.e. ranging between. 31 to 49 students
	50 to 100	124	6%	Education quality suffered
	Total	2097	100%	

Availability of clean and secure environment

Provision of clean and secure environment in the public sector educational institutions was the responsibility of the Government of Punjab. During field visits of selected schools, it was noted that in the maximum number of schools the posts of sweeper were lying vacant which ultimately resulted in unhygienic environment. Further, the chowkidars were also not available in maximum number of primary schools.

Availability of classrooms in Government Schools

The Government needs to ensure basic educational facilities like 'one teacher' and 'one classroom for every class. Scrutiny of data revealed

that there was acute shortage of classrooms in the schools as detailed below;

Office	No. of schools	No. of Schools with Short Number of Classrooms	% age of schools with short No. of class rooms
Dy DEOs (EE-M) Wazirabad	135	57	42
Dy DEOs (EE-F) Wazirabad	231	63	27
Dy DEOs (EE-M) Daska	93	45	48
Dy DEOs (EE-F) Gujrat	346	59	17
Dy DEOs (EE-M) Shakarghar	145	52	36
Dy DEOs (EE-M) Hafizabad	146	47	32
Dy DEOs (EE-M) Pindi bhattian	157	58	37
Dy DEOs (EE-M) Gujrat	188	49	26
Dy DEOs (EE-M) Phalia	120	37	31
Dy DEOs (EE-f) Shakar ghar	237	110	46
Dy DEOs (EE-F) Daska	206	103	50
Dy DEOs (EE-F) Phalia	143	54	38

Non-Provision of Basic Facilities

During visit of various schools, audit noticed that number of schools where building condition was unsatisfactory and school furniture was in poor condition.

13.2.3 Significant Audit Observations

13.2.3.1 Increase in number of students in Early Childhood Education (ECE) Centers will increase the number of students in Nursery Class (Next session) in government Schools

Improvement in infrastructure of early childhood education centers will result in reduction in dropout rate, improved enrollment and improved schooling environment as per guidelines mentioned in 2019-20 ADP for local governments.

During thematic audit of selected Dy. DEOs, of Gujranwala division, Audit correlated the number of students in ECE class with the number of students in Nursery class (in next session).

Audit found different correlations in different entities depending upon the available data. Three types of correlations were observed which are detailed below;

- i. Strong positive correlation was found between number of students in ECE centers and number of students who carried on their education in nursery classes (in next session). This shows that the strategy is working properly. The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO (EE-M) Wazirabad	2019-20	0.1640	2020-21	0.5420
Dy DEO (EE-F) Wazirabad	2019-20	0.5364	2020-21	0.5464
Dy DEO (EE-M) Daska	2019-20	0.2680	2020-21	0.3800
Dy DEO (EE-F) Gujrat	2019-20	0.2050	2020-21	0.1730
Dy DEO (EE-M) Shakarghar	2019-20	0.0680	2020-21	0.0740
Dy DEO (EE-M) Hafizabad	2019-20	0.3470	2020-21	0.4790
Dy DEO (EE-M) Pindi bhattian	2019-20	0.2100	2020-21	0.2660
Dy DEO (EE-M) Gujrat	2019-20	0.1520	2020-21	0.3606
Dy DEO (EE-F) Daska	2019-20	0.6595	2020-21	0.0492
Dy DEO (EE-F) Phalia	2019-20	0.9228	2020-21	0.9060

- ii. Negative correlation was observed between number of students in ECE centers and number of students who carried on their education in nursery classes (in next session). This shows that the strategy is not working properly The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO (EE-M) Phalia	2019-20	(0.1234)	2020-21	0.0610

- iii. Audit noted negligible correlation between number of students in ECE center and number of students who carried on their education in nursery classes (in next session). This shows that the selected variable does not have uniform impact. The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO (EE-F) Shakar ghar	2019-20	0.0630	2020-21	0.0740

Thus, it was proved that establishment of ECE rooms directly affect the No. of students in nursery class of next year.

On the basis of this analysis, Audit recommends that ECE room should be established in all schools to improve the enrolment of students.

13.2.3.2 Increase in number of teachers will increase the enrollment of students in Government Schools

The assumption is that the increase in number of teachers in government Schools will improve enrollment.

During thematic audit of selected Dy. DEOs, audit correlated the number of teachers with the number of students in government schools and found strong positive correlation between both variables. The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO (EE-M) Wazirabad	2019-20	0.7180	2020-21	0.7600
Dy DEO (EE-F) Wazirabad	2019-20	0.7418	2020-21	0.7431
Dy DEO (EE-M) Daska	2019-20	0.8070	2020-21	0.7600
Dy DEO (EE-F) Gujrat	2019-20	0.6440	2020-21	0.6760
Dy DEO (EE-M) Shakarghar	2019-20	0.8230	2020-21	0.8250
Dy DEO (EE-M) Hafizabad	2019-20	0.8550	2020-21	0.8510
Dy DEO (EE-M) Pindi bhattian	2019-20	0.8590	2020-21	0.8900
Dy DEO (EE-M) Gujrat	2019-20	0.7983	2020-21	0.8092
Dy DEO (EE-M) Phalia	2019-20	0.8870	2020-21	0.9099
Dy DEO (EE-f) Shakar ghar	2019-20	0.8350	2020-21	0.8520
Dy DEO (EE-F) Daska	2019-20	0.4549	2020-21	0.6336
Dy DEO (EE-F) Phalia	2019-20	0.8792	2020-21	0.8935

Thus, it was proved that increase in number of teachers will directly affect the enrollment of students in Government schools. During Financial year 2020-21, there were 2642 out of 11408 posts of teaching staff were lying vacant.

13.3.3.3 Increase in utilization of Non Salary Budget (NSB) funds for the welfare of the students will increase the enrollment in Government Schools

Audit assumed that the increase in utilization of NSB funds for the welfare of the students will increase the enrollment in government schools.

During thematic audit of selected Dy. DEOs, audit correlated the utilization of NSB funds with the number of students and found a positive correlation between two variables. The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO (EE-M) Wazirabad	2019-20	0.8020	2020-21	0.8230
Dy DEO (EE-F) Wazirabad	2019-20	0.5726	2020-21	0.7390
Dy DEO (EE-M) Daska	2019-20	0.7840	2020-21	0.8030
Dy DEO (EE-F) Gujrat	2019-20	0.5110	2020-21	0.6320
Dy DEO (EE-M) Shakarghar	2019-20	0.6600	2020-21	0.4700
Dy DEO (EE-M) Hafizabad	2019-20	0.8480	2020-21	0.8700
Dy DEO (EE-M) Pindi bhattian	2019-20	0.4550	2020-21	0.7890
Dy DEO (EE-M) Gujrat	2019-20	0.6925	2020-21	0.5600
Dy DEO (EE-M) Phalia	2019-20	0.7283	2020-21	0.6953
Dy DEO (EE-f) Shakar ghar	2019-20	0.7300	2020-21	0.6800
Dy DEO (EE-F) Daska	2019-20	0.8504	2020-21	0.0599
Dy DEO (EE-F) Phalia	2019-20	0.3358	2020-21	0.4829

It was proved that increase in efficient utilization of NSB funds directly affect the enrollment of students in Government schools.

13.3.3.4 Poor Performance of Primary & Elementary Schools

According to School Education Department Punjab, the Key Performance indicators were further divided as per following detail;

Categories	Key Performance indicators
Student participation and personal development	<ul style="list-style-type: none"> • Student Attendance Rate • LND Score • Student Cleanliness
Teachers & Teaching	<ul style="list-style-type: none"> • Teacher Attendance • Teacher allocation • Teaching Aids Availability • Teacher CPD Participation • Classroom observation Score
Leadership & School Support	<ul style="list-style-type: none"> • Head Teacher Attendance • Non Teaching Staff Availability • Instructional Leadership

Categories	Key Performance indicators
	<ul style="list-style-type: none"> • School Improvement plan • School council Meetings Held • NSB Disbursement
School Environment;	<ul style="list-style-type: none"> • Security and safety arrangements • Dangerous buildings • Availability of electricity • Black board visibility • Availability of sufficient furniture • Provision of toilets • Maintenance of Toilet Facilities • Availability of Safe Drinking Water • Availability of Play Area/ Play ground • Cleanliness of School Facilities

During thematic Audit of Dy DEOs of Gujranwala it was observed that the performance of Govt., Primary and elementary schools working under Dy. DEOs Gujranwala was remained very low regarding above mentioned KPIs during 1st and 2nd Quarter of 2021 as described on SIF (School Improvement Framework) dashboard. This was very alarming situation: details are given below:

Score range	Improvement needs	% of Schools	
		1 st quarter	2 nd quarter
0% to 39%	Critical Need	19.40%	38.06%
40% to 59%	High Needs	57.46%	42.54%
60% to 79%	Moderate Needs	20.90%	19.40%
80% to 100%	Low needs	2.24%	0.00%

13.3.3.5 Non maintenance of record of Children up to age of sixteen, Out of School Children & Non monitoring of Admission, Attendance and completion of education by every child

According to Section 4(2) of the Punjab free and compulsory education act 2014, a local government shall:

- (a) maintain, in the prescribed manner, a record of children up to the age of sixteen years residing within its jurisdiction; and
- (b) ensure and monitor admission, attendance and completion of education by every child residing within its jurisdiction

During thematic Audit of selected Dy. DEOs, it was noticed that Dy. DEOs' offices did not maintain the record of children up to age of sixteen years residing within jurisdiction of Gujranwala region, the record admission, attendance and completion of education by every child was

also not maintained in violation of above rule. The record of out of schools children was also not maintained at Deputy Offices.

The matter was reported to the management but neither any reply was furnished nor DAC meeting convened till finalization of this report.

13.3.3.6 Operation of Separate unit of Girls and Boys Primary Schools having less than 100 students in the same area

According to policy letter No. SO (SE-III) 2-13/2007, Government of the Punjab, School Education Department, dated 31st May, 2012, a proper primary school should have six teachers and six classrooms for six classes and should also have an enrollment of 200 or above @ 40 students per teacher and classroom. Gradually we should move towards sizable schools which have all the requisite facilities and staff. To ensure one teacher – one room for each class, the Girls and Boys Primary Schools functioning in same village or locality within a radius of 500 meters may be consolidated into single Model Primary School.

During thematic audit it was observed that the in following schools the number of students are less than 100 in either Girls or Boys School and are being operated by the government in the same area.

Sr No	Markaz	Boys School			Girls School		
		Name of School	No of Student	No of Teachers	Name of School	No of Student	No of Teacher
1	Wazirabad Sadar	Gps Ismail Pur	59	3	GGPS Ismailpur	55	4
2	Wazirabad Sadar	Gps Rodala Cheema	64	3	GGPS Rodala Cheema	46	2
3	Saroki	GPS Daphi Hassan Wali	52	2	GGPS Dhapai Hassan Wali	59	3
4	Saroki	GPS Kalair	54	3	GGPS Kalair	50	3
5	Rasool Nagar	Gps Dharam Kot	56	3	GGPS Dharam Kot	54	3
6	Rasool Nagar	GPS Sar Wala	28	2	GGPS Sarwala	42	2
7	Gillwala	GPS Saiday Wali	32	2	GGPS Saiday wali kalan	65	4
8	Ahmad Nagar	G.P.S dera jamun jhamwala	52	2	GGPS Dera Jamu Jham Wala	65	3
9	Ahmad Nagar	Gps Beegha Khurd	39	1	GGPS Bega Khurd	59	3

The government is overburdened in shape of operational expense for running two different buildings and engagement of number of teachers for less number of students.

Audit recommends that the above mentioned schools may be consolidated in a model primary school.

13.3.3.7 Non-transfer of surplus teachers to deficient areas

As per transfer policy approved by School Education Department; dated 26 February 2021, there should be three teachers in each school up to enrollment of 80 students.

During thematic audit of selected Dy. DEOs, it was observed that student teacher's ratio was not maintained in the primary schools. It was noticed that excess teachers were working where less students were enrolled and less teachers were provided to schools with large number of students. However, not even a single case was initiated for rationalization.

14 Departmental Response

The response of the Audit Observations issued was awaited till finalization of this report.

15 Recommendation

- i. The department may provide separate space for Pre- School Education system in each school.
- ii. The department may allocate additional funds for provision of missing facilities (classrooms, toilet blocks, boundary walls and furniture etc.) and up gradation of schools.
- iii. The department may focus on Literacy and numeracy of the children in order to improve the quality of education by adopting new techniques, only focusing on tablet software is not sufficient.
- iv. The department may adopt new techniques in order to improve its set KPIs.
- v. The department may ensure the maintenance of Key Performance indicators record at their office level.
- vi. The department may recruit teaching staff against vacant posts to overcome the shortage of teachers.
- vii. The department may rationalize teaching staff in the schools according to the student teacher ratio.
- viii. The department may ensure availability of sweepers and security guards / chowkidars in the Government Schools.
- ix. The department may ensure capacity building of School staff especially teachers in order to improve quality of education.

16 Conclusion

Providing access to schooling is a first and important step, but ensuring quality education is essential to develop the knowledge, skills and values to play an active part in all dimensions of life and contribute to social and economic development. Quality education requires strengthening inputs, processes and evaluation of outcomes.

District Gujranwala presents higher human development indicators than other districts in Gujranwala Region. However, there are very sharp disparities within the Gujranwala Region. Employing a multi-dimensional measure of poverty, which takes into account not only income levels, but also indicators related to health, education and standards of living, it emerges that rural areas of the Gujranwala Region are more deprived as compared to the urban areas.

Over the last five years, Gujranwala Region has shown progress in school participation, but disparities by gender, location and socio-economic status persist, and children are less likely to continue beyond primary school grades. A deeper look into the enrolment rates illustrates the various types of disparities that exist in access to school. In terms of providing girls with opportunities to access education, gender differences in enrolment rates persist, especially after middle education. The gap in school coverage between urban and rural areas is even starker.

Socio-economic status emerges as one of the clearest markers of disadvantage for access to school. Household wealth is largely correlated with school enrolment. The disparity surfaces already in primary school and becomes even more substantial in the next stages of the education cycle. Among others, the major reasons for low retention rates include shortage of nearby schools, teacher shortage and absenteeism, poor teaching quality, poor school environment, family poverty, insecurity, and natural disasters. However, the lack of data in respect to children with special education needs is a major obstacle for devising appropriate strategies, including a more inclusive approach to educational interventions. Though District Education Authorities has made efforts to increase literacy rates, women continue to be more disadvantaged than men, particularly in rural areas.

On the basis of field work, audit observations and analysis of data gathered from Education Management Information System (EMIS), Punjab School Education Department implemented School Education Reforms Road Map to a great extent vis-à-vis its envisaged objectives and goals.

17 References

- Punjab Free and Compulsory Education Act 2014
- Key performance indicator data was taken from sif.punjab.gov.pk
- Punjab Education Sector Plan
- Punjab Literacy and Non-formal Basic Education Policy, 2018
- National Education Policy Framework 2018
- Programme Monitoring and Implementation Unit
- Handbook on Article 25-A Right to Education
- Guidelines for local government education officials on block allocations and programmes in ADP 2019-20

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2021-22

(Rs in million)

Sr. No.	Name of Formation	Heading of Para	Nature of Irregularity	Amount
District Education Authority Gujranwala				
1	CEO DEA Gujranwala	Wasteful Expenditure on development schemes	Value for money	66.65
2		Non-Recovery of Registration Fee From Private Schools	Others	7.133
3		Non-verification of receipt	Others	7.133
4		Unjustified Expenditure on Madrasas	Others	5.4
5		Unjustified Expenditure on Food of Madrasas	Others	8.27
6		After Sale Service Agreement Not Made With Supplier	Others	0
7		Unjustified Execution of work	Procurement	0.8
8		Irregular enhancement / revision of Work	Procurement	9.151
9		Non-verification of sales tax deposit	Procurement	1.922
10		Govt. Special Education Center Qila Didar Singh	Overpayment due to undue increment	Employee Related
11	Overpayment of pay & allowances		Employee Related	0.04512
12	Unjustified payment of pay and allowances		Employee Related	0.06125
13	Irregular drawl of whole year's contingency bills in the name of DDO		Others	2.891
14	Irregular / Doubtful purchase of uniforms		Procurement	0.278
15	Doubtful procurement of uniforms		Procurement	0.185
16	Mis-procurement of uniforms		Procurement	0.2255
17	Irregular expenditure without sanction		Others	1.152
18	Unjustified expenditure on POL		Procurement	1.582
19	Unjustified expenditure without supporting documents		Procurement	0.338
20	Unauthorized Payment of Rent of Office Building		Others	0.554
21	Unjustified/Over payment of house rent		Others	0.1199
22	Un-authorized payment of inadmissible allowance		Employee Related	0.0393
23	Irregular Drawl Arrears of Pay and Allowances Due to Non Availability of whereabouts		Employee Related	1.004
24	HM Govt. Special Education Center Wazirabad	Unauthorized drawl on account purchases/repairs in favor of DDO	Procurement	1.121
25		Unjustified expenditure on purchase of uniform	Procurement	0.3139
26		Non-approval of Rout plan of School buses, irregular drawl of POL	Others	2.033
27		Undue retention of money in bank account on 30th June 2021	Others	0.628
28		Deterioration of off road vehicle due to non-condemnation	Others	1
29		Non accountal of store items –	Procurement	1.446
30		Unauthorized expenditure on repair of M&E & F&F -	Procurement	0.1524

31		Unauthorized consumption of POL	Procurement	2.033
32		Non-availability of stock register	Procurement	0
33		Non-deposit of amount drawn on account of Postage	Others	0.0425
34		Irregular purchase in violation of PPRA	Procurement	0.077
35		Non-disbursement of scholar ship	Others	0.178
36		Irregular allotment of contract for purchase of Uniform	Procurement	0
37		Irregular payment of pay and allowances during lock down	Employee Related	0
38		Physical verification not carried out	Others	0
39	Diode (W-EE) Gujranwala	Unjustified payment of Social Security Benefit	Employee Related	0.6799
40		Irregular expenditure beyond financial competency of school council	Procurement	2.95
41		Irregular expenditure without quotations	Procurement	3.006
42		Irregular cash payment to supplier	Others	6.782
43	Dy. DEWO (M-EE) Nosheera Virkan	Splitting of Job Orders to avoid tendering process	Procurement	0.1896
44		Irregular drawl of financial assistance	Others	3.2
45		Irregular purchase without floating tenders	Procurement	0.2171
46		Irregular purchase without floating tenders	Procurement	0.288
47		Irregular purchase without floating tenders	Procurement	0.255
48		Splitting of Job Orders to avoid tendering process	Procurement	0.132
49		Unjustified Off-Cycle Payment of Pay and allowances	Employee Related	0.794
50		Unjustified payment	Procurement	0.0767
51	Dy. DEO (MEE) Kamonke	Unjustified drawl of funds in cash	Others	4.52
52		Irregular purchase without floating tenders	Procurement	0.4467
53	Deputy District Education Officer (M-EE) Gujranwala	Irregular expenditure beyond financial competency of School Council	Procurement	30.231
54		Irregular expenditure without approval of School Council	Procurement	3.62
55		Items purchased but not entered stock registers	Procurement	8.379
56		Irregular expenditure on Civil Work by Heads of Schools	Procurement	12.625
57		Irregular appointment of temporary staff without observing codal formalities, payment of salary	Employee Related	4.788
58		Irregular payment of salary to temporary staff	Employee Related	0.305
59		Unjustified drawl from bank account and payment made in Cash	Others	1.064
60		Irregular expenditure in violation of PPRA	Procurement	13.128
61	Deputy District Education Officer (WEE) Kamonke	Unauthorized expenditure due to appointment of daily wages staff	Others	7.996
62		Overpayment due to charging higher rate of tablet	Procurement	0.648
63		Unjustified drawl of qualification allowance	Employee Related	2.13

64		Unauthorized drawl of leave encashment in favor of DDO	Employee Related	8.635
65		Unauthorized expenditure on construction of rooms/toilets without approval of Building Department	Procurement	3.472
66		Unauthorized expenditure on account of purchase/repair of furniture	Procurement	0.613
67		Unjustified payment of SSB 30% in lieu of pension	Employee Related	5.472
68		Non deduction of PST	Procurement	0.854
69		Irregular expenditure and recovery of GST	Procurement	0.155
70	Dy DEO (EE-M) Gujranwala City	Unauthorized payment on account leave encashment and financial assistance in favor of DDO	HR Irregularity	20.392
71		Unjustified drawl of qualification allowance	HR Irregularity	2.130
72		Non deduction of income tax amounting	Others	2.776
73		Unauthorized expenditure on construction of rooms/toilets without approval of Building Department	Others	1.082
74		Unauthorized expenditure on account of purchase/repair of furniture	Others	2.736
75		Unjustified drawl of funds in cash	Others	5.915
76		Unjustified payment of SSB 30% in lieu of pension	HR Irregularity	9.631
77		Non deduction of PST from the expenditure of repair and white wash amounting	Others	0.737
78		Overpayment due to non deduction of conveyance allowance	HR Irregularity	2.343
79		Unjustified drawl of NSB funds	Others	7.536
District Education Authority Gujrat				
1	CEO DEA Gujrat	Excess expenditure on account of schemes	Others	0.495
2		Incomplete schemes showing completed without PC-IV	Value for money	149.710
3		Unauthorized transfer of funds to building department of Account-IV schemes	Others	57.18
4		Overstatement of closing balance of due to non showing in budget book	Others	77.558
5		Release of funds without receipt of PC-I -	Others	98.843
6		Unauthorized creation of vendors and punching of documents in SAP	Others	120.128
7		Non imposition of penalty	Others	20.689
8		Non recovery of inspection fee	Others	0.062
9		Non recovery of inspection fee –and non imposition of penalty	Others	0.005
10	Dy. DEO (EE-M) Kharian	Irregular drawl of qualification allowances	HR Irregularity	1.704
11		Unjustified drawl of charge allowance of without performing	HR Irregularity	0.515
12		Irregular payment of pay of due to Non verification of academic certificates of domiciles of the employees of other provinces	HR Irregularity	3.373
13		Unauthorized payment of allowances	HR Irregularity	0.060
14		Non deduction of Conveyance Allowance	HR Irregularity	2.59

		during Summer vacations		
15		Non-deduction of Income tax& Sales Tax	Others	0.094
16		Physical verification not carried out	Others	-
17	Dy. DEO (EE-M) Sarai Alamgir	Non deduction of Conveyance Allowance during Summer vacation	HR Irregularity	0.828
18		Irregular drawl of qualification allowance	HR Irregularity	0.523
19		Unjustified drawl of charge allowance of without performing	HR Irregularity	0.532
20		Irregular payment of pay of due to Non verification of academic certificates of domiciles of the employees of other provinces	HR Irregularity	1.433
21		Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts of	HR Irregularity	4.493
22		Drawl of pay and allowances without mentioning Date of Joining in SAP	HR Irregularity	2.058
23		Unauthorized payment of allowances	HR Irregularity	0.427
24		Physical verification not carried out	Others	-
25	Dy. DEO (EE-W) Kharian	Unjustified payment of inspection allowance	HR Irregularity	1.750
26		Unauthorized expenditure on construction of rooms/toilets without approval of Building Department	Others	2.421
27		Irregular expenditure and recovery of GST	Others	4.487 & 0.652
28		Unjustified drawl of qualification allowance	HR Irregularity	1.105 & 0.259
29	Dy. DEO (EE-W) Sarai Alamgir	Unjustified drawl of qualification allowance and recovery thereof	HR Irregularity	2.074 & 0.432
30		Unjustified payment of inspection allowance	HR Irregularity	0.625
31		Irregular expenditure and recovery of GST	Others	2.854 & 0.415
32	HM GGHS Jalalpur Jattan	Non recovery of overpayment due to regularization	HR Irregularity	0.169
33		Payment of salaries to the employees bearing Zero Joining Date and bearing CNIC number other than Punjab province	HR Irregularity	1.167
34		Unjustified payment of pay and allowances of to the absconder from duty	HR Irregularity	0.274
35		Doubtful Payment of GST of without deposit proof	Others	0.167
36		Irregular Expenditure of without acknowledgement	Procurement Irregularity	4.587
37	HM GGHS Mangowal Gharbi	Unauthorized payment of Social Security Benefit	HR Irregularity	0.211
38		Non deduction of conveyance allowance during winter vacations	HR Irregularity	0.135
39		Irregular expenditure beyond financial competency of school council	Others	2.764

40		Non verification of sales tax	Others	0.242
41		Non Deduction of Income Tax	Others	0.270
42		Splitting of Job Orders to avoid tendering process	Procurement Irregularity	1.537
43		Irregular purchase of furniture without tendering process	Procurement Irregularity	2.424
44		Non verification of sales tax	Others	0.349
45		Non Deduction of Income Tax	Others	0.172
District Education Authority Hafizabad				
1		Difference between departmental figure and SAP data	Others	2.51
2		Non-Recovery of Inspection Fee From Private Schools	Others	0.136
3		Non-verification of receipt	Others	0.046
4		Irregular Payment of Pension	HR	27.302
5		Un-lawful payment of taxes on behalf of suppliers	Procurement	0.058
6		Non-maintenance of Cash book of NSB Funds Receipts and Payments	Others	0.162
7		Irregular payment to Madaaris schools	Others	8.417
8		Non- verification of Sales Tax deposit	Procurement	0.895
		Mis-procurement of mini bus		6.150
9		Difference between FI Data and Expenditure statement	Others	0.07
10		Un-authorized payment in cash	Procurement	0.4
11		Un-authentic financial transactions	Others	72.858
12		Un-justified retention of huge funds in DDO account	Others	9.622
13		Excess expenditure than the allocated funds	Others	0.055
14		Doubtful expenditure on advertisement & entertainment	Procurement	0.158
15		Loss to government due to non-deduction of taxes	Procurement	0.063
16		Irregular expenditure on account of STEM Competition	Procurement	0.305
17		Doubtful expenditure on account of POL	Procurement	0.264
18	CEO (DEA)	Doubtful expenditure on repair of transport	Procurement	0.2
19	Hafizabad	Irregular drawl of amount in the name of DDO	Procurement	0.314
20		Unjustified payment of adjustments	HR	12.549
21		Irregular drawl of qualification allowances	HR	4.322
22		Irregular purchase from un-registered person	Procurement	2.636
23		Irregular expenditure on purchase of store items	Procurement	0.049
24		Doubtful expenditure without claimed bills	Procurement	0.274
25		Irregular payment through DDO	Procurement	0.127
26		Doubtful payment	Procurement	0.346
27		Irregular expenditure of repair of furniture & machinery	Procurement	0.06
28		Irregular purchase of store items without stock entry	Procurement	0.436
29		Un-authorized expenditure on weather shield	Procurement	0.14
30		Defective execution of civil works	Others	0.623
31		Overpayment of inspection allowance	HR	0.025
32	DY. DEO (EE-M) Pindi	Irregular payment of pay and allowances during lock down	HR	0
33	Bhattian	Non Obtaining the Quarterly Bank Statements	Others	0

		from School Councils by Diode		
34		Irregular payment of Charge allowance	HR	1.015
35	Govt. Girls Higher Secondary School Pindi Bhattian	Utilization of NSB funds without preparing detailed estimates of expenditure	Others	5.305
36		Irregular Drawl Arrears of Pay and Allow. Due to Non Availability of Whereabouts	HR	3.835
37		Irregular purchase from un-registered suppliers	Procurement	2.561
38		Doubtful purchase of various items	Procurement	0.964
39		Un-due retention and non-utilization of government funds	Others	0.994
40		Irregular utilization of NSB Funds	Others	1.894
41		Loss to government due over payment of conveyance allowance	HR	0.328
42		Un-lawful payment of GST to un-registered vendors	Procurement	0.154
43		Unjustified payment of Conveyance Allowance during winter vacations	HR	0.171
44		Doubtful expenditure on account of POL	Procurement	0.085
45		Unjustified payment of Science Teaching Allowance during vacations	HR	0.039
46		Improper maintenance of Cash Book	Others	0
47		Non-maintenance of Donation register.	Others	0
48		Physical Verification not carried out	Others	0
49	Govt. Girls Higher Secondary School, Vanike Tarar, Hafizabad	Unjustified payment of Conveyance Allowance during vacations	HR	0.145
50		Non-utilization of government funds	Others	0.124
51		Loss to government due overpayment of conveyance allowances	HR	0.028
52		Irregular purchase from un-registered suppliers	Procurement	1.645
53		Doubtful expenditure on purchase of various items	Procurement	0.206
54		Unjustified payment of Science Teaching Allowance during vacations	HR	0.094
55		Loss to government due to non-auction of Canteen	Others	0
56		Non-maintenance of Trees and Plants register	Others	0
57		Physical Verification not carried out	Others	0
58		DY. DEO (EE- W) Pindi Bhattian	Irregular payment of Charge allowance	HR
59	Unjustified payment of qualification allowance		HR	0.24
60	Non deduction of conveyance allowance during winter vacations		HR	2.951
61	Unauthorized payment of inadmissible allowances		HR	0.078
62	Doubtful payments of arrear bills		HR	0.975
63	Irregular Payment on account of TA/DA		HR	0.835
64	Doubtful Expenditure on Account POL Due to Non -Production of log book		Procurement	0.624
65	Doubtful purchase and non accountal of stock		Procurement	2.139
66	Irregular drawl of bills in the name of DDO		HR	3.82
67	Doubtful repair of furniture and machinery		Procurement	0.624
68	Unauthorized Repair of vehicles		Procurement	0.5
69	Doubtful purchase of furniture and machinery		Procurement	0.594
70	Irregular cash payment to supplier		Procurement	1.188
71	HM Slow Learners	Irregular/Doubtful expenditure on account of stationary	Procurement	0.1

72	School, Hafizabad	Irregular expenditure on repair of transport	Procurement	0.254
73		Irregular expenditure due misclassification	Others	0.034
74		Overpayment of allowances	HR	0.019
75		Irregular payment in cash	Others	3.232
76		Unjustified repair of furniture	Procurement	0.298
77		Unjustified purchase Library books	Procurement	0.101
78		Unjustified purchase lights & Bulbs	Procurement	0.444
79		Unjustified purchase Crockery	Procurement	0.13
80		Doubtful Purchase	Procurement	0.151
81		Unjustified payment transportation of goods	Procurement	0.025
82		Unjustified payment P.O.L	Procurement	2.715
83		Unjustified execution of civil work	Others	0.124
84		Irregular / Unjustified holding of DVD players causing loss	Others	0.2
85		Un-due retention of Government money in bank	Others	0.327
86		Recovery of pay & 30% SSB after regularization	HR	0.006
87		Non-verification of sales tax deposit	Procurement	0.754
88		Irregular procurement of Uniform	Procurement	5.21
89		Irregular Payment of Stipend Due to Defective Maintenance of Record	Others	1.014
90		Irregular drawl utility bills in the name of DDO	Others	0.346
91		Non conducting of Physical verification	Others	0
92		DEO (SE) Hafizabad	Unauthorized retention of Government money into DDO A/C	Others
93	Unauthorized Transfer of money into DEA A/C-VI		Others	0.67
94	Unauthorized repair of vehicle		Procurement	0.25
95	Unauthorized drawl of POL		Procurement	0.327
96	Unauthorized Payment through DDO in Cash		Procurement	0.796
97	Irregular/unjustified drawl of TA/DA		HR	0.966
98	Irregular Drawl Arrears of Pay and Allowances Due to Non Availability of Whereabouts		HR	1.032
99	Doubtful Payment of GST without deposit proof		Procurement	0.154
100	Unjustified Pay and allowances and TA due to delay in pursuance of the departmental cases pending with courts.		HR	3.148
District Education Authority Mandi Bahauddin				
1	CEO Education M.B.Din	Doubtful Payment of GST without deposit proof	Procurement	0.214
2		Completion of schemes without PC-IV of tied grants	Procurement	143.484
3		Non refund of un-utilized balance of development schemes G10113	Procurement	39.693
4		Non Production of fresh recruitment record involving Pay and allowances	Employee related	2.902
5		Wasteful expenditure and Un-due benefit to the contractor due to non completion of schemes	Procurement	10.383
6		Irregular purchase of desktop computers and accessories	Procurement	8.355
7		Non transfer of NSB & FTF Funds from PEF School to Account V	Others	6.90
8		Non Conducting Annual Physical Verification and Non Obtaining of Schedule of Payment	Others	-

9	Dy DEO (M) M.B.Din	Unjustified payment of qualification allowance	Employee related	1.050
10		Irregular drawl of bills in the name of DDO	Procurement	17.630
11		Non verification of sales tax	Procurement	0.694
12		Non Deduction of Income Tax	Procurement	0.265
13	Dy DEO (W) M.B.Din	Irregular drawl of qualification allowances	Employee related	0.881
14		Irregular payment of Charge allowance	-do-	0.591
15		Unjustified drawl of charge allowance without performing	-do-	0.516
16		Irregular payment of pay due to Non verification of academic certificates of domiciles of the employees of other provinces	-do-	2.106
17		Unjustified drawl of House Rent @ 45% instead of 30% of the Basic Pay	-do-	0.120
18		Drawl of pay and allowances without mentioning Date of Joining in SAP	-do-	1.810
19		Unauthorized payment of allowances	-do-	0.119
20		Non-deduction of Income tax	Procurement	0.196
21	Dy DEO (W) Malikwal	Non deduction of sales tax	Procurement	0.529
22		Non Deduction of Income Tax	Procurement	0.264
23	Govt. Special Education Center Malikwal	Un-authorized and doubtful Payment for POL	Others	1.010
24		Irregular Payment of Stipend due to Defective Maintenance of Record	Others	0.958
25		Doubtful Payment of GST without deposit proof	Others	0.324
26		Less deduction of Sales Tax from the purchase of Uniform due to wrong application of rates	Procurement	0.271
27		Unauthorized retention of Government money into DDO A/C	Others	0.110
28	Govt Institute for Slow Learners M.B.Din	Irregular Drawl Arrears of Pay and Allowances Due to Non Availability of Whereabouts	Employee related	0.339
29		Doubtful Expenditure on Purchase of Uniform	Procurement	3.115
30		Unauthorized and Doubtful Expenditure on Repair of Transport	Others	0.563
31		Un-authorized and doubtful Payment for POL charges	Others	0.517
32		Doubtful Payment of GST without deposit proof	Procurement	0.475
33		Less deduction of Sales Tax from the purchase of Uniform due to wrong application of rates	Procurement	0.323
District Education Authority Narowal				
1	CEO DEA	Difference between departmental figure and SAP data	Value for money	60.08
2		Un-authorized release of payment on account of purchase of I.T Lab equipment	Procurement	9.992
3		Non-verification of 4/5th GST deposits	Value for money	0.249
4		Irregular Payment of Pension	HR/ Employees	4.00
5		Non-verification of receipt	Value for money	0.172
6		Irregular payment to Madaaris schools	Other	8.417
7		Non-Recovery of Inspection Fee From Private Schools	Value for money	0.287

8	Deputy DEO (EE-M) Narowal	Overpayment of pay & allowances	HR/ Employees	0.073
9		Non-deduction of conveyance allowance	-do-	0.091
10		Unjustified payment of adjustments	-do-	7.249
11		Non utilization of NSB Funds	Value for money	0.925
12		Un-authorized expenditure on weather shield	Other	0.218
13		Unjustified drawl of POL	Other	0.144
14		Irregular expenditure on repair of vehicle	-do-	0.199
15		Irregular purchase from un-registered person	-do-	80.14
16		Irregular payment through DDO	-do-	1.327
17		Doubtful expenditure on account repair of transport	-do-	0.193
18	Non Obtaining the Quarterly Bank Statements from School Councils	Value for money	0	
19	Deputy district education officer (WEE) Narowal	Irregular Expenditure on weather sheet	Other	0.142
20		Unjustified drawl of funds in cash	Value for money	10.23
21	Deputy District Education Officer (M) Zafarwal	Irregular expenditure on repair of transport	Other	0.124
22		Irregular purchase without floating tenders	Procurement	0.573
23		Irregular Payment of Feeder Teachers	HR/ Employees	0.020
24		Unjustified drawl of funds in cash	Value for money	6.595
25		Non accountal of Stock	Other	0.190
26	Govt. Special Education Center, Shakargarh	Non-verification of sales tax deposit	-do-	0.139
27		Irregular procurement of Uniform	Procurement	2.525
28		Irregular drawl utility bills in the name of DDO	Value for money	0.884
29		Irregular procurement of uniforms	Procurement	1.22
30		Unjustified expenditure on POL	Other	1.361
31		Irregular payment of pay and allowances during lock down	HR/ Employees	0
32		Doubtful purchase of store items	Procurement	0.188
33	Govt. Institute for Slow Learners Narowal	Unjustified expenditure on purchase of uniform	Procurement	1.36
34	Dy DEO (EE-W) Zafarwal	Unauthorized expenditure on account of purchase/repair of furniture	Procurement	2.042
35		Unjustified drawl of funds in cash	Value for money	9.345
36		Unauthorized expenditure due to appointment of daily wages staff	HR/ Employees	0
37		Unjustified drawl of qualification allowance	-do-	0.713
District Education Authority Sialkot				
1	CEO Education	Doubtful transfer of funds to XEN Building	Others	2.417
2		Non transfer of NSB & FTF Funds from PEF School to A/C V	Others	8.700
3		Non verification of GST charged by Suppliers	Procurement	0.180
4		Non deduction of Conveyance Allowance-	HR related	0.255
5		Non-Recovery of Inspection/Registration Fee	HR related	0.077

		From Private Schools		
6		Non contribution of pension	Others	5.128
7		Non-recovery liquidated damages	Procurement	0.444
8		Non deposit of Income Tax-	Procurement	1.570
9		Non deduction of 1/5 th GST from supplier's bills	Procurement	0.274
10		Irregular expenditure on repair of vehicle	Others	0.116
11		Non maintenance of Pension Payment Register	Others	-
12		Non Maintenance of Telephonic Record of School Councils Members at CEO (DEA) Office	Others	-
13		Non Provision of Training Regarding Utilization of NSB Funds	Others	-
14	Dy. DEO (M) Sialkot	Unjustified payment of qualification allowance	Others	1.860
15		Non deduction of conveyance allowance during winter vacations	HR related	1.582
16		Unauthorized payment of inadmissible allowances	HR related	0.068
17		Irregular Payment on account of TA/DA	Others	0.599
18		Doubtful Expenditure on Account POL Due to Non -Production of log book	Others	0.702
19		Non accountal of stock	Others	0.778
20		Irregular drawl of bills in the name of DDO	Others	4.928
21		Doubtful repair of furniture and machinery	Others	0.216
22		Unauthorized Repair of vehicles amounting	Others	0.301
23		Doubtful expenditure from NSB and FTF	Others	0.315
24		Irregular expenditure without quotations	Procurement	2.554
25	Irregular cash payment to supplier	Procurement	4.318	
26	Dy. DEO (M) Pasur	Unjustified payment of qualification allowance	HR related	1.730
27		Non deduction of conveyance allowance during winter vacations	HR related	2.057
28		Unauthorized payment of Social Security Benefit	HR related	2.806
29		Irregular Payment on account of TA/DA	Others	0.249
30		Doubtful Expenditure on Account POL	Others	0.199
31		Doubtful expenditure from NSB	Procurement	0.508
32		Non deposit of rent of canteen	Others	0.038
33		Irregular expenditure without quotations	Procurement	0.282
34	Irregular cash payment to supplier	Procurement	0.670	
35	Dy. DEO (M) Sabharhial	Unjustified payment of qualification allowance	HR related	0.240
36		Non deduction of conveyance allowance during winter vacations	HR related	0.649
37		Doubtful Expenditure on Account POL Due to Non Production of log book	Others	0.418
38		Doubtful appointment of Hafiz Muhammad Rizan Ghuman PST Teacher	Others	-
39		Non-deposit of sale of trees in treasury	Others	0.359
40	Dy. DEO (F) Sialkot	Irregular cash payment to supplier	Procurement	1.236
41		Irregular purchase without floating tenders	Procurement	0.304
42		Non accountal of Stock items	Procurement	0.919
43		Unjustified drawl of funds in cash	Procurement	3.270
44		Irregular expenditure on repair of transport	Others	0.099
45		Unjustified drawl of pay and allowances	HR related	0.540
46		Unjustified expenditure on second shift primary school	HR related	0.650
47	Non Recovery of conveyance allowance during Winter	HR related	5.770	

48		Non deduction of conveyance allowance during Covid-19 vacations	HR related	1.140
49		Physical verification not carried out	Others	-
50	GGHSS Mundayki Goraya	Splitting of Job Orders to avoid tendering process	Procurement	0.462
51		Non Deduction of PST on Services	Procurement	0.027
52		Irregular repair of building without floating tenders	Others	0.240
53		Unjustified drawl of funds in cash	Procurement	0.605
54		Irregular repair of furniture by splitting Indents	Procurement	0.250
55		Irregular expenditure of Civil Works out of FTF	Others	1.009
56		Splitting of Job Orders to avoid tendering process	Procurement	0.692
57		Irregular repair of building without floating tenders	Others	1.024
58		Splitting of Job Orders to avoid tendering process	Procurement	0.400
59		Unjustified/bogus drawl of bill for maintenance of garden	Others	0.045
60		Unjustified large No. Of Bank Accounts of School	Others	-
61	GGHS Mandranwala Daska	Unauthorized expenditure on account of purchase of books and lab items	Procurement	0.493
62		Unauthorized expenditure on renovation/ construction of science lab. without approval of Building Department	Others	0.508
63		Unauthorized expenditure on account of purchase of furniture	Procurement	0.097
64		Irregular expenditure on construction of new rooms through Misclassification	Procurement	0.620
65		Un-authorized expenditure on new constructions out of NSB	Procurement	0.557
66		Non-preparation of Budget of NSB funds	Others	1.847
67		Un-authorized payment of Conveyance allowance during the leave	HR related	0.039
68		Over payment due to grant of inadmissible annual increment -	HR related	0.038
69		Over payment of Inadmissible allowances after regularization –	HR related	0.108
70		Non-recovery of SSB after regularization of contract service –	HR related	0.033
71		Over payment due to grant of inadmissible annual increment -	HR related	0.176
72		Physical verification not carried out	Others	-

Annexure-B

Sr. No.	Name of District	Original Budget	Supp. Grant	Final Grant	Expenditure	Saving (-) / Excess (+)	% age Saving
1	Gujranwala	12,597.318	1,071.653	13,668.971	10,456.481	-3,212.49	(24)
2	Gujrat	8,814.345	820.900	9,635.245	8,105.534	-1,529.71	(16)
3	Hafizabad	3,436.312	634.983	4,071.295	3,622.448	-448.85	(11)
4	M.B.Din	5,878.069	498.897	6,376.966	4,871.619	-1,505.35	(24)
5	Narowal	8,359.929	199.132	8,559.061	6,687.244	-1,871.82	(22)
6	Sialkot	10,496.643	1,054.489	11,551.132	10,486.569	-1,064.56	(9)
	Total	49,582.616	4,280.054	53,862.670	44,229.895	-9,632.775	(18)

Annexure-C
Para No. 2.4.2.1.2

Sr. No.	Name of Employee	Birth date	Year	Total
1	Umbreen	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
2	sonia abbas	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
3	afeefa Khalid	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
4	Saira Khalil	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
5	Fouzia Mustafa Cheema	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
6	Nawyyar Altaf	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
7	Amna Ilyas	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
8	Hina Javed	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
9	Maeyam Ijaz	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	98,226
10	Muhammad Tanveer Ahmed	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
11	Samina Rani	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	173,226
12	Aneela Khalid	Inspection Allowance	2018-19	75,000
		Adj. Inspection Allowance	2018-19	198,226
		Total		3,153,712

Annexure-D

2.4.3.1

Un-authorized expenditure on new constructions out of NSB – Rs 3.722 million

Sr. No.	School Names	Financial Year	Nature of work	Amount (Rs)
1	GES THAKHAR KEY WARRAICH	2018-19	Construction of room	118,380
2	GES THAKHAR KEY WARRAICH	2020-21		204,750
3	GHS BHAKRAY WALI	2018-19	Wash room	73,000
4	GES NAND PUR	2020-21	Wash room	145,000
5	GES TATLAY MALI	2020-21	Construction of room	295,010
6	GHS KOTLI BALGOBIND	2020-21	Construction of class room and wash room	250,678
7	GHS Q.D. SINGH NO. 3	2018-19	Construction of room	157,415
8	GHS Q.D. SINGH NO. 3	2019-20	Construction of room	15,315
9	GHS Q.D. SINGH NO. 3	2020-21	Construction of room	121,570
10	GES RAHWALI	2018-19	Construction of room	342,000
11	GES RAHWALI	2019-20	Construction of room	135,000
12	GES RAHWALI	2020-21	Construction of room	413,000
13	GHS GAGAY WALI	2019-20	Wash room	116,000
14	GPS KOT ISHAQ	2018-19	Construction of veranda	160,000
15	GPS KOT ISHAQ	2019-20	Const of floor	396,500
16	GPS AMRAT PURA	2018-19	Wash room	14,400
17	GPS AMRAT PURA	2020-21	Wash room	54,950
18	GPS KOT SHAHAN	2018-19	Wash room	64,000
19	GPS KOT SHAHAN	2019-20	Construction of veranda	140,635
20	GPS NAGRI AHMED SHAH	2018-19	Wash room	238,650
21	GPS NAGRI AHMED SHAH	2019-20	Wash room	91,881
22	GPS NAGRI AHMED SHAH	2020-21	Construction of veranda	174,100
	Total			3,722,234

Annexure-E
4.4.2.1.2

Unjustified payment of inspection allowance – Rs 10.787 million

Name of formations	Personal No.	Name	Designation	Description	Amount (Rs)
DDEO (M) Pindi Bhattian	31551985	Abdur Rasheed	AEO	Adj. Inspection Allowance	125000
	31999846	Arshad Ali	-do-	-do-	125000
	31874547	ASIF ALI	-do-	-do-	125000
	31875475	AYAZ BASHIR	-do-	-do-	125000
	32032048	FAIZ RASOOL	-do-	-do-	125000
	31652610	GHULAM TASWAR	-do-	-do-	125000
	31652603	HAIDER ABBAS	-do-	-do-	125000
	31556603	MUDASSAR NAZAR KHARAL	-do-	-do-	125000
	32107591	MUHAMMAD USMAN	-do-	-do-	125000
	31844286	NAEEM ULLAH	-do-	-do-	125000
	31556605	NISAR AHMAD	-do-	-do-	125000
	31614544	RAI BILAL HASSAN	-do-	-do-	125000
	31892738	SARFRAZ AHMAD	-do-	-do-	125000
	31999841	SOHAIL RIAZ	-do-	-do-	125000
	31999841	SOHAIL RIAZ	-do-	-do-	125000
	31875475	AYAZ BASHIR	-do-	-do-	125000
	31652610	GHULAM TASWAR	-do-	-do-	125000
	31892738	SARFRAZ AHMAD	-do-	-do-	125000
	31551985	ABDUR RASHEED	-do-	-do-	125000
	31556605	NISAR AHMAD	-do-	-do-	125000
31614544	RAI BILAL HASSAN	-do-	-do-	125000	
31999841	SOHAIL RIAZ	-do-	-do-	125000	
Sub-Total 1					2.750
DDEO (W) Pindi Bhattian	30762713	MUHAMMAD ASGHAR SAJID	-do-	Adj. Inspection Allowance	250,000
	30905703	ASHRA BATOOL	-do-	-do-	300,000
	31549037	AZAM KHALIQ	-do-	-do-	325,000
	31557278	MUBASHAR AHMED	-do-	-do-	300,000
	31723861	SAJJAD ALI	-do-	-do-	300,000
	31730974	ASGHAR ALI	-do-	-do-	175,000
	31731171	UMAR DARAZ	-do-	-do-	300,000
	31746965	SHABBIR HUSSAIN	-do-	-do-	275,000
	31999839	MAQBOOL RANI	-do-	-do-	287,500
	31999841	SOHAIL RIAZ	-do-	-do-	300,000
	31999842	AROOSA AMAN	-do-	-do-	225,000
	32104122	IFRA AROOJ	-do-	-do-	325,000
	32104133	ATTIA RANI	-do-	-do-	375,000
	30762713	MUHAMMAD ASGHAR SAJID	-do-	-do-	150,000
	31746965	SHABBIR HUSSAIN	-do-	-do-	300,000
	30762713	MUHAMMAD ASGHAR SAJID	-do-	-do-	150,000
	31730974	ASGHAR ALI	-do-	-do-	275,000
	30762713	MUHAMMAD ASGHAR SAJID	-do-	-do-	150,000
	31731171	UMAR DARAZ	-do-	-do-	300,000

	31999842	AROOSA AMAN	-do-	-do-	300,000
	31730974	ASGHAR ALI	-do-	-do-	275,000
	30905703	ASHRA BATOOL	-do-	-do-	150,000
	32104133	ATTIA RANI	-do-	-do-	300,000
	32104122	IFRA AROOJ	-do-	-do-	325,000
	31999839	MAQBOOL RANI	-do-	-do-	425,000
	31557278	MUBASHAR AHMED	-do-	-do-	300,000
	31723861	SAJJAD ALI	-do-	-do-	300,000
	31746965	SHABBIR HUSSAIN	-do-	-do-	300,000
	31731171	UMAR DARAZ	-do-	-do-	300,000
Sub-Total 2					8.037
Grand Total					10.787

Annexure-F
4.4.2.1.3

Unjustified payment of special education allowance at higher rates Rs 1.781 million

Sr. No.	Name of Employee	Designation	Due (Rs)	Drawn (Rs)	Difference (Rs)	Overpayment (Rs)
1	Humara Faiz	Headmistress	4,925	9,850	4,925	236,400
2	Hafiza Hafsa Mahmood	Psychologist	4,925	9,850	4,925	236,400
3	Musarat Anwar	Computer Teacher	3,030	6,060	3,030	145,440
4	Shagufta	Educator	3,030	6,060	3,030	145,440
5	Uzma Ghulam Ali	Educator	3,030	6,060	3,030	145,440
6	Iqra Waheed	Educator	3,030	6,060	3,030	145,440
7	Sohail Bashir	Educator	3,030	6,060	3,030	145,440
8	Rizwan Munawar	Educator	3,030	6,060	3,030	145,440
10	M. Altaf	Driver	1,620	3,240	1,620	77,760
11	Naseem Abbas	Conductor	1,485	2,970	1,485	71,280
12	Falak Sher	Naib Qasid	1,485	2,970	1,485	71,280
13	Akmal Shahzad	Chowkidar	1,485	2,970	1,485	71,280
14	M. Farooq	Chowkidar	1,485	2,970	1,485	71,280
15	Javed Iqbal	Sweeper	1,517	3,034	1,517	72,816
Total						1,781,136

Annexure-G
4.4.2.2.2

Irregular procurement without tendering process Rs 2.12 million

(I)

Voucher No.	Date	Description	Amount (Rs)	Total (Rs)
31	28.06.19	DELL LAPTOP FOR CLERIK OFFICE	73,500	156,500
32	28.06.19	50 IN LED FOR CCTV SECURITY	60,500	
35	28.06.19	ELEC WATER COOLER LABOUR +COST	4,500	
36	28.06.19	4 EXAUST FANS FOR CR	18,000	
30	28.06.19	New desks	36,000	334,400
72	09.10.19	New desks	100,000	
84	28.10.19	New desks	100,000	
142	22.04.20	Table	1,400	
147	15.06.20	New Desk	48,000	
155	15.06.20	Teacher's furniture	49,000	
1	10.10.17	Paint work	16,200	110,000
2	13.10.17	Paint work	24,890	
3	17.10.17	Paint work	24,500	
4	16.10.17	Paint work	19,710	
5	23.10.17	Paint work	24,700	
32-41	08.05.18	WHITE WASH + WEATHER SHEET	130,000	130,000
17	13.07.16	02 Generators	166,000	280,500
17	13.07.16	MULTI MEDIA PROJECTOR + SECREEN	114,500	
14	13.07.16	LAB Material	104,502	104,502
Total				1,115,902

(II)

Voucher No.	Date	Particulars	Amount (Rs)
17	7/16/2015	Student chair	1,011,500