



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
ADP	Annual Development Plan
CEO	Chief Executive Officer
DAO	District Accounts Office
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DEA	District Education Authority
DEO	District Education Officer
ECE	Early Childhood Education
EDO	Executive District Officer
EE	Elementary Education
FBR	Federal Board of Revenue
FI	Financial Information
GST	General Sales Tax
HCM	Human Capital Management
HR	Human Resource
KPI	Key Performance Indicator
MC	Municipal Committee
NSB	Non-Salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
SAP	System Application and Product
SDG	Sustainable Development Goals
TEVTA	Technical Educational & Vocational Training Authority
TMA	Tehsil Municipal Administration
UDHR	Universal Declaration of Human Rights

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 04 Districts of Rawalpindi 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 6 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, District Councils, Municipal Committees, Union Councils, District Health Authorities and District Education Authorities of nineteen 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 Regional Directorate of Audit, Rawalpindi is mandated to conduct audit of 1,980 formations working under the 04 PAOs. Total expenditure of these formations was Rs 30,024.946 million for the financial year 2020-21. This report also includes results of thematic audit

of eight formations of District Education Authorities of Rawalpindi Region. Thematic audit findings are given in chapter 6 of this report.

Audit scope relating to expenditure for the financial year 2020-21 comprises 30 formations of 04 District Education Authorities having total expenditure of Rs 2,889.476 million. The audit coverage for expenditure was Rs 1,275.528 million which comes to 44% of auditable expenditure.

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

1. Expenditure of Rs 910.141 million for the financial year 2019-20.
2. Expenditure of Rs 930.894 million pertaining to previous financial years.

In addition to this compliance audit report, Regional Director Audit, District Governments, Rawalpindi 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 63.869 million was pointed out in this report. Recovery effected from January to December 2021 duly verified by Audit was Rs 1.322 million.

c) Audit Methodology

Desk Audit techniques mentioned in Financial Audit Manual 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. 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. Employees related Irregularities amounting to Rs 23.871 million were pointed out in three cases.¹
- ii. Procurement related irregularities amounting to Rs 10.178 million were noticed in three cases.²
- iii. Internal control weaknesses of Rs 5.981 million were pointed out in four cases.³

¹ Para 2.4.1.1.1, 4.4.1.1.1, 5.4.1.1.1

² Para 2.4.1.2.1, 3.4.1.1.1, 5.4.1.2.1

³ Para 3.4.1.2.1, 3.4.1.2.2, 4.4.1.2.1, 5.4.1.2.1

g) Recommendations

- i. Effective pre-audit and scale audit of HR payroll be carried out at DAOs office level.
- ii. Sanctioned Strength of the offices working under the administrative control of the respective authority needs to be updated on SAP/HR.
- iii. Financial Management Training should be imparted to ensure propriety of expenditure on account of NSB fund utilization.
- iv. Development budget needs to be released on timely basis and effectively utilized to improve facilities in schools.
- v. Training of staff engaged in processing the financial transactions 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

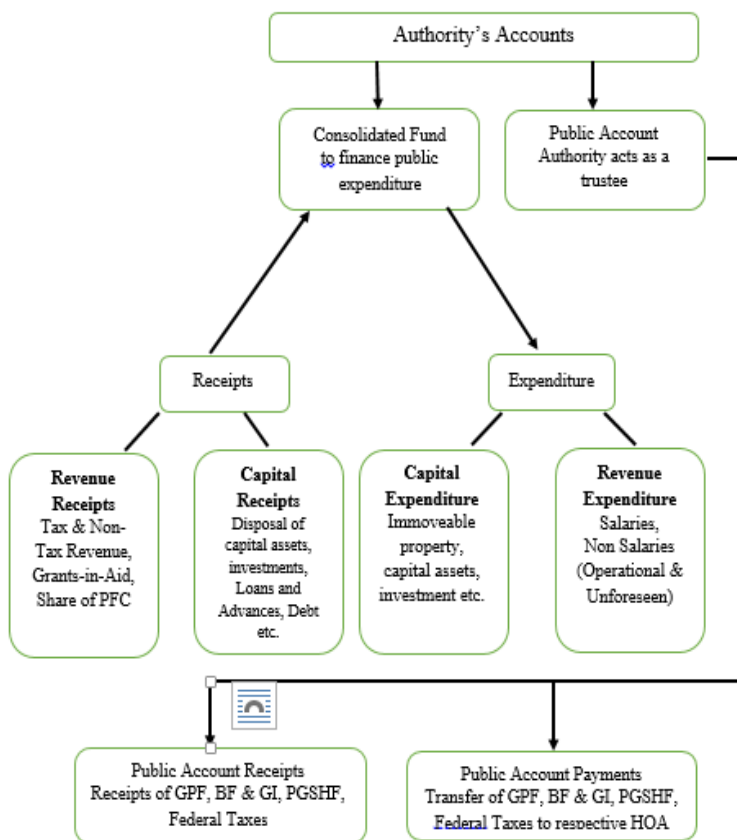
Introduction

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.
- 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 Rawalpindi Division 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	Rs in million			
	2019-20		2020-21	
	Amount	%	Amount	%
Tax Revenue	(0.231)	(0.00)	(0.490)	(0.00)
Non-Tax Revenue				
Share of PFC / Grants from Provincial Govt.	30,032.643	99.00	29,760.773	98.93
Other receipts	304.482	1.00	323.205	1.07
Total	30,336.894	100	30,083.488	100

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

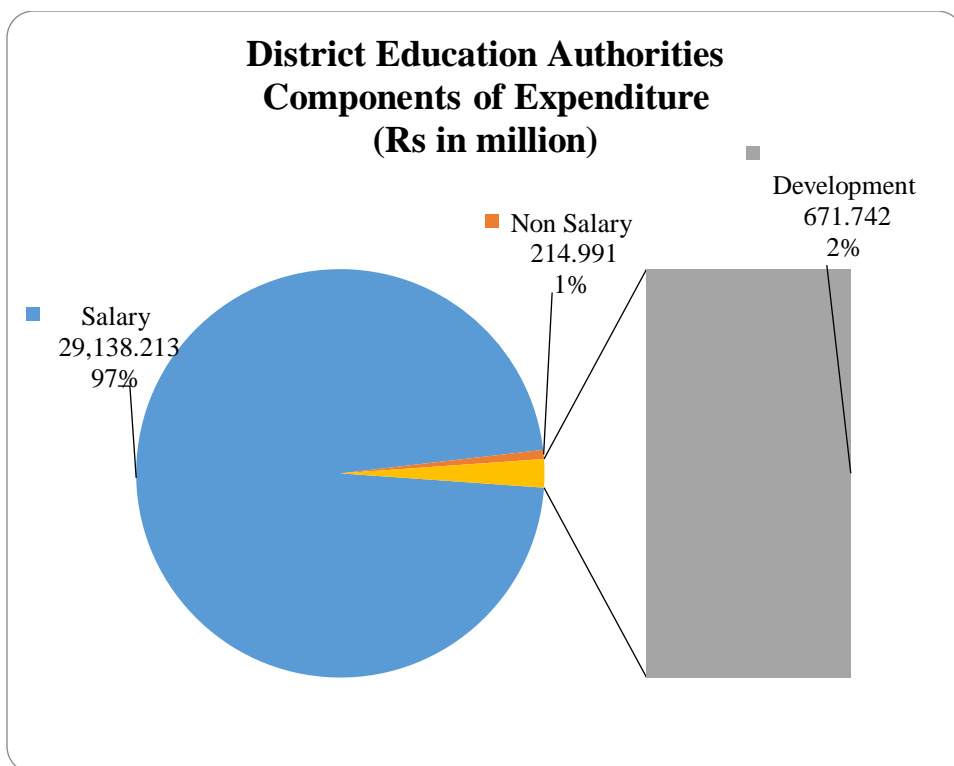
Original Budget Allocation for the financial year 2020-21 was Rs 34,681.903 million and supplementary grant was Rs 1,181.907 million resulting in final grant of Rs 35,863.810 million. Against the final grant,

expenditure of Rs 30,024.946 million was incurred, which was less than the original grant which resulted in savings of Rs 5,838.864 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 as below:

Rs in million					
District	Original Grant	Supplementary Grants / re-appropriations	Final Grant	Actual Expenditure	Savings
Attock	7,500.037	87.805	7,587.842	7,084.132	-503.710
Chakwal	8,575.324	784.682	9,360.006	5,977.023	-3,382.983
Jhelum	5228.508	153.566	5,382.074	4673.771	-708.303
Rawalpindi	13,378.034	155.854	13,533.888	12,290.020	-1,243.868
Total	34,681.903	1,181.907	35,863.810	30,024.946	-5,838.864

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

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



Out of the total expenditure of Rs 886.733 million on account of non-salary (including development expenditure), an expenditure of Rs 196.893 million (22%) was incurred during the month of June, 2021 indicating rush of expenditure at the end of the financial year as a result of budgetary in-discipline as detailed below. This ratio remains same as in the financial year 2019-20.

Rs in million		
Expenditure (July 2020 to May 2021)	Expenditure June 2021	Total
689.840	196.893	886.733
78%	22%	100%

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 in financial year 2019-20. Salary expenditure, comprising pay & allowances, pension contributions, financial assistance and leave encashment, was 99.27% of revenue expenditure whereas non-salary was 0.73% 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.

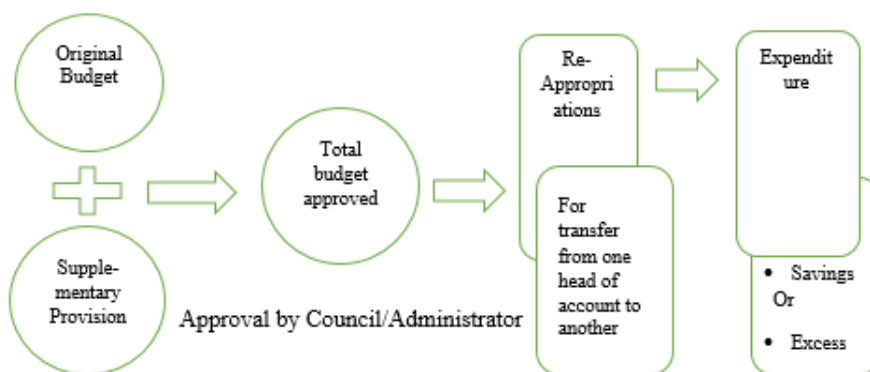
Capital Receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government servants as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 96.961 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 reduced from Rs 110.542 million in 2019-20.

Rs in million		
Cash Closing Balance as on 30.06.2021	Liabilities	Actual closing Balance
683.557	96.961	586.596

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 matters:

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 had 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 in Account-V of District Education Authority without a valid authorization by 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, viz. 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 2.24% was incurred on development activities showing slight increase as compared to 2019-20 which was 2.05%.

Description	Amount (Rs in million)	Percentage
Non development expenditure	29,353.204	97.76
Development expenditure	671.742	2.24
Total	30,024.946	100%

CHAPTER 2

DISTRICT EDUCATION AUTHORITY, ATTOCK

2.1 Introduction

There are 485 formations in District Education Authority Attock out of which audit of 8 formations was conducted. Total expenditure of formations audited was Rs 503.869 million. Expenditure audited is given in following table which was 40%.

a) Audit Profile of DEA, Attock

Sr. No.	Description	Total No. of Formations	formations Audited	Rs in million
				Expenditure Audited
1	DEA Attock	485	8	199.784
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 4.051 million were raised in this report during the current audit of “District Education Authority, Attock.” This amount also includes recoveries of Rs 2.396 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	2.396	
	B. Procurement related irregularities	1.655	
	C. Management of accounts with commercial banks		
4	Value for money and service delivery issues		
5	Others	-	
	Total	4.051	

c) Comments on Budget and Accounts (Variance Analysis)

As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Attock, total original budget (Development and Non-Development) was Rs7,500.037 million, supplementary grant was

Rs87.805 million and the final budget Rs7,587.842 million. Against the final budget, total expenditure of Rs7,084.132 million was incurred by District Education Authority during financial year 2020-21 which was less than original grant of Rs 7,500.037million indicating poor financial planning which resulted in saving of Rs 503.710 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Amount in million)

Descripti on	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	7313.762	27.558	7341.32	6871.315	-470.005	6.402
Non-Salary	83.938	0	83.938	62.617	-21.321	25.401
Develop ment	102.337	60.247	162.583	150.2	-12.383	7.616
Total	7500.037	87.805	7587.842	7084.132	-503.71	6.638

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	7290.512	6926.758	-363.754	4.989
2020-21	7587.842	7084.132	-503.71	6.638

There was 4.078% increase in budget allocation and 2.272% increase in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20. There was an overall saving of 503.710 million during 2020-21 showing an increase of 1.649% as compared to the financial year 2019-20.

2.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Attock was made on the basis of various indicators set by Schools Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Punjab Management and Implementation Unit (PMIU) being part of Chief Minister Roadmap 2014. The objectives of the roadmap were to improve following indicators at each school and provision of better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target (%)	Achievement (%)	Remarks
1	Teacher Presence	90	91.90	Achieved
2	Non Teacher Presence	90	91.20	Achieved
3	Student Attendance	90	50.30	Not achieved
4	Retention (All Grades)	90	87.87	Not achieved
5	Head Teacher Presence	90	92.13	Achieved
6	Availability of Boundary Wall	100	99.51	Not Achieved
7	Availability of Drinking Water	100	99.51	Not Achieved
8	Availability of Furniture	100	98.21	Not Achieved
9	Sufficiency of Toilets	96	95.43	Not Achieved
10	School Hygiene	100	82.19	Not achieved

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA failed to deliver in services in the area of student attendance, retention, boundary wall, drinking water, furniture, sufficiency of toilets and 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 the following period was 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	19	Not Convened
2	2018-19	19	Not Convened
3	2019-20	09	Not Convened
4	2020-21	05	Not Convened

2.4 AUDIT PARAS

2.4.1 Irregularities

2.4.1.1 HR/Employees related irregularities

2.4.1.1.1 Non/Less-receipt of pension share– Rs 2.396 million

As per Government of the Punjab, Local Government & Community Development Department letter No.50.Admn.III(LG)4-86/2017 dated 30th November, 2018, successor local government of erstwhile Zila Council/ TMAs shall pay pension contribution to concerned District Education/ District Health Authorities @ 40% of the basic pay for the period of concerned employees of Education and Health sector of erstwhile Local Council worked there.

During audit of CEO (DEA) Attock, it was observed that following teachers of Municipal Committee cadre served under the administrative control of different Municipal Committees before the promulgation of PLGO 2001 and later on were placed under the administrative control of EDO (Education), District Government Attock after devolution. On retirement, share of pension and commutation for the period served under MCs was the responsibility of concerned MC but no amount was received against the total receivables of Rs 5.881 million resulted in non-payment of pension and commutation to the retired employees.

Name of Employees	Date of retirement	Pension & commutation share pending (Rs in million)
Mst Najma Akbar	19-10-2020	2.396
Mst Jameelakhatoon	04-01-2020	1.857
Mst. Salam Naqvi	09.05.2020	1.628
	Total	5.881

Audit held that due to poor financial management, pension share was not received from MC Attock.

Matter was reported to PAO in December 2021. In DAC meeting convened on 07.01.2022, department replied that pension share regarding Mst. Jameela Khatoon and Mst. Salma Naqvi amounting to Rs 3.485 million was received. DAC reduced the para to Rs 2.396 million and kept the para pending till the compliance but no further compliance was reported till the finalization of this report.

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

[PDP No. 13]

2.4.1.2 Procurement related irregularities

2.4.1.2.1 Irregular purchase of furniture without tender – Rs 1.655 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. 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 so planned”.

During audit of record of CEO (DEA) Attock, it was observed that expenditure of Rs1.655 million was incurred on purchase of furniture for schools during 2020-21 from the wood working service center (TEVTA) Rawalpindi. Scrutiny of record revealed that furniture was purchased by splitting to avoid the tendering process. The detail is as under:-

Sr. No	Head	Period	Item	Name of Firm	Amount (Rs)
1	AY996	June, 2021	Furniture	TEVTA wood working	882,607
2	AY996	June, 2021	Furniture	TEVTA wood working	39,480
3	AY996	June, 2021	Furniture	TEVTA wood working	458,702
4	AY996	June, 2021	Furniture	TEVTA wood working	274,661
				Total	1,655,450

Audit held that due to non-compliance of rules, irregular expenditure was incurred on procurement.

This resulted in irregular purchase of furniture amounting to Rs 1.655 million.

Matter was reported to PAO in December 2021. In DAC meeting convened on 07.01.2022, department replied that purchase of furniture for primary & elementary schools were made in compliance with the directions of worthy Commissioner Rawalpindi Division. Reply was not tenable as no exemption was awarded from the competent authority. DAC decided to keep the para pending till regularization but no compliance was made till finalization of this report.

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

[PDP No. 1]

CHAPTER 3

DISTRICT EDUCATION AUTHORITY CHAKWAL

3.1 Introduction

There are 524 formations in District Education Authority Chakwal out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 299.986 million. Expenditure audited is given in following table which was 37%.

a) Audit Profile of DEA, Chakwal

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Chakwal	524	7	112.105
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 6.447 million were raised in this report during current audit of “District Education Authority, Chakwal.” This amount also includes recoveries of Rs 2.669 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Overview of Audit Observations		
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	-
	B. Procurement related irregularities	2.777
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	-
5	Others	3.669
	Total	6.447

c) Comments on Budget and Accounts (Variance Analysis)

As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Chakwal, total original budget (Development and Non-Development) was Rs8,575.324 million, supplementary grant was Rs784.682 million and the final budget Rs9,360.006 million. Against the final budget, total expenditure of Rs5,977.023 million was incurred by

District Education Authority during the financial year 2020-21 which was less than original grant of Rs 8,575.324 million indicating poor financial planning which resulted in saving of Rs 3382.983 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Amount in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	8341.613	646.074	8987.687	5808.227	-3179.46	35.376
Non-Salary	102.872	13.439	116.311	54.480	-61.831	53.160
Development	130.839	125.169	256.008	114.316	-141.692	55.347
Total	8575.324	784.682	9360.006	5977.023	-3382.98	36.143

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	9627.505	6088.577	-3538.928	-36.759
2020-21	9360.006	5977.023	-3382.983	-36.143

There was 2.778% decrease in budget allocation and 4.407% decrease in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20. There was an overall saving of 3382.983 million during 2020-21 showing a decrease of 0.616% as compared to financial year 2019-20.

3.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Chakwal was made on the basis of various indicators set by Schools Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Punjab Management and Implementation Unit (PMIU) being part of Chief Minister Roadmap 2014. The objectives of the roadmap were to improve following indicators at each school and provision of better environment through proper monitoring at appropriate levels.

Sr. No.	Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
1	Teacher Presence	90	93.05%	Achieved
2	Head Teacher Presence	90	77.34%	Not achieved
3	Availability of Boundary Wall	85	87.96%	Achieved
4	Availability of Drinking Water	90	88.14%	Not achieved

5	Availability of Furniture	90	95.86%	Achieved
6	Classroom Observation	90	90.45%	Achieved
7	Safe Building	100	93.05%	Not achieved
8	NSB Time Lines	90	100%	Achieved
9	Sufficiency of Toilets	80	85.95%	Achieved
10	School Hygiene	100	91.67%	Not achieved

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA failed to deliver in services in the area of head teacher presence, availability of boundary wall, safe buildings and school hygiene as intended in the indicators during 2020-21.

3.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was 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	16	Not Convened
2	2018-19	35	Not convened
3	2019-20	08	Not convened
4	2020-21	03	Not Convened

3.4 AUDIT PARAS

3.4.1 Irregularities

3.4.1.1 Procurement related irregularities

3.4.1.1.1 Irregular purchase by splitting - Rs 2.777 million

According to rule 2 12(1) of PPRA 2014, “procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA’S website in the manner and format specified 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 so planned.”

During audit of below mentioned formations of DEA Chakwal for the financial year 2020-21, it was observed that payment of Rs 2.777 million was made on purchases & repairs of different items by splitting to avoid tendering process. This resulted in irregular expenditure of Rs 2.777 million as detailed in **Annexure-B**.

Rs in million			
Sr. No.	Financial Year	Name of Formations	Amount
1	2020-21	DEO Literacy, Chakwal	1.482
2	2017-20	Govt. Special Education Center, Kallar Kahar	0.760
3	2020-21	Govt. Institute for Slow Learners, Chakwal	0.535
Total			2.777

Procurement of items by splitting the indents was due to non-compliance of rules.

Matter was reported to PAO in December 2021. DAC meeting was convened on 04.01.2022 wherein department replied that purchases were made on different dates but reply was not tenable as splitting was made. DAC decided to keep the para pending till regularization but no compliance was made till finalization of this report.

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

[PDP No. 39, 45&7]

3.4.2 Others

3.4.2.1 Non refund of unspent balance – Rs 2.669 million

According to Finance Department Letter No.IT (FD) 3-7/2000 dated 01.01.2001, the funds would not constitute a deposit work and the funds were to be utilized up to 30th June and unspent balance would be refunded to the concerned DDO, on completion XEN Buildings would render a completion certificate together with a statement of accounts and refund of the residual balance, if any.

During audit of CEO (DEA) Chakwal for the financial year 2020-21, it was noticed that Rs 67.405 million were transferred to XEN (Buildings) Chakwal as deposit work for the completion of various buildings. The schemes were completed but unspent balance of Rs 2.669 million was not refunded by XEN Buildings as detailed below:

Rs in million				
Sr. No.	Scheme	Funds Transferred to building division	Funds utilized by Building Division	Balance
1	Constr. of additional Class rooms	5.406	5.082	0.324
2	Re-constr. Of dangerous buildings	27.000	25.882	1.118
3	Upgradation of girls schools	14.999	14.951	0.048
4	Upgradation of boys schools	10.000	9.738	0.262
5	Missing Facilities	10.000	9.083	0.917
Total		67.405	64.736	2.669

This resulted in unspent balance amounting to Rs 2.669.

Audit held that unspent balance was not refunded by building department due to weak financial controls.

Matter was reported to PAO in December 2021. DAC meeting was convened on 04.01.2022 wherein department replied that letter regarding refund of unspent balance was sent to XEN Building Chakwal. Reply was not tenable as savings was not refunded. DAC kept the para pending till receipt of unspent balance in Account-V but no compliance was made till the finalization of this report.

Audit recommends refund of unspent balance from the building department to Account-V of District Education Authority besides fixing of responsibility against officers at fault.

[PDP No. 01]

3.4.2.2 Irregular expenditure on maintenance & repair of office building – Rs 1.000 million

According to Rule 5(1) of Punjab Delegation of Financial Power Rules 2017, CEO is competent to accord administrative approval up to Rs0.500 million for maintenance & repair work of residential and non-residential buildings chargeable to current budget.

During audit of Govt. School for Blind, Chakwal for the Financial Year 2013-21, it was observed that Rs1.000 million was transferred to XEN Building (M&R) Division-2 Rawalpindi vide cheque No.0056136 dated 08.04.2019 for maintenance & repair of office building. CEO Education Chakwal granted administrative approval vide No.CEO/DEA/1364 dated 03.04.2019 without competency resulted in irregular expenditure.

Incurring expenditure on M&R without sanction of competent authority was due to weak managerial and financial controls.

Matter was reported to PAO in December 2021. DAC meeting was convened on 04.01.2022 wherein department replied that matter is forwarded to CEO (DEA) Chakwal for regularization of expenditure but reply is not tenable as the expenditure was not regularized. DAC kept the para pending till regularization of expenditure but no compliance was made till the finalization of this report.

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

[PDP No. 31]

CHAPTER 4

DISTRICT EDUCATION AUTHORITY JHELUM

4.1 Introduction

There are 347 formations in District Education Authority Jhelum out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 622.280 million. Expenditure audited is given in following table which was 41%.

a) Audit Profile of DEA, Jhelum

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Jhelum	347	7	252.895
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 12.482 million were raised in this report during current audit of “District Education Authority, Jhelum.” This amount also includes recoveries of Rs 1.162 million as pointed out by the Audit. Summary of audit observations classified by nature is as under:

Rs in million		
Overview of Audit Observations		
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	11.320
	b. Procurement related irregularities	
	c. Management of accounts with commercial banks	
4	Value for money and service delivery issues	
5	Others	1.162
	Total	12.482

c) Comments on Budget and Accounts (Variance Analysis)

As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Jhelum, total original budget (Development and Non-Development) was Rs5,228.508 million, supplementary grant was Rs153.566 million and the final budget Rs5,382.074 million. Against the

final budget, total expenditure of Rs4,673.771 million was incurred by District Education Authority during the financial year 2020-21 which was less than original grant of Rs 5,228.508 million indicating poor financial planning which resulted in saving of Rs 708.303 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	5025.682	151.186	5176.868	4496.894	-679.974	13.135
Non-Salary	36.479	2.38	38.859	24.182	-14.677	37.770
Development	166.347	0	166.347	152.695	-13.652	8.207
Total	5228.508	153.566	5382.074	4673.771	-708.303	13.160

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	5458.516	4591.081	-867.435	-15.891
2020-21	5382.074	4673.771	-708.303	-13.160

There was 1.4 % decrease in budget allocation and 1.801% decrease in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20. There was an overall saving of 708.303 million during 2020-21 showing an increase of 2.731 as compared to the financial year 2019-20.

4.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Jhelum was made on the basis of various indicators set by Schools Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Punjab Management and Implementation Unit (PMIU) being part of Chief Minister Roadmap 2014. The objectives of the roadmap were to improve following indicators at each school and provision of better environment through proper monitoring at appropriate levels.

Sr No.	Sub Indicator	Target 2021-21 (%)	Achievement 2020-21 (%)	Remarks
1	Student Attendance (K-12)	90	56.10%	Not achieved
2	Teacher Presence	90	95%	Achieved
3	Head Teacher Presence	90	79%	Not achieved
4	Availability of Boundary Wall	100	89%	Not achieved
5	Availability of Drinking Water	100	87.40%	Not achieved
6	Availability of Furniture	100	97.21%	Not achieved
7	Classroom Observation	90	92%	Achieved
8	Safe Building	90	90%	Achieved
9	NSB Time Lines	90	100%	Achieved
10	Sufficiency of Toilets	96	86.10%	Not achieved
11	School Hygiene	100	92.25%	Not achieved

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA failed to deliver in services in the area of student attendance, head teacher presence, boundary wall, drinking water, furniture, sufficiency of toilets and school 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 the following period was 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	22	Not Convened
2	2018-19	22	Not convened
3	2019-20	09	Not Convened
4	2020-21	02	Not Convened

4.4 AUDIT PARAS

4.4.1 Irregularities

4.4.1.1 HR/Employees related irregularities

4.4.1.1.1 Un-authorized payment out of pension funds - Rs 11.320million

As per Government of the Punjab, Local Government & Community Development Department letter No. 50. Admn.III(LG)4-86/2017 dated 30th November, 2018, successor local government of erstwhile Zila Council/ TMAs shall pay pension contribution to concerned District Education/ District Health Authorities @ 40% of the Basic Pay for the period of concerned employees of Education and Health sector of erstwhile Local Council worked there.

During scrutiny of record of CEO District Education Authority Jhelum for the Financial Year 2020-21, it was observed that pension payment of Rs28.299 million was made to defunct District /Tehsil council employees without receiving 40% share of Rs11.320 million on account of pension contributions from District/Tehsil councils. This resulted in unauthorized payment out of pension fund of Authority without receiving due share from the local government as detail below:-

Rs. in million		
Total Pension Contribution 100%	60% Share due to be paid by Education Authority	40% Share not received from Local Governments
28.299 million	16.979 million	11.320 million

Audit is of the view that due to weak internal control and poor financial discipline, the pension payment was made without obtaining pension contribution from District councils/ Tehsil Councils.

The matter was reported to PAO during December, 2021. In DAC meeting held on 31.12.2021 management replied that the concerned authority i.e Chairman Municipal Corporation was requested to deposit the amount in the District Authority Pension Fund Account for the year 2020-21 without further delay. Reply of the management was not tenable as only MC Jhelum was requested to deposit the amount and other local Governments i.e District Council and Tehsil Councils were not approached. DAC directed to keep para pending for compliance but no further progress was reported till the finalization of this report.

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

[PDP No. 01]

4.4.2 Others

4.4.2.1 Overpayment on account of GST – Rs1.162 million

The 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.

During scrutiny of record of NSB funds of schools working under control of Dy. DEO (M-EE) Sohawa, it was observed that schools purchased different items from un-registered firms during the financial year 2017-21 but the GST amount was neither deducted from the firms nor deposit by firm to FBR. The concerned schools separately drew GST amount from School's NSB funds and deposited to FBR. This resulted in overpayment of GST amounting to Rs 1.162 million. **Annexure-C.**

Audit is of the view that due to weak internal controls and financial mismanagement the GST amount was paid from NSB instead of deduction from vendor.

The matter was reported to PAO during December, 2021. DAC meeting was held on 31.12.2021 wherein management replied that there is no registered firm or shop available in Tehsil Sohawa and purchases were made on local basis from un-registered firms. The amounts paid were without GST, hence no overpayment was made. Reply of the management is not tenable as GST amount was included in market price of items, that was deductible from un-registered firms while making payment but school council paid full amount of bill. DAC keep the para pending for compliance but no further progress was reported till the finalization of this report.

Audit recommends recovery of GST from the concerned and deposit into Government Treasury.

[PDP No.02]

CHAPTER 5

DISTRICT EDUCATION AUTHORITY RAWALPINDI

5.1 Introduction

There are 624 formations in District Education Authority Rawalpindi out of which audit of 8 formations was conducted. Total expenditure of formations audited was Rs 1,463.341 million. Expenditure audited is given in following table which was 49% of total expenditure.

a) Audit Profile of DEA, Rawalpindi

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Rawalpindi	624	8	710.745
2	<ul style="list-style-type: none">Assignment AccountsSDAs	-	-	
3	Foreign Aided Projects (FAP)	-	-	

b) Classified Summary of Audit Observations

Audit observations amounting to Rs 17.051 million were raised in this report during current audit of “District Education Authority, Rawalpindi.” This amount also includes recoveries of Rs 10.155 million as pointed out by the Audit. Summary of audit observations classified by nature is as under:

Rs in million		
Overview of Audit Observations		
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	10.155
	b. Procurement related irregularities	5.746
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	1.150
	Total	17.051

c) Comments on Budget and Accounts (Variance Analysis)

As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Rawalpindi, total original budget (Development and Non-Development) was Rs13,378.034 million, supplementary grant was

Rs155.854 million and the final budget Rs13,533.888 million. Against the final budget, total expenditure of Rs12,290.020 million was incurred by District Education Authority during financial year 2020-21 which was less than original grant of Rs 13,378.034 million indicating poor financial planning which resulted in saving of Rs 1243.868 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	13177.194	0	13177.194	11961.777	-1215.417	9.224
Non-Salary	97.694	0	97.694	73.712	-23.982	24.548
Development	103.146	155.854	259	254.531	-4.469	1.725
Total	13378.034	155.854	13533.888	12290.02	-1243.868	9.191

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	12979.945	12418.24	-561.705	4.327
2020-21	13533.888	12290.02	-1243.868	9.191

There was 4.268% increase in budget allocation and 1.033% decrease in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20. There was overall saving of 1243.868 million during 2020-21 showing an increase of 4.863 as compared to the financial year 2019-20.

5.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Rawalpindi was made on the basis of various indicators set by Schools Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Punjab Management and Implementation Unit (PMIU) being part of Chief Minister Roadmap 2014. The objectives of the roadmap were to improve following indicators at each school and provision of better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target (%)	Achievement (%)	Remarks
1	Teacher Presence	90	93.32	Achieved
2	Non Teacher Presence	90	92.82	Achieved
3	Student Attendance	90	55.80	Not achieved
4	Retention (All Grades)	90	87.75	Not achieved
5	Head Teacher Presence	90	90.06	Achieved
6	Availability of Boundary Wall	100	93.05	Not achieved
7	Availability of Drinking Water	100	99.57	Not Achieved
8	Availability of Furniture	100	99.35	Not Achieved
9	Sufficiency of Toilets	96	91.11	Not achieved
10	School Hygiene	100	92.32	Not achieved

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA failed to deliver in services in the area of student attendance, retention, availability of boundary wall, drinking water, furniture, sufficiency of toilets and school hygiene as intended in the indicators during 2020-21.

5.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was 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. ofParas	Status of PAC Meetings
1	2017-18	14	Not Convened
2	2018-19	19	Not convened
3	2019-20	14	Not convened
4	2020-21	06	Not convened

5.4 AUDIT PARAS

5.4.1 Irregularities

5.4.1.1 HR / Employee related irregularities

5.4.1.1.1 Overpayment of Social Security Benefit and other pay & allowances -Rs 10.155 million

According to Finance Department Government of Punjab, Lahore letter No. FD.PC.2-1/2011 dated 09.03.2011 SSB@30% in lieu of pension for the contract employees is admissible of the minimum of relevant basic pay scale in which pay of the contract employee being drawn in term of contract policy, 2004. Further according to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall liable to make good the loss

Audit of the following formations of DEA Rawalpindi revealed that officials were regularized but their pay was neither fixed on initial pay stage nor SSB allowance was deducted. This resulted in overpayment of Rs10.155 million as detailed in **Annexure-D**.

Sr. No.	Name of formations	No. of officials	Rs in million
			Amount
1	CEO DEA Rawalpindi	4	0.497
2	Dy DEO (MEE) KallerSyedan	24	2.596
3	Dy DEO (WEE) KallerSyedan	64	4.014
4	Dy DEO (MEE) Murree	63	1.757
5	Dy DEO (WEE) Murree	7	1.291
	Total		10.155

Audit held that due to non-compliance of rules overpayment of Social Security Benefit was made.

The matter was reported to PAO during December, 2021. In DAC meeting held on 25.01.2022, management replied that change input forms have been submitted in DAO office, Rawalpindi for recovery of overpaid amount. Reply of the management was not tenable as no evidence of recovery started or affected was provided. DAC kept the para pending for recovery but no progress was reported till the finalization of this report.

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

[PDP No.7, 21, 30, 38 & 46]

5.4.1.2 Procurement related irregularities

5.4.1.2.1 Irregular expenditure in violation of PPRA - Rs 5.746 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Audit of the formations of DEA Rawalpindi for the FY 2018-21 revealed that an expenditure of Rs 5.746 million was incurred on account of procurement of goods and repair of buildings by splitting to avoid tender. This resulted in irregular expenditure of Rs5.746 million as detailed in **Annexure-E**.

Audit is of the view that due to weak financial controls irregular purchases were made.

The matter was reported to PAO during December, 2021. DAC meeting was held on 25.01.2022 wherein management replied that in some instance purchases were made in urgency for repair of building work and some purchases were made out of NSB funds, wherein the funds were released on quarterly basis. The reply is not tenable as the splitting was occurred and violated PPRA. DAC keep the para pending for regularization but no progress was reported till the finalization of this report.

Audit recommends regularization of the matter from the Finance Department besides fixing of responsibility against officer(s) at fault.

[PDP No.1,2,23& 32]

5.4.2 Others

5.4.2.1 Non-verification of GST – Rs 1.150 million

According to Central Board of Revenue (Revenue Wing), Islamabad Letter No.4(47) STB/98 (Volume-I) dated 4th August, 2001 “the purchasing departments / organizations may forward an intimation with copies of sales tax invoices to the concerned Collectorate of Sales Tax for the purpose of verification of deposits of tax by the suppliers”.

During audit of DEO (Special Education) Rawalpindi for the financial year 2020-21 it was noticed that various items were purchased for development schemes. 1/5th of GST was deducted from payment of supplier but letter for verification of deposit of remaining GST of Rs1.150 million was not forwarded to Collectorate of Sales Tax. This resulted in non verification of GST amount of Rs1.150 million as detailed in **Annexure-F**.

Due to failures of internal control and financial mismanagement, intimation was not forwarded to Collectorate of Sales tax to verify the deposit of GST.

The matter was reported to PAO during December, 2021. DAC meeting was held on 25.01.2022 wherein management replied that verification letter of GST deduction has been issued to concerned firm or contractor but no verification has been received. The reply is not tenable as the management wrote the letter to contractor or firm. Neither the intimation was forwarded to FBR for verification of GST nor verification was provided by the management. DAC keep the para pending for verification of GST but no progress was reported till the finalization of this report.

Audit recommends verification of GST besides fixing of responsibility on the person(s) at fault besides verification of GST.

(PDP No. 15)

CHAPTER 6

THEMATIC AUDIT OF DISTRICT EDUCATION AUTHORITIES (School Reform Roadmap)

6.1 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.

6.2 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.

6.3 Establishing the Audit Theme

6.3.1 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.

6.3.2 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.

6.3.2 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 four districts in Rawalpindi Region i.e. Attock, Chakwal, Jhelum and Rawalpindi 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) Attock
2	Deputy District Education Officer (Women Elementary Education) Attock.
3	Deputy District Education Officer (Women Elementary Education) Chakwal
4	Deputy District Education Officer (Male Elementary Education) Chakwal
5	Deputy District Education Officer (Male Elementary Education) Jhelum
6	Deputy District Education Officer (Women Elementary Education) Jhelum
7	Deputy District Education Officer (Male Elementary Education) Gujjar Khan
8	Deputy District Education Officer (Women Elementary Education) Gujjar Khan

Punjab has shown progress in school participation, but disparities by gender, location and socioeconomic 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.

7 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.

8 Stakeholders and governmental organizations identified as directly / indirectly involved

School Education Department, Government of the Punjab, Directorate of Literacy Department Punjab, and 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.

9 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.

10 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 98.84%. The detail of budget & expenditure for the financial year 2020-21 is given below:

(Amount in Rs)

Financial Year	Formation	Salary	%age	Non Salary	%age	Total
2020-21	DYDEO EEM JLM	233,921,064	97.82	5,210,722	2.18	239,131,786
2020-21	DYDEO EEW JLM	299,744,633	99.31	2,071,029	0.69	301,815,662
2020-21	DYDEO EEM Attock	802,699,778	98.15	15,160,044	1.85	817,859,822
2020-21	DYDEO EEW Attock	500,950,977	98.17	9,333,040	1.83	510,284,017
2020-21	DYDEO EEM Chakwal	351,105,690	98.44	5,551,083	1.56	356,656,773
2020-21	DYDEO EEW Chakwal	616,253,807	99.31	4,260,611	0.69	620,514,418
2020-21	DYDEO EEM	325,030,381	99.60	1,312,882	0.40	326,343,263

	Rawalpindi					
2020-21	DYDEO EEW Rawalpindi	663,331,289	99.77	1,533,373	0.23	664,864,662
	Total	3,793,037,619	98.84	44,432,784	1.16	3,837,470,403

11 Field Audit Activity

11.1 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 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.

11.2 Audit Analysis

11.2.1 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.

11.2.2 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 Attock	741	669	72	9.72%
Dy. DEOs Chakwal	1897	1591	306	16.13%
Dy. DEOs Jhelum	895	718	177	19.77%
Dy. DEOs Gujar Khan	2098	1513	585	27.88%

Irrational deployment of teachers

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

Name of region	Sr. No.	(No. of students per teacher)	No. of Schools	%age	Remarks
Rawalpindi Region	1	6 to 30	714	80%	Non-optimal use of human resources
	2	31 to 49	153	17%	Optimal utilization of HR i.e ranging between. 31 to 49 students
	3	50 to 100	23	3%	Education quality suffered
Total			890	100%	

Availability of clean and secure environment

Provision of clean and secure environment in the public sector educational institutions is the responsibility of the Government. 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	Number of schools	School with Short Number of Classrooms
Dy DEO M Attock	49	26
Dy DEO W Attock	70	10
Dy DEO M Chakwal	121	105
Dy DEO W Chakwal	220	184
Dy DEO M Jhelum	60	48
Dy DEO W Jhelum	81	53
Dy DEO M Gujar Khan	85	48
Dy DEO W Gujar Khan	204	148

Non-Provision of Basic Facilities

Audit noticed that number of schools where quality test report of drinking water was unsatisfactory and school furniture was in poor condition.

11.2.3 Significant Audit Observations

11.2.3.1 Increase in number of students in Early Childhood Education Centers will increase the number of students in Nursery Class 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, 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 W EE Jhelum	2019-20	0.5963	2020-21	0.6943
Dy DEO W EE G,Khan	2019-20	0.4871	2020-21	0.1569
Dy DEO W EE Attock	2019-20	0.6802	2020-21	0.8879
Dy DEO M EE Jhelum	2019-20	0.3687	2020-21	0.6265
Dy DEO M EE Chakwal	2019-20	0.2881	2020-21	0.3789

- 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 WEE Chakwal	2019-20	0.1746	2020-21	-0.1609

- 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 MEE Attock	2019-20	0.4153	2020-21	-0.0179
Dy DEO MEE G,Khan	2019-20	0.2237	2020-21	0.0176

11.2.3.2 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 WEE Jhelum	2019-20	0.8892	2020-21	0.8757
Dy DEO WEE G,Khan	2019-20	0.839	2020-21	0.8663
Dy DEO WEE Chakwal	2019-20	0.7846	2020-21	0.7821
Dy DEO WEE Attock	2019-20	0.8408	2020-21	0.8487
Dy DEO MEE Jhelum	2019-20	0.8586	2020-21	0.715
Dy DEO MEE Chakwal	2019-20	0.8918	2020-21	0.8742
Dy DEO MEE Attock	2019-20	0.8409	2020-21	0.7907
Dy DEO MEE G,Khan	2019-20	0.7057	2020-21	0.6691

11.2.3.3 Increase in utilization of Non Salary Budget 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 WEE Jhelum	2019-20	0.7623	2020-21	0.8332
Dy DEO WEE G,Khan	2019-20	0.4608	2020-21	0.4491
Dy DEO WEE Chakwal	2019-20	0.8330	2020-21	0.7842
Dy DEO WEE Attock	2019-20	0.4303	2020-21	0.5027

Dy DEO MEE Jhelum	2019-20	0.7875	2020-21	0.5226
Dy DEO MEE Chakwal	2019-20	0.8756	2020-21	0.7906
Dy DEO MEE Attock	2019-20	0.7176	2020-21	0.6608
Dy DEO MEE G,Khan	2019-20	0.7003	2020-21	0.4753

11.2.3.4 Non Achievement of Purpose of Pre-School Education Centers due to non-availability of class rooms and teachers

According to Section 10 (**Pre-school education**) of the Punjab free and compulsory education act 2014 – The Government or the local authority may establish a kindergarten school or childcare center in a local area or consolidate or merge such schools or centres for providing free pre-school education and early childhood care for the children above the age of three years until they join a school for formal education. Further, according to guidelines for Local Government education officials on block allocations and programmes in ADP 2019-20 the scope of the ECE is to provide Infrastructure for Early Childhood Education having a complete standardized kit for children to play and learn. This program will help children enhance their attention, motivation and interest for learning and education, especially in the marginalized areas

During thematic audit of selected Dy. DEOs, the audit team visited a number of schools as given below. It was observed that two to three classes are managed in single class room (i.e. Play group, Nursery and one) which ultimately negated the purpose of establishment of pre- school education.

Office	No. of Schools	Number of classrooms	Class Rooms Required	Less No. of Class rooms
Dy DEO WEE Jhelum	7	41	55	14
Dy DEO WEE G,Khan	5	27	41	14
Dy DEO WEE Chakwal	4	28	41	13
Dy DEO WEE Attock	18	73	129	56
DyDEO MEE Jhelum	17	90	131	41
Dy DEO MEE Chakwal	16	72	121	49
Dy DEO MEE Attock	24	102	183	81
Dy DEO MEE G,Khan	20	109	155	45

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

11.2.3.5 Insufficient Class Rooms in Primary and Elementary schools

According to Serial No. 1.9 of guidelines for Local Government education officials on block allocations and programmes in ADP 2019-20, One classroom for each grade to meet minimum 6 classroom criteria.

Accordinging of 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 of selected Dy. DEOs, the audit team visited a number of schools as given below, It was noticed that theme of one classroom for one grade was not fulfilled which resulted in insufficient classrooms and ultimately affects the quality of education.

Office	No. of schools	Number of Class Rooms	Required No. of Class rooms	Difference
DyDEO WEE Jhelum	58	263	463	200
Dy DEO WEE G,Khan	14	78	114	36
Dy DEO WEE Chakwal	13	51	91	40
Dy DEO WEE Attock	13	62	103	41
DyDEO MEE Jhelum	48	191	363	172
Dy DEO MEE Chakwal	7	26	43	17
Dy DEO MEE Attock	13	57	94	37
Dy DEO MEE G,Khan	8	43	58	15

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

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

Accordinging of 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 of selected Dy. DEOs, it was observed that in schools as detail at **Annexure-G**, 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, the government is overburdened in shape of operational expense for operating two different building and engagement of number of teachers for less number of students;

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

11.2.3.7 Increase in dropout of students in 2021 as compared to academic year 2020

According to School Education Department Government of the Punjab policy letter NO.SO (Trg)1-29/2011, dated 15th March, 2012, addressed to all concerned, every district was required to achieve 100% enrollment of Out of School Children of age 4-9 years, this year and ensure their 100% retention.

During thematic audit, audit noticed that dropout of students in the schools under the selected Dy DEOs has increased in year 2021 as compared to base year 2020. The detail is as under;

Name of Office	Dropout 2020	%age	Dropout 2021	%age
Dy DEO W Jhelum	575	100	2642	459
Dy DEO W Gujar Khan	145	100	203	140
Dy DEO WEE Chakwal	346	100	404	116.76
Dy DEO WEE Attock	30	100	52	173.33
Dy DEO MEE Jhelum	84	100	103	123
Dy DEO MEE Chakwal	207	100	306	147.83
Dy DEO MEE Attock	1047	100	1095	104.58
Dy DEO MEE G, Khan	60	100	92	153.33

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

11.2.3.8 Poor performance of randomly selected students

During thematic audit, the audit team visited 99 primary schools under the jurisdiction of following Dy. DEOs and randomly selected the class three students regarding L&ND test. It was noticed that most of the students were not able to read properly when they were asked to read the material.

Sr. No.	Formation Name	No. of Students
1	Dy DEO WEE Jhelum	16
2	Dy DEO (W) Jhelum	14
3	Dy DEO WEE Chakwal	10
4	Dy DEO WEE Attock	11
5	Dy DEO MEE Jhelum	15
6	Dy DEO MEE Chakwal	7
7	Dy DEO MEE Attock	13
8	Dy DEO MEE G,Khan	13
	Total	99

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

11.2.3.9 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 as per **Annexure-H**. 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.

12 Departmental Response

The response of the audit observations issued was awaited till finalization of this report.

13 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.

14 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 Rawalpindi presents higher human development indicators than other districts in Rawalpindi Region. However, there are very sharp disparities within the Rawalpindi 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 Rawalpindi Region are more deprived as compared to the urban areas.

Over the last five years, Rawalpindi 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.

15 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**

Sr. No.	Name of Formation	Heading of Para	Irrgurity	Amount
1	CEO (District Education Authority) Attock	Overpayment on account of GST	Others	0.789
2		Non-verification of Sales Tax	Procurement	0.789
3		Doubtful Completion of Developmental Schemes	Others	31.003
4		Less utilization of development fund	Others	12.974
5		Non-availability of Vouched account of developmental expenditure	Others	81.908
6		Irregular purchase of Busses due to non transparency of tendering process	HR	20.05
7	DEO (EE-M) Attock	Non deduction of conveyance allowance	Others	0.353
8	Government Special Education Center, Fatehjang	Un-authorized and irregular drawl of Pay and allowances	HR	1.194
9		Overpayment on account of GST	Others	0.056
10	DEO (W-EE) Attock	Unauthorized and irregular drawl of pay and allowances	HR	2.246
11		Misclassification of pay and allowances	HR	0.611
12	Government Special Education Center, Hazro	Overpayment on account of GST	Others	0.019
13		Irregular expenditure on purchase with quotation	Procurements	0.374
14		Non utilization of NSB funds	Others	3.630
15		Overpayment due to non fixation	HR	0.072
16		Overpayment of Pay & Allowances	HR	00.102
17		Irregular exp from NSB by splitting	Others	0.835
18		Irregular purchase of electronic items without specifications	Procurements	0.497
19		Non-Verification of Sales Tax	Others	0.076
21	Deputy DEO (WEE) Hassanabdal	Non-utilization of NSB Funds	Others	3.989
22		Misclassification of expenditure	Procurements	0.068
23		Overpayment of pay and allowances	HR	0.072
24	Govt. Razia Sultana School for the Blind Attock	Overpayment on account of GST	Others	0.112
25		Non verification of GST	Others	0.072
District Education Authority, Chakwal				
1	CEO (DEA) Chakwal	Misclassification of expenditure	Procurements	0.877
2	Dy DEO (W-EE)	Over Payment of SSB 30% Allowance	HR	0.074
3		Over Payment of pay and allowances	HR	0.053
4	ChoaSaidan Shah	Over Payment of Conveyance Allowance	HR	0.226
5		Non-utilization of NSB Fund	Others	0.666
6	Govt Deaf & Defective Hearing School Chakwal	Irregular payment of pay and allowances during the absent period	HR	0.065
7		Less deduction of income tax Recovery	Others	0.024
8		Excess payment of Sales Tax	Others	0.060
9	Govt. Institute	Un-authorized payment of special allowance	HR	0.867

10	for slow learners, Chakwal	Overpayment of conveyance allowance during vacations	HR	0.100
11		Un-authorized payment of pay & allowances	HR	0.077
12	Govt. Institute for blind, Chakwal	Un-authorized payment of special allowance	HR	1.316
13		Overpayment of conveyance allowance during vacations & LFP	HR	0.401
14		Overpayment of pay & allowances	HR	0.156
15		Misclassified Expenditure	Procurements	0.119
16		Non-deduction of allowances of officials availing Govt. accommodation	HR	0.147
17	DEO Literacy	Un-justified launching of Project parallel to each other "TSKL" & "PNFEP", loss to Govt.	Others	4.375
18		Un-justified utilization of Education Authority budget instead of Project Fund	Others	0.594
19		Un-justified payment of Mobility Allowance during covid-19 period	HR	0.330
21	Govt. Special Education Center KallarKahar	Irregular repair of Transport	Others	1.014
22		Non-recovery of Conveyance Allowance during covid-19	HR	0.370
23		Irregular drawl of qualification allowance	HR	0.070
District Education Authority Jhelum				
01	CEO DEA, Jhelum	Non-disbursement of scholarship amount	Others	6.651
02		Un-authorized withholding of development payments	Others	4.107
03	Special Education Rothas Jhelum	Un-economical Purchase of Uniform for children	Procurements	0.259
04		Unauthorized payment to contingent paid staff	HR	0.547
05		Un-authorized payment of Stipend	Others	0.064
06	Dy.DEO WEE Dina	Irregular expenditure from NSB funds by splitting to avoid the authority	Others	0.105
07	DEO MEE Jhelum	Over and Above Expenditure against Allocated Budget	Others	0.847
08		Un-authorized drawl of SSB Allowance, recovery thereof	HR	0.227
09		Overdrawn of Pay & Allowance due to non-fixation on regularization	HR	0.223
10	Dy. DEO MEE Sohawa	Overpayment on account of Income Tax	Others	0.564
11		Irregular expenditure on Construction/Repairing	Others	1.332
12		Non fixation of pay and allowance and unauthorized drawl of SSB allowance	HR	0.687
District Education Authority Rawalpindi				
1	CEO (DEA) Rawalpindi	Overstated expenditure on civil works	Others	59.090
2		Non deposit of penalty/fines	Procurement	3.700
3	DEO Special Education	Non imposition of penalty & forfeiture of earnest money on late supply of bus	Procurement	0.539
4		Non deduction of withholding if income tax on purchase of mini bus-	Procurement	0.259
5		Un-authorized payment of conveyance Allowance	HR	0.069
6		Non execution of development scheme –	Others	3.680

7		Non surrender of savings of development schemes	Others	20.334
8	Govt. Deaf & Defective	Un-authorized payment of conveyance Allowance	HR	0.060
9		Irregular expenditure on food	Others	0.517
10	Hearing School, Rawalpindi	Irregular payment of conveyance allowance during vacations	HR	0.485
11		Irregular expenditure on repair	Others	0.313
12	Dy. DEO (MEE), KallarSyedan	Irregular expenditure beyond financial competency	Procurement	0.972
13		Irregular expenditure on repair & maintenance	Others	2.745
14		Misappropriation of school council funds	Others	0.466
15		Less deduction of income tax on services	Procurement	0.156
16		Non deduction of PST on services	Procurement	0.230
17		Doubtful distribution of uniforms etc to the poor students	Others	0.088
18		Non-utilization of NSB funds	Others	0.245
19	Dy.DEO (WEE) Murree	Overpayment of Pay & Allowances	HR	0.093

Annexure-B

Para No. 3.4.1.1.1

Irregular purchase by splitting - Rs 2.777 million

(DEO Literacy Chakwal)

Bill No.	Date	Supplier	Head	Item	Amount
49	03.05.2021	AL-Mizan Associates	A09601	Purchase of Plant and Machinery	95,940
Nil	03.05.2021	AL-Mizan Associates	A09601	Purchase of Plant and Machinery	197,730
232	28.05.2021	Minhas Traders	A09601	Purchase of Plant and Machinery	95,180
Nil	14.03.2021	Minhas Traders	A03905	Newspapers periodicals and books	99,840
Nil	02.02.2021	AL-Mizan Associates	A03905	Newspapers periodicals and books	199,800
738	01.02.2021	AL-Mizan Associates	A03901	Stationery	198,315
903	01.02.2021	Minhas Traders	A03901	Stationery	196,911
811	30.12.2020	Minhas Traders	A03906	Uniforms and protective clothing	199,193
295	30.11.2020	AL-Mizan Associates	A03906	Uniforms and protective clothing	199,485
Total					1,482,394

(Govt Special Education Center, KallarKahar)

Invoice #	Date	Vendor Name	Item	Amount
1062	15.02.2018	Minhas Enterprises	Purchase of Uniform	88,312
731	02.03.2018	Al-Mizan		94,302
378	04.10.2019	Al-Mizan		98,186
381	05.10.2019	-do-		93,618
354	17.08.2019	-do-		96,268
365	19.08.2019	-do-		89,831
690	13.01.2020	-do-		99,977
683	13.01.2020	-do-		99,906
Total				760,400

(Govt. Institute for Slow Learners, Chakwal)

Sanction No. & Date	Invoice No & Date	Vendor Name	Work	Amount (Rs)	Remarks
04 dt.30.05.2021	749 dt.30.04.2021	M/s Fast Tech Enterprises Chakwal	Side iron sheet, upper side, roof outer side, front back fiber, bus painting etc	197,580	Request for examination of bus body repair was sent to Motor Vehicle Examiner vide No.GISL/CKL/2020/78 dated.19.10.2020 and report received on 26.10.2020 from MVE
09 dt.23.06.2021	1007 dt.19.06.2021	-do-	Roof complete interior, side cardboards, floor mat, floor gola, side windows glass repairing	189,089	
02 dt.16.09.20	559 dt.30.05.2020	-do-	Engine Parts	98,982	
01 dt.16.09.20	386 dt.02.06.2020	M/s QutabShahi Traders	Labor for overhauling	49,648	
Total				535,299	

Annexure-C
Para No. 4.4.2.1

Overpayment on account of GST – Rs1.162 million

(Dy. DEO EE-M, Sohawa)

Sr.	Markaz	School	GST	Financial Year
1	Lehri	GPS hatiya	59,153	2017-21
2	Lehri	GPS Ratli	28,549	2017-21
3	Sohawa	GPS DhudiPari	34,768	2017-21
4	Sohawa	GPS DhalarDurga Mal	28,593	2017-21
5	Lehri	GPS ChakMiana	21,804	2017-21
6	Sohawa	GPS langarpakral	32,536	2017-21
7	Lehri	GPS Potha	30,607	2017-21
8	Sohawa	GPS mohraAwan	26,350	2017-21
9	Sohawa	GPS TibbiSyedan	26,927	2017-21
10	Lehri	GES Bangala	47,676	2017-21
11	Lehri	GES Panchore	46,283	2017-21
12	Sohawa	GPS PindMattay Khan	24,829	2017-21
13	Lehri	GPS Pail Mirza	13,637	2017-21
14	Lehri	GPS Dhungi	19,833	2017-21
15	Lehri	GES Umrul	53,652	2017-21
16	Sohawa	GPS Bhit Must	5,180	2017-21
17	Lehri	GPS MohraLal	9,465	2017-21
18	Gattar	GPS Bagrian	22,061	2017-21
19	Gattar	GPS Pandori	28,470	2017-21
20	Gattar	GPS Sikandarpur	30,288	2017-21
21	Gattar	GPS BoghiChak	29,258	2017-21
22	Gattar	GPS JhangChak	37,865	2017-21
23	Baragowah	GES DhokeMeherWaris	29,193	2017-21
24	Baragowah	GPS MothoMohri	13,476	2017-21
25	Baragowah	GPS DhokeHafeezUllah	8,517	2017-21
26	Baragowah	GPS Dhoke Mehran	26,590	2017-21
27	Baragowah	GPS BhojoMohra	14,500	2017-21
28	Gattar	GPS Kadlot	19,389	2017-21
29	Domeli	GPS Aima	28,500	2017-21
30	Gattar	GPS DhokeHassa	17,613	2017-21
31	Domeli	GPS JhangKhokran	29,514	2017-21
32	Domeli	GPS NakkaChaudhrian	33,756	2017-21
33	Domeli	GPS Kumba	2,280	2017-21
34	Domeli	GPS Raseela	21,322	2017-21
35	Domeli	GPS DhokeShera	17,176	2017-21
36	Domeli	GPS Bagwala	15,567	2017-21
37	Domeli	GPS Dani Dehra	9,344	2017-21
38	Gattar	GPS Ghaziot	4,160	2017-21
39	Domeli	GPS Dhamala	10,330	2017-21
40	Dial	GPS Pohta	16,830	2017-21
41	Baragowah	GPS DhokeMaitan	9,608	2017-21
42	Dial	GPS Bietha	13,560	2017-21
43	Sohawa	GES Sugial	46,632	2017-21
44	Sohawa	GES Shah Safeer	34,628	2017-21
45	Sohawa	GES Sohawa	81,312	2017-21
Total			1,161,581	

Annexure-D

Para No. 5.4.1.1.1

**Overpayment of Social Security Benefit and other pay & allowances -Rs
10.155 million**

(CEO DEA, Rawalpindi)

Pe rs. no .	Name of Emplo yee	Job Title	Pay Scale Gro up	Order	Date of Regula rizatio n	Period	No of Mont hs	Head	Du e/ P M	Dra wn / PM	Amou nt Recov erable
31 99 60 38	AMM AR AMJA D	JUNI OR CLE RK	11	6799/A- III dated.16 .12.2019	24.11.2 017	24.11.2 017 to 30.11.2 020	47 mont h 07 days	SSB	-	3,7 71	178,11 7
31 62 38 58	ADEE L AHME D	NAI B QAS ID	1	843/20 dated.06 .01.2020	16.04.2 014	16.04.2 014 to 30.06.2 015	14 mont hs 15 days	SSB	-	1,4 40	20,880
						01.07.2 015 to 30.06.2 016	12	SSB	-	1,8 63	22,356
						01.07.2 016 to 30.06.2 017	12	SSB	-	2,2 92	27,504
						01.07.2 017 to 31.10.2 021	52	SSB	-	2,7 39	142,42 8
31 69 91 24	MUHA MMA D IMRA N	DRI VER	4	2436 dated.07 .07.2020	07.07.2 020	07.07.2 020 to 31.10.2 021	15 mont hs 25 days	SSB	-	2,9 70	46,945
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Basic Pay	9,9 00	12, 100	10,574
						01.12.2 020 to 31.10.2 021	11 mont hs	Basic Pay	10, 34 0	12, 540	24,200
						07.07.2 020 to 31.10.2 021	15 mont hs 25 days	Person al Allowa nce	2,2 00	-	(34,77 4)
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Adhoc Relief 10% 2017	99 0	1,2 10	1,057
						01.12.2 020 to 31.10.2 021	11 mont hs	Adhoc Relief 10% 2017	1,0 34	1,2 54	2,420
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Adhoc Relief 10% 2018	99 0	1,2 10	1,057
						01.12.2	11	Adhoc	1,0	1,2	2,420

Pe rs. no .	Name of Emplo yee	Job Title	Pay Scale Gro up	Order	Date of Regula rization	Period	No of Mont hs	Head	Du e / P M	Dra wn / PM	Amou nt Recov erable
						020 to 31.10.2 021	mont hs	Relief 10% 2018	34	54	
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Adhoc Relief 10% 2019	99 0	1,2 10	1,057
						01.12.2 020 to 31.10.2 021	11 mont hs	Adhoc Relief 10% 2019	1,0 34	1,2 54	2,420
						01.07.2 021 to 31.10.2 021	04 mont hs	Adhoc Relief 10% 2021	1,0 34	1,2 54	880
						07.07.2 020 to 31.10.2 021	15 mont hs 25 days	SSB	-	2,7 39	43,294
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Basic Pay	9,1 30	10, 000	4,182
						01.12.2 020 to 31.10.2 021	11 mont hs	Basic Pay	9,4 20	10, 290	9,570
						07.07.2 020 to 31.10.2 021	15 mont hs 25 days	Person al Allowa nce	87 0	-	(13,75 2)
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Adhoc Relief 10% 2017	91 3	1,0 00	418
						01.12.2 020 to 31.10.2 021	11 mont hs	Adhoc Relief 10% 2017	94 2	1,0 29	957
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Adhoc Relief 10% 2018	91 3	1,0 00	418
						01.12.2 020 to 31.10.2 021	11 mont hs	Adhoc Relief 10% 2018	94 2	1,0 29	957
						07.07.2 020 to 30.11.2 020	04 mont hs 25 days	Adhoc Relief 10% 2019	91 3	1,0 00	418
						01.12.2 020 to 31.10.2 021	11 mont hs	Adhoc Relief 10% 2019	94 2	1,0 29	957
						01.07.2	04	Adhoc	94	1,0	348
31 89 21 32	ASGH AR ALI	NAI B QAS ID	1	2436 dated.07 .07.2020	07.07.2 020						

Pe rs. no .	Name of Emplo yee	Job Title	Pay Scale Gro up	Order	Date of Regula rization	Period	No of Mont hs	Head	Du e / P M	Dra wn / PM	Amou nt Recov erable
						021 to 31.10.2 021	mont hs	Relief 10% 2021	2	29	
Total											497,30 8

Dy.DEO (MEE) KallarSyedan (PDP-21)

Sr No	Personal No	Name of Employee	Job Title	Pay Scale	Date of Joining	Date of Regular	Recover y Pointed out
1	30443934	ArsalMehmood	ESE	14	24.08.20 12	07.08.20 15	336,489
2	31641625	Muhammad Usman	SESE	15	16.04.20 14	29.05.20 21	42,675
3	31699105	SafiaBagum	ESE	14	30.05.20 15	07.02.20 20	117,024
4	31705452	Majdi Abdul Manan	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
5	31705465	Faisal Ashfaq	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
6	31705469	AneelaEjazKayani	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
7	31705521	QasimMehmood	ESE (Sci- Math)	14	04.06.20 15	28.12.20 19	122,736
8	31705522	SaqibHussain	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
9	31705523	RizwanQamar	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
10	31705540	MobeenUIHaq	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
11	31705543	Muhammad Nouman	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
12	31705547	NoshabaSaleem	ESE (Sci- Math)	14	06.04.20 15	28.12.20 19	122,736
13	31728030	Muhammad MuneebGhahfar	N/Q	1	14.05.20 15	14.05.20 15	210,104
14	31736058	ZainabKhatoon	ESE (Sci- Math)	14	01.07.20 15	28.12.20 19	122,736
15	31767736	MusratNazir	ESE (Sci- Math)	14	19.09.20 15	28.12.20 19	122,736
16	31863555	Sohaib Aziz	ESE	14	11.08.20 16	28.12.20 19	122,736
17	31998154	SabihaMehtab	ESE	14	29.07.20 17	11.01.20 21	61,624
18	32012445	IramGul	ESE	14	29.07.20 17	11.01.20 21	61,624
19	32012593	Aqsa Komal	ESE	14	29.07.20 17	28.05.20 21	36,324
20	32012644	Muhammad Shehzad	ESE	14	29.07.20 17	11.01.20 21	61,624
21	32012672	MehjabeenArif	ESE	14	29.07.20 17	11.01.20 21	61,624
22	32031931	Muhammad Shafique	ESE	14	29.07.20 17	28.05.20 21	36,324

23	32031945	ZeeshanFarrukh	ESE	14	29.07.2017	'11.01.2021	61,624
24	32031951	Muhammad NoumanRafique	ESE	14	29.07.2017	28.05.2021	36,324
Total							2,596,216

Dy.DEO (WEE) KallarSyedan (PDP-30)

S.No.	Pers.no.	Name of Employee	Job Title	Pay Scale Group	Date of Joining	Date of Regularization	Recovery Pointed Out
1	30565285	Fouziabibi	S.E.S.E	15	26.07.2017	11.01.2021	71,247
2	31466419	ANSAR MEHMOOD	NAIB QASID	1	20.08.2010	1/3/2013	195,027
3	31571926	QAISAR MUSHTAQ	NAIB QASID	1	06.10.2012	6/10/2012	242,314
4	31707173	SANIA KANWAL	E.S.E (SCI/MATH)	14	06.04.2015	7/1/2020	121,039
5	31749741	SADIA PERVEEN	E.S.E (SCI/MATH)	14	01.03.2018	29.5.2021	35,802
6	31865488	SUMBAL SUMERA	E.S.E	14	13.08.2016	25.11.2020	72,262
7	31929125	HAFEEZ TUR REHMAN	E.S.E	14	04.08.2017	26.05.2021	36,483
8	32000220	MARYAM KHATOON	E.S.E	14	29.07.2017	11.01.2021	61,624
9	32000234	SAIRA PARVEEN	E.S.E	14	29.07.2017	11.01.2021	61,624
10	32000249	SHAMSA NOREEN	E.S.E	14	29.07.2017	11.01.2021	61,624
11	32012768	KANWAL JAVAID	E.S.E	14	29.07.2017	11.01.2021	61,624
12	32012770	SUMAIRA JABEEN	E.S.E	14	29.07.2017	11.01.2021	61,624
13	32012919	AZKA SHAHID	E.S.E	14	29.07.2017	11.01.2021	61,624
14	32012925	NOSHEELA BATOOL	E.S.E	14	29.07.2017	11.01.2021	61,624
15	32012928	ATIKA REHMAN	E.S.E	14	29.07.2017	11.01.2021	61,624
16	32012931	NAVEEDA AQSAD	E.S.E	14	29.07.2017	11.01.2021	61,624
17	32012932	NAHIMA TABUSAM	E.S.E	14	29.07.2017	11.01.2021	61,624
18	32012934	HAFSA NAZ	E.S.E	14	29.07.2017	11.01.2021	61,624
19	32012940	ATIQA ZAHOR	E.S.E	14	29.07.2017	11.01.2021	61,624
20	32012941	AFIFA GHAZANFAR	E.S.E	14	29.07.2017	26.5.2021	36,483
21	32012944	MARYAM KHAN RAJPUT	E.S.E	14	29.07.2017	11.01.2021	61,624
22	32012947	ADEELA SAFDAR	E.S.E	14	29.07.2017	11.01.2021	61,624
23	32012966	HIRA LATIF	E.S.E	14	29.07.2017	11.01.2021	61,624
24	320129	NATASHA ZAFAR	E.S.E	14	29.07.2017	11.01.2021	61,624

S.No.	Pers.no.	Name of Employee	Job Title	Pay Scale Group	Date of Joining	Date of Regularization	Recovery Pointed Out
	67						
25	32012973	SOBIA SAJID	E.S.E	14	29.07.2017	26.5.2021	36,483
26	32012983	ANAM FIDA	E.S.E	14	29.07.2017	11.01.2021	61,624
27	32012994	HINA MARYAM	E.S.E	14	29.07.2017	11.01.2021	61,624
28	32020873	GHOSHIA SHAREEF	E.S.E	14	29.07.2017	11.01.2021	61,624
29	32031961	FAIZA BIBI	E.S.E	14	29.07.2017	11.01.2021	61,624
30	32031972	KHADIJA AZIZ	E.S.E	14	29.07.2017	11.01.2021	61,624
31	32031979	SABA TARIQ	E.S.E	14	29.07.2017	11.01.2021	61,624
32	32031981	NITASHA SAJID	E.S.E	14	29.07.2017	11.01.2021	61,624
33	32031986	MEHWISH AMJAD	E.S.E	14	29.07.2017	11.01.2021	61,624
34	32032066	JAWARIA RANA	E.S.E	14	29.07.2017	11.01.2021	61,624
35	32032071	TABASSAM AMEER	E.S.E	14	29.07.2017	11.01.2021	61,624
36	32032073	ALIA NOSHEEN	E.S.E	14	29.07.2017	11.01.2021	61,624
37	32032076	SUNDAS LATIF	E.S.E	14	29.07.2017	11.01.2021	61,624
38	32032081	ZARFSHAN KANEEZ	E.S.E	14	29.07.2017	11.01.2021	61,624
39	32032087	GUL E SAHAR	E.S.E	14	29.07.2017	11.01.2021	61,624
40	32032090	SAMAN NASREEN	E.S.E	14	29.07.2017	11.01.2021	61,624
41	32032096	NOSHEEN ARIF	E.S.E	14	29.07.2017	11.01.2021	61,624
42	32032111	SAMREEN ZAFAR	E.S.E	14	29.07.2017	11.01.2021	61,624
43	32032119	KUBRA SHEERAZ	E.S.E	14	29.07.2017	11.01.2021	61,624
44	32032131	SAIMA BIBI	E.S.E	14	29.07.2017	11.01.2021	61,624
45	32032136	IQRA SAGHIR	E.S.E	14	29.07.2017	11.01.2021	61,624
46	32032138	SAMIA HUSSAIN	E.S.E	14	29.07.2017	11.01.2021	61,624
47	32032142	FARYAL ZIA	E.S.E	14	29.07.2017	11.01.2021	61,624
48	32032213	SADAF AMBREEN	S.E.S.E	15	26.07.2017	11.01.2021	71,247
49	32032785	AMIREEN BABY	E.S.E	14	29.07.2017	11.01.2021	61,624
50	32034402	HAJRA BIBI	E.S.E	14	29.07.2017	11.01.2021	61,624
51	32034403	UZMA JHANGIR	E.S.E	14	29.07.2017	11.01.2021	61,624

S.No.	Pers.no.	Name of Employee	Job Title	Pay Scale Group	Date of Joining	Date of Regularization	Recovery Pointed Out
52	32035537	TANZILA NAREEN	E.S.E	14	29.07.2017	11.01.2021	61,624
53	32036041	SAQBA NASREEN	E.S.E	14	28.07.2017	11.01.2021	61,624
54	32039514	BUSHRA TABASSUM	E.S.E	14	27.07.2017	11.01.2021	61,624
55	32055933	IRAM HABIB	E.S.E (SCI/MATH)	14	04.08.2017	11.01.2021	61,624
56	32071063	MARIA AHMED	E.S.E	14	01.03.2018	29.5.2021	35,802
57	32097187	MARIA MUNIR	E.S.E (SCI/MATH)	14	17.03.2018	29.5.2021	35,802
58	32097194	HUSSNAINA JABEEN	E.S.E (SCI/MATH)	14	17.03.2018	29.5.2021	35,802
59	32097200	ZOYA ASIF	E.S.E (SCI/MATH)	14	17.03.2018	29.5.2021	35,802
60	32097205	ALMAS BIBI	E.S.E (SCI/MATH)	14	19.03.2018	29.5.2021	35,802
61	32097261	SANIA SAFDAR	E.S.E (SCI/MATH)	14	17.03.2018	29.5.2021	35,802
62	32098404	SAIMA ALI KHAN	E.S.E (SCI/MATH)	14	31.05.2018	29.5.2021	35,802
63	32098590	SAHERISH FIRDOS	S.E.S.E (SCIENCE)	15	19.03.2018	29.5.2021	35,802
64	32098596	AZEEQA GUL	S.E.S.E (SCIENCE)	15	16.03.2018	29.5.2021	35,802
Total							4,013,685

Dy.DEO (W-EE) Murree (PDP-38)

Sr. No.	Name of employee & designation	School Name	Date of regularization	Overpaid period observed	Overpaid under head	Total Overpaid
1	Uzma Nawaz (SESE)	GGES TARKLAM	07.01.2020	08.01.2020 to 30.11.2021	Non fixation of pay & allowance	184,405
2	SaminaAbbasi (SESE)	GGES Phagwari	07.01.2020	08.01.2020 to 30.11.2021	-do-	184,405
3	Almas Bibi (SESE)	GGES Danna Awain	07.01.2020	08.01.2020 to 30.11.2021	-do-	184,405
4	MadihaSadaf (SESE)	GGES Nambal	07.01.2020	08.01.2020 to 30.11.2021	-do-	184,405
5	Asia Fida (SESE)	GGES TRET	07.01.2020	08.01.2020 to 30.11.2021	-do-	184,405
6	Kiran Fatima (SESE)	GGES MohraSayedan	07.01.2020	08.01.2020 to 30.11.2021	-do-	184,405
7	Aysha Iftikhar (SESE)	GGES Upper Phagwari	07.01.2020	08.01.2020 to 30.11.2021	-do-	184,405
Total						1,290,835

Dy.DEO (MEE)Murree (PDP-46)

SrNo.	Name of Teacher	Personal No	DESIG	Date of regularization	Pay Status after regularization	Monthly Rate of SSB	Period Observed	Amount Recoverable
1	MUHAMMAD SHABBIR	31996667	PST	29.05.2021	Not fixed on initial pay scale	4554	29.05.2021 to 30.11.2021	27,476
2	SOHAIL AHMED ABBASI	32035414	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
3	MUHAMMAD MUBASHIR ABBASI	32032170	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
4	SAHER RASHEED	32013812	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
5	YASEEN AHMED	32031845	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
6	HASSAM	31996602	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
7	NAVEED HUSSAIN SHAH	32018291	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
8	MUHAMMAD SHAHID	31996704	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
9	ASIM ZULFIQAR	32032163	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
10	MUHAMMAD FAIZAN	32031858	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
11	SABA KOUSAR	31994868	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
12	ZABEEN AKHTAR	32054678	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
13	NAVEED AHMED	31996677	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476
14	MUHAMMAD NAZEER	31996649	PST	29.05.2021	-do	4554	29.05.2021 to 30.11.2021	27,476

15	MUHAMMAD JALIL	320318 52	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
16	ADNAN SHAUKAT	320185 61	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
17	NIDA UROOJ ABRAR	320321 64	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
18	MARYAM ABBASI	320318 64	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
19	MUHAMMAD AFSAR	320318 36	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
20	SHEIKH MUHAMMAD ADEEL	319966 92	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
21	SHAHID MEHMOOD	320318 46	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
22	ZUBAIR KHAN	319967 10	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
23	EJAZ AHMED	320318 24	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
24	MUHAMMAD IMAD UD DIN		PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
25	FARRUKH MEHMOOD ABBASI	320354 19	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
26	MEHNAZ JABBAR	320355 13	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
27	UMAIR AHMED ZAHEER	320318 62	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
28	SUMERA JABEEB	319966 98	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
29	FARHANA ZAMIR	320318 50	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476

30	WASIM IFTIKHAR	320138 18	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
31	FAHIM NAWAZ	320318 67	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
32	SAIMA KOUSAR	320318 29	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
33	AYESHA MASOOD	319948 66	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
34	SAIQA BIBI	320223 26	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
35	SHABANA	319946 65	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
36	SANA BIBI	320316 16	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
37	WAQAD SHAHZAD	320185 51	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
38	MUHAMM AD RAFAQAT	320318 06	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
39	SYED RIFFAT ABBAS	320185 55	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
40	MUHAMM AD OBAIB ABBASI	319973 18	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
41	HUMAIRA NOREEN	320137 93	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
42	ABDUL REHMAN	319973 14	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
43	NUSRAT BANO	317020 21	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
44	RASHIDA	320161 56	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476

45	QASIR MASOOD	320318 12	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
46	MUHAMMAD YASIR	317025 73	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
47	ALEEM IMTIAZ	317026 13	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
48	AAMIR ALTAF	317677 32	PST	29.05.2021	-do	4554	29.05.20 21 to 30.11.20 21	27,476
49	SANIA SHEERAZ	319974 43	EST(S CI)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
50	SHAGUFT A NAZ	320134 74	EST(S CI)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
51	FATIMA FAYYAZ	320205 63	EST(S CI)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
52	NAZMA SULTANA	319974 50	EST(G)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
53	MUHAMMAD ADNAN	317025 85	EST(A T)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
54	WAQAS AHMED	320321 85	EST(A T)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
55	HAFIZ OBAID UR REHMAN	320321 84	EST(A T)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
56	MUHAMMAD KAMRAN	320933 72	SESE (PET)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
57	AWAIS AQEEL	317672 67	SESE (PET)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
58	WASIM SHAKEEL	320933 57	SESE (Scienc e)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
59	BASIT ALI	320933 69	SESE (Scienc e)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177

60	RAJA M. NOUMAN	320902 17	SESE (Scienc e)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
61	FARHAN KHALID		SESE (Scienc e)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
62	MOHSIN KHAN		SESE (Scienc e)	29.05.2021	-do	4836	29.05.20 21 to 30.11.20 21	29,177
63	AQIB MUSHTAQ	320135 38	ESE(Sc i Math)	28.05.2021	-do	4836	28.05.20 21 to 30.11.20 21	29,338
Total								1,756,664

Annexure-E
Para No. 5.4.1.2.1

Irregular expenditure in violation of PPRA - Rs 5.746 million
CEO(DEA) Rawalpindi

Cost Center	Head	Description	invoice No	Date	Vendor Name	Item	Amount
RV6001	A09203	IT Equipment	14	28.11.2020	Expert Traders	Printers	42,120
RV6001	A09203		258	10.12.2020		FAROOQI ENTERPRISES	Printers
RV6001	A09201	Hardware	255	11.12.2020	Computer		199,402
RV6001	A09201		264	15.12.2020	Laptop		164,990
Total							526,542

CEO(DEA) Rawalpindi

Head	Invoice No	Date	Vendor Name	Item	Amount
A13370	222	20.08.2020	FAROOQI ENTERPRISES	Grills at right side of office 167 ft	199,900
A13370	202	23.08.2020	SOLUTIONS ON SITE	Iron Fence 400 feet @ Rs 305	122,000
A13370	232	28.08.2020	FAROOQI ENTERPRISES	Mason work ground & Fisrt Floor	186,910
A13370	205	30.08.2020	SOLUTIONS ON SITE	Wash room repair 2 (Tiles, Bond, Material, Labor)	104,551
A13370	227	8.2020	FAROOQI ENTERPRISES	Wash room repair 3 (Seats, Pipe, Labor)	185,000
A13370	221	14.09.2020	FAROOQI ENTERPRISES	Grills at left side of office 167 ft	199,900
A13370	275	19.12.2020	FAROOQI ENTERPRISES	Conopy	94,869
Total					1,093,130

DY.DEO (MEE) KallarSyedan

Name of School	Financial Year	Supplier	Bill No	Date	Work	Amount	Amount of School
GPS TanyamSyedan	2020-21	ABS Traders	6915	09.06.21	water Bore	98,000	250,000
	2020-21		6916	09.06.21	water Bore items	71,310	
	2020-21		6917	09.06.21	water Bore items	80,690	
GPS Looni	2020-21		7007	28.06.21	water bore	98,000	250,000
	2020-21		7008	28.06.21	water bore items	75,000	
	2020-21		7009	28.06.21	water bore items	77,000	
GPS MairaSangal	2020-21		7004	08.06.21	Water bore	98,000	250,000
	2020-21		7005	08.06.21	items for bore	80,690	
	2020-21		7006	08.06.21	items for bore	71,310	
GES Khad	2018-19		4222	10.04.19	Boundary wall	49,590	220,000
	2018-19		4223	10.04.19	Boundary wall	49,770	
	2018-19		4224	15.04.19	Boundary wall	49,977	
	2018-19		4225	15.04.19	Boundary wall	49,930	
	2018-19		4226	20.04.19	Boundary wall	20,733	
	2017-18		1623	02.04.18	Walls of class room	45,000	
	2017-18		1624	05.04.18	room	43,000	
	2017-18		1625	10.04.18	Roof of class room	49,000	
	2017-18		1626	12.04.18	Iron for class room	43,000	
	2017-18		1627	13.04.18	Wiring of new class room	10,000	
	2017-18		1628	15.04.18	Roof of class room	40,000	
	GPS MohraBakhtan	2019-20	5210	12.08.19	play ground floor	50,000	140,000
2019-20		5211	20.08.19	play ground floor	50,000		
2019-20		5212	24.08.19	repair of class rooms	40,000		
		4789	23.08.19	Painting of rooms	47,000	122,000	
2018-19	4790	27.08.19	Razor wire	49,000			
2018-19	4791	28.08.19	Razor wire	26,000			

Name of School	Financial Year	Supplier	Bill No	Date	Work	Amount	Amount of School
GPS KallarBadhal	2018-19		3695	14.12.18	Disposal work	48,976	123,015
	2018-19		3696	14.12.18	Disposal work	26,824	
	2018-19		3338	17.12.18	wash room civil work	47,215	
GPS Dodheli	2018-19		4479	26.06.19	Roof of class room	48,310	107,000
	2018-19		4480	26.06.19	Roof of class room	49,900	
	2018-19		4481	26.06.19	Roof of class room	8,790	
GES KallarSyedan	2018-19		2656	18.01.19	Roof work	48,000	160,000
	2018-19		2657	24.01.19	Roof and plaster	47,540	
	2018-19		2658	29.01.19	Roof and walls	35,000	
	2018-19		2659	29.01.19	White Wash	29,460	192,000
	2018-19		2836	07.02.19	wash room civil work	49,770	
	2018-19		2837	13.02.19	work	32,811	
	2018-19		2838	13.02.19	Disposal work	29,560	
	2018-19		2839	26.02.19	electric work installation	14,915	
	2018-19		2840	26.02.19	Boundary wall	19,944	
	2018-19		2841	28.02.19	office roof	45,000	145,000
	2019-20		4642	23.07.19	Floor	45,000	
	2019-20		4643	25.07.19	Plaster	40,000	
	2019-20		4644	25.07.19	Floor	25,000	
	2019-20		4645	02.08.19	Floor	35,000	134,895
	2019-20	4646	13.09.19	Floor	20,000		
	2019-20	4647	16.09.19	Floor	49,945		
2019-20	4648	16.09.19	Floor	15,000			
2019-20	4649	24.09.19	White Wash	49,950	177,129		
GPS Kandor	2018-19	3593	08.11.18	class room repair		79,214	
GES Numble	2018-19	3745	03.12.18	Floor	97,915	115,500	
	2018-19	3500	13.03.19	Roof	49,950		
	2018-19	3501	22.03.19	Class room with plaster	49,845	128,000	
	2018-19	3502	22.03.19	white wash	15,705		
	2019-20	5125	12.09.19	material for floor	17,948		
	2019-20	5126	27.09.19	Floor work	47,052		
	2019-20	5127	04.10.19	white wash	45,000		
2019-20	5127	04.10.19	repair of door & paint	18,000			
Total							2,744,539

DY.DEO (WEE) KallarSyedan

Name of School	Financial Year	Supplier	Bill No	Date	Work	Amount	Amount of School
GGPS GakharAdmal	2018-19	ABS Traders	2529	29.01.19	Wash room construction	48,380	162,445
	2018-19		2530	29.01.19	partition in room	21,620	
	2018-19		2531	29.01.19	white wash	20,045	
	2018-19		2532	30.01.19	painting of boundary wall	24,000	
	2018-19		2533	31.01.19	partition in room	10,000	
	2018-19		3321	01.02.19	steel doors with installation	20,000	
	2018-19		3322	01.02.19	repair of wash room	18,400	
GGES MohraBakhtan	2018-19	4002	10.06.19	white wash	50,000	140,280	
	2018-19	4003	21.05.19	Paint of school	35,000		
	2018-19	4004	10.06.19	Paint of school	25,000		

Name of School	Financial Year	Supplier	Bill No	Date	Work	Amount	Amount of School
	2018-19		4005	19.06.19	repair of door windows	30,280	
GGPS AraziBandi	2018-19		2118	12.12.18	repair of wash room	50,000	174,781
	2018-19		2119	17.12.18	door windows work	37,622	
	2018-19		2304	09.01.19	electric work	20,000	
	2018-19		2305	10.01.19	painting work	40,000	
	2018-19		2306	16.01.19	Wash room construction	27,159	
GGES PindBainso	2018-19		2601	01.01.19	repair of wash room	49,455	153,300
	2018-19		2602	10.01.19	plaster of wash room	30,545	
	2018-19		2644	15.01.19	wall paint and gate	20,000	
	2018-19		2648	31.01.19	partition in room	44,300	
	2018-19		2647	23.01.19	electric work	9,000	
GGES FaizBux	2018-19		2675	18.02.19	Art making	47,930	125,124
	2018-19		3650	25.02.19	Art making	49,978	
	2018-19		3651	04.03.19	Art making	27,216	
GGES Kanoha No.02	2018-19		2174	04.12.18	Purchase of concrete	49,140	118,000
	2018-19		2175	17.12.18	Wash room construction	30,860	
	2018-19		2176	20.12.18	painting	38,000	
GGES Banahil	2018-19		4205	19.06.19	Wash room construction	48,770	120,000
	2018-19		4206	26.06.19	plaster	21,230	
	2018-19		4207	26.06.19	boundary wall	50,000	
GGES BimaGangal	2018-19		2232	08.01.19	door windows work	20,000	175,000
	2018-19		2233	14.01.19	paint of boundary wall	30,000	
	2018-19		3453	22.01.19	floor	49,900	
	2018-19		3454	22.01.19	floor	30,100	
	2018-19		3456	22.01.19	roof	25,000	
	2018-19		3458	22.01.19	white wash	20,000	
GGPS Hayat Bux	2018-19		2309	14.12.18	Class room repair	50,000	100,000
	2018-19		2310	14.12.18		50,000	
	2018-19		4078	28.08.19		49,959	
	2018-19		4079	28.08.19	32,541	112,500	
	2018-19		4080	28.08.19	boundry wall	30,000	
Total						1,381,430	1,381,430

Annexure-F
Para No. 5.4.2.1

Non-verification of GST – Rs 1.150 million
DEO(Special Education) Rawalpindi (PDP-15)

G/L	G/L Descp	Bill No & Date	Vendor Name	Amount	Sales Tax	1/5th With held	GST To Be Verified
A09 501	Purchase of Transport	1748 dt.24.02.21	FUSO MASTER MOTORS PVT LTD	6,475,000	940,812	188,162	752,650
A09 601	Purchase of Plant and Machinery	807 dt.10.06.21	M/S Z.S TRADERS RWP	219,500	31,893	6,379	25,514
A09 601	Purchase of Plant and Machinery	7358 dt.01.06.21	ZAIN ENTERPRISES RWP	128,000	18,598	3,720	14,878
A09 601	Purchase of Plant and Machinery	7371 dt.01.06.21	ZAIN ENTERPRISES RWP	11,419	1,659	332	1,327
A09 601	Purchase of Plant and Machinery	746 dt.08.03.21	M/S Z.S TRADERS RWP	225,000	32,692	6,538	26,154
A09 601	Purchase of Plant and Machinery	01 dt.21.12.20	JWK INNOVATIVE SOLUTIONS	400,490	58,191	11,638	46,553
A09 601	Purchase of Plant and Machinery	3519 dt.01.06.21	L.A International	288,595	41,933	8,392	33,541
A09 601	Purchase of Plant and Machinery	3148 dt.16.12.20	EXCEL TRADING & MARKETING LAHORE	29,994	4,358	872	3,486
A09 601	Purchase of Plant and Machinery	802 dt.08.06.21	M/S Z.S TRADERS RWP	194,000	28,188	5,638	22,550
A09 701	Purchase of Furniture and Fixture	1521 dt.13.04.20	M/S AKBAR & CO RWP	227,214	33,014	6,603	26,411
A09 701	Purchase of Furniture and Fixture	750 dt.08.03.21	M/S Z.S TRADERS RWP	440,700	64,033	12,807	51,226
A09 701	Purchase of Furniture and Fixture	480 dt.12.03.21	AKRAM MATEL WOOD WORKS	58,800	9,996	1,999	7,997
A09 701	Purchase of Furniture and Fixture	479 dt.10.03.21	AKRAM MATEL WOOD WORKS	323,400	54,978	10,996	43,982
A09 701	Purchase of Furniture and Fixture	7354 dt.01.06.21	ZAIN ENTERPRISES RWP	52,167	7,580	1,516	6,064
A09 701	Purchase of Furniture and Fixture	3517 dt.01.06.21	L.A International	49,067	7,129	1,426	5,703
A09 701	Purchase of Furniture and Fixture	096 dt.10.11.20	TECHNICAL EDUCATION AND VOCATIONAL	702,775	102,113	20,423	81,690
Total				9,826,121	1,437,167	287,441	1,149,726

Annexure-G
Para No.6.6.2.3.6

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

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
Dy DEO WEE Jhelum	GGPS BHAI LUDAN	56	4	2	2
	GPS BHAI LODEN	126	4	4	0
	GGPS BHATTIA	94	4	4	0
	GPS BHATTIA	102	5	5	0
	GGPS DHOK MUNAWAR	61	4	3	1
	GPS DHOK MUNWAR	58	4	3	1
	GGPS JANWAL	128	4	3	1
	GPS JANWAL	28	4	4	0
	GGPS KHAI KULIA	108	4	4	0
	GPS KHAI KULIA	77	4	3	1
	GGPS MATYAL	42	4	3	1
	GPS MATIAL JHELUM	50	4	3	1
	GGPS MONA PIND	106	5	5	Nil
	GPS MONA PIND	56	4	4	0
	GGPS NAWALOK	69	4	3	1
	GPS NAWAN LOKE	49	4	2	2
GGPS RARYALA JAG DEV	163	4	4	0	
GPS RARYALA JANGO	69	5	3	2	
Dy DEO (W) Jhelum	GPS SehalKhinger	30	3	3	
	GGPS SEHAL KHINGER	63	4	7	
	GGPS JOLAY	37	3	3	
	GMPS JOLAY	114	4	6	
	GGPS JHANDA	38	3	2	
	GPS Jhanda	210	6	6	
	GGPS DHOKE MIRZA GUL HASSAN	42	2	3	
	GPS SOHAWA MIRZA	47	4	4	
	GMPS KHARALI KHINGER	44	2	4	
	GGPS KHARALI KHINGER	78	4	2	
	GPS KanyatPirBuksh	48	3	3	
	GGPS KANAYAT PIR BUKSH	61	2	5	
	GGPS MOHRA BHATTIAN	49	2	2	
	GMPS BHATTIAN	156	5	10	
	GPS KotSydan	240	7	7	
	GGPS KOTHI SYEDAN	52	2	2	
	GPS AHEER	61	3	3	
GGPS AHEER	190	5	7		
GPS DHAMIAL	62	3	4		

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
	GGPS DAMIALI	78	3	2	
	GPS JarmoteKalan	64	4	5	
	GGPS NEW JARMOOT KALAN	71	4	3	
	GPS SOGADAT	83	4	6	
	GGPS SOGADAT	69	4	3	
	GPS DulmiTamma	70	4	4	
	GGPS DULMI TUMMA	100	4	3	
	GPS NathaChattar	70	5	5	
	GGPS NATHA CHATTER	180	6	7	
	GPS ChakBagwal	75	3	4	
	GMPS BAGWAL	77	2	2	
	GPS ThakraMohra	121	6	6	
	GGPS MOHRA THAKRAN	89	4	2	
	GPS Mastala	91	5	7	
	GGPS MASTALA	114	5	7	
GGPS Gorsian	126	5	5		
GPS Gorsia	139	4	6		
Dy DEO WEE Chakwal	GGES CHAK KHARAK	136		8	
	GES CHAK KHARAK	62		10	
	GGPS PUNJAIN	84		3	
	GPS PUNJAIN	86		4	
	GGPS SARKAL MAIR	38		3	
	GPS SARKAL MAIR	61		5	
	GGPS KURPAL	29		3	
	GPS KURPAL	27		1	
	GGPS MOHRA MAST	32		3	
	GPS MOHRA MAST	58		4	
	GGPS NOORPUR	52		3	
	GPS NOORPUR	46		3	
	GGPS KAJLI	54		4	
	GPS KAJLI	42		4	
	GGCMS KHEWAL	62		4	
	GPS KHEWAL	27		3	
	GGPS KALYAL	27		2	
	GPS KALYAL	113		4	
	GGPS SABA ZAIR	27		2	
	GES SABA ZAIR	40		7	
	GGPS HAJIAL	40		4	
	GPS HAJIAL	26		3	
	GGPS CHUMBI SADQAL	28		3	
	GPS CHUMBI SADQAL	23		3	
	GGES LAKHWAL	144		6	
	GES LAKHWAL	45		7	
	GGPS PINDI GUJRAN	71		5	
GPS PINDI GUJRAN	35		4		
GGPS SADYALI	20		5		
GPS SADYALI	32		4		

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
	GGES PHOTAKI	44		8	
	GPS PHOTAKI	20		4	
	GGPS SOHAIR	45		3	
	GPS SOHAIR	41		4	
	GGPS DK KAMAL	27		3	
	GPS DK KAMAL	78		5	
	GGPS DHOK GONDAL	32		3	
	GPS DHOK GONDAL	53		4	
	GGPS BIKHARI KHURD	74		3	
	GPS BIKHARI KHURD	52		2	
	GGPS HARAJ	96		4	
	GPS HARAJ	39		4	
	GGPS KHANWAL	85		3	
	GPS KHANWAL	56		4	
	GGPS PIND	33		2	
	GPS PIND	29		2	
	GGPS RAWAL BALA	90		3	
	GPS RAWAL BALA	50		4	
	GBPS BAGH NEELAB	71	4	4	0
	GGPS BAGH NILAB	48	4	3	1
	GBPS CHOIE	29	4	3	1
	GGPS CHHOI	30	4	4	0
	GBPS DHER	68	4	4	0
	GGPS DHAIR	94	4	4	0
	GBPS DHOKE BHURA	81	4	4	0
	GGPS BOORA	42	4	4	0
	GBPS DHOKE JAWINDA	78	4	4	0
	GGPS DHOK JAWANDA	73	4	3	1
	GBPS DHOKE JOGIAN	95	4	4	0
	GGPS DHOK JOGIAN	41	4	3	1
	GBPS DHOKE NAWAZ	50	4	3	1
	GMPS NAWA	47	4	3	1
	GBPS DHOK TERBETHI	59	4	3	1
	GGPS DHOK TERBHATI	109	4	4	0
	GBPS FATU CHAK	57	4	3	1
	GGPS FATU CHAK	66	4	3	1
	GBPS JABA	53	4	3	1
	GGPS JABA	109	5	4	1
	GBPS KAHOTRA	66	4	3	1
	GGPS KAHUTRA	126	4	4	0
	GBPS KAMRA KHURD	28	4	3	1
	GGPS KAMRA KHURD	59	4	4	0
	GBPS PIND SULMAN MAKHAN	72	4	3	1
	GGPS PIND SULMAN MAKHAN	142	4	4	0
	GBPS PINDWAL	240	6	5	1
	GGPS PINDWAL	71	4	4	0
	GBPS ROOMIAN	84	4	4	0

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
	GGPS ROOMIAN	74	4	3	1
	GBPS SURG	47	4	4	0
	GGPS SURG	48	4	4	0
	GBPS THEKRIAN	48	4	2	2
	GGPS THEKRIAN	127	4	3	1
	GBPS URANG	79	4	3	1
	GGPS ARANG	44	4	3	1
DyDEO MEE Jhelum	GGPS BHAI LUDAN	56	4	2	2
	GPS BHAI LODEN	126	4	4	0
	GGPS BHATTIA	94	4	4	0
	GPS BHATTIA	102	5	5	0
	GGPS DHOK MUNAWAR	61	4	3	1
	GPS DHOK MUNWAR	58	4	3	1
	GGPS JANWAL	128	4	3	1
	GPS JANWAL	28	4	4	0
	GGPS KHAI KULIA	108	4	4	0
	GPS KHAI KULIA	77	4	3	1
	GGPS MATYAL	42	4	3	1
	GPS MATIAL JHELUM	50	4	3	1
	GGPS MONA PIND	106	5	5	Nil
	GPS MONA PIND	56	4	4	0
	GGPS NAWALOK	69	4	3	1
	GPS NAWAN LOKE	49	4	2	2
	GGPS RARYALA JAG DEV	163	4	4	0
GPS RARYALA JANGO	69	5	3	2	
Dy DEO MEE Chakwal	GGES CHAK KHARAK	136		8	
	GES CHAK KHARAK	62		10	
	GGPS PUNJAIN	84		3	
	GPS PUNJAIN	86		4	
	GGPS SARKAL MAIR	38		3	
	GPS SARKAL MAIR	61		5	
	GGPS KURPAL	29		3	
	GPS KURPAL	27		1	
	GGPS MOHRA MAST	32		3	
	GPS MOHRA MAST	58		4	
	GGPS NOORPUR	52		3	
	GPS NOORPUR	46		3	
	GGPS KAJLI	54		4	
	GPS KAJLI	42		4	
	GGCMS KHEWAL	62		4	
	GPS KHEWAL	27		3	
	GGPS KALYAL	27		2	
	GPS KALYAL	113		4	
	GGPS SABA ZAIR	27		2	
	GES SABA ZAIR	40		7	
GGPS HAJIAL	40		4		
GPS HAJIAL	26		3		
GGPS CHUMBI SADQAL	28		3		

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
	GPS CHUMBI SADQAL	23		3	
	GGES LAKHWAL	144		6	
	GES LAKHWAL	45		7	
	GGPS PINDI GUJRAN	71		5	
	GPS PINDI GUJRAN	35		4	
	GGPS SADYALI	20		5	
	GPS SADYALI	32		4	
	GGES PHOTAKI	44		8	
	GPS PHOTAKI	20		4	
	GGPS SOHAIR	45		3	
	GPS SOHAIR	41		4	
	GGPS DK KAMAL	27		3	
	GPS DK KAMAL	78		5	
	GGPS DHOK GONDAL	32		3	
	GPS DHOK GONDAL	53		4	
	GGPS BIKHARI KHURD	74		3	
	GPS BIKHARI KHURD	52		2	
	GGPS HARAJ	96		4	
	GPS HARAJ	39		4	
	GGPS KHANWAL	85		3	
	GPS KHANWAL	56		4	
	GGPS PIND	33		2	
	GPS PIND	29		2	
	GGPS RAWAL BALA	90		3	
	GPS RAWAL BALA	50		4	
Dy DEO MEE Attock	GBPS BAGH NEELAB	71	4	4	0
	GGPS BAGH NILAB	48	4	3	1
	GBPS CHOIE	29	4	3	1
	GGPS CHHOI	30	4	4	0
	GBPS DHER	68	4	4	0
	GGPS DHAIR	94	4	4	0
	GBPS DHOKE BHURA	81	4	4	0
	GGPS BOORA	42	4	4	0
	GBPS DHOKE JAWINDA	78	4	4	0
	GGPS DHOK JAWANDA	73	4	3	1
	GBPS DHOKE JOGIAN	95	4	4	0
	GGPS DHOK JOGIAN	41	4	3	1
	GBPS DHOKE NAWAZ	50	4	3	1
	GMPS NAWA	47	4	3	1
	GBPS Dk.TERBETHI	59	4	3	1
	GGPS DHOK TERBHATI	109	4	4	0
	GBPS FATU CHAK	57	4	3	1
	GGPS FATU CHAK	66	4	3	1
	GBPS JABA	53	4	3	1
	GGPS JABA	109	5	4	1
	GBPS KAHOTRA	66	4	3	1
	GGPS KAHUTRA	126	4	4	0
GBPS KAMRA KHURD	28	4	3	1	
GGPS KAMRA KHURD	59	4	4	0	

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
	GBPS PIND SULMAN MAKHAN	72	4	3	1
	GGPS PIND SULEMAN MAKHAN	142	4	4	0
	GBPS PINDWAL	240	6	5	1
	GGPS PINDWAL	71	4	4	0
	GBPS ROOMIAN	84	4	4	0
	GGPS ROOMIAN	74	4	3	1
	GBPS SURG	47	4	4	0
	GGPS SURG	48	4	4	0
	GBPS THEKRIAN	48	4	2	2
	GGPS THEKRIAN	127	4	3	1
	GBPS URANG	79	4	3	1
GGPS ARANG	44	4	3	1	
Dy DEO MEE G,Khan	GPS Sehalkhinger	30		3	3
	GGPS SEHAL KHINGER	63		4	7
	GGPS JOLAY	37		3	3
	GMPS JOLAY	114		4	6
	GGPS JHANDA	38		3	2
	GPS Jhanda	210		6	6
	GGPS DHOKE MIRZA GUL HASSAN	42		2	3
	GPS SOHAWA MIRZA	47		4	4
	GMPS KHARALI KHINGER	44		2	4
	GGPS KHARALI KHINGER	78		4	2
	GPS KanyatPirBuksh	48		3	3
	GGPS KANAYAT PIR BUKHSH	61		2	5
	GGPS MOHRA BHATTIAN	49		2	2
	GMPS BHATTIAN	156		5	10
	GPS KotSydan	240		7	7
	GGPS KOTHI SYEDAN	52		2	2
	GPS AHEER	61		3	3
	GGPS AHEER	190		5	7
	GPS DHAMIAL	62		3	4
	GGPS DAMIALI	78		3	2
	GPS JarmoteKalan	64		4	5
	GGPS NEW JARMOOT KALAN	71		4	3
	GPS SOGADAT	83		4	6
	GGPS SOGADAT	69		4	3
	GPS Dulmi Tamma	70		4	4
	GGPS DULMI TUMMA	100		4	3
GPS NathaChattar	70		5	5	
GGPS NATHA CHATTER	180		6	7	
GPS ChakBagwal	75		3	4	

Office	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	Vacant
	GMPS BAGWAL	77		2	2
	GPS ThakraMohra	121		6	6
	GGPS MOHRA THAKRAN	89		4	2
	GPS Mastala	91		5	7
	GGPS MASTALA	114		5	7
	GGPS Gorsian	126		5	5
	GPS Gorsia	139		4	6

Annexure-H
Para No. 6.6.2.3.9

Non-transfer of surplus teachers to deficient areas

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
Dy DEO WEE Jhelum	GGPS QUDRATABAD	43	2	2	1	3	-1
	GGPS DHOK PHULA	44	4	2	1	3	-1
	GGPS NAKKI RAJGAN	46	4	2	1	3	-1
	GMPS KOTAL KUND	55	4	2	1	3	-1
	GGPS BHAI LUDAN	56	4	2	1	3	-1
	GMPS MONAN	84	5	4	2	3	1
	GGPS DHEENDA	86	4	4	2	3	1
	GGPS KANTRILI	88	4	4	2	3	1
	GGPS CHAKRI	90	4	2	2	3	-1
	GGPS BHATTIA	94	4	4	2	3	1
	GGPS NARA	100	4	2	3	3	-1
	GGPS MC IQBAL ROAD	102	7	7	3	3	4
	GGPS MONA PIND	106	5	5	3	3	2
	GGPS KHAI KULIA	108	4	4	3	3	1
GGPS MC NO 2	109	6	5	3	3	2	
GGPS WARA GUJRAN	111	5	4	3	3	1	
Dy DEO (W) Gujar Khan	GPS MODEL NALLA MALKAN	26	4	1	1	3	-2
	GGPS FARASH	28	4	4	1	3	1
	GGPS GASROOR	31	8	2	1	3	-1
	GGPS DHUDAIN	37	4	2	1	3	-1
	GGPS ARIF KANYAL	38	4	2	1	3	-1
	GGPS DULMI KHATREEL	39	5	4	1	3	1
	GGPS DHOKE MIRZA GUL HASSAN	42	5	2	1	3	-1
	GMPS MAINA POTHHA	42	6	2	1	3	-1
	GGPS GURHA	42	4	4	1	3	1
	GGPS BABA GORIAN	43	4	2	1	3	-1
	GGPS KORZADA SOWAN	44	5	4	1	3	1
	GMPS KHARALI KHINGER	44	6	2	1	3	-1
	GMP/S DARYALA KHAKI	45	5	4	1	3	1
	GGPS BANDOT	45	4	2	1	3	-1
	GGPS DK NUMBERDAR BILAWAL	48	5	2	1	3	-1
	GGPS MOHRA BHATTIAN	49	4	2	1	3	-1
	GMPS Punjrankhurd	50	6	4	1	3	1
	GGPS MAHNDAR NO.2	51	4	4	1	3	1
	GGPS KNT MALOOK	51	4	2	1	3	-1
	GGPS DHOK CHEMIAN	51	4	2	1	3	-1
	GGPS KOTHI SYEDAN	52	6	2	1	3	-1
	GGPS CHICHI CHOCHAN	52	4	2	1	3	-1
	GGPS JORIAN	53	4	2	1	3	-1
	GMPS Mughal	54	6	2	1	3	-1
	GMPS KALLA GUJRAN	56	5	2	1	3	-1
	GMPS NATHIA GULBAZ	57	5	2	1	3	-1
GMPS CHAKKI	58	4	2	1	3	-1	
GMPS MIANA	58	6	2	1	3	-1	

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
	SEHTAL						
	GGPS KANAYAT PIR BUKHSH	61	4	2	2	3	-1
	GMP/S DOKHOLI	62	5	1	2	3	-2
	GGP/S JARMOT KHURD	62	5	4	2	3	1
	GGP/S SEHAL KHINGER	63	4	4	2	3	1
	GMPS TOPIAN	63	5	4	2	3	1
	Ggpsjawal	64	5	4	2	3	1
	GgpsSohawa	65	5	4	2	3	1
	GMP/S KHINGER MAMDAL KALAN	66	7	4	2	3	1
	GMPS KHAN PUR	66	7	2	2	3	-1
	GGPS CHANGA MAIRA	67	5	4	2	3	1
	GMPS MOHRA BIJNIAL	67	5	2	2	3	-1
	GMPS JAJJA	67	6	4	2	3	1
	GMPS MOHRA FATIMA	68	5	4	2	3	1
	GGPS SOGADAT	69	5	4	2	3	1
	GMPS HARDOJAGGI	70	6	4	2	3	1
	GGPS KOLIAN HAMEED	70	4	4	2	3	1
	GGPS NEW JARMOOT KALAN	71	4	4	2	3	1
	GGPS JHANG MOHRI	72	6	4	2	3	1
	GMPS KNT LADHUU	74	6	2	2	3	-1
	GMPS CHAK NABAN	75	6	6	2	3	3
	GMPS NATHIA ALAM SHER	75	5	5	2	3	2
	GMPS DK BAGH	76	7	2	2	3	-1
	GMPS BAGWAL	77	8	2	2	3	-1
	GGPS KHARALI KHINGER	78	6	4	2	3	1
	GGES BORGI KARAM CHAND	79	14	6	2	3	3
	GMPS KOTLA	81	6	4	2	3	1
	GGPS MOHRI	81	5	4	2	3	1
	GGPS BHAIR RATYAL	81	6	4	2	3	1
	GMPS PUNJGRAN KALAN	81	6	4	2	3	1
	GGES SANDAL BANGIAL	82	10	6	2	3	3
	GMPS DHOKE MUGHLAN	82	7	4	2	3	1
	GGMPS MOHRA AMIN	82	6	5	2	3	2
	GMPS HAFIAL	83	5	4	2	3	1
	GGES MIANI DHERI	84	9	6	2	3	3
	GMPS HOSANG	84	5	5	2	3	2
	GMPS Chechinoor	86	6	4	2	3	1
	GMPS KALRYALA	87	5	4	2	3	1
	GMPS PHARWAL SAROKHAN	88	6	4	2	3	1
	GGPS JARAL SURUKHRO	88	6	2	2	3	-1
	GGMPS SANPAL	89	5	2	2	3	-1
	GMPS TUBKIYAN	89	7	4	2	3	1
	GGPS MOHRA THAKRAN	89	4	4	2	3	1
	GMPS DHOK SHAMAS	89	6	5	2	3	2

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
	Gmpsdhokenishanhaider	89	6	4	2	3	1
	GGPS MOHRA NAGIAL	93	6	4	2	3	1
	GGPS MORA SHERA	93	5	2	2	3	-1
	GMPS GOLEEN	95	6	1	2	3	-2
	GGPS DUNGI KHURD	96	5	4	2	3	1
	GGPS MOHRA SHEIKHAN	96	4	2	2	3	-1
	GMPS CHAKRI WAKEELAN	98	5	2	2	3	-1
	Gmpsdadwal	98	5	4	2	3	1
	GGCMS CHOORA	99	6	4	2	3	1
	GGCMS CHEHARI BANGIAL	100	7	5	3	3	2
	GGPS JAND NAJJAR	100	4	4	3	3	1
	GGPS DULMI TUMMA	100	5	4	3	3	1
	GGPS MANDHAL NO.2	100	3	1	3	3	-2
	GMPS HABIB KANIAL	102	5	4	3	3	1
	GGES Koont	102	11	8	3	3	5
	GMPS FARYAL	104	6	4	3	3	1
	GGPS KAHILI BAKHRAL	104	7	2	3	3	-1
	GGPS KAROLI	105	5	4	3	3	1
	GGPS SIHALA MINHAS	112	4	4	3	3	1
	Gmpsdhokewahab	113	4	4	3	3	1
GMPS JOLAY	114	6	4	3	3	1	
GGPS MASTALA	114	5	5	3	3	2	
GGES RAJOHA	117	10	9	3	3	6	
GGPS BAJRANA KANYAL	117	6	5	3	3	2	
Dy DEO WEE Chakwal	GGPS POTH KHAMIRI	3	3	2	0	3	-1
	GGPS DK KIAL	9	4	2	0	3	-1
	GGPS DHK MALKAN	12	4	4	0	3	1
	GGPS DHOKE GHAZI	16	4	2	0	3	-1
	GGPS JANDIAL FAIZULLAH	17	4	4	0	3	1
	GGPS NO. 2 MUREED	19	4	4	0	3	1
	GGPS SADYALI	20	5	5	1	3	2
	GGPS DK KHALIL	22	4	2	1	3	-1
	GGPS REHRA	23	4	4	1	3	1
	GGPS TANYALA	26	4	2	1	3	-1
	GGPS DHOK LUHLIAN	26	4	4	1	3	1
	GGPS KALYAL	27	4	2	1	3	-1
	GGPS SABA ZAIR	27	4	2	1	3	-1
	GGPS DHOK MATWANI	29	4	4	1	3	1
	GGPS AOC BALKASSAR	30	4	4	1	3	1
	GGPS VERO	30	4	4	1	3	1
	GGPS HASOLIAN	32	4	1	1	3	-2
	GGPS PIND	33	4	2	1	3	-1
	GGPS KOTALY	37	4	4	1	3	1
	GGPS PIPLI	38	4	4	1	3	1
	GGPS DHAPAI	40	4	4	1	3	1
	GGPS HAJIAL	40	4	4	1	3	1
	GGPS DHOK MALIK MEHMAND	41	5	4	1	3	1
	GMPS DK.SAJAWAL	43	4	1	1	3	-2
GGPS DK MAIKEN	45	4	4	1	3	1	

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
	GGCMS DAMAL	45	4	4	1	3	1
	GGPS DHERI ANWAL	46	4	2	1	3	-1
	GGPS KHOKHAR	47	5	4	1	3	1
	GMPS DHOK AJRI	47	4	4	1	3	1
	GMPS JANDALA PAKHRAL	47	5	5	1	3	2
	GGPS PUNJDHERA NO 1	49	5	5	1	3	2
	GGPS DHOK SULTAN	49	4	2	1	3	-1
	GGPS KALOJO	52	4	4	1	3	1
	GGPS DHOKE EITBAR	53	4	4	1	3	1
	GGPS KAJLI	54	5	4	1	3	1
	GGPS JAUND	54	4	4	1	3	1
	GGPS MASWAL	58	4	4	1	3	1
	GMPS MOHRA QAZI	58	5	5	1	3	2
	GMPS IQBALABAD	59	4	2	1	3	-1
	GMPS LILLY ANDI	61	5	4	2	3	1
	GGPS DHOK MOMAN CKL	61	5	5	2	3	2
	GMPS SANG KHURD	62	4	4	2	3	1
	GGCMS KHEWAL	62	5	4	2	3	1
	GMPS KOLIAN	62	4	2	2	3	-1
	GGPS DHOK MAIRA AWAN	63	4	2	2	3	-1
	GGPS CHUMAR	64	4	4	2	3	1
	GGPS MASWAL	65	4	4	2	3	1
	GMPS MOOLAY	66	4	4	2	3	1
	GMPS MARATH	67	4	4	2	3	1
	GGPS MURHAL	68	4	4	2	3	1
	GGPS MUSA KAHUT	68	4	4	2	3	1
	GGPS HASOLA	68	4	4	2	3	1
	GMPS WARYAMAL	70	5	4	2	3	1
	GGPS PINDI GUJRAN	71	5	5	2	3	2
	GMPS TAKIA SHAH MURAD	75	5	4	2	3	1
	GGPS DINGI ZER	78	5	4	2	3	1
	GGPS SIDHER	79	4	2	2	3	-1
	GGPS MOHRI POTHHA	81	4	4	2	3	1
	GGPS MOHRA SHARIF	82	4	4	2	3	1
	GMPS SHAHPUR	83	5	5	2	3	2
	GMPS DK SIAL	84	4	4	2	3	1
	GMPS PIRWAL	85	4	4	2	3	1
	GGPS MC NO. 2 MAI MOAZAMA CKL	86	6	5	2	3	2
	GMPS BAN AMIR KHATOON	88	4	4	2	3	1
	GMPS ALAWAL	88	5	4	2	3	1
	GMPS DHAKOO	89	4	4	2	3	1
	GMPS JOYA MAIR	90	7	6	2	3	3
	GGPS MAIRA BIKHARI KALAN	92	4	4	2	3	1
	GMPS BHALLA	94	6	6	2	3	3
	GGPS CHAK KOKA	95	4	4	2	3	1
	GGPS HARAJ	96	4	4	2	3	1
	GGPS MOHRA COR CHASAM	99	4	4	2	3	1
	GGPS SUTWAL	99	5	5	2	3	2
	GGPS ARAR BARAR	100	4	4	3	3	1
	GMPS CHABBER	101	5	4	3	3	1
	GGCMS CHAK BHOUN	107	6	5	3	3	2
	GGPS MC NO.2	113	6	5	3	3	2

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
	COMATI BAGH						
	GGPS SARKAL KASSAR	114	4	2	3	3	-1
	GMPS MIAN MAIR	114	5	5	3	3	2
	GGPS MC NO.3 MOH. GHOUSIA CKL	114	4	4	3	3	1
DyDEO WEE Attock	GMPS NOOR PUR KARAM ALIA	31	4	4	0	1	3
	GGPS CHHOI	32	4	4	0	1	3
	GGPS KANJOOR	32	4	4	0	1	3
	GGPS THANDI BAHEER	36	4	2	2	1	3
	GGPS DHOK GHAZI	36	4	4	0	1	3
	GMPS NAKODAR	43	6	4	2	1	3
	GGPS BOORA	51	4	4	0	1	3
	GGPS KAMRA KHURD	55	4	4	0	1	3
	GGPS PINDWAL	60	4	4	0	2	3
	GGPS SURG	60	4	4	0	2	3
	GGPS DHOK BANARAS	60	4	4	0	2	3
	GGPS DHOK HAJI AHMED	75	4	4	0	2	3
	GMPS DHERI CHOCHAN	80	5	5	0	2	3
	GGPS QAZI ABAD	85	4	4	0	2	3
	GGPS DHOK KISRAN	88	4	4	0	2	3
	GGPS MIRZA NO.1	94	6	5	1	2	3
	GGPS KAWA PIND	103	4	4	0	3	3
	GMPS DHERI LAGAL	104	5	5	0	3	3
	GGPS SHEEN BAGH KALAN	114	4	4	0	3	3
	GGPS DHAIR	120	4	4	0	3	3
DyDEO MEE Jhelum	GPS WARAH	27	4	2	1	3	-1
	GPS JANWAL	28	4	4	1	3	1
	GPS NAWAN LOKE	49	4	2	1	3	-1
	GPS MONA PIND	56	4	4	1	3	1
	GPS GUJJARPUR	70	5	5	2	3	2
	GPS PORILA	70	5	4	2	3	1
	GPS BAJAR	81	4	4	2	3	1
	GPS MAKHDOOM PUR BAILY	81	4	2	2	3	-1
	GPS KIRRI AFGHANA	82	4	4	2	3	1
	GPS TALEEM.UL.ISLAM	84	4	4	2	3	1
	GPS KOLIAN	86	4	4	2	3	1
	GPS KHAIR SHARIF	91	4	2	2	3	-1
	GPS KANGAR	91	4	2	2	3	-1
	GPS AWANA	98	4	4	2	3	1
	GPS DHOKE SHADI	101	5	2	3	3	-1
	GPS BHATTIA	102	5	5	3	3	2
Dy DEO MEE Chakwal	GPS DHOK BODA	26		2	1	3	(1)
	GES SABA ZAIR	40		7	1	3	4
	GPS BHATTIAN WALI	29		2	1	3	(1)
	GPS KURPAL	27		1	1	3	(2)
	GPS MOHRA MAST	58		4	1	3	1
	GPS HASTAL	35		4	1	3	1
	GPS DAB	34		4	1	3	1
	GPS DHOKE DHOKIAN	19		4	1	3	1
	GPS SHAH SAID BULHOO	39		4	1	3	1
	GPS SADYALI	32		4	1	3	1
GPS DHOKE WALI	37		4	1	3	1	

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
	GPS PHOTAKI	20		4	1	3	1
	GPS CHAH MAL	30		4	1	3	1
	GPS TASA MOHRA	43		4	1	3	1
	GPS DHARUGGI	15		4	1	3	1
	GPS KAHALA	67		4	2	3	1
	GPS BAGH BALA	9		2	1	3	(1)
	GPS DK KAMAL	78		5	2	3	2
	GPS DK JAKHAR	65		4	2	3	1
	GPS MOHRA AWAN	27		4	1	3	1
	GPS RATTA	79		4	2	3	1
	GPS MOHRA ALO	44		2	1	3	(1)
	GPS RAWAL BALA	50		4	1	3	1
	GES DHOK DABRI	53		4	1	3	1
	GPS JABBI	63		5	2	3	2
	GPS DHOKE BHANDAR	52		2	1	3	(1)
	GPS HARAJ	39		4	1	3	1
	GPS BIKHARI KHURD	52		2	1	3	(1)
	GPS DHOK GONDAL	53		4	1	3	1
	GPS SOHAIR	41		4	1	3	1
	GPS PIND	29		2	1	3	(1)
	GPS KHANWAL	56		4	1	3	1
	GES LAKHWAL	45		7	1	3	4
	GPS HARRAR	26		4	1	3	1
	GPS CHAK UMRA	49		4	1	3	1
	GPS KOTLAY	31		2	1	3	(1)
	GPS KAJLI	42		4	1	3	1
	GPS KHINGER	45		4	1	3	1
	GPS MUSA KAHOUT	20		2	1	3	(1)
	GPS PINDI GUJRAN	35		4	1	3	1
	GPS ARAR BARRAR	45		4	1	3	1
	GPS JANDYAL MAHMOOD	31		4	1	3	1
	GPS GHANWAL	31		4	1	3	1
	GES CHAK KHARAK	62		10	2	3	7
	GPS DK BHATTIAN	34		4	1	3	1
	GPS SOHAWA	37		4	1	3	1
	GPS SARKAL MAIR	61		5	2	3	2
	GPS JASWAL	65		4	2	3	1
	GPS DHOK HAMMON	35		4	1	3	1
	GPS DHOK MIRZA	44		2	1	3	(1)
	GBPS SURG	47	4	4	0	1	3
	GBPS THEKRIAN	48	4	2	2	1	3
	GBPS DHER	68	4	4	0	2	3
	GBES BROTHA	71	10	9	1	2	3
	GBPS BAGH NEELAB	71	4	4	0	2	3
	GBPS DHOKE JAWINDA	78	4	4	0	2	3
	GBPS DHOKE BHURA	81	4	4	0	2	3
	GBPS ROOMIAN	84	4	4	0	2	3
	GBPS MADROTA	89	4	4	0	2	3
	GBPS BARYAR	90	4	4	0	2	3
	GBPS MONGIWALI	93	4	4	0	2	3
	GBPS DHOKE JOGLAN	95	4	4	0	2	3
	GBPS DHOKE GAMA	97	4	4	0	2	3
	GBPS TOOTIAN WALI MASJID	97	4	4	0	2	3
	GBPS SAQABAD	111	5	5	0	3	3
	GBPS PIR KOT	114	4	4	0	3	3
Dy DEO MEE Attock	GPS SOHAWA MIRZA	47	5	4	1	3	1
	GPS DURAB JATTAL	48	6	4	1	3	1
	GPS Dhok Baba Noor	48	4	2	1	3	-1
	GPS NARALI	54	4	4	1	3	1
Dy DEO MEE G,Khan							

Fomation Name	Name of School	Total Enrolment As on 05-11-2021	Total Teaching Sanction Post	Total Teaching working	STR	As Per Govt. Policy	Diff
	JABBAIR						
	GPS SEHAR NO 1	55	4	2	1	3	-1
	GES Ranjali	62	10	9	2	3	6
	GPS JarmoteKalan	64	4	4	2	3	1
	GPS Ladhar	64	6	4	2	3	1
	GPS KAKHRI	69	5	4	2	3	1
	GPS NathaChattar	70	5	5	2	3	2
	GPS DulmiTamma	70	5	4	2	3	1
	GPS Phambary	80	4	4	2	3	1
	GPS BHAGPUR	81	5	5	2	3	2
	GPS SOGADAT	83	5	4	2	3	1
	GPS KURI DOLAL P.O KURI DOLAL	88	4	4	2	3	1
	GPS NEW GUL PERA P.O MANDRA	89	6	5	2	3	2
	GPS PURANA BHAGPUR	91	4	4	2	3	1
	GPS Mastala	91	7	5	2	3	2
	GPS PindThekarian	92	4	4	2	3	1
	GES NOOR DALAL	95	11	8	2	3	5
	GPS ROUNGHTY	98	5	2	2	3	-1
	GPS RAMIAL P.O RAMAIL	98	4	4	2	3	1
	GES Bandot	103	12	8	3	3	5
	GES POTHU	106	12	8	3	3	5
	GES Tanween	106	10	9	3	3	6
	GES NOTLA	107	12	5	3	3	2
	GES JATTAL	115	14	9	3	3	6
	GPS PhimbalMiana	117	5	5	3	3	2