



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
ADP	Annual Development Plan
AG	Accountant General
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
FBR	Federal Board of Revenue
FI	Financial Information
GST	General Sales Tax
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
SSB	Social Security Benifit
TEVTA	Technical Educational & Vocational Training Authority
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 Sargodha 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 have 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, Sargodha is mandated to conduct audit of 817 formations working under the 04 PAOs. Total expenditure of these formations was Rs 28,506.845 million for the financial year 2020-21. This report also includes results of thematic audit

of eight formations of District Education Authorities of Sargodha 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 8,499.539 million. The audit coverage for expenditure was Rs 1,411.483 million that comes to 17% of auditable expenditure.

In addition to this compliance audit report, Regional Director Audit, District Governments, Sargodha 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 658.502 million was pointed out in this report. Recovery effected from January to December 2021 duly verified by Audit was Rs 11.190 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/AG. Audit impact in relation to effectiveness of SAP processes and designing of role matrix for SAP users to strengthening controls in SAP for effective pre-audit is yet to be seen in place. Strict observance of relevant rules regarding utilization of NSB funds as well as payment of pension through separate pension fund instead of A/C-V is yet to be materialized as this Audit Report on the accounts of District Education Authorities falling under the audit jurisdiction of this office is yet to be placed before Public Accounts Committee.

e) Comments on Internal Controls and Internal Audit Department

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

f) The Key Audit Findings of the Report

- i. Non-production of record amounting to Rs 225.283 million was observed in one case.¹
- ii. Employees related irregularities amounting to Rs 595.393 million were pointed out in five cases.²
- iii. Procurement related irregularities amounting to Rs 115.099 million were noticed in seven cases.³
- iv. Value for money and service delivery issues for Rs.2.730 million were noted in one case.⁴

¹ Para 5.4.1.1

² Para 2.4.1.1.1, 3.4.1.1.1, 3.4.1.1.2, 4.4.1.1.1, 5.4.2.1.1

³ Para 2.4.1.2.1, 2.4.1.2.2, 3.4.1.2.1, 4.4.1.2.1, 4.4.1.2.2, 4.4.1.2.3, 5.4.2.2.1

⁴ Para 3.4.1.3.1,

g) Recommendations

PAOs of District Education Authorities are required to:

- i. Effective pre-audit and scale audit of HR payroll be carried out at DAO/ AG's 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. Monitoring mechanism with regard to provision of financial incentives needs to be improved.
- iv. Financial Management Training be imparted to ensure propriety of expenditure on account of NSB fund utilization.
- v. Development budget needs to be released on timely basis and effectively utilized to improve facilities in schools.
- vi. Disciplinary action may be initiated for fixing of responsibility in cases of misappropriations/losses and fraudulent / irregular payments.
- vii. Management needs to take action against officer(s) / official(s) responsible for non-production of record along with provision of record for audit scrutiny.
- viii. Training of staff engaged in processing the financial transaction needs to be launched on priority basis to overcome the lapses that are resulting in irregular payments and non-deduction of taxes.

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

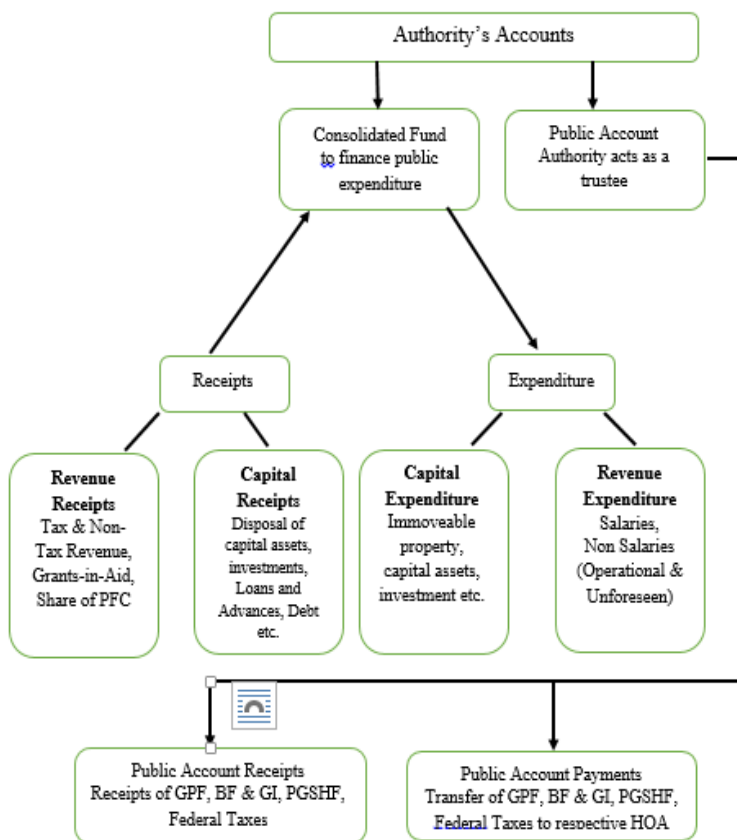
Introduction

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

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

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

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



Resource Mobilization

District Education Authorities of Sargodha 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	2019-20		2021-22	
	Amount	%	Amount	%
Tax Revenue	0.378	-	(0.464)	-
Non-Tax Revenue				
Share of PFC/ Grants from Provincial Govt.	29,277.563	99.22	27,884.392	99.02
Other receipts	231.267	0.78	277.170	0.98
Total	29,509.208	100	28,161.098	100

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

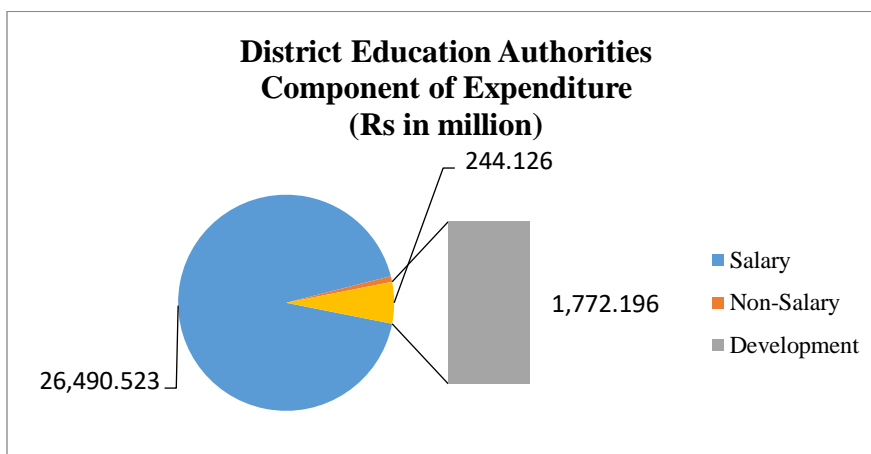
Original Budget Allocation for the financial year 2020-21 was Rs 33,989.820 million and supplementary grant was Rs 1,705.763 million resulting in final grant of Rs 35,695.584 million. Against the final grant,

expenditure of Rs 28,506.845 million was incurred, which was less than the original grant of Rs 33,989.820, resulting in savings of Rs 7,188.789 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
Bhakkar	6,118.185	-	6,118.185	5,567.337	-550.848
Khushab	6,363.375	276.953	6,640.328	4,521.360	-2,118.968
Mianwali	9,120.179	480.020	9,600.200	6,865.393	-2,734.807
Sargodha	12,388.081	948.790	13,336.871	11,552.755	-1,784.166
Total	33,989.820	1705.763	35,695.584	28,506.845	-7,188.789

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

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



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

Revenue expenditure constituted 98% of the total expenditure incurred by the Authorities during the financial year 2020-21 as 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.

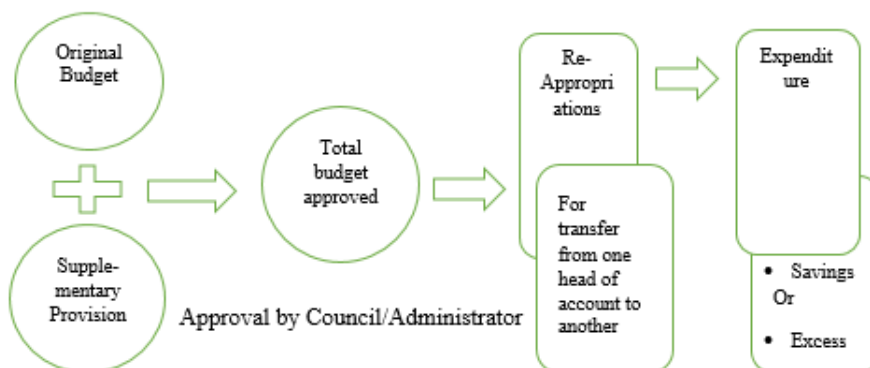
Capital Receipts comprise miscellaneous capital receipts such as recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government servants as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 564.176 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 to Rs. 342.154 million in the year 2019-20.

Rs in million		
Cash Closing Balance as on 30.06.2021	Liabilities	Actual closing Balance
1052.540	564.176	488.364

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 also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation, accounts and financial statements of District Education Authorities for the financial year 2020-21, audit emphasized on the following matter:

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

Medium Term Development Framework

Availability of better social and physical infrastructure reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, 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	26,734.65	94%
Development expenditure	1672.196	06%
Total	28,506.846	100

CHAPTER 2

DISTRICT EDUCATION AUTHORITY BHAKKAR

2.1 Introduction

There are 136 formations in District Education Authority Bhakkar out of which audit of 07 formations was conducted. Total expenditure of formations audited was Rs 1,674.769 million. Expenditure audited given in following table was 24% of the auditable expenditure.

a) Audit Profile of (DEA) District Education Authority, Bhakkar Rs in million

S. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Bhakkar	136	07	401.944
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 253.974 million were raised in this report during current audit of District Education Authority, Bhakkar. This amount also includes recoveries of Rs 245.776 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	245.746
	b. Procurement related irregularities	8.198
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
	Total	253.974

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA Bhakkar, original budget (development and non-development) was Rs 6,118.185 million, no supplementary grant was allocated. Against the

final budget, total expenditure of Rs 5,567.337 million was incurred by District Education Authority during the financial year 2020-21 which was less than original grant of Rs 6,118.185 million indicating poor financial planning which resulted in saving of Rs 550.848 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	5,731.107	-	5,731.107	5,359.780	-371.327	06
Non-Salary	226.794	-	226.794	74.324	-152.470	67
Development	160.284	-	160.284	133.233	-27.051	17
Total	6,118.185	-	6,118.185	5,567.337	-550.848	09
	Receipt			46.862		

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	6,060.704	5,629.119	-431.585	07
2020-21	6,118.185	5,567.337	-550.848	09

There was 1% increase in budget allocation and 1% decrease in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20. There was overall saving of Rs 550.848 million during 2020-21 showing an increase of 28% as compared to financial year 2019-20.

2.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Bhakkar was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through Punjab Management and Implementation Unit being part of Chief Minister's School Reforms Roadmap. 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	Achievement 2020-21
1	Teacher Presence	92
2	Non Teacher presence	87.7

3	Student attendance (All Grades)	63.1
4	Retention (All Grades)	88.34
5	Head Teachers Presence	91.89
6	Availability of Boundary Wall	99.73
7	Availability of Drinking Water	99.73
8	Availability of Furniture	74.54
9	Sufficiency of Toilets	93.24
10	School Hygiene	78.61

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA Bhakkar failed to deliver the services in the area of School Hygiene, Student attendance and availability of furniture 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 / Employee related

2.4.1.1.1 Overpayment on account of pay and allowances – Rs 245.776 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Further, according to School Education Department's Order No S.O (Budget) 1-15/2013 (Vol-II) dated 15th January, 2018. The Governor of Punjab is pleased to accord sanction to grant Inspection Allowance of Rs.25000/- per month with immediate effect to each Male/Female Assistant Education Officers (AEOs) working in the School Education Department subject to verifiable Key Performance Indicators developed by School Education Department in consultation with DFID as issued vide Notification No.SO (SE-III) 5-226/2017 dated 12.09.2017.

Drawing & Disbursing Officers of various formations of DEA Bhakkar paid Rs 245.776 million on account of various inadmissible pay & allowances after regularization and compulsory deductions were also not made from these employees. Audit further noticed that management of education authority did not recover the allowances which were not admissible during leaves. **Annexure-C**

Audit held that due to weak internal controls and financial indiscipline, overpayment was made on account of pay and allowances.

This resulted in overpayment of Rs 245.776 million.

The matter was reported to PAO in December, 2021. The department replied that recovery would be made after detailed verification of record. DAC in its meeting held on 12.01.2022, directed the departments to effect recovery of the stated amount. No progress was reported till finalization of this report.

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

(PDP No. 09, 12, 14, 15, 16,18, 20, 22, 25, 27, 28, 33, 34, 35, 36, 40, 41, 44, 46, 48, 51, 55, 57, 59, 61, 64, 65)

2.4.1.2 Procurement related irregularities

2.4.1.2.1 Un-authorized payment to vendor against substandard supplies – Rs 1.5 million

According to rule 15.4 (a) and 15.5 of PFR Vol-I, “all materials received should be examined, counted, measured and weighted by responsible government servant.”

Scrutiny of the account record of CEO (DEA), Bhakkar for the financial year 2020-21 revealed that management constituted a scrutiny committee for inspection of furniture which declared furniture substandard on several bases. Audit observed that instead of rejecting the consignment, management of education authority made payment to vendor against substandard supplies without any lawful authority.

Audit held that due to weak internal controls and financial indiscipline, payment was made to vendor against substandard supplies.

This resulted in un-authorized payment of Rs1.500 million.

The matter was reported to PAO in December 2021. DAC in its meeting held on 12.01.2022, directed the departments to investigate matter at appropriate level for replacement of furniture and fixing of responsibility for lapse and negligence. No progress was reported till finalization of this Report.

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

(PDP-08)

2.4.1.2.2 Loss due to non deduction of Income Tax, General Sales Tax and Provincial Sales Tax – Rs 6.698 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person: (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer. Further, according to CBR letter No.4(47) STB/98 (Vol-I) dated 04-08-2001, all Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forward an intimation to the concerned sales Tax collectorate for the purpose of Audit / verification of deposit of tax.

Drawing and Disbursing Officers of following formations of DEA Bhakkar either did not deduct taxes or less deduct income tax, general sales tax and provincial sales tax from the bills of suppliers for different items purchased during the financial year 2020-21. Audit further observed that management of education authority Bhakkar did not verify the deposited tax from FBR as many vendors claimed input tax without making actual supplies.

Sr. No.	Name of formation	Description	Amount (Rs in million)
1.	CEO DEA Bhakkar	Less deduction of Income Tax	3.766
2.	Dy. DEO (W-EE) Mankera	Non deduction of Income Tax	0.201
3.		Non-deposit of Sales tax	0.581
4.	Dy. DEO (M-EE) Mankera	Non deduction of Income tax	0.181
5.		Non deposit of sales tax	0.732
6.	Dy. DO WEE Darya Khan	Non verification of deposit of sales tax	0.235
7.	Dy. DEO (W-EE) Kallur Kot	Non deposit of sales tax	1.002
Total			6.698

Audit held that due to weak internal controls, recovery of I.Tax, GST and PST was not made.

This resulted in loss of Rs 6.698 million due to non / less deduction of Government taxes.

The matter was reported to PAO in December 2021. The department did not provide deposit challans. DAC in its meeting held on 12.01.2022, directed the departments to provide deposit challan within 2 days. No progress was reported till finalization of this Report.

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

(PDP No. 04, 26, 31, 37, 39, 49, 58)

CHAPTER 3

DISTRICT EDUCATION AUTHORITY KHUSHAB

3.1 Introduction

There are 154 formations in District Education Authority Khushab out of which audit of 07 formations was conducted. Total expenditure of formations audited was Rs 1,161.390 million. Expenditure audited is given in the following table which comes to 41% of the total expenditure.

a) Audit Profile of District Education Authority Khushab

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Khushab	154	07	473.872
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 101.228 million were raised in this report during current audit of “District Education Authority, Khushab.” This amount also includes recoveries of Rs 91.004 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	95.324
	b. Procurement related irregularities	3.174
	c. Management of accounts with commercial banks	0
4	Value for money and service delivery issues	2.730
5	Others	0
	Total	101.228

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA Khushab, original budget (development and non-development) was Rs 6,363.375 million, supplementary grant was Rs 276.953 million and

the final budget Rs 6,640.328 million. Against the final budget, total expenditure of Rs 4,521.360 million was incurred by District Education Authority during the financial year 2020-21 which was less than original grant of Rs 6,363.375 million indicating poor financial planning which resulted in saving of Rs 2,118.969 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	6,245.053	124.100	6,369.153	4,350.757	-2,018.396	32
Non-Salary	101.267	37.434	138.701	70.976	-67.725	49
Development	17.055	115.419	132.474	99.627	-32.847	25
Total	6,363.375	276.953	6,640.328	4,521.360	-2,118.968	32
	Receipt			35.879		

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	6,356.589	4,451.723	-1,904.866	30
2020-21	6,640.328	4,521.360	-2,118.968	32

There was 4% increase in budget allocation and 1% increase in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20. There was overall saving of Rs 2,118.968 million during 2020-21 showing an increase of 11% as compared to the financial year 2019-20.

3.2 Sectoral Analysis

i. Analysis of Targets and Achievements

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

Sr. No.	Indicators	Achievement 2020-21
1	Teacher Presence	92.7
2	Non Teacher presence	91.7
3	Student attendance (All Grades)	58.8

4	Retention (All Grades)	87.73
5	Head Teachers Presence	92.97
6	Availability of Boundary Wall	100
7	Availability of Drinking Water	98.56
8	Availability of Furniture	94.77
9	Sufficiency of Toilets	90.99
10	School Hygiene	76.79

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA Khushab failed to deliver the services in the area of School Hygiene and Student attendance as intended in the indicators during 2020-21.

3.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to 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

3.4 AUDIT PARAS

3.4.1 Irregularities

3.4.1.1 HR / Employee related irregularities

3.4.1.1.1 Overpayment on account of pay and allowances – Rs 91.004 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Further, According to School Education Department's Order No.S.O (Budget) 1-15/2013 (Vol-II) dated 15th January, 2018. The Governor of the Punjab is pleased to accord sanction to grant Inspection Allowance of Rs.25000/- per month with immediate effect to each Male/Female Assistant Education Officers (AEOs) working in the School Education Department subject to verifiable Key Performance Indicators developed by School Education Department in consultation with DFID as issued vide Notification No.SO (SE-III) 5-226/2017 dated 12.09.2017.

Drawing & Disbursing Officers of following formations paid Rs 91.352 million on account of various inadmissible pay & allowances after regularization and compulsory deductions were also not made from these employees. Audit further noticed that management of education authority did not recover the allowances, which were not admissible during leaves. As detailed below;

Rs in million			
Sr. No.	Name of formations	Description	Amount
1	CEO DEA Khushab	CA during leave	39.954
2		SSB after regularization	19.744
3		Overpayment of adhoc relief allowance	4.622
4		Non-deduction of GI and BF	2.431
5	Dy. DEO (M-EE) Khushab	CA during leave	7.744
6		SSB after regularization	7.031
7		Adhoc Relief allowance after regularization	1.652
8	Dy. DEO (W-EE) Quaidabad	SSB after regularization	4.829
9		Adhoc Relief allowance after regularization	1.156
10		CA during summer & winter vacation	1.841
Total			91.004

Audit held that due to weak internal controls and financial indiscipline overpayment was made on account of pay and allowances.

This resulted in overpayment of Rs 91.004 million to employees.

The matter was reported to PAO in December, 2021. DAC in its meeting held on 13-01-2022, department replied that amounts are related to SSB allowance and actual amount will be recovered after detail scrutiny. DAC pended the para till recovery and directed the department to take necessary action at earliest.

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

(PDP No. 02, 03, 05, 06, 27, 28, 29, 32, 33, 35)

3.4.1.1.2 Irregular payment to IT teachers and wasteful expenditure on establishment of IT labs – Rs.4.320 million

As per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

Scrutiny of the record of DEO (SE) for the financial year 2020-21 revealed that management of DEA, Khushab appointed I.T teachers in the schools where no IT lab was existed. On the other hand, management made heavy expenditure on establishment of IT labs in the school without appointing I.T teachers in those schools. Due to this negligence of the management local inhabitants failed to avail the fruitful benefit of the expenditure. Detail is as under:

Rs in million

Sr. No.	Name of Formations	Description	Amount
1	DEO (SE) Khushab	Non-utilization of IT labs due to not appointing IT Teachers costing	28.00
2		Payment to IT Teachers due to non-installation of IT Labs	4.32
Total			32.32

Audit held that due to weak internal and financial controls, payment to IT teachers were made without IT Labs.

This resulted in irregular/wasteful expenditure of Rs.4.320 million.

The matter was reported to PAO in December 2021. In DAC meeting held on 13-01-2022, department replied that request for appointment / transfer of IT teachers has been made to concerned authority and transfer will be made through SIS system. DAC pended the para for regularization of expenditure and directed the department for transfer posting at earliest.

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

[PDP-47 & 48]

3.4.1.2 Procurement related irregularities

3.4.1.2.1 Irregular procurement of furniture - Rs 3.174 million

As per rule 31(1&2) of PPRA rule 2014, A procuring agency shall formulate an appropriate evaluation criteria listing all the relevant information against which a bid is to be evaluated and such evaluation criteria shall form an integral part of the bidding documents. Failure to provide for an unambiguous evaluation criteria in the bidding documents shall amount to mis-procurement.

Scrutiny of the procurement record of CEO (DEA), Khushab for the financial year 2020-21 revealed that management of education authority purchased furniture without mentioning any specification on supply order and bills. Audit also observed that inspection report was silent about the specification of furniture. Detail is as under:

Rs in million				
Name of School	Name of Firm	Furniture	Qty	Amount
GES Golewali	M/S Malik Furniture Cane work Kot Adu	HM Table	1	1.810
		Steel Almirah	10	
		Three Seater Desk Bench	200	
		Stool	50	
GGHS Dhamak	M/S Malik Furniture Cane work Kot Adu	HM Table	1	1.364
		Steel Almirah	15	
		Tablet Chairs	429	
		Stool	50	
Total				3.174

Audit held that due to financial indiscipline procurement was made in violation of PPRA rules.

This resulted in irregular procurement amounting to Rs 3.174 million.

The matter was reported to PAO in December, 2021. In DAC meeting held on 13-01-2022, department replied that furniture was as per bidding documents. Audit contended that a school reported the height of the chair was not as per specification. DAC directed to probe the matter, submit a report within ten days, and pend the para. No compliance was shown till finalization of this report.

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

[PDP-09]

3.4.1.3 Value for money and service delivery issues

3.4.1.3.1 Non-disbursement of funds – Rs 2.730 million

According to Rule 2.10 (5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

Dy. DEO (M-EE), Khushab failed to disburse the scholarship amount to Rs.2.730 million well in time. Management of the education authority neither made any serious effort to disburse the scholarship nor credited the same into treasury.

Audit held that due to financial indiscipline, scholarship was not disbursed to students.

This resulted in blockage of Government Funds of Rs 2.730 million.

The matter was reported to PAO in December 2021. In DAC meeting held on 13-01-2022, department replied that amounts are related to student's merit scholarships, the disbursement is under process. Audit contented that amount was in DDO account beyond 3 years. DAC did not find reply satisfactory and pended para with directions to surrender the amount to treasury.

Audit recommends initiating process for credit of the amount to Government treasury besides fixing of responsibility against officer(s) at fault.

[PDP-20]

CHAPTER 4

DISTRICT EDUCATION AUTHORITY MIANWALI

4.1 Introduction

There are 151 formations in District Education Authority Mianwali out of which audit of 07 formations was conducted. Total expenditure of formations audited was Rs 1,532.779 million. Expenditure audited is given in the following table which comes to 17% of the total expenditure.

a) Audit Profile of District Education Authority Mianwali

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Mianwali	151	07	261.074
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 175.778 million were raised in this report during current audit of “District Education Authority, Mianwali.” This amount also includes recoveries of Rs 96.845 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	86.835
	b. Procurement related irregularities	88.943
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
	Total	175.778

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA Mianwali, original budget (development and non-development) was Rs 9,120.179 million, supplementary grant was Rs 480.020 million and

the final budget Rs 9,600.200 million. Against the final budget, total expenditure of Rs 6,865.393 million was incurred by District Education Authority during financial year 2020-21 which was less than original grant of Rs 9,120.179 million indicating poor financial planning which resulted in saving of Rs 2,734.807 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	8,057.734	91.984	8,149.718	5,461.485	-2,688.233	33
Non-Salary	56.583	2.246	58.830	41.077	-17.753	30
Development	1,005.862	385.790	1,391.652	1,362.831	-28.821	02
Total	9,120.179	480.020	9,600.200	6,865.393	-2,734.807	28
	Receipt			0.197		

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	9,310.280	6,700.857	-2,609.423	28
2020-21	9,600.200	6,865.393	-2,734.807	28

There was 3% increase in budget allocation and 2% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20. There was overall saving of Rs 2,734.804 million during 2020-21 showing an increase of 5% as compared to financial year 2019-20.

4.2 Sectoral Analysis

i. Analysis of Targets and Achievements

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

Sr. No.	Indicators	Achievement 2020-21
1	Teacher Presence	91.2
2	Non Teacher presence	88.8

3	Student attendance (All Grades)	65.3
4	Retention (All Grades)	85.09
5	Head Teachers Presence	90.07
6	Availability of Boundary Wall	97.53
7	Availability of Drinking Water	99.48
8	Availability of Furniture	86.29
9	Sufficiency of Toilets	87.73
10	School Hygiene	77.59

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA Mianwali failed to deliver the services in the area of student attendance and school hygiene cases 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	19	Not Convened
2	2018-19	19	Not Convened
3	2019-20	09	Not Convened
4	2020-21	05	Not Convened

4.4 AUDIT PARAS

4.4.1 Irregularities

4.4.1.1 HR / Employee related irregularities

4.4.1.1.1 Overpayment on account of pay and allowances – Rs 86.835 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Further, According to School Education Department's Order No.S.O (Budget) 1-15/2013 (Vol-II) dated 15th January, 2018. The Governor of the Punjab is pleased to accord sanction to grant Inspection Allowance of Rs.25000/- per month with immediate effect to each Male/Female Assistant Education Officers (AEOs) working in the School Education Department subject to verifiable Key Performance Indicators developed by School Education Department in consultation with DFID as issued vide Notification No.SO (SE-III) 5-226/2017 dated 12.09.2017.

Drawing & Disbursing Officers of following formations paid Rs 86.835 million on account of various inadmissible pay & allowances after regularization and compulsory deductions were also not made from these employees. Audit further noticed that management of education authority did not recover the allowances which were not admissible during leaves.

Rs in million			
Sr. No.	Name of Formations	Description	Amount
1	CEO DEA Mianwali	SSB after regularization	42.242
2		-do-	0.962
3		Qualification Allowance	0.816
4		Integrated Allowance 2005	0.46
5	DEO (SE) Mianwali	SSB after regularization	12.198
6		Non-fixation of pay after regularization	3.141
7		Pay and allowances during EOL period	2.916
8		Bogus appointment of employee	2.164
9	Dy. DEO (Male)	SSB after regularization	1.505
10	Piplan	-do-	1.035
11	Dy. DEO (Female) Piplan	SSB after regularization	12.834
12		-do-	2.391
13		Non-fixation of pay after regularization	1.794
14		Non-Verification of General Sales Tax	0.81
15	GSEC Isa Khel	SSB to regularized employee	0.034

18	GC High School Mianwali	House Rent, Conveyance Allowance and 5% HR Charges	1.533
Total			86.835

Audit held that due to weak internal controls and financial indiscipline, overpayment was made on account of pay and allowances.

This resulted in over payment of Rs 86.835 million.

The matter was reported to PAO in December 202. The department replied that recovery would be made after detail verification. DAC in its meeting held on 10.01.2022, directed the departments to recover the stated amount. No progress was reported till finalization of this Report.

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

(PDP- 04, 10, 11, 12, 15, 17, 18, 19, 26, 27, 37, 41, 42, 43, 51, 68)

4.4.1.2 Procurement related irregularities

4.4.1.2.1 Wasteful expenditure due to substandard and incomplete work - Rs 77.292 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Scrutiny of the accounts of CEO (DEA), Mianwali for the financial year 2020-21 revealed that education department transferred a sum of Rs 77.292 million for construction of school buildings through building department. Audit noticed that management of schools lodge complaints to CEO (DEA), Mianwali as in many cases, works were either substandard or incomplete. Management of education department did not take up the issue with building department. **Annexure-D**

Audit held that due to weak administrative controls, management failed to take up the matter with building department.

This resulted in wasteful expenditure due to substandard and incomplete work of Rs 77.292 million.

The matter was reported to PAO in December, 2021. The department replied that scheme was ongoing and the work was in process, the concerned authority observed all codel formalities. No violation has been made. The reply was not tenable. DAC in its meeting held on 10.01.2022 directed to provide certificate for re-dressal of scheme wise complaint from building department. No progress was reported till finalization of this report.

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

(PDP-02)

4.4.1.2.2 Loss due to non-deduction of Income Tax, General Sales Tax and Provincial Sales Tax - Rs10.010 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person: (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer. Further, according to CBR letter No.4(47) STB/98 (Vol-I) dated 04-08-2001, all

Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forwarded an intimation to the concerned sales Tax collectorate for the purpose of Audit / verification of deposit of tax.

Drawing and Disbursing Officers of following formations of DEA Mianwali either not deducted taxes or less deducted Income Tax, General Sales Tax and Provincial Sales Tax from the claimant under various heads of account. Audit further noticed that management of education authority Mianwali failed to verify the deposited tax from FBR as many vendors claimed input tax without making real supply. Detail is as under:

(Rs in million)

Sr. No.	Name of Formations	Description	Amount
1	Dy. DEO (Male) Piplan	General Sales Tax	0.848
2	Dy. DEO (Male) Piplan	Income Tax and GST	0.828
3	Dy. DEO (Male) Piplan	Income Tax	0.445
4	Dy. DEO (Male) Piplan	payment of GST	0.312
5	Dy. DEO (Female) Piplan	Income Tax and GST	6.182
6	Dy. DEO (Female) Piplan	payment of GST	0.345
7	GC High School Mianwali	General Sales Tax	0.417
8	GC High School Mianwali	Income Tax and GST	0.271
9	GC High School Mianwali	Overpayment of GST	0.216
10	GC High School Mianwali	Overpayment of Income Tax	0.089
11	GC High School Mianwali	Income Tax and PST	0.057
Total			10.010

Audit held that due to weak internal controls, recovery of income tax, GST and PST was not made.

This resulted in loss due to Non/ Less deduction of taxes of Rs 10.010 million.

The matter was reported to PAO in December 2021. The department replied that deposit detail would be provided. DAC in its meeting held on 10.01.2022 directed to provide deposit detail for verification. No progress was reported till finalization of this report.

Audit recommends inquiry of the matter and recovery of the Government taxes from the concerned supplier besides fixing of responsibility against officer(s) at fault.

(PDP 28, 29, 30, 31, 38, 44, 70, 71, 73, 74, 75)

4.4.1.2.3 Irregular procurement of furniture & uniforms - Rs 1.641 million

According to Rile 10(1)(2) of PPRA 2014 “A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. The specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications. Further, Government of Punjab introduced the specification ERRA Standard Specifications of School Furniture through TEVTA categorically for Primary, Middle and High.

Headmaster Comprehensive High School Mianwali purchased furniture / uniforms without constituting technical committee amounting to Rs 1.641 million. Further, no specification was provided against the article purchased.

Audit held that due to weak internal controls, procurement was made in violation of PPRA rules.

This resulted in irregular expenditure of Rs 1.641 million.

The matter was reported to PAO in December 2021. The department replied that school enrolment is more than 1850. According to need DDO of the school purchased the furniture from local market because the TEVETA rates were very high. DAC in its meeting held on 10.01.2022 directed for re-verification of record. No progress was reported till the finalization of this report.

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

(PDP 67)

CHAPTER 5

DISTRICT EDUCATION AUTHORITY SARGODHA

5.1 Introduction

There are 376 formations in District Education Authority Sargodha out of which audit of 09 formations was conducted. Total expenditure of formations audited was Rs 4,130.601 million. Expenditure audited is given in the following table which comes to 07% of the total expenditure.

a) Audit Profile of District Education Authority Sargodha

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Sargodha	376	09	274.593
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 407.525 million were raised in this report during current audit of “District Education Authority, Sargodha.” This amount also includes recoveries of Rs 167.458 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	225.283
2	Reported cases of fraud, embezzlement, and misappropriation	0
	Irregularities:	
	a. HR/Employees related irregularities	167.458
3	b. Procurement related irregularities	14.784
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
	Total	407.525

c) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of the DEA Sargodha, original budget (development and non-development) was Rs 12,388.081 million, supplementary grant was Rs 948.790 million and

the final budget Rs 13,336.871 million. Against the final budget, total expenditure of Rs 11,552.755 million was incurred by District Education Authority during financial year 2020-21 which was less than original grant of Rs 12,388.081 million indicating poor financial planning which resulted in saving of Rs 1,784.166 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	12,124.267	712.721	12,836.988	11,318.501	-1,518.487	12
Non-Salary	56.185	2.560	58.745	57.749	-0.996	02
Development	207.629	233.509	441.138	176.505	-264.633	60
Total	12,388.081	948.790	13,336.871	11,552.755	-1,784.166	13
	Receipt			3.069		

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	15,697.696	11,787.685	-3,910.011	25
2020-21	13,336.871	11,552.755	-1,784.166	13

There was 15% decrease in budget allocation and 2% decrease in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20. There was overall saving of Rs 1,784.166 million during 2020-21 showing a decrease of 54% as compared to financial year 2019-20.

5.2 Sectoral Analysis

i. Analysis of Targets and Achievements

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

Sr. No.	Indicators	Achievement (%) 2020-21
1	Teacher Presence	92.6

2	Non Teacher presence	91.4
3	Student attendance (All Grades)	57
4	Retention (All Grades)	89.76
5	Head Teachers Presence	91.56
6	Availability of Boundary Wall	98.71
7	Availability of Drinking Water	99.86
8	Availability of Furniture	98.64
9	Sufficiency of Toilets	90.95
10	School Hygiene	89.33

ii. Service delivery issues

In view of the above target achievement table, it could be noticed that DEA Sargodha failed to deliver the services in the area of student attendance and retention as intended in the indicators during 2020-21.

5.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to 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

5.4 AUDIT PARAS

5.4.1 Non-Production of Record

5.4.1.1 Non-production of record – Rs 225.283 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the Auditor-General shall have authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

CEO DEA Sargodha did not produce record of Rs 225.283 million for audit verification pertaining to the financial year 2020-21. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified. Detail is as under:

(Rs in million)		
Sr. No.	Description of record	Amount
1	Non-provision of record	1.613
2	Development expenditure	176.504
3	Punjab Education Commission PEC remuneration charges	28.291
4	Special Drawing Account	19.17
	Total Amount	225.283

Audit held that due to weak internal controls, record was not produced in violation of criteria *ibid*.

This resulted in non-provision of record of Rs 225.283 million.

The matter was reported to PAO in December, 2021. The department replied that record will be produced. DAC in its meeting held on 19.01.2022 directed the department to produce relevant record for verification. No progress was reported till the finalization of this report.

Audit recommends production of record for verification besides fixing of responsibility against the official(s) at fault.

(PDP No- 03, 08, 11, 12)

5.4.2 Irregularities

5.4.2.1 HR / Employee related irregularities

5.4.2.1.1 Overpayment on account of pay and allowances – Rs 167.458 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Further, According to School Education Department's Order No.S.O (Budget) 1-15/2013 (Vol-II) dated 15th January, 2018. The Governor of the Punjab is pleased to accord sanction to grant Inspection Allowance of Rs.25000/- per month with immediate effect to each Male/Female Assistant Education Officers (AEOs) working in the School Education Department subject to verifiable Key Performance Indicators developed by School Education Department in consultation with DFID as issued vide Notification No.SO (SE-III) 5-226/2017 dated 12.09.2017.

Drawing & Disbursing Officers of following formations of District Education Authority, Sargodha paid Rs 167.458 million on account of various pay & allowances which were not admissible after regularization and compulsory deductions were also not made from these employees. Audit further noticed that management of education authority did not recover the allowances which were not admissible during leaves.

Amount in million

Sr. No.	Name of Formation	Title of Paras	Amount
1	Dy. DEO (M-EE)	Inspection allowance to AEOS	5.489
2	Sargodha	SSB after regularization	22.206
3	Dy. DEO (W-EE) Sargodha	CA during Covid-19 Period	26.291
4		Inspection Allowance during COVID-19's Lockdown	6.422
5		Inspection Allowance	6.249
6		SSB after regularization	27.023
7	Dy. DEO (M-EE) Shahpur	Inspection Allowance to AEOs	2.55
8		SSB after regularization	6.633
9		CA during Covid-19 Period	5.632
10		SSB after regularization	6.988
11	Dy. DEO (W-EE) Bhera	Inspection allowance to AEOs	2.476
12		SSB after regularization	7.379
13		CA during Covid-19 Period	4.987
14	Dy. DEO (W-EE) Kotmomin	SSB after regularization	8.765
15		CA during Covid-19 Period	4.991
16		Inspection Allowance To The AEOS	2.633

17	Dy. DEO (W-EE) Sahiwal	Inspection allowance	3.297
18		SSB after regularization	8.162
19		CA during Covid-19 Period	8.467
20	GSEC Sillanwali	CA during Covid-19 Period	0.247
21	GSEC Bhalwal	Conveyance allowance during Covid	0.216
22		CA during Covid-19 Period	0.355
Total			167.458

Audit held that due to weak internal controls and financial indiscipline, overpayment was made on account of pay and allowances.

This resulted in overpayment of Rs 167.458 million.

The matter was reported to PAO in December, 2021. The department replied that recovery would be made after detail verification. DAC in its meeting held on 19.01.2022 directed the departments to affect the recovery at the earliest. No progress was reported till finalization of this report.

Audit recommends matter may be looked into and recover the overpaid amount from the concerned employees besides fixing of responsibility against officer(s) at fault.

(PDP- 17, 20, 28, 31, 43, 48, 50, 53, 55, 59, 65, 67, 68, 76, 79, 80, 88, 90, 92,
103, 117,120)

5.4.2.2 Procurement related irregularities

5.4.2.2.1 Loss due to non deduction of Income Tax, General Sales Tax and Provincial Sales Tax - Rs 14.784 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person: (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer. Further, according to CBR letter No.4(47) STB/98 (Vol-I) dated 04-08-2001, all Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forwarded an intimation to the concerned sales Tax collectorate for the purpose of Audit / verification of deposit of tax.

Drawing and Disbursing Officers of following formations either not deducted taxes or less deducted Income Tax, General Sales Tax and Provincial Sales Tax from the claimant under various head of account. Audit further noticed that management of education authority Sargodha failed to verify the deposited tax from FBR as many vendors claimed input tax without making real supply. Detail is as under:

(Rs in million)

Sr. No.	Name of formation	Description	Amount
1	CEO (DHA), Sargodha	Non deposit/non provision of proof of payment of sales tax retained by the supplier	1.926
2	Dy. DEO (M-EE) Sargodha	Non deposit of income tax deducted at source on into FBR Account	0.705
3	Dy. DEO (W-EE) Sargodha	Non deposit of income tax deducted at source	0.838
4		Non deposit of sales tax amount into FBR Account	4.191
5		Non verification of GST, IT and PST on account of payment	4.191
6		Illegal evasion of tax by claiming input tax without making real supply	2.933
Total			14.784

Audit held that recovery of I.Tax, GST and PST was not made due to weak internal controls and financial indiscipline.

This resulted in Non/ Less deduction of taxes of Rs 14.784 million.

The matter was reported to PAO in December 2021. The department replied that compliance would be shown after detail verification of record. DAC in its meeting held on 19.01.2022, directed the department for detail scrutiny of record beside recovery of stated amount. No progress was reported till finalization of this report.

Audit recommends recovery of Income Tax, GST and PST from the concerned at the earliest.

(PDP-15, 23, 33, 34, 35, 37)

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 Sargodha Region i.e. Bhakkar, Khushab, Mianwali and Sargodha 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) Sargodha
2	Deputy District Education Officer (Women Elementary Education) Sargodha.
3	Deputy District Education Officer (Women Elementary Education) Khushab
4	Deputy District Education Officer (Male Elementary Education) Noorpur
5	Deputy District Education Officer (Male Elementary Education) Mianwali
6	Deputy District Education Officer (Woemn Elementary Education) Mianwali
7	Deputy District Education Officer (Male Elementary Education) Bhakkar
8	Deputy District Education Officer (Women Elementary Education) Bhakkar

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, 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 92.93%. The detail of budget & expenditure of Sargodha Region for the financial year 2020-21 is given below:

(Rs in million)

District	Budget			Expenditure		
	Salary	Non Salary	Total	Salary	Non Salary	Total
Sargodha	12,836.99	499.88	13,336.87	11,318.50	234.25	11,552.76
Khushab	6,640.48	203.85	6,844.33	4,350.76	170.60	4,521.36
Mianwali	8,166.17	1,434.03	9,600.20	5,461.49	1,403.91	6,865.39
Bhakkar	6,175.05	235.30	6,410.35	5,359.78	207.56	5,567.34

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. Key performance indicators (KPIs) data was critically reviewed.
- d. Study of Punjab Free & Compulsory Education Act 2014 for checking its implementation.
- e. Budget & Expenditure statements were scrutinized.
- f. Student hygiene and drinking water source /availability was checked
- g. Number of class rooms and number of teachers in accordance with strength of students was critically reviewed.
- h. 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, student safety, hygiene and minimum education standards for quality education were not implemented by District Authority.

- No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- Record of out of schools children was not maintained
- Record of children from age three to sixteen residing with jurisdiction of DY DEOs 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
- Overburdened 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. DEO (W-EE) Sargodha	1637	1384	253	15.50%
Dy. DEO (M-EE) Sargodha	1266	1045	221	17%
Dy. DEO (W-EE) Khushab	727	650	77	11%
Dy. DEO (M-EE) Noor Pur	639	441	198	31%
Dy. DEO (W-EE) Mianwali	1521	1334	187	12%
Dy. DEO (M-EE) Mianwali	1331	1134	197	15%
Dy. DEO (W-EE) Bhakkar	1410	1207	203	14%
Dy DEO W (MEE) Bhakkar	962	898	64	6.6%

Irrational deployment of teachers

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

Sr. No.	Range (No. of students per teacher)	No. of Schools	%age	Remarks
1	4-10	107	6.6%	Non-optimal use of human resources, mostly in the city areas schools teachers are dumped Optimal use of HR as each teacher was deployed for reasonable range i.e. 21 to 40 students. Schools of far flung areas where students have no choice of private schools and only option of Govt. school have been provided minimum teachers by the authorities
2	11-20	463	28.6%	
3	21-30	538	33.2%	
4	31-40	403	24.9%	
5	51-100	96	5.9%	
6	101-200	12	0.7%	
Total		1619	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 filed visit of selected schools, it was noticed that in the maximum schools the post of sweeper was laying vacant which ultimately contributing to unhygienic environment. Further, the chowkidars were also not available in maximum primary schools visited during thematic audit.

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;

Name of Dy. DEO	Nos. & % age of Schools with 6 or above Class Room	Nos. & %age of Schools with 5 Class Room	Nos. & %age of Schools with 4 Class Room	Nos. & % age of Schools with 3 Class Room	Nos. & %age of Schools with 2 Class Room	Nos. & %age of Schools with 1 Class Room	Total No. of Primary School
Dy. DEO WEE Khushab	16	13	19	23	50	1	122
	13.11%	10.66%	15.57%	18.85%	40.985	0.82%	
Dy. DEO MEE Noorpur	9	4	13	26	34	9	95
	9.47%	4.21%	13.68%	27.37%	35.79%	9.47%	
Dy. DEO MEE Bhakkar	4	5	11	46	53	2	121
	3.3%	4.1%	9.1%	38.0%	43.8%	1.7%	
Dy. DEO WEE Bhakkar	5	15	52	27	98	2	199
	2.5%	7.5%	26.1%	13.6%	49.2%	1.0%	
Dy. DEO WEE Mianwali	16	16	65	49	127	3	276
	5.8%	5.8%	23.6%	17.8%	46.0%	1.1%	

Dy. DEO MEE	24	25	43	33	51	11	188
Mianwali	12.8%	13.3%	22.9%	17.6%	27.1%	5.9%	
Dy. DEO MEE	21	19	24	28	13	0	105
Sargodha	20.0%	18.1%	22.9%	26.7%	12.4%	0.0%	
Dy. DEO MEE	36	17	41	39	54	3	190
Sargodha	18.9%	8.9%	21.6%	20.5%	28.4%	1.6%	

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 ECE Center will increase the number of students in Nursery Class (Next session) in government Schools

According to the guidelines for local government education officials on block allocations and programs in ADP 2019-20 by introduction of infrastructure for early child hood education there will be reduction in dropout rate, improved enrollment and improved schooling environment.

During thematic audit of selected Dy. DEOs, of Sargodha Region, 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. Audit noticed strong positive correlation between number of students in ECE center and number of students carried their education in next year in nursery class. This shows that the strategy is working properly The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy. DEO (W-EE) Sargodha	2019-20	0.482	2020-21	0.526
Dy. DEO (M-EE) Sargodha	2019-20	0.517	2020-21	0.563
Dy. DEO (M-EE) Noor Pur	2019-20	0.548	2020-21	0.597
Dy. DEO (W-EE) Mianwali	2019-20	0.517	2020-21	0.563
Dy. DEO (M-EE) Mianwali	2019-20	0.434	2020-21	0.473
Dy. DEO (W-EE) Bhakkar	2019-20	0.546	2020-21	0.596

- 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; The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO WEE Khushab	2019-20	0.246	2020-21	-0.459

- iii. Audit noticed negligible correlation between number of students in ECE center and number of students carried their education in next year in nursery class. This shows that the selected variables have no impact on each other. The detail is as under;

Office	Financial Year	Correlation	Financial Year	Correlation
Dy DEO MEE Bhakkar	2019-20	0.3153	2020-21	-0.0290

11.2.3.2 Increase in number of teachers will increase the enrollments of students in Government Schools

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

During thematic audit of selected Dy. DEOs, audit correlates the number of teachers with the number of student 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 (W-EE) Sargodha	2019-20	0.667	2020-21	0.626
Dy. DEO (M-EE) Sargodha	2019-20	0.715	2020-21	0.679
Dy. DEO (W-EE) Khushab	2019-20	0.730	2020-21	0.572
Dy. DEO (M-EE) Noor Pur	2019-20	0.758	2020-21	0.699
Dy. DEO (W-EE) Mianwali	2019-20	0.715	2020-21	0.633
Dy. DEO (M-EE) Mianwali	2019-20	0.600	2020-21	0.535
Dy. DEO (W-EE) Bhakkar	2019-20	0.756	2020-21	0.701
Dy. DEO (M-EE) Bhakkar	2019-20	0.713	2020-21	0.693

11.2.3.3 Increase in utilization of NSB funds for the welfare of the students will increase the enrollment in Government Schools

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

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

Office	Financial Year	Correlation	Financial Year	Correlation
Dy. DEO (W-EE) Sargodha	2019-20	0.5952	2020-21	0.6428
Dy. DEO (M-EE) Sargodha	2019-20	0.6379	2020-21	0.6889
Dy. DEO (W-EE) Khushab	2019-20	0.6514	2020-21	0.7035
Dy. DEO (M-EE) Noor Pur	2019-20	0.6765	2020-21	0.7307
Dy. DEO (W-EE) Mianwali	2019-20	0.6379	2020-21	0.6890
Dy. DEO (M-EE) Mianwali	2019-20	0.5354	2020-21	0.5782
Dy. DEO (W-EE) Bhakkar	2019-20	0.6746	2020-21	0.7285
Dy. DEO (M-EE) Bhakkar	2019-20	0.6365	2020-21	0.6874

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

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

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

During thematic Audit of selected Dy. DEOs, it was noticed that Dy. DEOs' offices did not maintain the record of children up to age of sixteen years residing within jurisdiction of Sargodha region, the record admission, attendance and completion of education by every child was also not maintained in violation of above rule. The record of out of school's children was also not maintained at Deputy Offices.

The matter was reported to the management in December, 2021. Department replied that in the start of every academic year an out of school children and UPE survey is conducted by each school in its catchment area. Annually this record is maintained at markaz level/Tehsil level. School council also arrange meeting on monthly basis in this regard. Record is regularly updated on SIS app and also on Schools councils registers. Audit contented that the department could not produce such documentary evidence/list of out of schools children either in hard/soft form neither at the time of audit nor during DAC meeting. DAC meeting held on 13.01.2022, upheld the viewpoint of audit and directed the department to ensure compliance in this regard.

11.2.3.5 Insufficient class rooms in primary schools

According to Serial No. 1.9 of guidelines for Local Government education officials on block allocations and programs in ADP 2019-20, Criteria for identification of additional class rooms; for primary less than 6 class rooms; One classroom for each grade to meet minimum 6 classroom criteria.

According to policy letter No. SO (SE-III) 2-13/2007, Government of the Punjab, School Education Department, dated 31st May, 2012, a proper primary school should have six teachers and six classrooms for six classes and should also have an enrollment of 200 or above @ 40 students

per teacher and classroom. Gradually we should move towards sizable schools which have all the requisite facilities and staff. To ensure one teacher – one room for each class, the Girls and Boys Primary Schools functioning in same village or locality within a radius of 500 meters may be consolidated into single Model Primary School.

During thematic audit of selected Dy. DEOs, it was noticed that theme of one classroom for one grade was not fulfilled. Only 2-13% schools under the management of below Dy DEOs fulfilled the criteria of one class one rooms; this resulted in overburdened classrooms and ultimately affects the quality of education.

Name of Dy. DEO	Nos. & % age of Schools with 6 or above Class Room	Nos. & %age of Schools with 5 Class Room	Nos. & %age of Schools with 4 Class Room	Nos. & % age of Schools with 3 Class Room	Nos. & %age of Schools with 2 Class Room	Nos. & %age of Schools with 1 Class Room	Total No. of Primary School
Dy. DEO WEE Khushab	16 13.11%	13 10.66%	19 15.57%	23 18.85%	50 40.985	1 0.82%	122
Dy. DEO MEE Noorpur	9 9.47%	4 4.21%	13 13.68%	26 27.37%	34 35.79%	9 9.47%	95
Dy. DEO MEE Bhakkar	4 3.3%	5 4.1%	11 9.1%	46 38.0%	53 43.8%	2 1.7%	121
Dy. DEO WEE Bhakkar	5 2.5%	15 7.5%	52 26.1%	27 13.6%	98 49.2%	2 1.0%	199
Dy. DEO WEE Mianwali	16 5.8%	16 5.8%	65 23.6%	49 17.8%	127 46.0%	3 1.1%	276
Dy. DEO MEE Mianwali	24 12.8%	25 13.3%	43 22.9%	33 17.6%	51 27.1%	11 5.9%	188
Dy. DEO MEE Sargodha	21 20.0%	19 18.1%	24 22.9%	28 26.7%	13 12.4%	0 0.0%	105
Dy. DEO MEE Sargodha	36 18.9%	17 8.9%	41 21.6%	39 20.5%	54 28.4%	3 1.6%	190

Audit is of the view that due to poor development planning, deficiency of rooms in schools could not be resolved.

This resulted in non-provision of sufficient class rooms i.e. one room for one class to 90% schools.

The matter was reported to the management in December, 2021. Department in reply admitted that target of one class, one room is not achieved and stated this is authority of Government still they demand it annually for class rooms in development schemes. DAC in its meeting held on 13.01.2022, directed the department to remove the deficiency of class rooms hence pended para for compliance.

11.2.3.6 Non Achievement of 100% retention of students

According to School Education Department Government of the Punjab Notification No.SO(SE-III)5-226/2017 dated:03rd August 2020 and in continuation of SED notification of even number dated 12.09.2017, 18.12.2018 and 12.07.2019, the Competent authority has notified the measureable indicators to assess/evaluate the performance of Assistant Education Officers by their controlling Officer/immediate Officer. According to para 13(2)(c) of recruitment policy circulated by the School Education Department vide letter No. SO (SE-IV) 2-50//2015, dated September 09, 2016, to improve functionality of schools in their markaz, the AEOs were required to ensure 100% enrolment of 5-9 years old in the markaz, and retain 100% of these kids for the duration of the primary school. In case of any drop outs, track these children and work closely with the school council to bring these children back to school.

Thematic audit of selected Dy. DEOs, revealed that out of 1619 Schools, 110 schools detailed at **Annexure-E** of these Dy. DEOs could not ensure retention of 100% students in year 2021 comparing with the base year i.e. 2020. Retention percentage for these schools was ranging from 20%-96%. Audit concluded overall 7% schools of selected Dy. DEOs could not achieve target of 100% retention. Detail is as under.

Sr. No.	Range (%age of Retention of students in year 2021 comparing 2020)	No. of Schools
1	10-50%	7
2	51-80%	31
3	81-90%	45
4	91-96%	28

Audit is of the view that due to weak monitoring controls, 100% retention was not ensured.

This resulted non-retention of 100% students in primary schools.

The matter needs to be justified besides fixing responsibility of lapse.

11.2.3.7 Target of sizeable schools by consolidating boys and girls primary schools as Model Schools not achieved

According 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.

Thematic audit of selected Dy. DEOs for the Financial Year 2020-21 revealed that out of 146 model schools of these Deputy DEOs only 22 schools (15%) could achieve the target of sizeable schools i.e. 200-above enrolled students, 61 schools (42%) were far behind the target with 50-100 total students enrolled. Resultantly the target of sizeable school even after lapse of 9 years of the policy decision could not achieved. Detail is as under.

Sr. No.	Range (No. of students in model school)	No. of Schools	%age
1	50-100	61	41.8%
2	101-150	40	27.4%
3	150-200	23	15.8%
4	200-above	22	15.1%
Total		146	

Audit is of the view that due to weak administrative controls target of sizeable schools not achieved.

This resulted in non-achievement of sizeable primary schools.

The matter was reported to the management in July, 2021. No tenable reply submitted by the department. DAC directed the department to ensure compliance to achieve target of sizeable schools by increasing enrolment in model schools.

Audit recommends increase in enrollment in model primary schools.

11.2.3.8 Non-provision of clean & safe drinking water facility to children

According to section 16 (1)(L) of the Punjab District Education Authorities (Conduct of Business) Rules 2017, the authority shall implement the policies and standards approved by the Government particularly for hygiene. Under Millennium Hygiene Package and SDGs in order to protect children from diseases and other harmful bacteria, installation of water purification/filtration plants are mandatory to be installed in schools so that children can have healthy, safe and clean water for consumption. School administration is bound to conduct water testing from any certified laboratory.

During thematic audit of selected Dy. DEOs, for the Financial Year 2020-21, the audit team visited the number of schools as detail in **Annexure-F** and observed that neither water filters were found installed with the water facility of the schools nor proof of the water tests of schools was produced for verification.

Audit is off the view that due weak administrative controls efforts were not made to provide the safe and clean drinking water facility the students.

This resulted in non-provision of clean & safe water in mostly schools.

The matter was reported to the management in December, 2021. Department replied that schools are provided clean and safe drinking water to students. Few schools have tested their water sample through laboratory. Remaining could not performed this activity due to shortage of funds. Now after receiving funds water testing activity is in process. Audit contented that reply of the department not supported by documents, as the AEOs/Teachers answered to the question that Water filters installed and water tested in “No” for almost all schools during audit. DACs directed the departments to ensure compliance at priority.

Audit recommends provision of clean & safe water in all the schools at the earliest.

11.2.3.9 Non-rationalization of student teacher’s ratio resulting in shortage of teachers in far flung areas

As per letter No. SO (SE-III) 2-13/2007 (P-IV), Government of the Punjab, School Education Department, dated 14th July, 2010, rationalization means allocation of staff on the basis of workload and student teacher ratio according to the actual needs of a school. It will be done on the basis of sanctioned teaching posts as a vacancy can be filled any moment through transfer or recruitment. The provision of second teacher will be justified if the enrollment of Class-II to Class V is 20 or more. Up to 80 enrolments two teachers. If the enrolment exceeds 80 a third teacher may be given provided the enrollment of Class-II to Class-V is at least 30. Above-100 for every additional 40 students of Class-II to V. an additional PST may be given.

During thematic audit of selected Dy. DEOs, it was observed that student teacher’s ratio was not maintained for the primary and elementary schools. It was noticed that excess teachers were working where below students enrolled and less teachers were provided to schools with large

number of students but not even a single case was initiated for rationalization during period under audit. Moreover, it is pertinent to mention that teaching staff was dumped in city areas schools with minimum student numbers while far flung areas schools with maximum students who have no other option of private schools were facing shortage of staff . The detail is as under.

Sr. No.	Range (No. of students per teacher)	No. of Schools	%age	Remarks
1	4-10	107	6.6%	Non-optimal use of human resources, mostly in the city areas schools teachers are dumped
2	11-20	463	28.6%	
3	21-30	538	33.2%	Optimal use of HR as each teacher was deployed for reasonable range i.e. 21 to 40 students.
4	31-40	403	24.9%	
5	51-100	96	5.9%	Schools of far flung areas where students have no choice of private schools and only option of Govt. school have been provided minimum teachers by the authorities
6	101-200	12	0.7%	
Total		1619	100%	

Audit is of the view that due to weak administrative controls rationalization policy was not implemented.

This resulted in shortage of staff in far flung areas schools with maximum students and dumping of teachers in city schools.

The matter was reported to the management in December, 2021. Department replied that transfer and rationalization are provincial policy matters we are not in position to transfer any teacher or rationalize any sanction post. System is digitalized, and deficiency & excess of teachers also reflecting on SIS (a web Portal of School Education Department). DACs directed the departments to ensure rationalization of teaching staff hence pended para for compliance.

Audit recommends fixing of responsibility against the person (s) at fault besides ensuring implementation of rationalization policy.

11.2.3.10 Non-provision of computer labs & IT teachers

As per indicator No 12 of chapter two “Focus on students” of Schools Reforms Road Map, “Compulsory computer subject for class 6 till 8”.

During thematic audit for the financial year 2020-21, it was observed that computer education was being taught as a compulsory subject but 192 schools did not have any computer lab or IT teachers.

Sr. No.	Name of Office	No of schools
1	Dy. DEO (W-EE) Sargodha	52
2	Dy. DEO (M-EE) Sargodha	35
3	Dy. DEO (W-EE) Khushab	15
4	Dy. DEO (M-EE) Noor Pur	10
5	Dy. DEO (W-EE) Mianwali	14
6	Dy. DEO (M-EE) Mianwali	14
7	Dy. DEO (W-EE) Bhakkar	19
8	Dy. DEO (M-EE) Bhakkar	28

Audit recommends for provision of computer labs and IT teachers

11.2.3.11 No mechanism of verification of data of students of 10% free quota in private Schools

According to Section 13 (b) of the Punjab free and compulsory education act 2014, School as specified in sub-clauses (iii) and (iv) of clause (k) of section 2, shall admit in class one and then in every class, ten percent of the strength of that class, children, including disadvantaged children of the neighborhood or other children as may be determined by the Government, and shall provide free and compulsory education to such children or, in the alternative, provide prescribed vouchers for education of disadvantaged children in any other school, as may be determined by the Government;

During thematic audit of selected Dy. DEOs, of Sargodha Region, it was noticed that no mechanism was developed by the education authorities to obtain and verify the data of students provided with free education under 10% free quota by private schools.

Audit is of the view that due to weak internal and financial controls, students of under privileged families were deprived from free education.

This resulted in depriving under privileged students from free education and undue financial benefit of millions of rupees to private schools.

The matter was reported to the management in December, 2021. Department in its reply did not produced record of students got free education from private schools. DACs directed the departments to obtain record from all private schools regarding free education to 10% underprivileged students hence pended para for compliance.

Audit recommends implementation of the free education act in letter and spirit.

12 Departmental Response

The response of the audit observations issued had been incorporated in significant audit findings.

12 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.

13 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 Sargodha 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, Sargodha 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.

14 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
- Program Monitoring and Implementation Unit
- Handbook on Article 25-A Right to Education
- Guidelines for local government education officials on block allocations and programs in ADP 2019-20

ANNEXURES

Annexure-A

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

Rs in million

District Education Authority Bhakkar				
1	CEO DEA Bhakkar	Non crediting of Earnest Money/ CDRs into authority's bank account	Weak Internal Control	0.271
2		Less recovery on account of old material	Recovery	0.129
3		Irregular Payment on Account of mild steel	Irregularity	4.092
4		Overpayment due to allowing excessive rate for RCC work	Weak Internal Control	0.138
5		Un-authorized payment of earth filling	Weak Internal Control	0.502
6		Irregular consumption of items without indents	Irregularity	0.5
7		Unjustified / Overpayment of inspection allowance	Recovery	0
8		Non surrendering of saving	Weak Internal Control	405.443
9	Dy. DEO (M-EE) Kallur Kot	Irregular expenditures by schools without annual action plan	Irregularity	10.351
10		Unjustified payment of Inadmissible Allowances	Recovery	0.024
11	Dy. DEO (W-EE) Mankera	Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019	Recovery	0.067
12		Non deduction of General Provident Fund from pay	Recovery	0.1
13		Irregular expenditures by schools without annual action plan	Irregularity	4.52
14	Dy. DEO (M-EE) Mankera	Non deposit of income tax deducted at source on into FBR Account	Weak Internal Control	0
15		Irregular expenditures by schools without annual action plan	Irregularity	9.081
16		Irregular expenditure due to non-advertisement of indents on PPRA website	Irregularity	1.164
17	Dy. DEO (W-EE) Darya Khan	Non deposit of income tax deducted at source on into FBR Account	Weak Internal Control	0
18		Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018	Weak Internal Control	0
19		Irregular expenditures by schools without annual action plan	Irregularity	12.784
20		Overpayment of personal allowance	Recovery	0.048
21		Overpayment of in-admissible allowance	Recovery	0.012
22		Overpayment of inadmissible allowances against OSD Posts	Recovery	0.216
23	Dy. DEO (W-EE) Kallur Kot	Irregular expenditures by schools without annual action plan	Irregularity	9.243
24		Irregular payment for purchase of various items	Irregularity	0.006
25		Unjustified payment of Inadmissible Allowances	Weak Internal Control	0.048
26	DEO (M-EE)	Irregular expenditure by splitting orders	Irregularity	0.349

	Bhakkar	resulting in un-economical purchases			
27		Un-authorized retention blockage of public funds	Weak Internal Control	0.091	
28		Irregular purchase of Misc. items without quotations	Irregularity	0.601	
29		Irregular blockage of funds/non-surrendering	Irregularity	0.516	
30		Expenditure excess than budget allocation	Weak Internal Control	0.484	
31		Irregular Payment of Leave Encashment	Irregularity	0	
District Education Authority Khushab					
1	CEO DEA Khushab	Non-reconciliation with bank and un-authorized retention of public funds in DDO bank account	weak internal controls	1.569	
2		Non crediting of performance guarantee and CDRs into authority's bank account	weak internal controls	0	
3		Non recovery of late delivery charges	Recovery	0.016	
4		Irregular expenditure due to misclassification	Irregularity	20.191	
5		Non-recovery of PST and Income Tax	Recovery	0.047	
6		Non-maintenance/non-provision of record of free education to 10% disadvantage children of their total students by the private schools	weak internal controls	0	
7		Overpayment due to allowing excessive rate for RCC work	Recovery	0.132	
8		Irregular Payment on account of mild steel	Irregularity	2.607	
9		Less recovery on account of old material	Recovery	0.335	
10	Dy. DEO (M-EE) Khushab	Unjustified drawl by DDO instead of vender payment	weak internal controls	0.792	
11		Irregular/un-economical purchase through splitting orders	Irregularity	0.588	
12		Irregular expenditure due to misclassification	Irregularity	4.783	
13		Expenditure without preparation of School based action plan	Irregularity	5.581	
14		Non-deduction of compulsory deductions of GP Fund from regularized	Recovery	0	
15		Overpayment of pay and allowances due to non-deduction of Group	Recovery	0	
16		Unauthorized drawl by DDO instead of vender payment	weak internal controls	0.582	
17		Expenditure without preparation of School based action plan	Irregularity	2.201	
18		Non-deduction of GST	Recovery	0.031	
19	Dy. DEO (M-EE) Quaidabad	Irregular Payment of Leave Encashment (LPR)	Recovery	2.326	
20		Irregular purchase without specification	Irregularity	0.5	
21		Overpayment on the purchase of bricks	Recovery	0.028	
22		Irregular purchase without specification	Irregularity	0.303	
23		Irregular expenditure by splitting orders resulting in un-economical purchases	Irregularity	0.517	
24		Non-credit of bank profit into treasury	Weak internal controls	0.139	
25		DEO (SE) Khushab	Purchase of Stationery items at exorbitant rates	Recovery	0.028

26		Irregular blockage of funds/non-surrendering	Irregularity	0.077
27		Irregular Payment of Leave Encashment (LPR)	Recovery	0.273
28		Unauthorized drawl by DDO instead of vender payment	Weak internal controls	1.415
29	DEO (W-EE) Khushab	Unauthorized expenditure on pay & allowances due to shifting of headquarter	Irregularity	1.297
30		Irregular payment of leave encashment (LPR)	Recovery	1.418
31		Non-deduction of conveyance allowance during leave period	Recovery	0.008
32		Unauthorized drawl by DDO instead of vender payment	Weak internal controls	0.603
33	Special Education Centre Khushab	Irregular payment to contingent paid staff	Irregularity	2.436
34		Un-reconciled difference between bank statement and cash book	weak internal controls	0
35		Overpayment due to non-deduction of conveyance allowance	Recovery	0.047
36		Overpayment of GST on the purchase of IT Equipment	Recovery	0.019
37		Irregular payment of rent of office building	Irregularity	1.152
38		Non-recovery of PST	Recovery	0.005
39		Irregular purchase without specification	Irregularity	0.572
40		Unauthorized drawl by DDO instead of vender payment	weak internal controls	0.768
41	Special Education Centre Naushera	Irregular payment to contingent paid staff	Irregularity	1.81
42		Un-reconciled difference between bank statement and cash book	weak internal controls	0
43		Irregular expenditure on purchase of uniform items	Irregularity	0.198
44		Purchase of Stationery Items at exorbitant rates	Recovery	0.024
45		Irregular payment of rent of office building	Irregularity	0.393
46		Irregular purchase without specification	Irregularity	0.02
47		Overpayment due to non-deduction of conveyance allowance	Recovery	0.059
District Education Authority Mianwali				
1	CEO DEA Mianwali	Non-maintenance of vouched account	Weak Internal Control	1634
2		Irregular expenditure / transfer of funds	Irregularity	59.534
3		Unjustified transfer of funds for purchase of furniture	Weak Internal Control	28.138
4		Irregular and doubtful payment of pension without personal identification	Irregularity	23.377
5		Non-realization of prescribed vouchers for disadvantaged children	Weak Internal Control	8.034
6		Unjustified payment of personal allowance	Recovery	4.149
7		Non-recovery of inadmissible allowances on OSD Posts	Recovery	0.406
8	DEO (SE) Mianwali	Unjustified holding of funds in DDO account	Weak Internal Control	0.925
9	Dy. DEO (Male) Piplan	Expenditure over and above budget allocation	Weak Internal Control	4.853
10		Irregular expenditure in violation of PPRA	Irregularity	1.93

		rules		
11		Non-deduction of Pay and allowances for leave period	Recovery	0.071
12		Un-justified payment of Inadmissible allowances to O.S.D posts	Recovery	0.044
13	Dy. DEO (Female) Piplan	Unauthorized Payment to DDOs account instead of direct transfer to vendors account	Weak Internal Control	26.219
14		Irregular Payment without any nomenclature	Irregularity	23.121
15		Expenditure over and above budget allocation	Weak Internal Control	22.368
16		Irregular expenditure in violation of PPRA rules	Irregularity	4.323
17		Non-utilization of NSB and FTF funds	Weak Internal Control	2.947
18	GSEC Isa Khel	Savings not surrendered in time	Weak Internal Control	29.195
19		Irregular payments in the name of DDO	Irregularity	13.699
20		Unjustified payment of Rent of Building	Weak Internal Control	2.881
21		Unauthorized holding of funds in DDO account	Weak Internal Control	0.239
22		Overpayment of personal allowances	Recovery	0.026
23		GSSSEHIB Mianwali	Savings not surrendered in time	Weak Internal Control
24	Irregular payments in the name of DDO		Irregularity	3.137
25	Irregular Drawl of pay and allowances		Irregularity	2.127
26	Expenditure over and above budget allocation		Weak Internal Control	1.388
27	Irregular expenditure on repair		Irregularity	0.799
28	Misclassification of expenditure		Weak Internal Control	0.141
29	GC High School Mianwali	Irregular expenditure by splitting orders	Irregularity	2.448
30		Savings not surrendered in time	Weak Internal Control	2.432
31		Unauthorized expenditure from FTF	Weak Internal Control	1.832
32		Unauthorized holding of funds in DDO account	Weak Internal Control	1.51
33		Loss due tolllegal operation of canteen	Recovery	0.22
District Education Authority Sargodha				
1	CEO DEA Sargodha	Difference in expenditure	Irregularity	111.874
2		Undue drawl of cash	Irregularity	0
3		Undue creation of pending liability against leave encashment	Irregularity	103.53
4		Non-accountal of profit into cash book	Irregularity	0.627
5		Non-Monitoring of Expenditure by Education Authority and Non-reconciliation by the offices of DEA	Weak Internal Control	1172.926
6	Dy. DEO (M-EE) Sargodha	Irregular drawl of inadmissible allowance Rs.16,800	Weak Internal Control	0.0168
7		Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019	Recovery	0
8		Non-deduction of CA during Covid-19	Recovery	14.195

		Period		
9		Non deposit of sales tax amount into FBR Account	Weak Internal Control	0
10		Irregular expenditures by schools without annual action plan	Irregularity	0
11		Physical verification of stores & stock	Weak Internal Control	0
12		Doubtful expenditure of cash payment instead of crossed cheque leads to Mis-appropriation	Weak Internal Control	1.419
13	Dy. DEO (W-EE) Sargodha	Expenditure over and above the budget allocation	Weak Internal Control	111.264
14		Irregular expenditure without concurrence of Assistant Education Officer	Weak Internal Control	28.389
15		Doubtful cash payment instead of crossed cheque leads to Mis-appropriation	Weak Internal Control	28.389
16		Non provision of receipts old material and sale proceeds of trees	Weak Internal Control	0.18
17		Recovery of overpayment due to bogus appointment of employee	Recovery	0.051
18		Non maintenance of establishment registers.	Weak Internal Control	0
19		Physical verification of stores & stock	Weak Internal Control	0
20		Service Books not maintained properly	Weak Internal Control	0
21		Irregular drawl of inadmissible allowance	Irregularity	0.025
22		Irregular drawl of inadmissible allowance	Irregularity	0.002
23		Irregular drawl of inadmissible allowance	Irregularity	0.037
24		UNDUE RETENTION OF PUBLIC MONEY	Weak Internal Control	0
25		Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019	Recovery	0
26		Dy. DEO (M-EE) Shahpur	Irregular Drawl of Constabulary Allowance	Recovery
27	Undue Retention of Public Money		Weak Internal Control	0
28	Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019		Recovery	0
29	Irregular drawl of pay during absent period		Irregularity	0.017
30	Irregular drawl of charge allowance		Irregularity	0.008
31	Non deposit of income tax deducted at source on into FBR Account		Weak Internal Control	0
32	Non deposit of sales tax amount into FBR Account		Weak Internal Control	0
33	Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019–		Recovery	0
34	Irregular expenditures by schools without annual action plan –		Irregularity	0
35	Physical verification of stores & stock		Irregularity	0
36	Dy. DEO (W-EE) Bhera	Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and	Recovery	0

		2019		
37		Irregular expenditures by schools without annual action plan	Irregularity	0
38		Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019	Recovery	0
39		Non deposit of sales tax amount into FBR Account	Weak Internal Control	0
40		Non deposit of income tax deducted at source on into FBR Account	Weak Internal Control	0
41		Physical verification of stores & stock	Weak Internal Control	0
42	Dy. DEO (W-EE) Kotmomin	Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019	Recovery	0
43		Irregular expenditures by schools without annual action plan	Irregularity	15.707
44		Irregular Drawl of Transfer / Disturb Allowance	Recovery	0.001
45		Irregular Drawl of Science Teaching Allowance	Recovery	0.005
46		Non deposit of income tax deducted at source on into FBR Account	Weak Internal Control	0
47		Non deposit of sales tax amount into FBR Account	Weak Internal Control	0
48		Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019	Recovery	0
49		Irregular expenditures by schools without annual action plan	Weak Internal Control	0
50		Physical verification of stores & stock	Weak Internal Control	0
51		Dy. DEO (W-EE) Sahiwal	Irregular drawl of Science Teaching allowance	Irregularity
52	Loss to the Govt. due to overpayment of Adhoc Relief Allowances 2017, 2018 and 2019		Recovery	0
53	Undue Retention Of Public Money		Weak Internal Control	0
54	Irregular expenditures by schools without annual action plan		Irregularity	0
55	Non deposit of sales tax amount into FBR Account		Weak Internal Control	0
56	Non deposit of income tax deducted at source on into FBR Account		Weak Internal Control	0
57	Physical verification of stores & stock		Weak Internal Control	0
58	GSEC Sillanwali	Non- Surrender of savings	Weak Internal Control	0.016
59		Non Verification of general sales tax invoices and recovery	Weak Internal Control	0.017
60		Irregular payments in the name of DDO	Irregularity	0.72
61		Irregular Expenditure on POL amounting	Irregularity	4.75
62		Irregular expenditure by splitting orders	Irregularity	0.775

63		Physical verification of stores & stock	Weak Internal Control	0
64	GSEC Bhalwal	Over drawl of Special Education Allowance	Recovery	0.062
65		Irregular expenditure on Repair of Building without NOC	Irregularity	0.3
66		Doubtful expenditure on account of repair of vehicle	Weak Internal Control	0.049
67		Doubtful/ irregular expenditure on account of purchase of Day Care Center Items	Irregularity	0.499
68		Non-maintenance of donation record	Weak Internal Control	0.317
69		Irregular expenditure on account of purchase of water dispenser	Irregularity	0.026
70		Irregular / Doubtful consumption of POL	Irregularity	0.407
71		Un-authenticated deposit of GST	Weak Internal Control	0.025
72		Non-deduction of Conveyance allowance during Leave	Weak Internal Control	0.015
73		Loss to Govt. due to non-usage of Asset	Weak Internal Control	7
73		Physical verification of stores & stock	Weak Internal Control	0
74		Irregular payments in the name of DDO	Irregularity	2.152

Annexure-B

Sr. No.	Name of District	Original Budget	Supp. Grant	Final Grant	Expenditure	Saving (-) / Excess (+)	% age Saving
1	Bhakkar	6,410.348	-	6,410.348	5,567.337	-843.01	(13.15)
2	Khushab	6,363.375	276.953	6,640.328	4,521.360	-2,118.97	(33.30)
3	Mianwali	9,120.179	480.020	9,600.199	6,865.393	-2,734.81	(29.99)
4	Sargodha	12,388.081	948.790	13,336.871	11,552.755	-1,784.12	(14.40)
Total		34,281.983	1705.763	35,987.746	28,506.845	-7,480.91	(20.79)

Annexure-C

Sr. No.	Name of formation	Description	Amount
1.	CEO DEA Bhakkar	SSB after regularization	14.519
2		CA during COVID leave	148.036
3		Inspection Allowance during COVID leave	16.269
4		Inadmissible allowances	0.446
5	Dy. DEO (M-EE) Kallur Kot	SSB after regularization	3.060
6		Non-deduction of GP Fund	2.121
7		Adhoc relief allowance 2017, 2018 and 2019	0.844
8		CA during COVID period	6.667
9	Dy. DEO (W-EE) Mankera	SSB after regularization	0.891
10		Increment after regularization	0.034
11		CA during COVID	4.657
12	Dy. DEO (M-EE) Mankera	SSB after regularization	6.492
13		Overpayment of adhoc relief allowance	1.477
14		Non-deduction of GP Fund	3.685
15		Overpayment of pay & allowances	0.232
16		CA during COVID period	8.238
17	Dy. DEO (W-EE) Darya Khan	SSB after regularization	1.968
18		Overpayment of increment	0.452
19		Non-deduction of GP Fund	1.095
20		Non-deduction of CA during COVID period	9.118
21	Dy. DEO (W-EE) Kallur Kot	SSB after regularization	4.206
22		Non-deduction of GP Fund	1.118
23		Overpayment of adhoc relief allowance	1.084
24		CA during COVID period	8.585
25		CA during LFP	0.153
26		Overpayment of increment	0.329
Total			245.776

Annexure-D

Sr. No.	Name of Scheme	Complaint	Cost of Scheme
1	Provision of 2 class rooms along with Veranda and HM Office at GPS Sheikhanwala Tehsil Mianwali District Mianwali	POOR/ SUBSTANDARD CONSTRUCTION WORK	3.063
2	Provision of 6 class room at GHS AWANAN WALA	POOR/ SUBSTANDARD CONSTRUCTION WORK	9.829
3	Provision of 1 Class Room at GCMS MIANWALI	INCOMPLETE CONSTRUCTION WORK	1.595
4	Reconstruction of 1 Class room at GPS Phatukhelanwala	POOR/ SUBSTANDARD CONSTRUCTION WORK	1.279
5	Provision of 2 class rooms at GPS MEHAR KHAN Tehsil Isa Khel District Mianwali	POOR/ SUBSTANDARD CONSTRUCTION WORK	2.518
6	Reconstruction of 1 Class room at GPS MAJANI QUTBI KHEL	INCOMPLETE CONSTRUCTION WORK	1.279
7	Provision of 1 Class Room at GPS QATTAL KHEL Tehsil Isa Khel District Mianwali	INCOMPLETE CONSTRUCTION WORK	1.286
8	Provision of 2 class rooms at GPS NARKHELAN WALA Tehsil Isa Khel District Mianwali	INCOMPLETE CONSTRUCTION WORK	2.518
9	Provision of 2 class rooms at GPS KURIAN WALA Tehsil Isa Khel District Mianwali	INCOMPLETE CONSTRUCTION WORK	2.518
10	Provision of 3 class rooms at GES Chashmia Tehsil Isa Khel District Mianwali	INCOMPLETE CONSTRUCTION WORK & POOR/ SUBSTANDARD CONSTRUCTION WORK	4.915
11	Reconstruction of 2 Class rooms at GPS ZANGHI KHEL	INCOMPLETE CONSTRUCTION WORK	2.503
12	Provision of 445 RFT Boundary Wall with Gate & Gate Piller, Raising of Boundary Wall 1.5 feet of 370 RFT with fencing at GES Namal	POOR/ SUBSTANDARD CONSTRUCTION WORK	1.37
13	Provision of 8 class Rooms at GGHS JHAMBRA	INCOMPLETE CONSTRUCTION WORK	13.427
14	Reconstruction of 2 Class rooms at GPS DHEDHIAN WALA	POOR/ SUBSTANDARD CONSTRUCTION WORK	2.503
15	Provision of 4 class rooms at GGES DhibbaKarsial Tehsil Mianwali District Mianwali	INCOMPLETE CONSTRUCTION WORK	6.533
16	Provision of Submersible Pump at GGES DHIBBA KARSIAL	POOR/ SUBSTANDARD CONSTRUCTION WORK	1.079
17	Provision of Submersible Pump	POOR/ SUBSTANDARD	1.079

	at GPS KATTA MIR WALA	CONSTRUCTION WORK	
18	Provision of 2 class Rooms at GGHS WAN BHACHRAN	INCOMPLETE CONSTRUCTION WORK & POOR/ SUBSTANDARD CONSTRUCTION WORK	3.132
19	Provision of 3 class room at GHS KUNDAL	INCOMPLETE CONSTRUCTION WORK	4.915
20	Provision of 2 class rooms at GPS KURIAN WALA Tehsil Isa Khel District Mianwali	INCOMPLETE CONSTRUCTION WORK	2.518
21	Provision of 3 class Rooms at GHS DHOK MIANI	POOR/ SUBSTANDARD CONSTRUCTION WORK	4.915
22	Provision of 2 class rooms at GPS KHURASAN Tehsil Isa Khel District Mianwali	POOR/ SUBSTANDARD CONSTRUCTION WORK	2.518
	Total		77.292

Annexure-E

Name of Formation	Sr. No.	Selected Schools
Dy. DEO (W-EE) Sargodha	1	GGES Uttian
	2	GGPS Jinnah Colony Dharema
	3	GMPS 59 NB
	4	GGES 43 SB
	5	GGPS Dera Allah Bakhsh Tullah
	6	GGPS Mari Jhal
	7	GGPS 66 KV Grid Chak No. 50 NB
	8	GGPS No.1 Chak No. 88 SB
	9	GGES 96SB
	10	GGES 94SB
	11	GGCMS 90SB
	12	GGPS 98NB DD
	13	GGPS MC City Ground
	14	GMPS 21 Risala
	15	GGES 28 NB
	16	GMPS 25NB new Abadi
	17	GMES 190 NB Jhamatwala
	18	GGES 83 NB
	19	GMPS Dhok Huma Khail
	20	GGPS BehakMaken
Dy. DEO (M-EE) Sargodha	1	
Dy. DEO (W-EE) Khushab	1	GGCMES 54 MB
	2	GGES Botala
	3	GGPS Joiyanwala
	4	GGPS Mamkanwala
	5	GGPS No. 2 JBD
	6	GGPS No. 2 RODA
	7	GGPS No. 3 Hadali
	8	GGPS No .3 JBD
	9	GGPS PindiBotala
	10	GGPS Waheer
	11	GGPS48MB
	12	GGPS No.1 JBD
	13	GMPS 55MB
	14	GMPS 60 MB
	15	GMPS 61MB

	16	GMPS Aheer Colony
	17	GMPS Ahmad Pura
Dy. DEO (M-EE) Noor Pur	1	GPS Kot Ahmed Khan
	2	GPS 34/MB
	3	GPS Nawaz Khel
	4	GPS Rangpur
	5	GES Zafar Abad
	6	GES Tahla
	7	GPS Laal Khan
	8	GPS Dera Allah DittaWinni
	9	GPS Siddha
	10	GPS Ghulam Hussain Counselor
	11	GPS Mehram Khel
	12	GES NawanSaggu
	13	GES Jorianwala
	14	GES Golaywala
	15	GES Daduwala
	16	GPS Muhammad Sher wala
	17	GES Paluan
Dy. DEO (W-EE) Mianwali	1	GGPS Tahirabad
	2	GGPS Sheikhali
	3	GGPS Dera S Abbas Khan Wala
	4	GGPS MughalabadChakrala
	5	GGES Gulmeriwala
	6	GGPS lift Scheme SmandWala
	7	GGPS Civil Hospital
	8	GGPS Khan Zaman Khan Wala
	9	GGPS Madi Khel No.1
	10	GGES DhokMianiChakrala
	11	GGPS WandhiSardar Khan Wali
	12	GMPS MianRodaShareef
	13	GGPS MouzaNoorullah
	14	GGPS Naiabadijanubi
	15	GGPS Allah Dad KhelanWala
Dy. DEO (M-EE) Mianwali	1	GPS No.1 Chakrala
	2	GPS bhir shah Nawaz
	3	GPS Dera Haji Mumtaz Khan wala
	4	GPS Noor Hassan wala
	5	GES DhokPeera
	6	GES Namal

	7	GPS Akmal Abad
	8	GPS DeraMuzaffarWala
	9	GPS GANGI
	10	GPS Ghandi
	11	GPS SohrabKhelanWala
	12	GPS Daud Khel No.3
	13	GPS SahibdadWala
	14	GPS dhokbagha
	15	GPS Gorangiwala
Dy. DEO (W-EE) Bhakkar	1	GMPS China Shumali
	2	GMPS DeraNawab
	3	GGPS Dera Muhammad Nawaz
	4	GGPS MithoManzoor
	5	GGPS ShaikhanWala
	6	GGPS DeraTalib Shah Muhammad Wala
	7	GGPS Alamabad No 2
	8	GGPS Alamabad No 1
	9	GMPS Razi Shah Janubi
	10	GGES Jhakkar
	11	GGES PirAshab
	12	GMES 54 TDA
	13	GGES China Murani
	14	GGES Gujja
	15	GMES Hussain Abad
	16	GGPS YaraDirkhanaWala
	17	GMPS JhokFateh Muhammad
	18	GGPS Basti Hussain Khan
	19	GGPS Noor Shah KahiranWala
	20	GGPS Chah Ghulam Qadir Shah Wala
Dy. DEO (M-EE) Bhakkar	1	GES Chak NO.33 TDA
	2	GES MohallahKhurshid Ahmed Shah
	3	GPS TibbaSardar Bakhsh
	4	GPS Ismail Wala
	5	GPS Mandi Town Bhakkar
	6	GPS HotanWala
	7	GPS Makal
	8	GPS Chak No 34 TDA

	9	GES Chak No. 38 TDA
	10	GPS Chak No. 39 TDA
	11	GES Chak No 35 TDA
	12	GPS MohallaBahar Shah
	13	GPS BastiKail
	14	GPS BastiJakhar
	15	GPS Lashkarani
	16	GPS DeraSoofi Ghulam Muhammad
	17	GPS BastiSarang
	18	GPS MohallahTibaJanobi
	19	GES MuraniJanubi
	20	GPS Alamabad Bhakkar

Annexure-F

Sr · N o.	Name of School	Enroll ed Stude nt 2020	Enroll ed Stude nt 2021	Decreas e in Enrolm ent	%age of Retenti on
1	GGPS deraabdulmajeed	28	0	28	0.0
2	Ggpsthathigharbi	80	8	72	10.0
3	GGPS no 3 Hadali	130	26	104	20.0
4	GGPS SOHRAB WALA	144	32	112	22.2
5	GGPS 45 SB Nanak Pura	227	54	173	23.8
6	GPS HEAD PACCA	253	62	191	24.5
7	GGPS GUDDI KHEL	111	52	59	46.8
8	GMES KHAIRABAD	379	204	175	53.8
9	GPS Chak No 191TDA	145	82	63	56.6
10	GPS MUHAMMAD ALI WALA	34	20	14	58.8
11	GGCMS NAIKU KHELAN WALA	168	102	66	60.7
12	GGES JASWAL	245	157	88	64.1
13	GGPS PERWANA WALA	54	36	18	66.7
14	GGPS 51 SB	204	139	65	68.1
15	GGPS NO. 3 7 MARLA SCHEME CHAK NO. 98 SB	84	59	25	70.2
16	GGPS CHAK NO.71 NB	130	92	38	70.8
17	ggps lift scheme samndWala	48	34	14	70.8
18	GMPS Chak No.75 ASB	168	120	48	71.4
19	GGPS SHEHBAZ KHEL	95	69	26	72.6
20	GPS Pahoranwala	37	27	10	73.0
21	GMPS SONEY KHEL	127	93	34	73.2
22	GPS TIBBA SARDAR BAKHSH	45	33	12	73.3
23	ggps no 2 hadali	129	95	34	73.6
24	GGPS 52 B-NB	183	135	48	73.8
25	Ggps SULTAN WALA SHARQI	58	43	15	74.1
26	GGPS MC YARU KHEL	64	48	16	75.0
27	Gmpsrehmanpurakhb	160	120	40	75.0
28	GGPS MC NASIR ALI STREET	185	139	46	75.1
29	GGPS MOHALLAH DALLU KHEL	109	82	27	75.2
30	GPS JANU KHELAN WALA	82	62	20	75.6
31	GGPS 75 NB	140	106	34	75.7
32	GPS BERULI	88	69	19	78.4
33	GPS Dhok Abdul Rauf	131	103	28	78.6

34	GGPS Chak No.72ASB	108	85	23	78.7
35	GGPS SIKKA COLONY	170	135	35	79.4
36	GMPS NO.1 CHAK NO 38 SB	97	78	19	80.4
37	GMPS 61 MB	83	67	16	80.7
38	GPS 71 TDA	73	59	14	80.8
39	GGPS Dheri	54	44	10	81.5
40	GGPS SHERDIL CHOWK	139	114	25	82.0
41	GGPS MANGOOR	84	69	15	82.1
42	GGPS NO. 2 CHAK NO. 36 SB	68	56	12	82.4
43	GGES 61 nb	318	265	53	83.3
44	GGPS 86 SB	114	95	19	83.3
45	GGPS HAMAYUN KHEL NO 1	66	55	11	83.3
46	GGPS 69 SB	88	74	14	84.1
47	GGPS CHAK NO. 101 ASSIAN WALA BADLA	83	70	13	84.3
48	GPS QATTALI WALA	65	55	10	84.6
49	GGPS 40MB	130	110	20	84.6
50	GGpSWaheer	66	56	10	84.8
51	GPS Rehmat Abad	113	96	17	85.0
52	GGES Saidowana	203	173	30	85.2
53	GGPS SHAH ALAM WALA	68	58	10	85.3
54	GPS Ameer Wala	82	70	12	85.4
55	GGPS 62 nb	98	84	14	85.7
56	GGPS NO 2 RODA	121	104	17	86.0
57	GGPS 71 SB	172	149	23	86.6
58	GGPS Dera Haji Sultan MehmoodPaluwan	90	78	12	86.7
59	GMPS Istaqlalabad	436	378	58	86.7
60	GPS Bagianwala	91	79	12	86.8
61	GGPS DERA SONI DINDAR	162	141	21	87.0
62	GGPS NO. 2 CHAK NO. 94 NB PAKKA DERA SGD	117	102	15	87.2
63	GPS Butti	94	82	12	87.2
64	GMPS CHAK NO.37 SB	149	130	19	87.2
65	GPS QUDRAT WALA	103	90	13	87.4
66	GMPS DERA WATTY KA	80	70	10	87.5
67	GGPS Zahidkhelanwala	82	72	10	87.8
68	GPS BHAN MITHA KHAN GHALLU	82	72	10	87.8
69	GGPS SALAR CHAK NO. 91 NB JINNAH ABADI SGD	182	160	22	87.9

70	GGMES Chack 28 nb	358	315	43	88.0
71	GGPS 31SB	88	78	10	88.6
72	GGES Ajnala	308	274	34	89.0
73	GPS DirkhaniWalaChak No.44/TDA	111	99	12	89.2
74	GGPS MC WANDHI WALI MUHAMMAD	112	100	12	89.3
75	GGPS 60 nb ,khizarabad	137	123	14	89.8
76	GGPS NO. 2 CHAK NO. 84 NB SGD	158	142	16	89.9
77	GGPS NooriMithatiwana	110	99	11	90.0
78	GGCMES 54 MB	151	136	15	90.1
79	GGPS 19 nb	111	100	11	90.1
80	GPS NawabKhail	134	121	13	90.3
81	GES 78 ML	209	189	20	90.4
82	GPS KATTA MIR WALA	150	136	14	90.7
83	GGES 39 nb	328	298	30	90.9
84	GGES 110 SB	233	212	21	91.0
85	GGES 106 SB	232	212	20	91.4
86	GGPS 76 SB	165	151	14	91.5
87	GGCMS Chak No.17 SB Tangowali	242	222	20	91.7
88	GGES Chak No.72 SB	232	213	19	91.8
89	GPS Chak No.57-58/ML	185	170	15	91.9
90	GGES DHER UMID ALI SHAH	286	264	22	92.3
91	GES Dandi	171	158	13	92.4
92	GPS PACCA GHANJERA	361	335	26	92.8
93	GGES Mangini	377	350	27	92.8
94	GPS NO 2 NOOR PUR	156	145	11	92.9
95	GPS MC ISLAM PURA SGD	218	203	15	93.1
96	Geshazarah south	295	276	19	93.6
97	GPS ISMAIL WALA	156	146	10	93.6
98	GES KHANPUR SHUMALI	269	253	16	94.1
99	GGMPS 53 SB BADRANI	186	175	11	94.1
100	GGPS CHAK NO.91 SB GHARBI	249	235	14	94.4
101	GES CHAK NO 2 MB	215	203	12	94.4
102	GPS NO 3 NOOR PUR	270	255	15	94.4
103	GGPS MUJAHID COLONY SGD	440	416	24	94.5
104	GES TAHLA	399	378	21	94.7

10 5	GGES Noor Colony	684	649	35	94.9
10 6	GMPS Bajwa Colony	322	307	15	95.3
10 7	GMPS SABARWAL COLONY	241	230	11	95.4
10 8	GGES MC ISTAQLALABAD SGD	623	595	28	95.5
10 9	GGES 26 SB	267	256	11	95.9
11 0	GMPS CHAK NO 59 N.B	365	352	13	96.4
11 1	GES Mari city	490	473	17	96.5