



AUDIT REPORT
ON
THE ACCOUNTS OF
04 DISTRICT EDUCATION AUTHORITIES
OF DERA GHAZI KHAN REGION

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AEO	Assistant Education Officer
APPM	Accounting Policies and Procedures Manual
B&R	Buildings & Roads
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDC	District Development Committee
Dy. DEO	Deputy District Education Officer
DDO	Drawing and Disbursing Officer
DEA	District Education Authority
DGA	Directorate General Audit
DGK	Dera Ghazi Khan
EOL	Extraordinary Leave
FD	Finance Department
GES	Government Elementary School
GGHSS	Government Girls Higher Secondary School
GHSS	Government Higher Secondary School
GPF	General Provident Fund
GPS	Government Primary School
GST	General Sales Tax
HR	Human Resource
HRA	House Rent Allowance
INTOSAI	International Organization of Supreme Audit Institution
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
KPI	Key Performance Indicator
LFP	Leave on Full Pay
LND	Literacy & Numeracy Drive
M.Phil./Ph.D.	Master of Philosophy/Doctor of Philosophy
MEA	Monitoring Evaluation Assistant

MFDAC	Memorandum for Departmental Accounts Committee
NBP	National Bank of Pakistan
NSB	Non-Salary Budget
P&D	Planning & Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PESRP	Punjab Education Sector Reforms Program
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PMIU	Program Monitoring & Implementation Unit
POL	Petroleum Oil and Lubricants
PPO	Pension Payment Order
PPRA	Punjab Procurement Regulatory Authority
RCC	Reinforced Cement Concrete
RDA	Regional Directorate Audit
S&GAD	Services and General Administration Department
SAP	Systems, Applications and Products
SDA	Special Drawing Account
SESE	Senior Elementary School Educator
SMC	School Management Council
SSB	Social Security Benefit
SSE	Secondary School Educator
SST	Secondary School Teacher
STR	Student Teacher Ratio
TA/DA	Travelling Allowance/Daily Allowance
XEN	Executive Engineer

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor General's (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 a Province and the accounts of any authority or body established by or under the control of the Federation or a Province. Accordingly, the audit of District Education Authorities is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of 04 District Education Authorities of the Dera Ghazi Khan Region for the Financial Year 2020-21 and accounts of some formations for pervious financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted Compliance with Authority Audit during Audit Year 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 only the systemic issues and audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does 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.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 5 of this report.

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 discussions in the DAC meetings wherever convened.

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 the 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 (DGA), District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising Metropolitan / Municipal Corporations, Municipal Committees, District Councils, Tehsil Councils, Union Councils, District Education / Health Authorities of 17 districts of Punjab (South) and 05 Public Sector Companies of the Department of Local Government and Community Development (LG&CD), Punjab i.e. 04 Waste Management Companies and Punjab Cattle Market Management & Development Company. The Regional Directorate Audit (RDA), District Governments, Dera Ghazi Khan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carried out audit of District Education Authorities (DEAs) Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur. The RDA, Dera Ghazi Khan has a human resource of 22 officers and staff constituting 3,679 man-days and annual budget of Rs 27.851 million for the Audit Year 2021-22. This report contains audit findings of Compliance with Authority and Thematic Audit conducted by RDA on the accounts of 04 District Education Authorities for the Financial Year 2020-21.

District Education Authorities were established w.e.f. 01.01.2017 and conduct operations under Punjab Local Government Act, 2013. The Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of the District Education Authority and carries out functions of the Authority through group of offices as notified in the Act *ibid*. The District Education Fund comprises District Local Fund and Public Account. Since, the Chairmen of the Authorities could not be elected due to delay in electoral process, the Annual Budget Statements were authorized by the Deputy Commissioner in each district, who had been notified as Administrator by the Government of the Punjab on 01.01.2017 for a period of only two years.

a) Scope of Audit

The RDA, Dera Ghazi Khan is mandated to conduct audit of 603 formations working under the 04 PAOs. Total expenditure and receipts of these formations were Rs 26,128.193 million and Rs 983.027 million respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 20 formations of 04 District Education Authorities having total

expenditure of Rs 17,458.558 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure was 67% of auditable expenditure.

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

- i. Expenditure of Rs 3,263.145 million for the financial year 2019-20 pertaining to 12 formations of 04 District Education Authorities.
- ii. Expenditure of Rs 621.831 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises 20 formations of 04 District Education Authorities having total receipts of Rs 983.027 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts was 58% of auditable receipts.

In addition to this Compliance / Thematic Audit Report, this RDA conducted 08 Financial Attest Audits and 01 Compliance / Thematic Audit of 04 District Health Authorities. Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, recoveries amounting Rs 379.094 million have been pointed out in this Report. Recovery effected and duly verified by Audit during 2021 was Rs 41.245 million.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Act, 2013, PFR Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Education Authority. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of audit formations was made keeping in view the significance and risk assessment. Samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the authorities concerned; however, audit impact in shape of

change in rules is not materialized as the provincial Public Accounts Committee has not discussed any Audit Report of DEAs.

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Education Authorities was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during audit which include some serious lapses like unauthorized withdrawal of public funds against the entitlement of the employees. Negligence on part of the management of DEAs may be captioned as one of the important reasons for weak internal controls. Further, no Internal Audit Department was established by the DEAs.

f) The Key Audit Findings of the Report

- i. Non-production of record worth Rs 68.710 million was reported in 03 cases.¹
- ii. Procedural irregularities amounting to Rs 638.727 million were noticed in 25 cases.²
- iii. Value for money and service delivery issues involving Rs 109.318 million were noticed in 8 cases.³

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) as **Annexure-A**.

¹Para 1.2.4.1, 2.2.4.1, 4.2.4.1

² Para 1.2.4.2 to 1.2.4.7, 2.2.4.2 to 2.2.4.5, 3.2.4.1 to 3.2.4.6, 4.2.4.2 to 4.2.4.10

³ Para 1.2.4.8 to 1.2.4.10, 2.2.4.6, 3.2.4.7 to 3.2.4.8, 4.2.4.11 to 4.2.4.12

g) Recommendations

PAOs of District Education Authorities are required to:

- i. Produce auditable record and take action against the person(s) responsible for non-production of record.
- ii. Hold inquiries and fix responsibility for irregularities, losses, wasteful expenditure as well as negligence in realization of various Government receipts.
- iii. Take action against the person(s) responsible for poor service delivery in public offices.
- iv. Ensure establishment of internal control system and proper implementation of the monitoring system.

1. District Education Authority (DEA) Dera Ghazi Khan

CHAPTER 1.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Education Authority Dera Ghazi Khan on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Dera Ghazi Khan for the financial year 2020-21 have been reported in this chapter.

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

The following issues surfaced during Financial Attest Audit of District Education Authority Dera Ghazi Khan for the Audit Year 2021-22:

- Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget
- Non-disclosure of Third Party/Direct Payments in the Financial Statements amounting to Rs 332.612 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, these issues have been reported in the audit certificate as Emphases of Matter.

1.1.1 Audit Paras

Following observations surfaced during the financial attest audit for financial year 2020-21.

1.1.1.1 Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget

According to 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.

During financial attest audit of DEA Dera Ghazi Khan, it was observed that Deputy Commissioner, Dera Ghazi Khan continued to hold the office of Administrator of DEA and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/ authentication of revised budget amounting to Rs 9,069.308 million and incurrence of expenditure during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by the Government servant.

Due to weak internal controls, business of the District Education Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

Exercising the powers of the House by the Deputy Commissioner beyond two years resulted in unlawful authentication / approval of budget amounting to Rs 9,069.308 million and unlawful conduct of business of District Education Authority.

DAO replied that matter would be taken up with the Finance Department for guidance.

The matter was discussed in detail. The DAC kept the para pending and it was decided that the AG Punjab may take up the matter with the Department concerned / the Secretary LG&CD Department.

Audit recommends inquiry at appropriate level for initiation of disciplinary proceedings against the responsible for misuse of authority besides corrective measures and regularization from the Competent Authority.

1.1.1.2 Non-disclosure of Third Party/Direct Payments in the Financial Statements amounting to Rs 332.612 million

According to Rule 3 (3) (4) of Punjab District Authorities (Accounts) Rules, 2017, all condition grants shall be included in budget and shall be utilized in accordance with the specific conditions. The District Authority may or if requirement by the Government shall maintain a separate bank account for any special purpose and shall be administrated, maintained and regulated as the local fund of District Authority.

During Financial Attest Audit of District Education Authority, D.G Khan for the year 2020-21, it was observed that payment on account of Non-Salary Budget (NSB) amounting to Rs 332.612 million were made by the Punjab Government on behalf of the District Education Authority. Contrary to the above referred standard third party payments were not disclosed in the accounts of the District Education Authority.

(Amount in Rupees)

Release order No.	Amount
1 st Quarter	101146468
2 nd Quarter	105,502,375
3 rd Quarter	98,153,537
4 th Quarter	27,809,881
Total	332,612,261

Due to weak financial management, NSB funds were charged to Account-I instead of Account-V.

Non-charging of NSB funds to Account-V resulted in unfair view of accounts of education authority.

DAO replied that, the funds of NSB were released by the Finance Department, Government of the Punjab, during financial year 2020-21 in SDA and this office has made payments out of the SDA as per prescribed procedure of the Government, hence the expenditure can't be charged to A/C-V.

The DAC kept the para pending for discussion in the clearing house meeting.

Audit recommends proper justification or corrective measures for fair view of accounts of District Education Authority Account-V.

CHAPTER 1.2

DEA Dera Ghazi Khan

1.2.1 Introduction

A. District Education Authority (DEA) Dera Ghazi Khan was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Dera Ghazi Khan 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.

Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of the DEA, Dera Ghazi Khan and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DEA is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent, effective and efficient functioning of DEA, Dera Ghazi Khan.

The functions of DEA, Dera Ghazi Khan as described in the Punjab Local Government Act, 2013 are to:

- i. establish, manage and supervise the primary, elementary, secondary and higher secondary schools as well as adult literacy & non-formal basic education / special education institutions of the Government in the District;
- ii. implement Government policies and directions including achievement of key performance indicators set by the Government for education;
- iii. ensure free and compulsory education for children of age five to sixteen years as required under Article 25-A of the Constitution;
- iv. ensure teaching, infrastructure, student safety & hygiene and minimum education standards for quality education;
- v. undertake student assessment and examinations, ranking of schools, promotion of co-curricular activities, award of scholarships and conduct of science fairs in Government and private schools;
- vi. approve the budget of the Authority and allocate funds to educational institutions;

- vii. 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;
- viii. constitute school management councils which may monitor academic activities;
- ix. plan and finance maintenance of school, support enrollment and retention, arrange donation and finances, plan development and perform any other function assigned by the Government, a Commission or a body established by law in the prescribed manner.

DEA Dera Ghazi Khan manages various administrative offices and educational institutes as given in Table-1 below:

administrative offices and educational institutes

Table-1: Administrative Offices and Educational Institutes

Description	No. of office / Educational Institutes
CEO (District Education Authority)	01
DEO (Secondary Education)	01
DEO (EE-M)	01
DEO (EE-W)	01
DEO (Special Education)	01
DEO (Literacy)	01
Dy. DEO (EE-M)	03
Dy. DEO (EE-W)	03
Special Education Centers	08
Higher Secondary Schools	12
High Schools	124
Middle Schools	182
Primary Schools	1378

Source: Data received from CEO (DEA), D.G.Khan

The table-2 given below shows the detail of total and audited formations of DEA Dera Ghazi Khan.

Table-2: Audit profile of the DEA, Dera Ghazi Khan

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	156	05	3,087.023	6.020
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

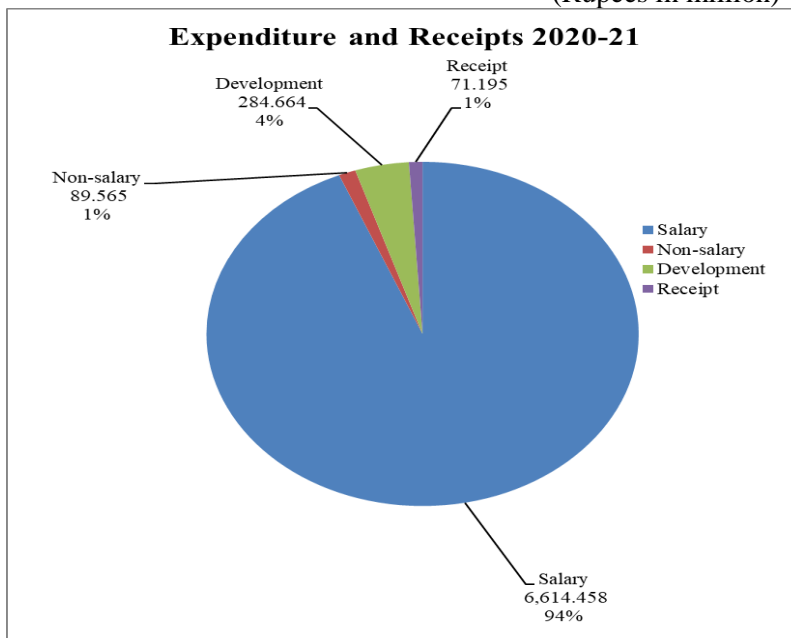
The detail of Budget and Expenditure is given in Table-3 below:

Table-3: Budget and Expenditure

(Rupees in million)

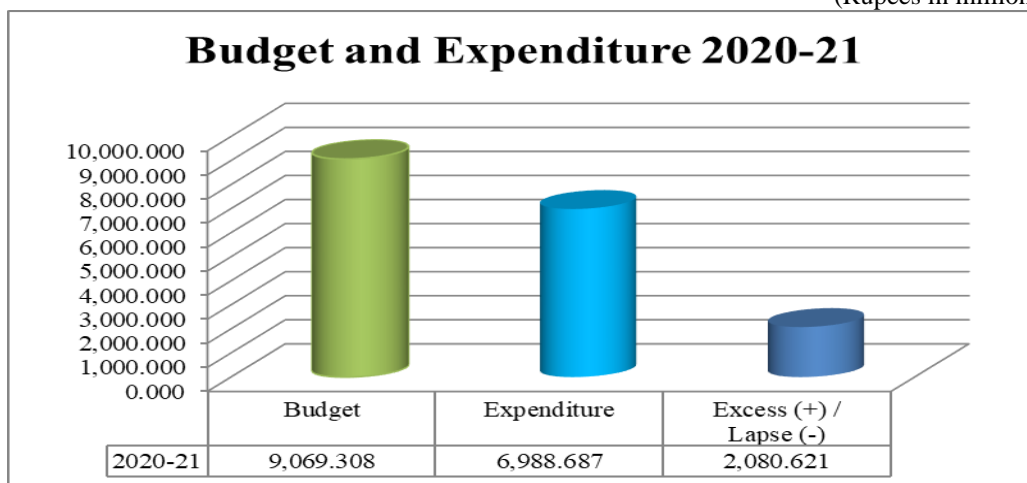
Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	7,814.123	6,614.458	-1,199.665	15
Non Salary	302.028	89.565	-212.463	70
Development	953.157	284.664	-668.493	70
Total	9,069.308	6,988.687	-2,080.621	23
Receipt	71.195	71.195	0	0

(Rupees in million)



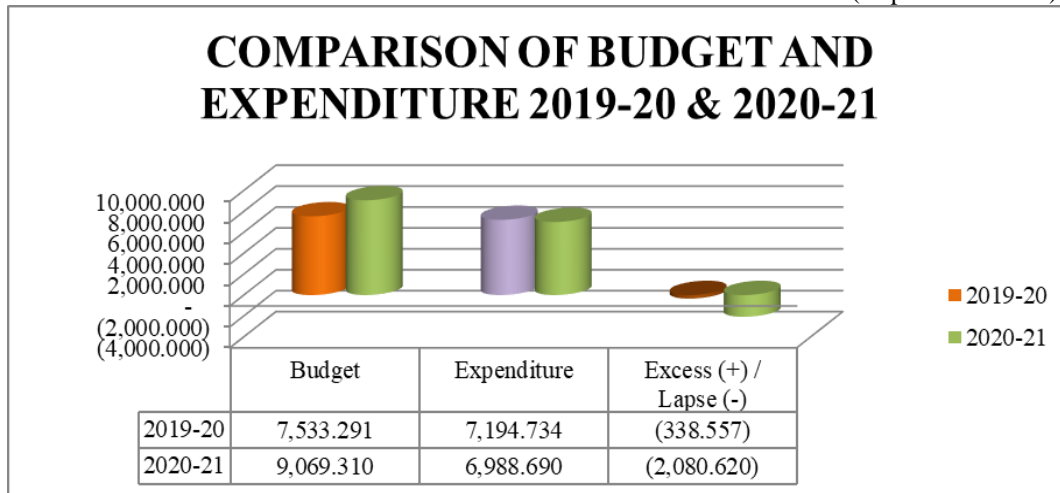
As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Dera Ghazi Khan, total original budget (Development and Non-Development) was Rs 8,060.516 million, supplementary grant was Rs 1,008.792 million and the final budget was Rs 9,069.308 million. Against the final budget, total expenditure of Rs 6,988.687 million was incurred by District Education Authority during financial year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 20% increase in budget allocation and 3% decrease in expenditure respectively incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 2,080.620 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 15%, 70% and 70% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 2,080.621 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA, Dera Ghazi Khan 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

PMIU (Punjab monitoring and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improve admission of students & retention, zero tolerance to drop out, improve missing facilities in schools, improvement in level of education through IT and action plans for the district through proper monitoring at each level.

Table-4: Status regarding Indicators and their achievements

Indicators	Sr. No.	Sub Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Core Indicators	1	Students attendance (K-12)	90	92.70	Achieved
	2	Teacher Presence	100	90	Not Achieved
	3	Head Teacher Presence	99	94	Not Achieved
	4	Availability of boundary wall	100	94	Not Achieved
	5	Availability of drinking Water	100	94	Not Achieved
	6	Availability of Furniture	100	90	Not Achieved
	7	Classrooms observations	80	89.66	Achieved
Infrastructure Indicators	8	Safe Building	98	92.53	Not Achieved
	9	NSB Time Lines	90	-	-
	10	NSB Utilization	90	56.16	Not Achieved
	11	Data Health	90	92.16	Achieved
	12	Sufficiency of Toilets	96	94	Not Achieved
Retention Indicators	13	Retention (K-12)	97	94.18	Not Achieved
Monitoring & Management Indicators	14	School Hygiene	100	93	Not Achieved
	15	Partial Facility	1	1.32	Achieved
Hotline Complaints Resolution Indicator	16	On Time resolution	90	94.27	Achieved

Source: Data received from CEO (DEA), Dera Ghazi Khan

iii. Service Delivery Issues

From the Data analysis of DEA Dera Ghazi Khan following factors adversely effected service delivery by the Authority were observed:

- Availability of furniture was targeted 100%, while it could be achieved only 90%, students could not avail class room furniture despite provision of huge non-salary budget.
- Provision/availability of safe buildings was targeted to be 98%, while it could be achieved only 92.53%.

- NSB Utilization was targeted to be 90%, while it could be achieved only 56.16%.
- Sufficiency of Toilets was targeted to be 96%, while it could be achieved only 94 %.

CEO (DEA) did not achieve its overall targets regarding availability of furniture, Safe Building, NSB Utilization and sufficiency of toilet. The management failed in provision of furniture and safe building. The above mentioned facts indicate that administration failed to deliver their best to achieve these targets.

Suggestions / Remedial Measures

- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and Non-Development funds.
- Holding those accountable who are responsible for irregularities.
- Shortage of teaching staff at different levels should be overcome.
- Expediting the realization of Government receipts and overpayments.
- Establishment of effective internal controls and proper implementation of the monitoring system.
- Budget should be rationalized with respect to utilization.

1.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 305.346 million were raised as a result of this audit. This amount also includes recoverable of Rs 70.842 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Table-5: Summary of Audit Observations

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	14.704
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural Irregularities	0
A	HR / Employees related irregularities	63.713
B	Pension related issues	0

Sr. No.	Classification	Amount
C	Procurement related irregularities	125.376
D	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	101.553
5	Others	0
Total		305.346

1.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	07	PAC meeting was not convened
2	2018-19	25	PAC meeting was not convened
3	2019-20	30	PAC meeting was not convened
4	2020-21	25	PAC meeting was not convened

1.2.4 Audit Paras

Non-production of record

1.2.4.1 Non-production of record - Rs 14.704 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

The following DDOs incurred expenditure of pay & allowances and inspection allowance amounting to Rs 14.704 million during 2020-21 but bills, vouchers, sanctions and supporting documents were not produced for audit verification.

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	Dy. DEO (EE-M) D.G Khan	Arrears of pay and allowances	8.782
2	Dy. DEO (EE-M) Kot Chutta	Payment of inspection allowance	1.675
3	Dy. DEO (EE-W) Kot Chutta	Arrears of pay and allowances	4.247
Total			14.704

Due to poor financial management, record amounting to Rs 14.704 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO of District Education Authority and concerned DDOs in September, 2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Paras: 24, 18, 28]

Procedural irregularities

1.2.4.2 Irregular expenditure out of NSB fund - Rs 99.230 million

According to School Council Policy circulated vide Government of the Punjab School Education Department No.SO(S-III)2-12/2006 dated 06.08.2007, all expenditure shall be incurred with prior approval of the school council and all purchases/ execution of work shall be carried out in a transparent and economical manner.

The schools under the administrative control of the following DDOs withdrew an amount of Rs 99.230 million on account of purchase of furniture, repair & maintenance and general stores items during 2020-21. However, no physical verification reports of purchases and inspection reports of maintenance work were on record.

(Rupees in million)

Sr. No	DDOs	Period	Description	No. of School	Amount
1	Dy. DEO (EE-M) D.G Khan	2020-21	Construction of rooms and boundary walls	04	2.583
2			Purchase of general stores items etc.	17	1.078
3	Dy. DEO (EE-W) Dera Ghazi Khan		Purchase of general stores items etc.	12	0.870
4	Dy. DEO (EE-M) Kot Chutta		Development work	159	31.439
5			Construction of rooms	72	49.729
6			Purchase of furniture	115	7.353
7	Dy. DEO (EE-W) Kot Chutta		Construction work	08	4.089
8			Purchase of furniture	12	2.089
Total					99.230

Due to poor financial management, unauthentic expenditure of Rs 99.230 million was incurred.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends detailed inquiry, physical verification of purchases and fixing responsibility on the Deputy District Education Officers.

[AIR Paras:25,26,27,8,10,14,31,32]

1.2.4.3 Unauthorized payment of allowances - Rs 57.718 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of the Punjab Education Department (School Wing) letter No.SO(S-III)1-2-16/2007 dated 24.09.2007, conveyance / mobility allowance is not admissible during the period of leave of any kind or vacations. Furthermore, according to letter No.FD-PC.38-8/77 dated 05.07.1977, issued by the Finance Department, government of the Punjab, no conveyance allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle. Moreover, according to Govt. of Punjab School Education Department Lahore vide No.SO(Budget)1-15/2013(V-II) dated 15.01.2018, inspection allowance @ Rs 25,000 per month is granted to Assistant Education Officer working in School Education Department subject to verifiable key performance indicators developed by Education Department.

The DDOs paid conveyance allowance, qualification allowance, hill allowance, charge allowance, inspection allowance and science teaching allowance of Rs 57.718 million during 2020-21 to the employees despite the fact that the said allowances were not admissible to them. **(Annexure-1)**

Due to poor financial management, inadmissible allowances amounting to Rs 57.718 million were paid.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends inquiry and fixing responsibility on the Deputy District Education Officers besides recovery of Rs 57.718 million.

[AIR Paras:1,4,5,6,7,8,9,11,18,19,20,21,28, 1,2,3,4,7,8,10,13,14,15,20,23,25,30,
1,2,3,5,7,11,19, 1,2,3,5,7,9,11,12,13,14,15,16,17,18,19,21]

1.2.4.4 Irregular payments in cash - Rs 13.866 million

According to Clause 5.1.1 of NSB Guidelines, payments exceeding Rs 10,000 may be made through crossed cheque. Furthermore, according to Rule 4(1)(b) of Punjab District Authorities (Accounts) Rules 2017, the payment exceeding rupees one thousand shall be made through crossed non- negotiable cheque.

The following Dy. DEOs failed to monitor Head teachers of the elementary schools under their administrative control and allowed payments of Rs 13.866 million, against NSB funds in cash during FY 2019-21.

(Rupees in million)

Sr. No	DDOs	No. of schools	Amount
1	Dy. DEO (EE-M) D. G Khan	30	8.505
2	Dy. DEO (EE-W) D.G Khan	5	3.912
3	Dy. DEO (EE-W) Kot Chutta	2	1.449
Total			13.866

Due to weak internal controls, cash payments amounting to Rs 13.866 million were made irregularly to vendors.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends regularization of the expenditure from Competent Authority besides disciplinary action against the school heads for irregular payments.

[AIR Paras:23,26,33]

1.2.4.5 Non-deduction/less deduction of taxes - Rs 7.129 million

According to Section 153(1) and 1(c) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5th (20 percent) of

the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

The following DDOs made payments against supply of goods, rendering of services and execution of contracts during 2019-21. However, an amount of Rs 7.129 million on account of Income Tax, General Sales Tax and Punjab Sales Tax on Services was not /less deducted from the payments.

(Rupees in million)

Sr. No.	DDOs	Income Tax	PST/Sales Tax	Withholding Tax on Services	Amount
1	CEO (DEA)	0	0.138	0	0.138
2	Dy. DEO (EE-M) Kot Chutta	0	3.769	2.893	6.662
3	Dy. DEO (EE-W) Kot Chutta	0.329	0	0	0.329
Total					7.129

Due to poor financial management, excess payment of Rs 7.129 million to the suppliers / service providers/contractors was made.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends recovery of Rs 7.129 million besides fixing responsibility on the DDOs concerned.

[AIR Paras:18,12,15,29]

1.2.4.6 Overpayment on account of pay & allowances after regularization of service – Rs 5.995 million

According to Government of the Punjab, School Education Department Lahore, notification No. SO(SE-III) 2-16/2007(P-V) dated 07.08.2015, the Educators already appointed on contract basis under the provision of contract policy were regularized w.e.f 19.10.2019, and their pay was to be fixed at the initial of the respective pay scale and services period of contract shall not be counted for any purpose of pension, gratuity, leave, etc). These appointees would

not be entitled to the payment of 30% SSB. Furthermore, according to S&GAD (clarification) notification No. SOR-III(S&GAD)2-8/2018 dated 19.01.2021, the services of in-service contract employees who are recruited under rule 17-A of Punjab Civil Servants Appointment and conditions of services rules 1974, should be regularized from the date of their initial recruitment/ induction into Government service, subject to recovery of 30% SSB.

The following DDOs regularized the services of contract employees or converted into regular service the period of employees appointed under rule 17-A of the Punjab Civil Servants Appointment and Conditions of Services Rules 1974. However, their pay and allowances were not re-fixed to initial stages after regularization of service and SSB was not recovered. So an amount of Rs 5.995 million was overpaid to the employees during 2020-21.

(Rupees in million)

Sr. No.	DDOs	Description	Number of Employees	Amount
1	Dy. DEO (EE-M) D.G Khan	SSB to regular employees	20	0.383
2		Non fixation of Basic Pay & Adhoc allowances	20	0.325
3	Dy. DEO (EE-W) D.G Khan	SSB to regular employees	06	0.348
4			50	0.830
5		Non fixation of Basic Pay & Adhoc allowances	347	1.036
6	Dy. DEO (EE-M) Kot Chutta	SSB to employees appointed under 17-A	05	0.397
7		Non fixation of Basic pay	08	0.505
8		Adhoc allowances	08	0.224
9	Dy. DEO (EE-W) Kot Chutta	SSB to employees appointed under 17-A	05	0.643
10		Non fixation of Basic pay	01	0.114
11			261	0.916
12		Non fixation of Adhoc allowances	261	0.274
Total				5.995

Due to poor financial management, overpayment of Rs 5.995 million was made to the employees.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends inquiry and fixing responsibility on the Deputy District Education Officers besides recovery of Rs 5.995 million.

[AIR Paras:2,3,21,22,28,6,16,17,6,20,24,27]

1.2.4.7 Doubtful expenditure due to non accountal of store - Rs 5.151 million

According to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant. Furthermore, Rule 15.5 states that when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

The Head Teachers under the administrative controls of Dy.DEO (EE-M) Kot Chutta withdrew an amount of Rs 5.151 million out of NSB funds for purchase of LEDs, stationary, masks, sanitizers etc. during 2019-21. But neither the items purchased were recorded in stock register nor the same were issued to concerned. So the physical status of purchased items could not be verified. **(Annexure-2)**

Due to poor internal controls, purchases amounting to Rs 5.151 million were not taken in record.

The matter was reported to the CEO and DDO concerned in September, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends inquiry of the matter and fixing responsibility on the Head Teachers concerned.

[AIR Para:21]

Value for money and service delivery issues

1.2.4.8 Non recovery of unspent balance of deposit works - Rs 54.761 million

According to Government of Punjab, Finance Department notification NO. SO(H-1) I-41/2017 (P&SHCD) (AD) (Prov) dated 04.04.2019 clarified the guidelines for Deposit Works as:

1. The authority shall make the payment of approved cost of the scheme to the concerned XEN
2. XEN shall executed the schemes and report progress to the authority
3. After execution of scheme, the XEN shall return the balance amount if any to the authority.

CEO (DEA) transferred an amount of Rs 198.104 million to Executive Engineer (Buildings) for 37 development schemes during 2020-21. Executive Engineer (Buildings) issued work orders of Rs 128.343 million. Out of total unspent balance Rs 69.761 million, only Rs 15 million were returned to the Education Authority and remaining amount of Rs 54.761 million was not returned in contravention of above rule. The detail is given below:

(Rupees in million)

Sr. No.	Scheme description	No. of Schemes	Approved Cost	Work order Cost	Difference
1	Provision of Missing facilities (ADP-16)	9	10	7.175	2.825
2	Dangerous Class Room (ADP-17)	19	75.8	57.533	18.267
3	Shelter less Schools (ADP-18)	2	9	7.400	1.600
4	ADP-19	2	20	15.024	4.976
5	Up-gradation of boys school (Elementary, High & Higher) ADP-20	2	29.74	0	29.74
6	Opening of Primary School	2	9.848	4.587	5.261
7	Uplifting of GBHS Taunsa	1	43.716	36.624	7.092
	Total	37	198.104	128.343	69.761
	Unspent balance refunded				15.000
	Un-refunded balance				54.761

Due to poor financial management, funds amounting to Rs 54.761 million were lapsed.

The matter was reported to the CEO in September, 2021. CEO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends that the amount may be got refunded from Executive Engineer (Buildings) to Account V and same should be used for some fruitful purposes.

[AIR Para:1]

1.2.4.9 Unauthorized retention of public money in DDO account - Rs 46.792 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.

CEO (DEA) withdrew an amount of Rs 46.792 million out of the Government treasury during 2020-21. However, the same was not disbursed to the concerned claimants till June 2021. A heavy closing balance was being shown in the bank statements concerned. The detail is given in the following table:

(Rupees in million)

Sr. No.	DDOs	Account No.	Amount
1	CEO (DEA)	NBP 4039453848	46.670
2		NBP 4039452250	0.122
Total			46.792

Poor financial management resulted in unauthorized retention of public money of Rs 46.792 million.

The matter was reported to the CEO in September, 2021. CEO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends inquiry, fixing responsibility and appropriate action against the CEO (DEA) besides regularization of matter.

[AIR Para: 14]

1.2.4.10 Unlawful conduct of business of District Education Authority

According to 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.

Deputy Commissioner, Dera Ghazi Khan authorized the budget of DEA Dera Ghazi Khan Financial Year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Education Authority, Dera Ghazi Khan including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 6,988.687 was held unlawful.

Due to poor financial management, business of the DEA D.G.Khan was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 9,069.308 million.

The matter was reported to the CEO concerned in September, 2021. CEO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1013 dated 11.10.2021, No.RDA/DGK/CD-1055 dated 28.10.2021 and No.RDA/DGK/CD-1393 dated 30.12.2022.

Audit recommends regularization of the expenditure besides inquiry of the matter and fixing responsibility accordingly.

[AIR Para:16]

2. District Education Authority (DEA) Layyah

CHAPTER 2.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts and Financial Statements of District Education Authority prepared by District Accounts Office, Layyah on annual basis.

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

The following issues surfaced during Financial Attest Audit of District Education Authority Layyah for the Audit Year 2021-22:

- Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget
- Non-disclosure of Third Party/Direct Payments in the Financial Statements amounting to Rs 290.118 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, these issues have been reported in the audit certificate as emphases of matter.

2.1.1 Audit Paras

Following observations surfaced during the financial attest audit for financial year 2020-21.

2.1.1.1 Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget

According to 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.

In violation of above rules, DAO made payment against unauthorized approved budget because in violation of above rules, Deputy Commissioner, Layyah continued to hold the office of Administrator of DEA and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 8,785.081 million and incurrence of expenditure during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the District Education Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

Exercising the powers of the House by the Deputy Commissioner beyond two years resulted in unlawful authentication / approval of budget amounting to Rs 8,785.081 million and unlawful conduct of business of District Education Authority.

DAO replied that matter would be taken up with the Finance Department for guidance.

The matter was discussed in detail. The DAC kept the para pending and it was decided that the AG Punjab may take up the matter with the Department concerned / the Secretary LG&CD Department.

Audit recommends inquiry at appropriate level for initiation of disciplinary proceedings against the responsible for misuse of authority besides corrective measures and regularization from the Competent Authority.

2.1.1.2 Non-disclosure of Third Party/Direct Payments in the Financial Statements-Rs 290.118 million

According to Para 1.3.24 of Cash basis International Public Sector Accounting Standards (IPSAS), it is mandatory that Third Party/Direct Payments are disclosed in a separate column of the statement of cash receipts and payment of the Financial Statements.

During Financial Attest Audit of District Education Authority, Layyah for the year 2020-21, it was observed that payment on account of Non-Salary Budget (NSB) amounting to Rs 290.118 million were made by the Punjab Government on behalf of the District Education Authority. Contrary to the above referred standard third party payments were not disclosed in the accounts of the District Education Authority.

(Amount in Rupees)

Release	Amount
1 st Quarter	83,300,082
2 nd Quarter	84,706,291
3 rd Quarter	93,661,420
4 th Quarter	28,450,284
Total	290,118,077

Due to weak financial management, NSB funds were charged to Account-I instead of Account-V.

Non-charging of NSB funds to account-V resulted in unfair view of accounts of education authority.

DAO replied that, the funds of NSB were released by the Finance Department, Government of the Punjab, during financial year 2020-21 in SDA and this office has made payments out of the SDA as per prescribed procedure of the Government, hence the expenditure can't be charged to A/C-V.

The DAC kept the para pending for discussion in the clearing house meeting.

Audit recommends proper justification or corrective measures for fair view of accounts of District Education Authority Account-V.

CHAPTER 2.2

DEA Layyah

2.2.1 Introduction

A. District Education Authority (DEA) Layyah was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Layyah 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.

Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of the DEA, Layyah and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DEA is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent, effective and efficient functioning of DEA, Layyah.

The functions of DEA, Layyah as described in the Punjab Local Government Act, 2013 are to:

- i. establish, manage and supervise the primary, elementary, secondary and higher secondary schools as well as adult literacy & non-formal basic education / special education institutions of the Government in the District;
- ii. implement Government policies and directions including achievement of key performance indicators set by the Government for education;
- iii. ensure free and compulsory education for children of age five to sixteen years as required under Article 25-A of the Constitution;
- iv. ensure teaching, infrastructure, student safety & hygiene and minimum education standards for quality education;
- v. undertake student assessment and examinations, ranking of schools, promotion of co-curricular activities, award of scholarships and conduct of science fairs in Government and private schools;
- vi. approve the budget of the Authority and allocate funds to educational institutions;

- vii. 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;
- viii. constitute school management councils which may monitor academic activities;
- ix. plan and finance maintenance of school, support enrollment and retention, arrange donation and finances, plan development and perform any other function assigned by the Government, a Commission or a body established by law in the prescribed manner.

DEA Layyah manages various administrative offices and educational institutes as given in Table-1 below:

Table-1: Administrative Offices and Educational Institutes

Description	No. of offices / Educational Institutes
CEO (District Education Authority)	01
DEO (Secondary Education)	01
DEO (EE-M)	01
DEO (EE-W)	01
DO (Literacy)	01
Dy. DEO (EE-M)	03
Dy. DEO (EE-W)	03
Special Education Centers	07
Higher Secondary Schools	08
High Schools	154
Middle Schools	248
Primary Schools	1114

Source: Data received from CEO (DEA), Layyah

The table-2 given below shows the detail of total and audited formations of DEA Layyah.

Table-2: Audit profile of the DEA, Layyah

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	180	05	2,671.612	3.250
2	Assignment Accounts (Excluding FAP)	-	-	-	-

Sr. No.	Description	Total No.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

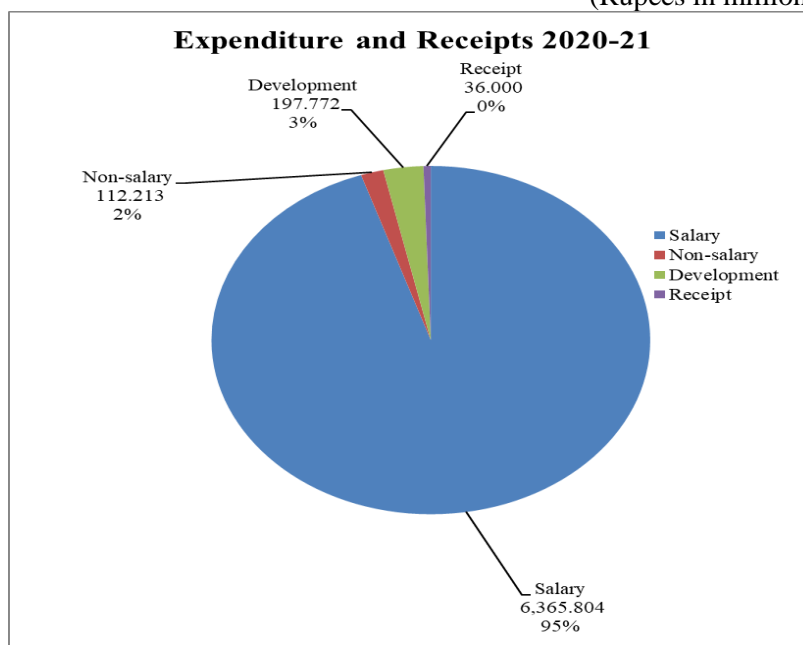
The detail of Budget and Expenditure is given in Table-3 below:

Table-3: Budget and Expenditure

(Rupees in million)

Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	8,171.124	6,365.804	-1,805.320	22
Non Salary	147.668	112.213	-35.455	24
Development	466.289	197.772	-268.517	58
Total	8,785.081	6,675.789	-2,109.292	24
Receipt	36.000	36.000	0	0

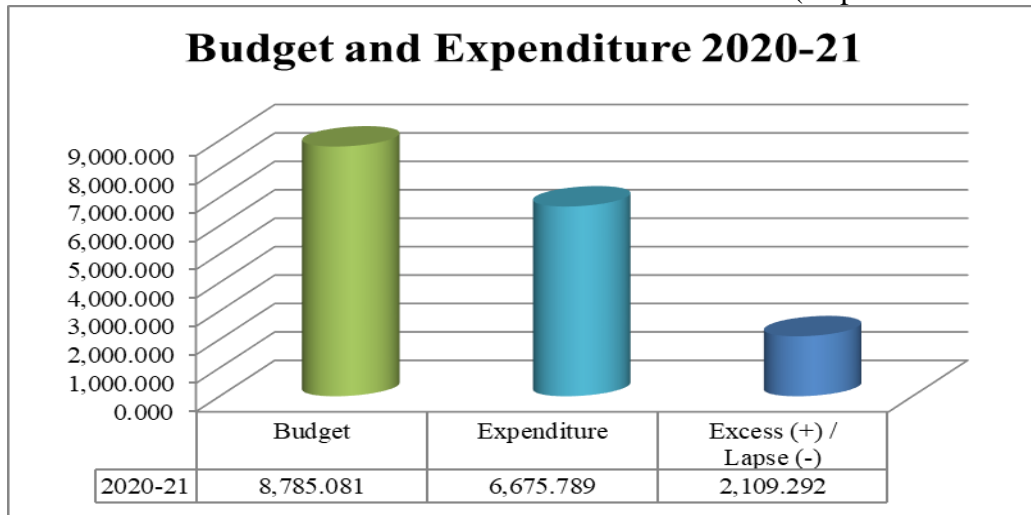
(Rupees in million)



As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Layyah, total original budget (Development and Non-Development) was Rs 8,180.268 million, supplementary grant was Rs 604.813 million and the final budget was Rs 8,785.081 million. Against the final budget, total expenditure of

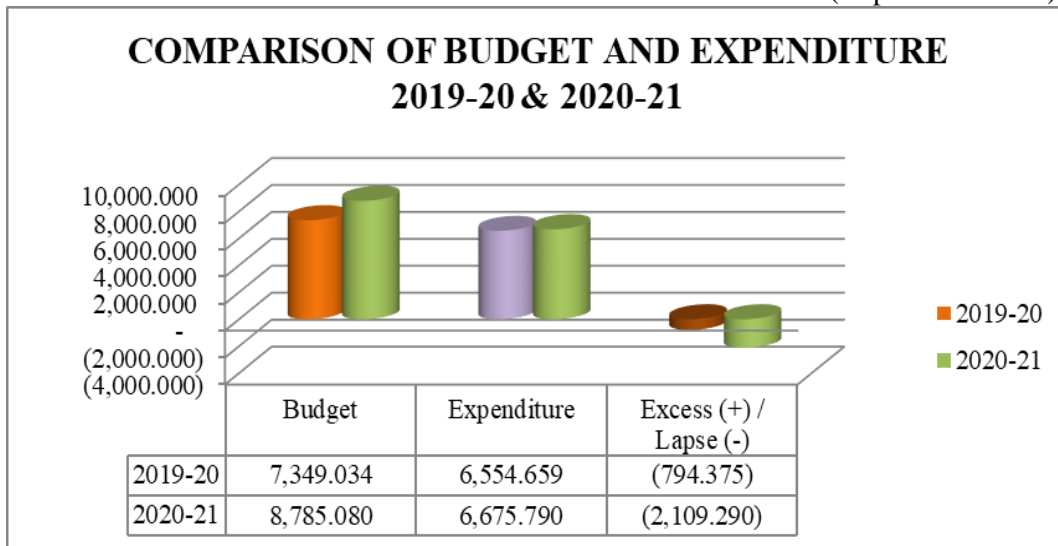
Rs 6,675.789 million was incurred by District Education Authority during financial year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 20% and 2% increase in budget allocation and expenditure respectively incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 2,109.290 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 22%, 24% and 58% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 2,109.292 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Layyah 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 PMIU (Punjab monitoring Information Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improve admission of students & retention, zero tolerance to drop out, improve missing facilities in schools, improvement in level of education through IT and action plans for the district through proper monitoring at each level.

Table-4: Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Comparison of Targets and their Achievements		Remarks
		Targets	Achievements	
Core Indicator	Students attendance (Kachi-12)	90	56.64	Not Achieved
	Teacher Presence	90	89.58	Not Achieved
	Head Teacher Presence	90	89.65	Not Achieved
	Availability of boundary wall	98	97.22	Not Achieved
	Availability of drinking Water	95	99.52	Achieved
	Availability of Furniture	90	87.89	Not Achieved
	Classrooms observations	80	72.88	Not Achieved
Infrastructure Indicators	Safe Building	100	99.11	Not Achieved
	NSB Time Lines	90	81.76	Not Achieved
	NSB Utilization	90	94.42	Achieved
	Sufficiency of Toilets	90	83.69	Not Achieved
Retention Indicators	Retention (Kachi-12)	97	91.82	Not Achieved
Monitoring and	School Hygiene	90	84.60	Not Achieved

Indicator	Sub. Indicator	Comparison of Targets and their Achievements		Remarks
		Targets	Achievements	
management Indicators				
Hot Line Complaints resolution Indicators	On Time resolution	90	93.22	Achieved

Source: Data received from CEO (DEA), Layyah

iii. Service Delivery Issues

From the Data analysis of DEA Layyah following factors adversely effected service delivery by the Authority:

- Sufficiency of toilets was targeted to be 90%, while it could be achieved only 83.69%.
- School hygiene was targeted to be 90%, while it could be achieved only 84.60%.
- Availability of furniture was targeted 90%, while it could be achieved only 87.89%.
- Funds releasing time line from CEO (DEA) was targeted 90% but achieved only 81.76%. Delay in release of funds to the end user caused major hindrance in achievement of targets.

CEO (DEA) did not achieve its overall targets regarding availability of Students Attendance, toilets and School Hygiene. The management failed in optimal utilization of NSB. Furthermore, targets pertaining to AEOs / Administration visits were not fixed. The above mentioned facts indicate that administration failed to deliver their best to achieve these targets.

Suggestions / Remedial Measures

- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and Non-Development funds.
- Holding those accountable who are responsible for irregularities.
- Shortage of teaching staff at different levels should be overcome.
- Expediting the realization of Government receipts and overpayments.

- Establishment of effective internal controls and proper implementation of the monitoring system.
- Budget should be rationalized with respect to utilization.

2.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 147.008 million were raised as a result of this audit. This amount also includes recoverable of Rs 103.456 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Table-5: Summary of Audit Observations

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	17.844
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural Irregularities	0
A	HR / Employees related irregularities	87.162
B	Procurement related irregularities	42.002
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	0
5	Others	0
Total		147.008

2.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	PAC meeting was not convened
2	2018-19	23	PAC meeting was not convened
3	2019-20	28	PAC meeting was not convened
4	2020-21	13	PAC meeting was not convened

2.2.4 Audit Paras

Non-production of record

2.2.4.1 Non-production of record – Rs 17.844 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

The following DDOs incurred expenditure of Rs 17.844 million during 2020-21, but supporting record of the expenditure, NSB funds and pay & allowances were not produced for audit verification.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) Layyah	Service books /record of employees	1.690
2	Dy. DEO (EE-M) Choubara	Adj. Inspection Allowance	8.450
		Schools NSB Record	2.515
3	Dy. DEO (EE-W) Choubara	Arrear of Pay and allowances	5.189
Total			17.844

Due to poor financial management, record amounting to Rs 17.844 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that the record was available for verification. The reply was not tenable because the record was not produced in DAC.

DAC in its meeting held on 04.12.2021, directed the DDOs to provide the complete record. No further progress was intimated till finalization of this Report.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Paras:13,16,23,22]

Procedural irregularities

2.2.4.2 Overpayment on account of pay & allowances – Rs 87.162 million

According to Government of the Punjab, School Education Department Lahore, notification No. SO(SE-III) 2-16/2007(P-V) dated 07.08.2015, the Educators already appointed on contract basis under the provision of contract policy are regularized w.e.f 19.10.2019, and their pay was to be fixed at the initial of the respective pay scale and services period of contract shall not be counted for any purpose Pension, gratuity, leave, etc). These appointees shall not be entitled to the payment of 30% SSB. Further According to S&GAD (clarification) notification No. SOR-III(S&GAD)2-8/2018 dated 19.01.2021, the services of in-service contract employees who are recruited under rule 17-A of Punjab Civil Servants Appointment and conditions of services rules 1974, should be regularized from the date of their initial recruitment/ induction into Government service, subject to recovery of 30% SSB. Moreover, according to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of the Punjab Education Department (School Wing) letter No.SO (S-III)1-2-16/2007 dated 24.09.2007, conveyance / mobility allowance is not admissible during the period of leave of any kind or vacations.

The DDOs allowed and paid an amount of Rs 87.162 million during 2020-21 on account of social security benefit, conveyance allowance, charge allowance, inspection allowance and annual increments to the employees who were not entitled. **(Annexure-3)**

Due to poor financial management, overpayment on account of pay & allowances of Rs 87.162 million was made to the employees.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that recovery has been started through monthly payrolls of the concerned employees. Dy.DEO (EE-M) Layyah replied that employees were not regularized by the Competent Authority. The reply was not tenable because the employees have completed three years services and regularization was not made in time.

DAC in its meeting held on 04.12.2021, directed the DDOs to recover the overpaid amount without further delay and inquire the matter that regularization

of the employees were not made in time. No further progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 87.162 million besides re-fixation of pay and discontinuation of inadmissible allowances.

[AIR Paras: 2,3,3,4,5,6,7,8,9,10,11,18,1,5,14,15,16,18,19,1,2,3,4,6,7,8,9, 11,12,14, 19,6,7,8,9,10,12,13,18,21]

2.2.4.3 Irregular payments in cash – Rs 25.708 million

According to Rule 4(1)(b) of the Punjab District Authorities (Accounts) Rules 2017, the payment exceeding rupees one thousand shall be made through crossed non-negotiable cheque. Furthermore, according to clause 5.1.1 of NSB Guidelines, payments exceeding Rs 10,000 may be made through crossed cheque.

Various school Head Teachers and Dy. DEOs made payments of Rs 25.708 million during 2020-21 to various suppliers on account of contingent expenditure and repair & maintenance in cash instead of crossed cheques. The details are as under:

(Rupees in million)

Sr. No.	DDOs	Cash paid by	Amount
1	Dy. DEO (EE-W) Layyah	49 head teachers	5.798
2	Dy. DEO (EE-M) Layyah	139 head teachers	18.425
3	Dy. DEO (EE-M) Choubara	Dy. DEOs	0.621
4	Dy. DEO (EE-W) Choubara		0.864
Total			25.708

Due to weak internal controls, cash payments amounting Rs 25.708 million were made irregularly to vendors.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that all the payments were made through school council after under taking from suppliers. The reply was not tenable because all the payments were made in cash instead of crossed cheques.

DAC in its meeting held on 04.12.2021, directed the DDOs to regularize the expenditure. No further progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure from Competent Authority besides disciplinary action against the school heads for irregular payments.

[AIR Paras:15,10,24,28]

2.2.4.4 Non-deduction/less deduction of taxes – Rs 13.890 million

According to Section 153(1) and 1(c) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5th (20 percent) of the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

Various DDOs made payments against supply of goods, rendering of services and execution of contracts during 2020-21. However, an amount of Rs 13.890 million on account of Income Tax, General Sales Tax and Punjab Sales Tax on Services was not /less deducted from the payments. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Income Tax	Sales Tax	PST/ Withholding Tax on Services	Total Amount
1	CEO DEA		1.565		1.565
		1.680	0		1.680
		0	0	1.247	1.247
2	Dy. DEO (EE-W) Layyah	0	1.100	0	1.100
		0.341	0	0	0.341
3	Dy. DEO (EE-M) Layyah	0	0	0.390	0.390
		0	1.441	0	1.441
4	Dy. DEO (EE-M) Choubara	0.018	0	0	0.018
		0	5.753	0	5.753
5	Dy. DEO (EE-W) Choubara	0.021	0	0	0.021
		0.115	0	0	0.115
		0	0.219	0	0.219
Total		2.175	10.078	1.637	13.890

Due to poor financial management, excess payment of Rs 13.890 million to the suppliers/service providers/contractors.

The matter was reported to the CEO and DDOs concerned in September, 2021. All the Deputy DEOs except Dy.DEO (EE-W) Layyah replied that all the Heads of the schools have been directed to deposit the public money in to Government Treasury. However, Dy. DEO (EE-W) Layyah did not submit any reply.

DAC in its meeting held on 04.12.2021, directed the DDOs to recover the outstanding Govt. taxes without further delay. No further progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 13.890 million besides fixing responsibility on the DDOs concerned.

[AIR Paras:12,13,14,14,16,11,12,20,21,25,26,29]

2.2.4.5 Non-realization of receipts – Rs 2.404 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

CEO (DEA) failed to recover the Government receipts of Rs 2.404 million during 2020-21 on account of inspection fee, registration fee, professional fee and cost of old material etc. The detail is as under:

(Rupees in million)

Sr. No.	DDO	Description	Amount
1	CEO (DEA)	Registration fee of private school	0.898
		Inspection fee private school	0.116
		Recovery on account of Old Material	1.390
Total			2.404

Due to poor financial management, loss of Rs 2.404 million was sustained by the Government.

The matter was reported to the CEO in September, 2021. DDO replied that registration and annual renewal process of private school is online and could not completed till the online payment of fee, in case of cost of old material all the

estimates of development schemes were prepared by the executing agency i.e Executive Engineer (Buildings) Layyah and approved by the District Development Committee. The reply was not tenable because proof of recovered fee was not shown.

DAC in its meeting held on 04.12.2021, directed the DDO to recover the fee from the concerned private school owners and contractors; and deposit into Government treasury without further delay. No further progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.404 million besides fixing responsibility on the CEO (DEA).

[AIR Paras:4,7,11]

Value for money and service delivery issues

2.2.4.6 Irregular expenditure due to unlawful conduct of business of District Education Authority

According to 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.

Deputy Commissioner, Layyah authorized the budget of DEA Layyah for the financial year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Education Authority, Layyah including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 6,675.789 million was held unlawful.

Due to poor financial management, Deputy Commissioner ran business of the DEA Layyah without authority, which resulted in unlawful authentication / approval of budget estimates amounting to Rs 8,785.081 million.

The matter was reported to the CEO in September, 2021. DDO replied that in exercise of powers conferred upon the Governor of the Punjab, under subsection (I) of section 17 and sub-section (3) of section 30 of the Punjab Local Government Act 2013(XVIII of 2013 and further Government of the Punjab, Local Government and Community Development Department Notification No. SOR(LG)38-5/2014 dated 01.01.2017, the Deputy Commissioner, was appointed as administrator of District Education Authority with immediate effect. The reply was not tenable because the business of the District Education Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

DAC in its meeting held on 04.12.2021, directed the DDO to regularize the expenditure. No further progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure besides inquiry of the matter and fixing responsibility accordingly.

[AIR Para:1]

3. District Education Authority (DEA) Muzaffargarh

CHAPTER 3.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Education Authority Muzaffargarh on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Muzaffargarh for the financial year 2020-21 have been reported in this chapter.

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

The following issues surfaced during Financial Attest Audit of District Education Authority Muzaffargarh for the Audit Year 2021-22:

- Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget
- Non-disclosure of Third Party/Direct Payments (NSB) in the Financial Statements amounting to Rs 386.359 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, these issues have been reported in the audit certificate as emphases of matter.

3.1.1 Audit Paras

Following observations surfaced during the financial attest audit for financial year 2020-21.

3.1.1.1 Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget

According to 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.

In violation of above rules, Deputy Commissioner, Muzaffargarh continued to hold the office of Administrator of DEA and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 8,316.575 million and DAO allowed payment of expenditure during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by the Government servant.

Due to weak internal controls, business of the District Education Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

Exercising the powers of the House by the Deputy Commissioner beyond two years resulted in unlawful authentication / approval of budget amounting to Rs 8,316.575 million and unlawful conduct of business of District Education Authority.

DAO replied that matter would be taken up with the Finance Department for guidance.

The matter was discussed in detail. The DAC kept the para pending and it was decided that the AG Punjab may take up the matter with the Department concerned / the Secretary LG&CD Department.

Audit recommends inquiry at appropriate level for initiation of disciplinary proceedings against the responsible for misuse of authority besides corrective measures and regularization from the Competent Authority.

3.1.1.2 Non-disclosure of Third Party/Direct Payments (NSB) in the Financial Statements amounting to Rs 386.359 million

According to Para 1.3.24 of Cash basis International Public Sector Accounting Standards (IPSAS), it is mandatory that Third Party/Direct Payments are disclosed in a separate column of the statement of cash receipts and payment of the Financial Statements.

During Financial Attest Audit of District Account Office Muzaffargarh (District Education Authority) for the financial year 2020-21, it was observed that payment on account of Non-Salary Budget (NSB) amounting to Rs 386.359 million were made by the Punjab Government on behalf of the District Education Authority. Contrary to the above referred standard third party payments were not disclosed in the accounts of the District Education Authority.

(Amount in Rupees)

Release order No.	Date	Amount
1 st Quarter NSB	03.08.20	110,074,969
2 nd Quarter NSB	10.11.20	110,107,641
3 rd Quarter NSB	17.02.21	129,369,437
4 th Quarter NSB	06.05.21	36,807,432
Total		386,359,479

Due to weak financial management, NSB funds were charged to Account-I instead of Account-V.

Non-charging of NSB funds to account-V resulted in unfair view of accounts of Education Authority.

DAO replied that, the funds of NSB were released by the Finance Department, Government of the Punjab, during financial year 2020-21 in SDA and this office has made payments out of the SDA as per prescribed procedure of the Government, hence the expenditure can't be charged to A/C-V.

The DAC kept the para pending for discussion in the clearing house meeting.

Audit recommends proper justification or corrective measures for fair view of accounts of District Education Authority Account-V.

CHAPTER 3.2

DEA Muzaffargarh

3.2.1 Introduction

A. District Education Authority (DEA) Muzaffargarh was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Muzaffargarh 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.

Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of the DEA, Muzaffargarh and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DEA is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent, effective and efficient functioning of DEA, Muzaffargarh.

The functions of DEA, Muzaffargarh as described in the Punjab Local Government Act, 2013 are to:

- i. establish, manage and supervise the primary, elementary, secondary and higher secondary schools as well as adult literacy & non-formal basic education / special education institutions of the Government in the District;
- ii. implement Government policies and directions including achievement of key performance indicators set by the Government for education;
- iii. ensure free and compulsory education for children of age five to sixteen years as required under Article 25-A of the Constitution;
- iv. ensure teaching, infrastructure, student safety & hygiene and minimum education standards for quality education;
- v. undertake student assessment and examinations, ranking of schools, promotion of co-curricular activities, award of scholarships and conduct of science fairs in Government and private schools;
- vi. approve the budget of the Authority and allocate funds to educational institutions;

- vii. 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;
- viii. constitute school management councils which may monitor academic activities;
- ix. plan and finance maintenance of school, support enrollment and retention, arrange donation and finances, plan development and perform any other function assigned by the Government, a Commission or a body established by law in the prescribed manner.

DEA Muzaffargarh manages various administrative offices and educational institutes as given in Table-1 below:

Table-1: Administrative Offices and Educational Institutes

Description	No. of offices / Educational Institutes
CEO (District Education Authority)	01
DEO (Secondary Education)	01
DEO (EE-M)	01
DEO (EE-W)	01
DEO (Literacy)	01
Dy. DEO (EE-M)	04
Dy. DEO (EE-W)	04
Special Education Centers	07
Higher Secondary Schools	14
High Schools	136
Middle Schools	220
Primary Schools	1321

Source: Data received from CEO (DEA), Muzaffargarh

The table-2 given below shows the detail of total and audited formations of DEA Muzaffargarh.

Table-2: Audit profile of the DEA, Muzaffargarh

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2020-21	Revenue/Receipts audited FY 2020-21
1	Formations	170	05	4,059.957	4.550
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies	-	-	-	-

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2020-21	Revenue/Receipts audited FY 2020-21
	etc. under the PAO				
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

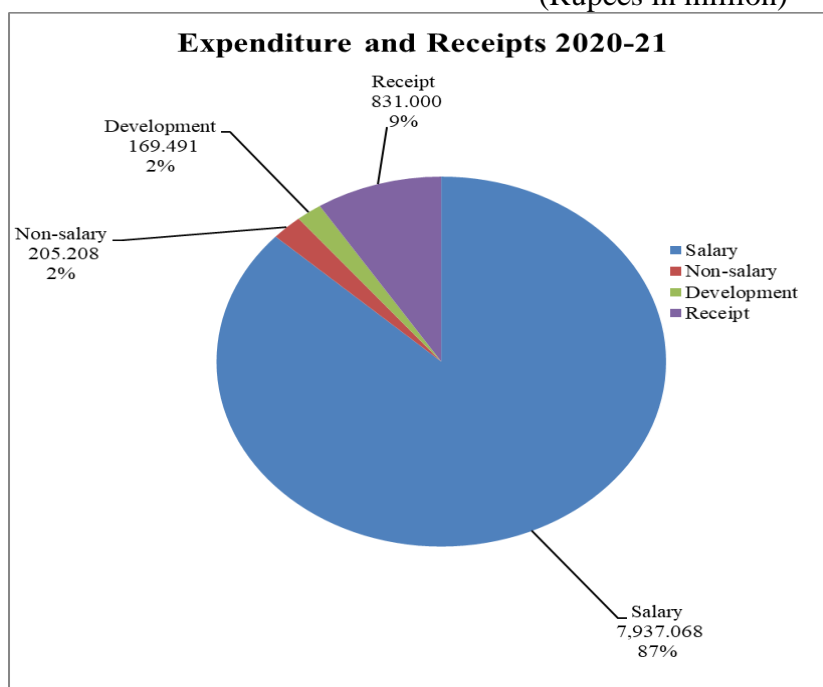
The detail of Budget and Expenditure is given in Table-3 below:

Table-3: Budget and Expenditure

(Rupees in million)

Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	7,941.756	7,937.068	- 4.688	0.6
Non-Salary	205.327	205.208	-0.119	0.6
Development	169.492	169.491	-0.001	0.001
Total	8,316.575	8,311.767	-4.808	0.6
Receipt	831.000	831.000	0	0

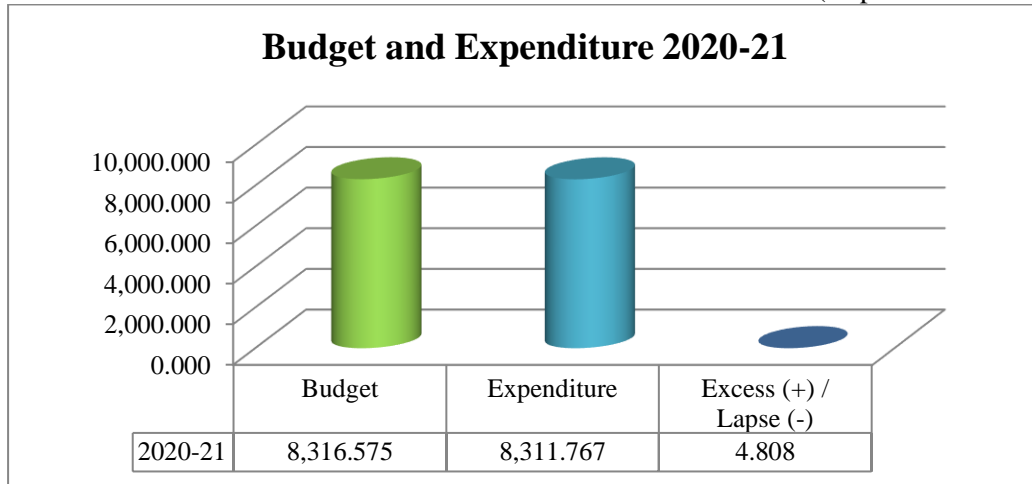
(Rupees in million)



As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Muzaffargarh, total original as well as final budget (Development and Non-Development) was Rs 8,316.575 million, no supplementary grant was provided during the year against the final budget, total expenditure of Rs

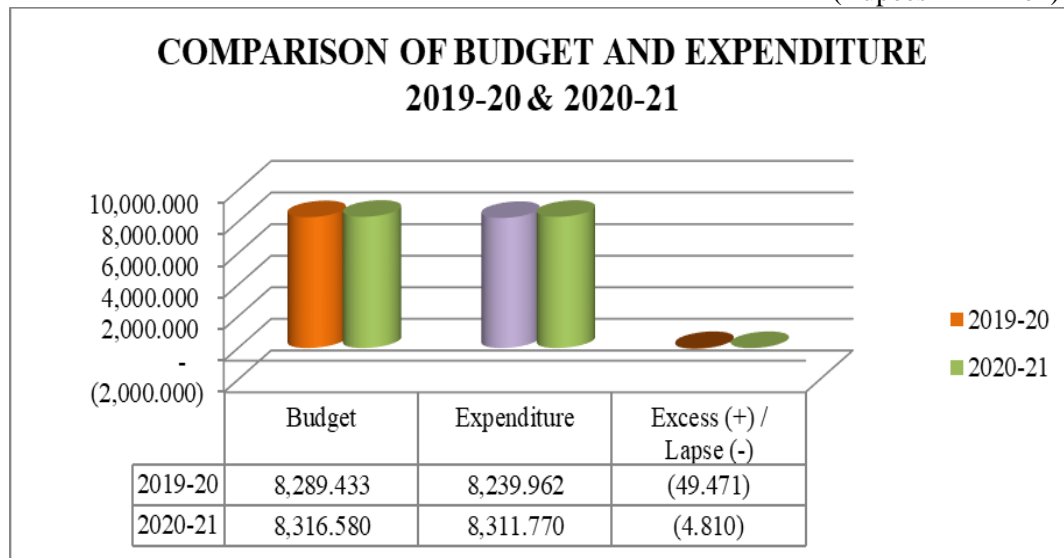
8,311.767 million was incurred by District Education Authority during financial year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 0.3% and 1% increase in budget allocation and expenditure respectively incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 4.810 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 0.6%, 0.6% and 0.001% of the budgeted amount against salary, non-salary and development heads respectively during the year. Available funds to the tune of Rs 4.808 million were not utilized to help achieve the targets.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA, Muzaffargarh 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 PMIU (Punjab monitoring and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improve admission of students & retention, zero tolerance to drop out, improve missing facilities in schools, improvement in level of education through IT and action plans for the district through proper monitoring at each level.

Table-4: Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Comparison of Targets and their Achievements		Remarks
		Targets	Achievements	
Core Indicator	Students attendance (K-2)	90.00	81.50	Not Achieved
	Teacher Presence	90.00	93.40	Achieved
	Head Teacher Presence	90.00	93.37	Achieved
	Availability of boundary wall	100.00	100.00	Achieved
	Availability of drinking Water	99.00	99.94	Achieved
	Availability of Furniture	90.00	87.49	Not Achieved
	Classrooms observations	80.00	93.55	Achieved
Infrastructure Indicators	Safe Building	98.00	98.20	Achieved
	NSB Time Lines	90.00	-	-
	NSB Utilization	90.00	80.45	Not Achieved
	Data Health	90.00	94.88	Achieved
	Sufficiency of Toilets	90.00	88.46	Not Achieved
Retention Indicators	Retention (K-2)	97.00	97.42	Achieved
Monitoring and management Indicators	School Hygiene	80.00	87.88	Achieved
	Partial Facility	1.00	1.25	Achieved

Indicator	Sub. Indicator	Comparison of Targets and their Achievements		Remarks
		Targets	Achievements	
Hot Line Complaints resolution Indicators	On Time resolution	90.00	100	Achieved

Source: Data received from CEO (DEA), Muzaffargarh

iii. Service Delivery Issues

From the Data analysis of DEA Muzaffargarh following factors adversely effected service delivery by the Authority:

- Sufficiency of toilets was targeted to be 90%, while it could be achieved only 88.46%.
- NSB Utilization was targeted to be 90%, while it could be achieved only 80.45%.

CEO (DEA) did not achieve its overall targets regarding availability of Students Attendance, availability of furniture and toilets. The management failed in optimal utilization of NSB. Furthermore, progress pertaining to NSB Timeline and was not provided. The above mentioned facts indicate that administration failed to deliver their best to achieve these targets.

Suggestions / Remedial Measures

- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and Non-Development funds.
- Holding those accountable who are responsible for irregularities.
- Shortage of teaching staff at different levels should be overcome.
- Expediting the realization of Government receipts and overpayments.
- Establishment of effective internal controls and proper implementation of the monitoring system.
- Budget should be rationalized with respect to utilization.

3.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 168.412 million were raised as a result of this audit. This amount also includes recoverable of Rs 113.352 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Table-5: Summary of Audit Observations

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	-
A	HR / Employees related irregularities	110.392
B	Procurement related irregularities	53.090
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	4.930
5	Others	-
Total		168.412

3.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	11	PAC meeting was not convened
2	2018-19	27	PAC meeting was not convened
3	2019-20	27	PAC meeting was not convened
4	2020-21	9	PAC meeting was not convened

3.2.4 Audit Paras

Procedural irregularities

3.2.4.1 Unauthorized payment of basic pay and allowances after regularization of services – Rs 51.758 million

According to Government of the Punjab, School Education Department Lahore, notification No. SO(SE-III) 2-16/2007(P-V) dated 07.08.2015, the Educators already appointed on contract basis under the provision of contract policy were regularized w.e.f 19.10.2019, and their pay was to be fixed at the initial of the respective pay scale and services period of contract shall not be counted for any purpose of pension, gratuity, leave, etc). These appointees would not be entitled to the payment of 30% SSB. Furthermore, according to S&GAD (clarification) notification No. SOR-III(S&GAD)2-8/2018 dated 19.01.2021, the services of in-service contract employees who are recruited under rule 17-A of Punjab Civil Servants Appointment and conditions of services rules 1974, should be regularized from the date of their initial recruitment/ induction into Government service, subject to recovery of 30% SSB.

The DDOs regularized the services of contract employees or converted into regular service the period of employees appointed under rule 17-A of the Punjab Civil Servants Appointment and Conditions of Services Rules 1974. However, their pay and allowances were not re-fixed to initial stages after regularization of service and SSB was not recovered. So an amount of Rs 51.758 million was overpaid to the employees during 2020-21. **(Annexure-4)**

Due to poor financial management, overpayment of Rs 51.758 million on account of adhoc allowances and social security benefit were made to the regularized employees.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that the recovery has been started through monthly pay roll of the concerned employees. The reply was not tenable because no proof of recovery was provided.

DAC in its meeting held on 06.01.2022, directed the DDOs to recover the overpaid amount without further delay.

Audit recommends recovery of Rs 51.758 million besides re-fixation of pay and allowances and discontinuation of SSB.

[AIR Paras:20, 1, 7, 18, 19, 21,3 12, 13, 9, 6, 10,2, 11,21,22,9]

3.2.4.2 Irregular payments in cash - Rs 48.963 million

According to Rule 4(1)(b) of Punjab District Authorities (Accounts) Rules 2017, the payment exceeding rupees one thousand shall be made through crossed non- negotiable cheque.

The following DDOs made payments of Rs 48.963 million during 2020-21 to various contractors and suppliers on account of contingent expenditure in cash instead of crossed cheques.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) Kot Addu	Payment to supplier and employees	5.016
2	Dy. DEO (EE-W) Kot Addu		0.405
3			14.525
4	Dy. DEO (EE-M) Jatoi		2.805
5	Dy. DEO (EE-W) Jatoi		14.664
6			11.548
Total			48.963

Due to weak internal controls, cash payments amounting Rs 48.963 million were made irregularly to vendors.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that the point has been noted for future guidance and all the head teacher has been directed to make the payments through cross cheques in future. The reply was not tenable because the payments were made in cash.

DAC in its meeting held on 06.01.2022, directed the DDOs to regularize the expenditure. No further progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure from Competent Authority besides disciplinary action against the DDOs for irregular payments.

[AIR Paras:23, 11, 16, 21, 5, 14]

3.2.4.3 Unauthorized payment of conveyance allowance – Rs 36.116 million

According to the Government of the Punjab Finance Department letter No. SR,1.9-4/86(P)(PR) dated 04.12.2012, conveyance allowance is allowed for travelling from house to office and vice versa. Furthermore, as per Rule 1.15 of TA Rule, no conveyance allowance is admissible during the period of leave of any kind or vacation. Furthermore, according to the Finance Department letter No.FD-PC.38-8/77 dated 05.07.1977, no conveyance allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle.

Following DDOs of DEA, overpaid an amount of Rs 36.116 million during 2020-21 on account conveyance allowance to employees. The said allowance was not admissible during school closed due to Covid-19, leave on full pay or having official vehicle.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) Kot Addu	CA during Covid-19 vacation	14.249
2	Dy. DEO (EE-M) Jatoi	CA during Covid-19 vacation	6.110
3	Dy. DEO (EE-W) Kot Addu	CA during Covid-19 vacation	11.028
4	Dy. DEO (EE-W) Jatoi	CA despites availing the facilities of Govt. vehicle	0.080
5		CA during leave on full pay	0.167
6		CA during Covid-19 vacation	4.482
Total			36.116

Due to poor financial management, overpayment of Rs 36.116 million on account of inadmissible conveyance allowance was made to employees.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that the recovery has been started through monthly pay roll of the concerned employees.

DAC in its meeting held on 06.01.2022, directed the DDOs to recover the overpaid amount without further delay.

Audit recommends early recovery of Rs 36.116 million from the employees concerned besides fixing responsibility on the DDOs concerned.

[AIR Paras: 10, 12, 4, 1, 7, 20]

3.2.4.4 Irregular payment of inspection allowance – Rs 22.518 million

According to Govt. of Punjab School Education Department Lahore vide No.SO(Budget) 1-15/2013 (V-II) dated 15-01-2018, and further clarified by Finance Department letter dated 09.08.2019, Rs 25,000 inspection allowance per month was granted with immediate effect to Assistant Education Officer working in school education department subject to verifiable key performance indicators developed by Education department.

Audit observed from the scrutiny of SAP FI data for the months of vacations period (from 1st July 2020 to 15th September 2020 and 26th November 2020 to 18th January 2021 and from 7th April 2021 to 7th June 2021), that 94 Assistant Education Officers (AEOs), working in DEA, Muzaffargarh drew Inspection Allowance amounting to Rs 22.518 million during complete closure of schools due to outbreak of COVID-19. Hence, unauthorized payment of Inspection Allowance was made without inspection and achievement of all KPIs because the same could not have been done due to complete closure of schools. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Amount
1	Dy. DEO (EE-M) Kot Addu	35	2.829
2	Dy. DEO (EE-M) Jatoi	8	0.025
3		10	1.741
4	Dy. DEO (EE-W) Kot Addu	28	8.182
5	Dy. DEO (EE-W) Jatoi	12	9.741
Total		93	22.518

Due to poor financial management, inadmissible inspection allowance amounting to Rs 22.518 million was paid.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs replied that Inspection Allowance was paid in compliance of Government of the Punjab School Education Department Notification No. NO.SO (SE-III) 5-226/2017 dated 03, August 2020. The reply was not tenable because during vacations whole KPIs could not be achieved.

DAC in its meeting held on 06.01.2022, directed the DDOs to recover the overpaid amount from the concerned without further delay. No further progress was intimated till finalization of this Report.

Audit recommends recovery of the overpaid amount of Rs 22.518 million besides fixing responsibility on the Deputy District Education Officers.

[AIR Paras:27,3,4,3,6]

3.2.4.5 Non-deduction of Government taxes at source – Rs 2.960 million

According to Section 153(1) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5th (20 percent) of the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

The following DDOs of DEA, Muzaffargarh made payments against supply of goods, rendering services and execution of contracts etc. during 2020-21. But the deduction of General Sales Tax and Punjab Sales Tax on Services amounting to Rs 2.960 million was not made and proof of deposit of Govt. tax was not provided.

(Rupees in million)

Sr. No.	DDOs	G. Sales Tax	PST	Total
1	Dy. DEO (EE-M) Kot Addu	0	0.661	0.661
2	Dy. DEO (EE-M) Jatoi	1.770	0.529	2.299
Total		1.77	1.19	2.960

Due to poor financial management, excess payment of Rs 2.960 million was made to the suppliers/service providers/contractors concerned.

The matter was reported to the CEO and DDOs in September, 2021. DDOs replied that head teachers of the schools have been directed to deposit the tax amount.

DAC in its meeting held on 06.01.2022, directed the DDOs to deposit the tax amount without further delay. No further progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.960 million besides fixing responsibility on the DDOs concerned.

[AIR Paras:25,22]

3.2.4.6 Incurrence of expenditure without observing procurement rules – Rs 1.167 million

According to Rule 9 of the Punjab Procurement Rules 2014 (as amended), a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

CEO (DEA) Muzaffargarh incurred expenditure of Rs 1.167 million for purchase of printing, others and cost of other stores items without advertisement on PPRA website and by splitting up the cost of procurements to avoid tendering process. **(Annexure-5)**

Due to poor financial management, irregular expenditure of Rs 1.167 million was incurred.

The matter was reported to the CEO in September, 2021. DDO replied that budget was released through PFC award on prorata basis due to which expenditure is made time to time according to requirements as per availability budget. The reply was not tenable because PPRA rules were not followed.

DAC in its meeting held on 06.01.2022, directed the DDO to regularize the expenditure. No further progress was intimated till finalization of this Report.

Audit recommends probing the matter besides regularization of expenditure and fixing responsibility on the CEO (DEA).

[AIR Para:9]

Value for money and service delivery issues

3.2.4.7 Unauthorized diversion of funds to other schemes – Rs 4.930 million

According to clause 2.106 of B&R Code, it must be distinctly understood that contributions on account of one work can, in no circumstances, be utilized in meeting outlay on account of another work, the contributions for which may be in arrears.

CEO (DEA) Muzaffargarh transferred funds amounting to Rs 120 million vide cheque number 0163663 dated 13.11.2020 to XEN Building Muzaffargarh during 2020-21, for execution of 42 development schemes. The administrative approval of the said schemes was granted by the DDC as endorsed vide Deputy Commissioner Memo Number 2739/DEA/AA-2020-2021 dated 19.8.2020. Later on, another administrative approval was forwarded by the Deputy Commissioner vide No. 1722/DEA/AA-2020-2021 dated 29.4.2021 for execution of 8 development schemes without transfer of funds. The funds amounting to Rs 4.930 million allocated for the schemes started earlier were utilized for the schemes endorsed on later stage. The progress report showed that the earlier scheme's physical progress was 0% to 72% which means they are incomplete due to diversion of funds. **(Annexure-6)**

Due to poor financial management, unauthorized diversion of fund amounting to Rs 4.930 million was incurred.

The matter was reported to the CEO in September, 2021. DDO replied that funds were released against the 42 schemes and no funds were released for 08 schemes due to time constraint and the department authorized to make expenditure against the funds already released and the expenditure was accordingly incurred. No diversion of funds was made. The reply was not tenable because diversion of funds existed and no documentary evidence provided.

DAC in its meeting held on 06.01.2022, directed the DDO to regularize the expenditure. No further progress was intimated till finalization of this Report.

Audit recommends fixing of responsibility on the CEO (DEA) besides regularization of matter from Competent Authority.

[AIR Para: 18]

3.2.4.8 Unlawful conduct of business of District Education Authority

According to 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.

Deputy Commissioner, Muzaffargarh authorized the budget of DEA Muzaffargarh for the financial year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Education Authority, Muzaffargarh including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 8,311.768 was held unlawful.

Due to poor financial management, Deputy Commissioner ran business of the DEA Muzaffargarh without authority, which resulted in unlawful authentication / approval of budget estimates and expenditure amounting to Rs 8,316.575 million.

The matter was reported to the CEO in September, 2021. DDO replied that in exercise of powers conferred upon the Governor of the Punjab, under subsection (I) of section 17 and sub-section (3) OS section 30 of the Punjab Local Government Act 2013(XVIII of 2013 and further Government of the Punjab, Local Government and Community Development Department Notification No. SOR(LG)38-5/2014 dated 01.01.2017, the Deputy Commissioner, was appointed as administrator of District Education Authority with immediate effect. The reply was not tenable because the business of the District Education Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

DAC in its meeting held on 06.01.2022, directed the DDO to regularize the expenditure. No further progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure besides inquiry of the matter and fixing responsibility accordingly.

[AIR Para:22]

4. District Education Authority (DEA) Rajanpur

CHAPTER 4.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Education Authority Rajanpur on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Rajanpur for the financial year 2020-21 have been reported in this chapter.

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

The following issues surfaced during Financial Attest Audit of District Education Authority Rajanpur for the Audit Year 2021-22:

- Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget
- Non-disclosure of Third Party/Direct Payments in the Financial Statements amounting to Rs 195.340 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, these issues have been reported in the audit certificate as emphases of matter.

4.1.1 Audit Paras

Following observations surfaced during the financial attest audit for financial year 2020-21.

4.1.1.1 Irregular sanction of payments by DAO based on unauthorized approval of District Education Authority budget

According to 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.

In violation of above rules, Deputy Commissioner, Rajanpur continued to hold the office of Administrator of DEA and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 4,517.000 million and DAO allowed payment of expenditure during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by the Government servant.

Due to weak internal controls, business of the District Education Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

Exercising the powers of the House by the Deputy Commissioner beyond two years resulted in unlawful authentication / approval of budget amounting to Rs 4,517.000 million and unlawful conduct of business of District Education Authority.

DAO replied that matter would be taken up with the Finance Department for guidance.

The matter was discussed in detail. The DAC kept the para pending and it was decided that the AG Punjab may take up the matter with the Department concerned / the Secretary LG&CD Department.

Audit recommends inquiry at appropriate level for initiation of disciplinary proceedings against the responsible for misuse of authority besides corrective measures and regularization from the Competent Authority.

4.1.1.2 Non-disclosure of Third Party/Direct Payments in the Financial Statements amounting to Rs 195.340 million

According to Para 1.3.24 of Cash basis International Public Sector Accounting Standards (IPSAS), it is mandatory that Third Party/Direct Payments are disclosed in a separate column of the statement of cash receipts and payment of the Financial Statements.

During Financial Attest Audit of District Education Authority, Rajanpur for the year 2020-21, it was observed that payment on account of Non-Salary Budget (NSB) amounting to Rs 195.340 million were made by the Punjab Government on behalf of the District Education Authority. Contrary to the above referred standard third party payments were not disclosed in the accounts of the District Education Authority. Furthermore, DAO did not demand copies of paid vouchers from CEO (DEA) Rajanpur, which were to be submitted to DAO for post audit by 15th of each month required as per clause 2.3(a) of prescribed procedure for operation of the SDAs.

Release order No.	Release order date	Cost Center	Amount
SO(SNE)PMIU/2019 (NSB)	01.09.2020	RP4340	56,252,977
SO(SNE)PMIU/2019 (NSB)	16.11.2020	RP4340	58,944,405
SO(SNE)PMIU/2019 (NSB)	25.03.2021	RP4340	62,684,408
SO(SNE)PMIU/2019 (NSB)	04.06.2021	RP4340	17,458,506
Total			195,340,296

Due to weak financial management, NSB funds were charged to Account-I instead of Account-V.

Non-charging of NSB funds to account-V resulted in unfair view of accounts of education authority.

DAO replied that, the funds of NSB were released by the Finance Department, Government of the Punjab, during financial year 2020-21 in SDA and this office has made payments out of the SDA as per prescribed procedure of the Government, hence the expenditure can't be charged to A/C-V.

The DAC kept the para pending for discussion in the clearing house meeting.

Audit recommends proper justification or corrective measures for fair view of accounts of District Education Authority Account-V.

CHAPTER 4.2

DEA Rajanpur

4.2.1 Introduction

A. District Education Authority (DEA) Rajanpur was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Rajanpur 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.

Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of the DEA, Rajanpur and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DEA is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent, effective and efficient functioning of DEA, Rajanpur.

The functions of DEA, Rajanpur as described in the Punjab Local Government Act, 2013 are to:

- i. establish, manage and supervise the primary, elementary, secondary and higher secondary schools as well as adult literacy & non-formal basic education / special education institutions of the Government in the District;
- ii. implement Government policies and directions including achievement of key performance indicators set by the Government for education;
- iii. ensure free and compulsory education for children of age five to sixteen years as required under Article 25-A of the Constitution;
- iv. ensure teaching, infrastructure, student safety & hygiene and minimum education standards for quality education;
- v. undertake student assessment and examinations, ranking of schools, promotion of co-curricular activities, award of scholarships and conduct of science fairs in Government and private schools;
- vi. approve the budget of the Authority and allocate funds to educational institutions;
- vii. 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;

- viii. constitute school management councils which may monitor academic activities;
- ix. plan and finance maintenance of school, support enrollment and retention, arrange donation and finances, plan development and perform any other function assigned by the Government, a Commission or a body established by law in the prescribed manner.

DEA Rajanpur manages various administrative offices and educational institutes as given in Table-1 below:

Table-1: Administrative Offices and Educational Institutes

Description	No. of offices / Educational Institutes
CEO (District Education Authority)	01
DEO (Secondary Education)	01
DEO (EE-M)	01
DEO (EE-W)	01
DEO (Literacy)	01
Dy. DEO (EE-M)	03
Dy. DEO (EE-W)	03
Special Education Centers	05
Higher Secondary Schools	12
High Schools	69
Middle Schools	88
Primary Schools	782

Source: Data received from CEO (DEA), Rajanpur

The table-2 given below shows the detail of total and audited formations of DEA Rajanpur.

Table-2: Audit profile of the DEA, Rajanpur

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	97	05	2,390.926	12.487
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous	-	-	-	-

Sr. No.	Description	Total No.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
	Bodies etc. under the PAO				
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

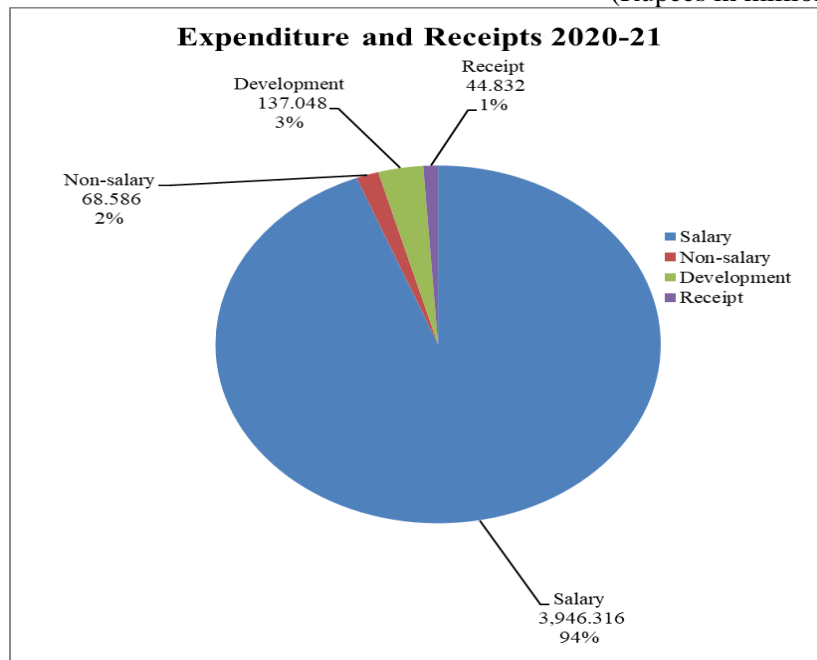
The detail of Budget and Expenditure is given in Table-3 below:

Table-3: Budget and Expenditure

(Rupees in million)

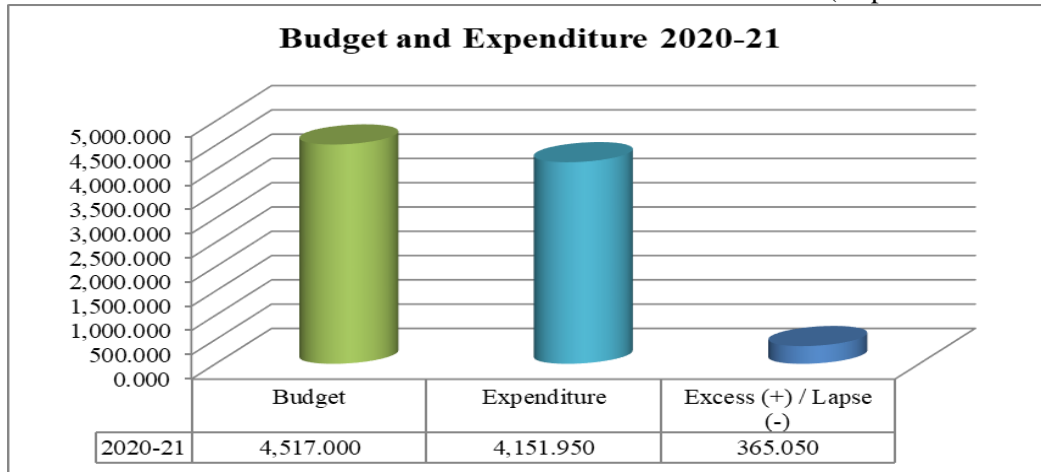
Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	4,148.645	3,946.316	202.329	5
Non-Salary	85.758	68.586	17.172	20
Development	282.597	137.048	145.549	52
Total	4,517.000	4,151.950	365.050	8
Receipt	44.832	44.832	0	0

(Rupees in million)



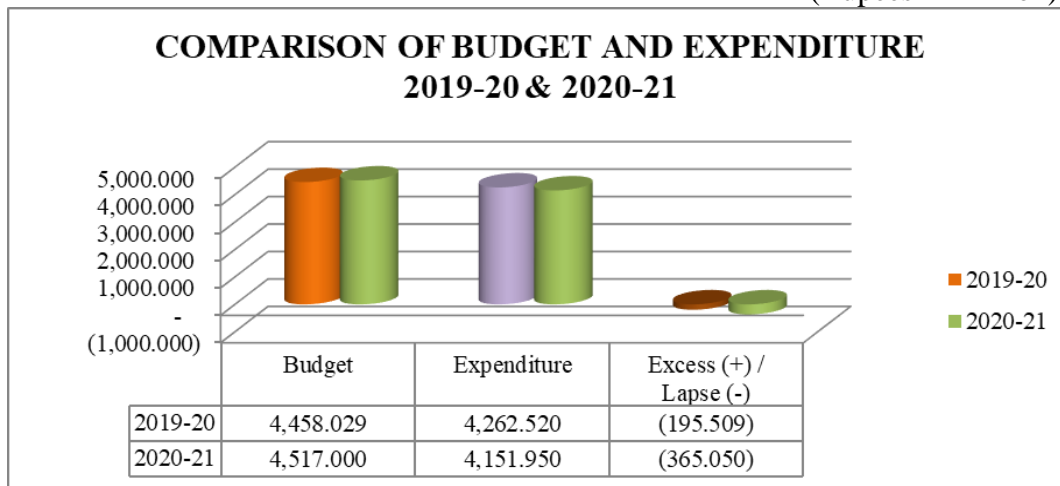
As per the Appropriation Accounts for the financial year 2020-21 of the DEA, Rajanpur, total original as well as final budget (Development and Non-Development) was Rs 4,517.000 million, no supplementary grant was provided during the year against the final budget, total expenditure of Rs 4,151.950 million was incurred by District Education Authority during financial year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 13% increase and 3% decrease in budget allocation and expenditure respectively incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 365.050 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 5%, 20% and 52% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 365.050 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA, Rajanpur 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 PMIU (Punjab monitoring and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improve admission of students & retention, zero tolerance to drop out, improve missing facilities in schools, improvement in level of education through IT and action plans for the district through proper monitoring at each level.

Table-4: Status regarding Indicators and their achievements

Sr. No.	Indicator	Weight	Data Source	Target	Responsible Tier	Remarks
1	Students attendance rate	15	MEA App	Above 90%	Head	School Improvement Framework (SIF) Indicators were introduced since January 2020 but no data of target
2	LND Score	15	LND App	Above 90%	AEO	
3	Students cleanliness	5	COT App	More than 4 Students	Head	
4	Teacher attendance	15	MEA App	100%	DDEO / Head	
5	Teacher allocation	10	SIS	Posts = Classes	SED	
6	Teaching aids availability	3	COT App	100%	Head	
7	Teacher CPD participation	12	AEO App	100%	CEO	

Sr. No.	Indicator	Weight	Data Source	Target	Responsible Tier	Remarks
8	Classroom observation score	5	COT App	Observation > 60	AEO	achieved was filled up for the financial year 2020-21.
9	Head teacher attendance	2	MEA App	100%	DEO / DDEO	
10	Non-teaching staff availability (we will just pick janitorial staff data in this indicator)	1	MEA App	100%	SED	
11	Instructional leadership	4	SIS	3 in Qtr	AEO	
12	School improvement plan	1	AEO App	Present in School	DDEO / Head	
13	School council meetings held	1	MEA App	3 in Qtr	AEO	
14	NSB disbursement	1	MEA App	On time	CEO	
15	Security and safety arrangements	1	MEA App	5/5	DEO	
16	Dangerous buildings	1	MEA App	No dangerous room	DEO	
17	Availability of electricity	1	MEA App	Available in school	DDEO	
18	Black board visibility	1	COT App	Visible	Head	
19	Availability of sufficient furniture	1	MEA App	Sufficient	DEO	
20	Provision of toilets	1	MEA App	Sufficient	DEO	
21	Maintenance of toilet facilities	1	MEA App	2/2	Head	
22	Availability of safe drinking water	1	MEA App	Available	DEO	
23	Availability of play area/playground	1	MEA App	2/2	DEO	
24	Cleanliness of school facilities	1	MEA App	100%	Head	

Source: Data received from CEO (DEA), Rajanpur

iii. Service Delivery Issues

CEO (DEA) Rajanpur did not provide data about its overall targets regarding furniture, Safe Building, Data Health and Sufficiency of Toilet. The performance of the DEA authorities could not be commented. The above mentioned facts indicate that administration failure to deliver their best to achieve the desired targets.

Suggestions / Remedial Measures

- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and Non-Development funds.

- Holding those accountable who are responsible for irregularities.
- Shortage of teaching staff at different levels should be overcome.
- Expediting the realization of Government receipts and overpayments.
- Establishment of effective internal controls and proper implementation of the monitoring system.
- Budget should be rationalized with respect to utilization.

4.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 195.989 million were raised as a result of this audit. This amount also includes recoverable of Rs 91.444 million as pointed out by the Audit. Summary of the audit observations classified by nature is given below:

Table-5: Summary of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	36.162
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	-
A	HR / Employees related irregularities	88.460
B	Procurement related irregularities	68.532
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	2.835
5	Others	-
Total		195.989

4.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	PAC meeting was not convened
2	2018-19	12	PAC meeting was not convened
3	2019-20	22	PAC meeting was not convened
4	2020-21	13	PAC meeting was not convened

4.2.4 Audit Paras

Non-production of record

4.2.4.1 Non-production of record – Rs 36.162 million

According Section 14(2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

The following DDOs incurred an expenditure of Rs 36.162 million during 2020-21, but vouched accounts of the expenditure of development work, NSB record and pay and allowances were not produced for audit verification.

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	CEO, DEA	Development record	6.352
2	Dy. DEO (EE-M) Rajanpur	Arrear of pay and allowances	10.357
3	Dy. DEO (EE-M) Jampur	Arrear of pay and allowances	5.348
		Vouched Account NSB	1.210
4	Dy. DEO (EE-M) Rojhan	Arrear of pay and allowances	9.895
		NSB Record	3.000
Total			36.162

Due to poor financial management, record amounting to Rs 36.162 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO of District Education Authority and concerned DDOs in September, 2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Paras:18,21,18,23,26,29]

Procedural irregularities

4.2.4.2 Unauthorized payment of conveyance allowance and inspection allowance – Rs 45.684 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of the Punjab education department (School Wing) letter No.SO (S-III)1-2-16/2007 dated 24.09.2007, conveyance / mobility allowance is not admissible during the period of leave of any kind or vacations. Furthermore, according to the Finance Department letter No.FD-PC.38-8/77 dated 05.07.1977, no conveyance allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle. Moreover, according to Govt. of Punjab School Education Department Lahore vide No.SO(Budget)1-15/2013(V-II) dated 15.01.2018, inspection allowance @ Rs 25,000 per month is granted to Assistant Education Officer working in School Education Department subject to verifiable key performance indicators developed by Education Department.

The following DDOs paid inadmissible conveyance allowance and inspection allowance of Rs 45.684 million to the employees during 2020-21. Conveyance allowance was not admissible to the teachers during summer/winter vacation, Covid-19 lockdown, LFP and the officers have allotted Government vehicles. Moreover, the inspection allowance being attached with KPIs was not admissible during Covid-19 lockdown.

(Rupees in million)

Sr. No	DDOs	Description	Amount
1	Dy.DEO (EE-M) Rajanpur	Conveyance allowance during Covid-19 lockdown	9.800
		Conveyance allowance despite availing d Government vehicles	0.150
		Inspection Allowance to AEO during Covid-19 vacations	3.975
2	Dy.DEO(EE-M) Jampur	Conveyance allowance during winter/summer vacations	10.035
		Inspection Allowance to AEO during Covid-19 vacations	4.725
3	Dy.DEO(EE-W) Rojhan	Conveyance allowance during winter vacations	0.432
		Conveyance allowance during Covid-19 lockdown	1.864
		Conveyance allowance during leave on full pay	0.669
		Inspection Allowance to AEO during Covid-19 vacations	1.738
4	Dy.DEO(EE-M) Rojhan	Conveyance allowance during winter vacations	0.997
		Conveyance allowance during Covid-19 lockdown	0.748

Sr. No	DDOs	Description	Amount
			2.645
		Conveyance allowance during summer vacation	1.545
			1.174
		Inspection allowance to AEO during Covid-19 vacations	1.213
			3.374
Total			45.684

Due to poor financial management, loss of Rs 45.684 million was sustained by the Government in shape of payment of inadmissible allowances.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends inquiry and fixing responsibility on the Deputy District Education Officers besides recovery of Rs 45.684 million.

[AIR Paras: 4,25,12,10,1,1,4,5,6,12,6,7,17,20, 4,9,21]

4.2.4.3 Overpayment of pay, allowances and SSB after regularization of service – Rs 41.501 million

According to Government of the Punjab, School Education Department Lahore, notification No. SO(SE-III) 2-16/2007(P-V) dated 07.08.2015, the Educators already appointed on contract basis under the provision of contract policy were regularized w.e.f 19.10.2019, and their pay was to be fixed at the initial of the respective pay scale and services period of contract shall not be counted for any purpose of pension, gratuity, leave, etc). These appointees would not be entitled to the payment of 30% SSB. Furthermore, according to S&GAD (clarification) notification No. SOR-III(S&GAD)2-8/2018 dated 19.01.2021, the services of in-service contract employees who are recruited under rule 17-A of Punjab Civil Servants Appointment and conditions of services rules 1974, should be regularized from the date of their initial recruitment/ induction into Government service, subject to recovery of 30% SSB.

The following DDOs paid an amount of Rs 41.501 million without entitlement during 2020-21 on account of social security benefits, basic pay and adhoc allowances to various officers/officials whose services were regularized.

(Rupees in million)

Sr. No.	DDOs	Nature of allowances	Amount
1	CEA(DEA)	SSB to employees appointed through 17-A	0.271
			0.241
2	Dy. DEO (EE-M) Rajapur	SSB to regular employees	7.199
		SSB to employees appointed through 17-A	1.465
		SSB to regular employees	2.116
		Non fixation of basic pay	4.531
		Non-adjustment of Adhoc Relief Allowances	1.359
		Non fixation of basic pay	1.222
		Non-adjustment of Adhoc Relief Allowances	0.336
3	Dy.DEO (EE-M) Jampur	SSB to regular employees	0.586
			13.302
		Non fixation of basic pay	1.252
4	Dy.DEO(EE-W) Rojhan	Non-adjustment of Adhoc Relief Allowances	0.371
		SSB to regular employees	0.137
		SSB to employees appointed through 17-A	1.734
5	Dy.DEO(EE-M) Rojhan	Salaries during leave without pay	0.599
		SSB to regular employees	1.460
		SSB to employees appointed through 17-A	0.693
		SSB to regular employees	0.977
		Annual increment without completing six months service	0.123
		Non fixation of basic pay	1.175
		Non-adjustment of Adhoc Relief Allowances	0.352
Total			41.501

Due to poor financial management, overpayment of Rs 41.501 million was made.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends recovery of Rs 41.501 million besides fixing responsibility on the DDOs concerned.

[AIR Paras: 6,16,18,14, 2,3,13,15,4,5, 16,17,2,9,3,13,16,18, 2,15,19]

4.2.4.4 Irregular expenditure from NSB - Rs 38.272 million

According to the Government of Punjab (PESRP) notification No.SO(S-III)2-12/2006 dated 06.08.2007, School Council Policy 2007 as amended up to 2013, all expenditure shall be incurred with prior approval of the school council and all purchases/ execution of work shall be carried out in a transparent and economical manner.

The following DDOs incurred expenditure of Rs 38.272 million during 2020-21 out of NSB without approval of school council, record of stock entries and consumption of stores. Furthermore, the work done was neither inspected nor verified by the Education Authorities. In most of the cases payments were also made in cash instead of crossed cheques.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) Rajanpur	Paints, repair and maintenance	20.153
2	Dy. DEO (EE-M) Jampur		6.263
3	Dy. DEO (EE-M) Rojhan		10.018
		Furniture, paints and other items	1.838
Total			38.272

Due to poor financial management, irregular expenditure of Rs 38.272 million was incurred.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends inquiry and fixing responsibility on the Deputy District Education Officers besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 19,6,28,30]

4.2.4.5 Irregular payments in cash - Rs 14.707 million

According to Rule 4(1)(b) of Punjab District Authorities (Accounts) Rules 2017, the payment exceeding rupees one thousand shall be made through crossed non- negotiable cheque.

The following DDOs made payments of Rs 14.707 million during 2020-21 to various contractors and suppliers on account of contingent expenditure in cash instead of crossed cheques.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO, DEA)	Payment to suppliers in cash	0.865
2	Dy.DEO(EE-M) Rajanpur		0.472
3	Dy.DEO(EE-M) Jampur		4.506
			0.284
4	Dy.DEO(EE-W) Rojhan		2.411
5	Dy.DEO(EE-M) Rojhan	6.169	
Total			14.707

Due to weak internal controls, cash payments amounting Rs 14.707 million were made irregularly to vendors.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends regularization of the expenditure from Competent Authority besides disciplinary action against the DDOs for irregular payments.

[AIR Paras: 10,18,8,12,8,31]

4.2.4.6 Unauthorized sanction of expenditure beyond financial powers - Rs 6.812 million

According to Sr.No.18 (IV) of Delegation of Financial Powers Rules 2016, the officers in categories I to IV are competent to accord the sanction of arrears of pay, allowances, etc., not more than three years old, of a Government Servant to whom they are competent to appoint.

The Deputy District Education Officer (EE-W), Rojhan made payment amounting to Rs 6.812 million during 2020-21 against arrears claim of pay and allowances pertaining to teachers of BS 14 to BS 16 without sanction of appointing authority of said teachers and said DDO accorded sanction beyond financial power. (**Annexure-7**).

Due to poor financial controls irregular expenditure amounting to Rs 6.812 million was incurred.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends regularization of expenditure from the Competent Authority besides fixing responsibility on the Dy. DEO (WEE) Rojhan.

[AIR Para:13]

4.2.4.7 Non-accountal of stores – Rs 3.507 million

According to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant. Furthermore, Rule 15.5 of ibid states that when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

Various School Head Teachers under administrative control of Deputy District Education Officer (EE-W) Rojhan incurred expenditure amounting to Rs 3.507 million for purchase of various items and general store items, etc. during 2020-21. However, expenditure was shown incurred without accounting for these items in stock register. (**Annexure-8**)

Due to weak internal controls, irregular expenditure of Rs 3.507 million was incurred.

The matter was reported to the CEO in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends probing the matter for fixing responsibility on the Dy. DEO (WEE) Rojhan.

[AIR Para:11]

4.2.4.8 Non-deduction of income tax and sales tax – Rs 2.984 million

According to Section 153(1) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5th (20 percent) of the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

The following DDOs made payments against supply of goods, rendering of services and execution of contracts during 2020-21. However, an amount of Rs 2.984 million on account of Income Tax, General Sales Tax and Punjab Sales Tax on Services was not / less deducted from the payments.

(Rupees in million)

Sr. No.	DDOs	Income Tax	Sales / PST Tax	Amount
1	Dy. DEO (EE-M) Rajanpur		1.834	1.834
2	Dy. DEO (EE-M) Jampur		0.499	0.499
3	Dy. DEO (EE-M) Rojan	0.124	0.527	0.651
Total		0.124	2.86	2.984

Due to poor financial management, excess payment of Rs 2.984 million was made to the suppliers / service providers / contractors.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends recovery of Rs 2.984 million besides fixing responsibility on the Deputy District Education Officers.

[AIR Paras: 20,9,27]

4.2.4.9 Purchase of IECE kits in non-transparent manner - Rs 2.250 million

According to Rule 4 of the Punjab Procurement Rules, 2014 (as amended), a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further according to rule 12(2) of Punjab Procurement Rules 2014 (as amended), any procurement exceeding three million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

CEO (DEA) Rajanpur incurred an expenditure of Rs 2.250 million against procurement of Kits (IECE) through unjustified and doubtful tendering process as detailed below.

- i. Tender notice was published in only Urdu newspapers (Khabrain & Pakistan, Multan) instead of one in Urdu and other in English.
- ii. Technical bid was opened on 08.10.2020 with the directions that the financial bid will be opened on 13.10.20 at 2.00PM which depicts that the technical bids were finalized and 100% marks was awarded to both bidders, Hafeez Traders Rajanpur and Kingly Traders Solution Lahore by the technical committee in evaluation of technical bids. Later on, meeting of technical evaluation committee was held on 26.11.2020 which concluded that some samples were not as per specification and further time was allowed to bidders for improvement of samples till 25.01.2021. Later on, technical bid of M/s Hafeez Traders was rejected and procurement was made through single bidder from Kingly Traders Solution Lahore. Rejecting of firm M/s Hafeez Traders which obtained

100% marks in evaluation of technical bid and procurement from single bidder was unjustified and doubtful tendering process.

iii. No Performance guarantee and no sales tax invoices were obtained.

(Amount in Rupees)

Date	Detail	Qty.	Rate	Amount	GST	Value	4/5 GST
20.04.21	ECE(IECE) kits Having 28-items	45	29,059.83	1,307,692	222,308	1,530,000	156,930
	ECE(IECE) kits Having 8-items, exempted GST (Books)	45	15,995.00	719,775	0	719,775	
Total						2,249,775	

Due to financial indiscipline, expenditure of Rs 2.250 million was incurred through doubtful tendering process.

The matter was reported to the CEO in September, 2021 and DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends inquiry, fixing responsibility and appropriate action on the CEO (DEA) besides regularization of matter from Competent Authority.

[AIR Para: 12]

4.2.4.10 Overpayment of inspection allowance due to availing of dual benefits –Rs 1.275 million

According to Govt. of Punjab School Education Department Lahore vide No.SO(Budget)1-15/2013(V-II) dated 15.01.2018, inspection allowance @ Rs 25,000 per month was granted with immediate effect to Assistant Education Officer working in School Education Department subject to verifiable key performance indicators developed by Education Department.

In the office of Dy. DEO (EE-W) Jampur, Mr. Muhammed Akhtar (BS-16), SST was adjusted as AEO (Markaz Jampur city) vide order No.3583 dated 29.07.2016. The said employee was working as AEO and was also drawing inspection allowance. Later, said employee was promoted in BPS 17 on basis of pay package vide order No.548 dated 18.03.17. Pay of concerned employee was fixed in BPS 17 but still he was working as AEO (BPS 16). Said employee was drawing dual benefits i-e pay of BPS 17 as SST and inspection allowance as AEO

(BPS 16) which was unjustified. After claim of pay package in BPS 17, the working as AEO in lower scale was unjustified which caused overpayment of Rs 1.275 million w.e.f. April 2017 to June 2021 (51 month *25,000/ month).

Due to poor financial management, overpayment of Rs 1.275 million was incurred.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends recovery of the overpaid amount of Rs 1.275 million besides fixing responsibility on the Dy. DEO (WEE) Jampur.

[AIR Para: 22]

Value for money and service delivery issues

4.2.4.11 Unauthorized retention of public money in DDO account – Rs 2.835 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.

CEO DEA, withdrew an amount of Rs 2.835 million out of the Government treasury during 2020-21 and the same was deposited into the DDO (NBP-41417913333) as the closing balance of Bank was Rs 2.835 million on as on 30.06.2021. However, the same was not disbursed to the concerned claimants till June, 2021. Resultantly, the fund was withdrawn without need for immediate disbursement and unduly retained in DDO bank account.

Due to poor financial management, public money amounting to Rs 2.835 million retained unauthorizedly.

The matter was reported to the CEO in September, 2021 and DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends inquiry, fixing responsibility and appropriate action on the CEO (DEA) besides regularization of matter.

[AIR Para: 9]

4.2.4.12 Irregular expenditure due to unlawful conduct of business of District Education Authority

According to 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.

Deputy Commissioner, Rajanpur authorized the budget of DEA Rajanpur Financial Year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Education Authority, Rajanpur including approval / authentication of revised

budget for the financial year 2020-21 and incurrence of expenditure of Rs 4,151.950 million was held unlawful.

Due to poor financial management, business of the DEA D.G.Khan was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 4,517.000 million.

The matter was reported to the CEO and DDOs concerned in September, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-1016 dated 11.10.2021, No.RDA/DGK/CD-1067 dated 28.10.2021 and No.RDA/DGK/CD-1394 dated 30.12.2021.

Audit recommends regularization of the expenditure besides inquiry of the matter and fixing responsibility accordingly.

[AIR Para: 1]

CHAPTER 5

Thematic Audit

5.1 Public Service Delivery and Performance of DEAs Dera Ghazi Khan Region

5.1.1 Introduction

Pakistan is the first country in the world to adopt the Sustainable Development Goals (SDGs) as part of its national development agenda in 2016. To meet the international commitments under SDG 4 (Quality Education), School Education Department, Government of the Punjab, established District Education Authorities under PLGA 2013 to improve quality of education in formal/ non-formal basic education institutions and special education institutions of the districts. DEAs are also responsible to ensure free and compulsory education for children from five to sixteen years and ensure implementation/achievement of pre-defined key performance indicators. Further, it shall maintain minimum standards for quality education regarding teaching, infrastructure, student safety and hygiene in educational institutions.

5.1.2 Background

The Article 25-A of the Constitution of Islamic Republic of Pakistan binds the Government of Pakistan “to provide free and compulsory education to all children of the age five to sixteen years. The international covenants like Sustainable Development Goals (SDGs), agreed by the United Nations Member States in 2015, emphasized on the quality aspect of education in SDG-4 and also binds the signatory countries to ensure inclusive, equitable and quality education for all by 2030 and promote lifelong learning. Pakistan has designed a comprehensive National SDG Framework which was approved by the National Economic Council (NEC), the country’s highest economic policy-making forum, in March 2018. This Framework sets baselines and targets for SDG indicators and will feed into the SDGs’ Monitoring and Evaluation Framework. The SDG 4 (Quality Education) composed of 7 outcome targets consisting of universal primary and secondary education, early childhood development and universal pre-primary education, equal success to technical/vocational and higher education, relevant skills for decent work, gender equality and inclusion, universal youth literacy and education for sustainable development and global citizenship. 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.

5.1.3 Establishing the Audit Theme

The main audit theme and sub-themes were established on the basis of outcomes of sectoral analysis carried out during previous audit years, recurring observations made during the previous years. The objective of Thematic Audit was to assess the achievements of the DEA against the desired outcomes of following main themes and its sub-themes.

Main Theme

Public Service Delivery and Performance of District Education Authorities for the Financial Years 2019-29 to 2020-21.

Sub-Themes

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

- i. Enrolment
- ii. Quality Education
- iii. Result of Schools
- iv. Achievement of Key Performance Indicators

5.1.3.1 Reasons for selection

The Audit Theme “Public Service Delivery and Performance of District Education Authorities” was taken up considering that it encompassed the broad spectrum of terms of reference of DEAs established by the Government of the Punjab. It was also relevant to the SDG 4 ‘Quality Education’, which was included as one of the sub themes alongwith student enrolment, result of schools and achievement of Key Performance Indicators (KPIs). It will be helpful in

assessing the overall performance of the DEAs concerned as well as help the Government of Pakistan and Government of the Punjab measure their achievements with respect to SDG-4.

5.1.3.2 Purpose / Objectives

The purpose / objectives of thematic audit were to:

- a) Assess the sufficient availability of funds, human resource and infrastructure to cater the educational needs of students;
- b) Assess the coverage of population and enrollment of children, equitable and quality primary and secondary education leading to relevant and effective learning outcomes;
- c) Analyze the provision of inclusive / conducive learning environment and convenient access to school by establishing new educational institutions and increase in students' enrollment;
- d) Assess whether teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education have been maintained;
- e) Assess achievement of Key Performance Indicators as prescribed;
- f) Analyze the infrastructural improvement and provision of basic facilities in educational institutions such as availability of class rooms, boundary wall, toilet block, furniture, clean drinking water, electricity; and
- g) Assess the cleanliness and hygienic conditions of the schools to provide a healthy environment to students;

5.1.3.3 Scope

Scope of the Thematic Audit was limited to District Education Authorities, Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur. The Performance of the DEAs was assessed through comparative analysis and critical reviews of previous two years' data (2019-20 to 2020-21) collected from these DEAs. The analytical/critical reviews were performed in the light of Audit sub-themes on collected data regarding funds allocation (development & non-development) and financial management of funds with a view to evaluate

trickledown effect of funds to the beneficiaries. Student teacher ratio was assessed on the basis of available data of student enrollment, sanctioned & working strength of teaching staff. Environmental impact was covered through critical reviews of availability of basic infrastructure/facilities and provision of missing facilities in educational institutions.

5.2 Legal frame work 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 define their own priorities and targets. Further, Pakistan's national and provincial assemblies established SDG Taskforces to supervise progress on the goals.

5.3 Stakeholders and governmental organizations identified as directly/ indirectly involved

School Education Department, Government of the Punjab, Directorate Literacy Department Punjab Lahore, District Education Authorities Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur, private schools of the respective districts and students are the key stakeholders involved in execution, operation / maintenance and beneficiaries of the education system at provincial and district level.

5.4 Role of Important Organizations

School Education Department, Directorate of Public Instructions-Elementary Education (DPI-EE), Directorate of Literacy Punjab and DEAs Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur are departments of Government of Punjab. The functions of the departments are to perform legislation, 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. District Education Authorities Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur are responsible to execute and implement the educational activities in their respective districts through group of offices at primary, elementary, high/higher secondary schools and special education institutions. The DEAs 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.

5.5 Organization's Financials

The detail of budget and expenditure for the financial years 2017-18 to 2020-21, is given below:

(Rupees in million)

Financial Year	Budget*			Expenditure*			Lapse
	Non-Development	Development	Total	Non-Development	Development	Total	
2017-18	25,747.50	301.53	26,049.03	23,591.82	176.307	23,768.13	2,280.90
2018-19	26,310.37	607.173	26,917.54	24,109.63	450.396	24,560.03	2,357.51
2019-20	27,080.81	293.975	27,374.79	25,726.73	415	26,141.73	1,233.06
2020-21	28,816.43	1758.43	30,574.86	25,339.22	788.975	26,128.19	4,446.67
Total	107,955.11	2,961.11	110,916.21	98,767.40	1,830.68	100,598.08	10,318.13

*DEA wise budget and expenditure data is given in Annexure-9

Government of the Punjab is responsible for overall finances of the DEAs in accordance with PFC award share of the respective district and transferred the funds into Account-V of DEAs Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur. Critical analysis of organization's finances portrayed that major portion of the finances was spent on salary component of regular establishment and office contingencies which in terms of percentage was 98.180% in four years. Hence, a meager amount of Rs 1,830.678 million was spent by the DEAs on development activities which in terms of percentage was only 1.820% of the total expenditure incurred by these DEAs during 2017-21.

However, development schemes including construction/ reconstruction of school building/class rooms, up-gradation of schools, provision of missing facilities etc. were directly executed by Government of the Punjab as provincial ADP schemes.

5.6 Field Audit Activity

5.6.1 Methodology

Audit was carried out against predefined objectives and functions of the Authority, financial governance provided in relevant rules, strategies and policies of the Government which were formulated to govern the Authorities. Audit activity comprised data collection regarding sub-themes, study of relevant reports/literature and field surveys. Critical analysis regarding optimal

utilization of human and financial resources of the Authority was done in accordance with educational activities carried out in last four years. On spot examination/ verification of record and activities was also carried out in accordance with the applicable laws/ rules and according to the INTOSAI auditing standards.

5.6.2 Audit Analysis

5.6.2.1 Audit Analysis of District Education Authority, Dera Ghazi Khan

5.6.2.1.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Internal controls weaknesses, such as inadmissible payment of conveyance allowance, non-recovery of house rent from the occupants of official residences, withdrawal of funds by manipulating record, non-fixation of pay & allowances after regularization of services etc., were also observed.
- iv. Record of results of schools was not centralized / available.
- v. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- vi. Internal Audit Department was not established by any of the DEAs.
- vii. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur were working as Administrators of the DEAs of their respective districts beyond the legal tenure.

5.6.2.1.2 Critical Review

a) Enrollment

- i. A decreasing trend was observed in enrollment of students from base year 2017 to 2021. Number of students' enrollment decreased by 17% in 04 years' time. The detail is as under:

Enrolment in 2017-18 (Base year)	Enrolment in 2020-21	Increase / Decrease from base year in %
335,337	297,985	17%

Data source: PMU data

- ii. It was observed that 49,768 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Dera Ghazi Khan, conducted by the Assistant Education Officers/ Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide/ensure free and compulsory education to the children of 5 to 16 years of age. The detail is given below:

Name of Tehsil	Period	Male OOSC Children	Female OOSC Children	Total
Koh.e.Suleman	2020-21	14,869	0	14,869
Taunsa	2020-21	4,700	200	4,900
Kot Chutta	2020-21	29,999	0	29,999
Total		49,568	200	49,768

Data source: SIS Punjab

b) Quality Education

- i. A decreasing trend was observed in availability of number of teachers and in each subsequent year in comparison to the base year 2017-18. Number of teachers decreased 2% in 2018-19, 4% in 2019-20 and 5% in 2020-21. The detail is as under:

Sr. No.	Year	Working strength of teachers
1	2017-18	9,608
2	2018-19	9,410
3	2019-20	9,250
4	2020-21	9,132

Data source: CEO(DEA) correspondence file

- ii. It was observed that 13,052 students admitted in government schools were getting education without sufficient teachers. The teachers' deployment in the schools was not according to actual need. No serious efforts were made to provide the sufficient teaching staff to the students. STR upto 82:1 is unjustified as detailed below:

Sr. No.	Description	Number of School	Number of students	STR
1	Schools with 01 teacher	08	650	81
2	Schools with 02 teachers	27	4,418	82
3	Schools with 03 teachers	17	3,454	68
4	Schools with 04 teachers	10	2,569	64
5	Schools with 05 teachers	01	370	74
6	Schools with 06 teachers	03	1,178	65
7	Schools with 07 teachers	01	413	59
Total		67	13,052	

Source: CEO (DEA) Correspondence file

- iii. It was observed that 28,303 students of 218 Govt. Primary Schools were deprived of basic facility of class rooms and facing hardships of environments. District Education Authority failed to provide basic infrastructure and achieve its objectives to provide free and quality education. Non provision of class rooms resulted in poor educational environment.

Sr. No.	Description	Number of School	Number of students	Average student/room
1	Shelter less Schools	25	1,264	-
2	Schools with 01 class room	112	11,554	103
3	Schools with 02 class room	65	11,578	178
4	Schools with 03 class room	16	3,907	244
Total		218	28,303	130

Source: CEO(DEA) correspondence file

- iv. It was observed that important posts of Planning and Development branch i.e SDO, Sub-Engineer, Draftsman and other important role posts remained vacant since establishment of DEA. Due to non availability of officers and officials, the execution of development schemes suffered in shape of delay in completion, poor technical estimates and delayed repair work. The detail of vacancy is given below:

Sr. No.	Category of Post	BPS	No. of Sanctioned posts	Period	Working	Vacant
1	Chairman	Fixed	1	2017-2021	0	1
2	Vice Chairman	Fixed	1	2017-2021	0	1

Sr. No.	Category of Post	BPS	No. of Sanctioned posts	Period	Working	Vacant
3	Assistant Director	17	4	2017-2021	3	1
4	SDO (P&D)	17	1	2017-2021	0	1
5	Sub Engineer (P&D)	14	1	2017-2021	0	1
6	Draft Man	11	1	2017-2021	0	1
Total			9		3	6

Data source: Annual budget book of DEA for financial year 2020-21

c) Result of Schools

- i. The pass percentage of the DEA Dera Ghazi Khan remained 01% below than the average result of Board of Intermediate and Secondary Education. Being Divisional Headquarter District, the focus of the management towards achievement of targeted results was negligible. The detail is as under:

Sr. No.	Year	Target result (Pass percentage)	Board Result (Pass percentage)	District Result (Pass percentage)
1	2020	100	83	82

Data source: PMU data

d) Achievement of KPIs

- i. Key Performance Indicators (KPIs) data provided by CEO (DEA) Office revealed that the KPIs could not be achieved completely in district Dera Ghazi Khan. "Student attendance", "availability of furniture" and "sufficiency of toilets" indicators were low. The detail is given below:

Year	Tehsil	Teacher Presence	Student Attendance (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement
2020-21	Koh-e-Sulman	97%	90%	96%	89%	88%	85%	84%	100%	92.70%
2019-20	Koh-e-Sulman	95%	89%	94%	89%	88%	85%	84%	100%	91.90%
2020-21	Taunsa	97%	94%	96%	94%	100%	95%	84%	100%	96%
2019-20	Taunsa	95%	92%	95%	94%	100%	95%	83%	100%	95%
2019-20	Kot Chutta Male	89%	85%	98%	100%	100%	94%	91%	83%	93%
2020-21	Kot Chutta Male	94%	88%	99%	100%	100%	100%	96%	82%	94%
2019-20	D.G.Khan	100%	50%	100%	100%	100%	100%	90%	100%	90%
2020-21	D.G.Khan	100%	50%	100%	100%	100%	100%	90%	100%	93%

Source: SIS Punjab

5.6.2.1.3 Significant Audit Observations

- i) Negligence to educate / admit out of school children and ensure free and compulsory education was reported in 01 case.¹
- ii) Unrealistic student teacher ratio (STR) was reported in 01 case.²
- iii) Poor quality education has been assessed on the basis of non provision of classrooms to 218 primary schools and un-hygienic condition were noticed in 02 cases.³
- iv) Non achievement of KPIs set by the Provincial Government and non-conducting of performance audit by the DEA was noticed in 02 cases.⁴

5.6.2.2 Audit Analysis of District Education Authority, Layyah

5.6.2.2.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Internal controls weaknesses, such as inadmissible payment of conveyance allowance, non-recovery of house rent from the occupants of official residences, withdrawal of funds by manipulating record, non-fixation of pay & allowances after regularization of services etc., were also observed.
- iv. Record of results of schools was not centralized / available.
- v. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- vi. Internal Audit Department was not established by any of the DEAs.

¹Annexure-10

² Annexure-11

³ Annexure-12

⁴ Annexure-13

- vii. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur were working as Administrators of the DEAs of their respective districts beyond the legal tenure.

5.6.2.2.2 Critical Review

a) Enrollment

- i. A decreasing trend was observed in enrollment of students from base year 2017 to 2021. Number of students' enrollment decreased by 8% in 04 years' time. The detail is as under:

Enrolment in 2017-18 (Base year)	Enrolment in 2020-21	Increase / Decrease from base year in %
280,245	257,915	8%

Data source: PMU data

- ii. It was observed that 25,683 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Layyah, conducted by the Assistant Education Officers/ Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate/admit out of school children and provide/ensure free and compulsory education to the children of 5 to 16 years' age. Further no efforts were made for 100% literacy rate in the District. No proof of increase in literacy rate was on record.

Name of Tehsil	Period	Male OOSC (Children)	Female OOSC (Children)	Total
Layyah	2020-21	6,051	2,593	8,644
Karor	2020-21	6,690	2,867	9,557
Choubara	2020-21	5,237	2,245	7,482
Total				25,683

Data source: SIS Punjab

b) Quality Education

- i. A decreasing trend was observed in availability of number of teachers and in each subsequent year in comparison to the base year 2017-18. Number of teachers decreased 2% in 2018-19, 1% in 2019-20 and 1% in 2020-21. The detail is as under:

Sr. No.	Financial Year	Working strength of teachers
1	2017-18	8,995
2	2018-19	8,855
3	2019-20	8,867
4	2020-21	8,896

Data source: CEO(DEA) correspondence file

- ii. It was observed that 7,045 students admitted in 38 Government schools were getting education without sufficient teachers. The teachers' deployment in the schools was not according to actual need. No serious efforts were made to provide the sufficient teaching staff to the students. STR upto 84:1 is unjustified, as detailed in the following table:

Sr. No.	Description	Number of School	Number of students	STR
1	Schools with 01 teacher	7	590	84
2	Schools with 02 teachers	15	2,257	75
3	Schools with 03 teachers	8	1,721	72
4	Schools with 04 teachers	5	1,326	66
5	Schools with 05 teachers	3	1151	77
Total		38	7,045	

Source: CEO(DEA) Correspondence file

- iii. There was shortage of teaching staff as 6% to 50% of different posts were vacant. Further, there was shortage of administrative staff as 13% to 45% of different posts were vacant. Overall 38% posts of administrative staff were vacant. Moreover, the technical posts i.e SDO, Sub-Engineer, Draftsman and other important posts remained vacant since establishment of DEA. Due to non availability of officers and officials the execution of works and development schemes suffered very much in shape of delay in completion, poor technical estimates besides repair work could not be done in time. The DEA is dependent on other departments for execution of repair /maintenance and execution of works.

Description	Post	Sanctioned Posts	Filled Posts	Vacant Posts	%Age
Teaching staff	PST/ ESE	6,417	5,376	1,041	16
	EST/ SESE	2,816	2354	462	16
	SST/ SSE	1060	999	61	6
	SS- BPS-17	49	36	13	27
	SSS-BPS-18	33	17	16	48
	SSS-BPS-19	12	6	6	50

Description	Post	Sanctioned Posts	Filled Posts	Vacant Posts	%Age
	Total	10,387	8,788	1,599	15
Administrative staff	Headmaster- BPS-17	110	61	49	45
	Sr. Headmaster	30	26	4	13
	Principal-19	21	13	8	38
	Principal-20	4	3	1	25
	Total	165	103	62	38
Supervisory staff	Chairman	1	0	1	100
	Vice Chairman	1	0	1	100
	Assistant Director	4	0	4	100
	SDO (P&D)	1	0	1	100
	Sub Engineer (P&D)	1	0	1	100
	Draft Man	1	0	1	100
	Total	9		9	

Source: CEO(DEA) Correspondence files

c) Result of Schools

- i. The pass percentage of the DEA Layyah remained 4% below than the average result of Board of Intermediate and Secondary Education. The focus of management towards achievement of targeted results was negligible. The detail is as under:

Sr. No.	Year	Target result (Pass percentage)	Board Result (Pass percentage)	District Result (Pass percentage)
1	2020	100	83	79

Data source: PMU data

d) Achievement of KPIs

- i. Key Performance Indicators (KPIs) data provided by CEO(DEA) Office revealed that the KPIs could not be achieved completely in district Layyah. “Student attendance”, “sufficiency of toilets” and “availability of furniture” indicators were very low. The detail is given in the following table:

Year	Tehsil	Teacher Presence	Non Teacher Presence	Student Attendance (All Grades)	Retention (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Availability of Toilets	Sufficiency of School Hygiene	Average Achievement
2020-21	Layyah	89.020 %	90.760 %	54.380 %	100%	88.406 %	98.524 %	99.758 %	88.618 %	90.256 %	85.442 %	88.516 %
	Karor	90.740 %	88.320 %	53.860 %	98.78%	90.942 %	97.638 %	99.106 %	87.082 %	87.018 %	82.336 %	87.582 %
	Lalisan	88.980 %	89.980 %	61.680 %	97%	89.608 %	95.496 %	99.682 %	87.966 %	87.132 %	86.028 %	88.355 %
2019-20	Layyah	93.63%	92.71%	92.68%	98.64%	94.04%	94.49%	99.58%	89.38%	86.10%	85.24%	92.646 %
	Karor	93.98%	91.73%	91.26%	98.48%	94.30%	96.44%	99.37%	80.73%	86.73%	83.63%	91.663 %

Year	Tehsil	Teacher Presence	Non Teacher Presence	Student Attendance (All Grades)	Retention (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement ¹
	Lalisan											%
	Chaubara	93.38%	91.89%	91.10%	98.78%	93.96%	97.58%	99.79%	90.36%	88.96%	84.92%	93.070%

Source: SIS Punjab

5.6.2.2.3 Significant Audit Observations

- i) Negligence to educate / admit out of school children and ensure free and compulsory education was reported in 01 case.⁵
- ii) Unrealistic student teacher ratio (STR) was reported in 01 case.⁶
- iii) Non-appointment of technical staff was noticed in 01 case.⁷
- iv) Poor quality education has been assessed on the basis of non provision of classrooms to primary schools was noticed in 01 case.⁸
- v) Poor results of schools were noticed in 01 case.⁹
- vi) Non achievement of KPIs set by the Provincial Government and non-conducting of performance audit by the DEA was noticed in 02 cases.¹⁰

5.6.2.3 Audit Analysis of District Education Authority, Muzaffargarh

5.6.2.3.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Internal controls weaknesses, such as inadmissible payment of conveyance allowance, non-recovery of house rent from the occupants of official residences, withdrawal of funds by

⁵Annexure-14

⁶ Annexure-15

⁷ Annexure-16

⁸ Annexure-17

⁹Annexure-18

¹⁰ Annexure-19

manipulating record, non-fixation of pay & allowances after regularization of services etc., were also observed.

- iv. Record of results of schools was not centralized / available.
- v. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- vi. Internal Audit Department was not established by any of the DEAs.
- vii. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur were working as Administrators of the DEAs of their respective districts beyond the legal tenure.

5.6.2.3.2 Critical Review

a) Enrollment

- i. A decreasing trend was observed in enrollment of students from base year 2017 to 2021. Number of students' enrollment decreased by 19% in 04 years' time. The detail is as under:

Enrolment in 2017-18 (Base year)	Enrolment in 2020-21	Increase / Decrease from base year in %
416,595	336,175	19%

Data source: PMU data

- ii. It was observed that 45,238 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Muzaffargarh, conducted by the Assistant Education Officers/Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate/admit out of school children and provide/ensure free and compulsory education to the children of 5 to 16 years' age. Furthermore, no efforts were made for 100% literacy rate in the District as per criteria mentioned above. The detail is given in the following table:

Name of Tehsil	Period	Male OOSC (Children)	Female OOSC (Children)	Total
Ali Pur	2020-21	3,452	2,622	6,074
Jatoi	2020-21	3,185	2,793	5,978

Name of Tehsil	Period	Male OOSC (Children)	Female OOSC (Children)	Total
Kot Adu	2020-21	9,139	8,242	17,381
M.Garh	2020-21	8,502	7,303	15,805
Total		24,278	20,960	45,238

Data source: SIS Punjab

b) Quality Education

- i. A decreasing trend was observed in availability of number of teachers and same was in each subsequent year in comparison to 2017-18. Number of teachers decreased 7% in 2018-19, 7% in 2019-20 and 10% in 2020-21 as compared to the base year of 2017-18. The detail is as under:

Sr. No.	Year	No. of Teachers Working
1	2017-18	1,2672
2	2018-19	1,1753
3	2019-20	1,1844
4	2020-21	1,1368

Data source: CEO(DEA) correspondence file

- ii. It was observed that 81,142 students admitted in Government schools were getting education without sufficient teachers. The teachers' deployment in the schools was not according to actual need. No serious efforts were made to provide the sufficient teaching staff to the students. STR upto 120:1 is unjustified, as detailed in the following table:

Sr. No.	Description	Number of School	Number of students	STR
1	Schools with zero teacher	1	120	120
2	Schools with 01 teacher	4	453	113
3	Schools with 02 teachers	116	14,249	61
4	Schools with 03 teachers	115	19,393	56
5	Schools with 04 teachers	97	20,094	52
6	Schools with 05 teachers	54	14,233	53
7	Schools with 06 teachers	26	8,004	51
8	Schools with 07 teachers	9	3,222	51
9	Schools with 08 teachers	5	2,074	52
Total		427	81,842	

Source: CEO (DEA) Correspondence file

- iii. From the SIS Punjab data as on 14.9.2021 it was observed that 627 (5.39% teachers possessed matric, 363 (3.12%) teachers intermediate and 1,498 (12.87) teachers BA/B.Sc. (2years)

qualification. And from the “Retirement of Teaching Staff by Degree” data of SIS Punjab showed that out of matriculate teachers, a reasonable number shall continue to serve by 2034. Furthermore, CEO (DEA) did not chalk out the training programs for teachers’ trainings to equip the teaching staff with updated teaching techniques.

- iv. There was shortage of teaching staff as 7% to 56% of different posts were vacant. Furthermore, there was shortage of administrative staff as 3.7% to 35% of different posts were vacant. Overall 38% posts of administrative staff were vacant. Furthermore, the technical posts i.e SDO, Sub-Engineer, Draftsman and other important posts remained vacant since establishment of DEA. Due to non availability of officers and officials the execution of works and development schemes suffered very much in shape of delay in completion, poor technical estimates, besides this repair work could not be done in time. The DEA is dependent on other departments for execution of repair & maintenance and execution of works. The detail of shortage is given below.

Description	Post	Sanctioned Posts	Filled Posts	Vacant Posts	%Age
Teaching staff	ESE	4,437	3,530	907	20
	PST	4,665	3,680	985	21
	EST	2,445	2169	276	11
	SESE	759	670	89	12
	SSE	332	292	40	12
	SST	831	769	62	7
	SS	138	77	61	44
	SSS	120	53	67	56
	Total	13,727	11,240	2,487	18
Administrative staff	Headmaster	59	50	9	15.3
	Sr. Headmaster	54	52	2	3.7
	Principal	39	25	14	35.9
	Dy.DEO	8	6	2	25.0
	Total	160	133	27	17
Supervisory staff	Chairman	1	0	1	100
	Vice Chairman	1	0	1	100
	SDO (P&D)	1	0	1	100
	Sub Engineer (P&D)	1	0	1	100

Description	Post	Sanctioned Posts	Filled Posts	Vacant Posts	%Age
	Drafts Man	1	0	1	100
	Registrar Exam	1	0	1	100
	Total	6	0	6	100

Source: CEO(DEA) Correspondence file

- v. It was observed that gender disparity in provision of education could not be eliminated. As per Multiple Indicator Survey 2017-18, the literacy rate for girls and boys was 48% and 69% respectively in the district. As per SIS Punjab data dated 14.9.2021, the gender wise enrollment showed that gender disparity remained unchanged. The detail is given below:

Sr. No.	Tehsil	Male		Female	
		No. of students	%	No. of students	%
1	Alipur	23,204	59	16,152	41
2	Jatoi	29,997	57	22,575	43
3	Kot Addu	71,539	54	61,333	46
4	Muzaffargarh	69,633	55	58,131	45

Source: SIS Punjab

c) Result of Schools

- i. The pass percentage of the DEA Muzaffargarh although remained above than the average of result of Board of Intermediate and Secondary Education. However, the targeted result could not be achieved. The focus of management towards achievement of targeted results was negligible. The detail is as under:

Sr. No.	Year	Target result (Pass percentage)	Board Result (Pass percentage)	District Result (Pass percentage)
1	2020	100	83	87

d) Achievement of KPIs

- i. Key Performance Indicators (KPIs) data provided by CEO(DEA) Office revealed that the KPIs could not be achieved completely in district Muzaffargarh. Student attendance, availability of furniture and sufficiency of toilets and school hygiene indicators were low. The detail is given below:

Year	Tehsil	Teacher Presence	Student Attendance (All Grades)	Retention (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement
2020-21	Ali Pur	94.20%	83.20%	N/A	95.12%	100%	100%	93.50%	90.24%	88.70%	93.10%
	Jatoi	91.60%	83.30%	N/A	90.51%	100%	100%	73.72%	94.89%	93.80%	91.14%
	Kot Addu	94.50%	78.20%	N/A	95.64%	100%	99.76%	93.46%	91.04%	82.93%	92.21%
	Muzaffargarh	93.30%	81.30%	N/A	92.21%	100%	100%	89.26%	90.08%	91.32%	92.57%
2019-20	Ali Pur	93.80%	86.30%	96.66%	92.11%	100%	100%	88.60%	92.11%	90.70%	93.47%
	Jatoi	91.40%	86.30%	98.31%	88.20%	99.38%	98.76%	80.12%	96.89%	94.97%	92.73%
	Kot Addu	92.70%	83.80%	96.06%	92.31%	100%	100%	93.42%	94.78%	83.24%	93.07%
	Muzaffargarh	93.50%	88%	97.09%	94.97%	100%	100%	89.34%	93.10%	92.70%	94.36%

Source: SIS Punjab

5.6.2.3.3 Significant Audit Observations

- i) Negligence to educate / admit out of school children and ensure free and compulsory education was reported in 01 case.¹¹
- ii) Non-achievement of quality education target due to unqualified teachers and un-realistic student teacher ratio was noticed in 02 cases.¹²
- iii) Non-appointment of technical staff was noticed in 02 cases.¹³
- iv) Gender disparity in provision of education was noticed in 01 case.¹⁴
- v) Poor results of some schools were noticed in 01 case.¹⁵
- vi) Non achievement of KPIs set by the Provincial Government and non-conducting of performance audit by the DEA was noticed in 02 cases.¹⁶

5.6.2.4 Audit Analysis of District Education Authority, Rajanpur

5.6.2.4.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.

¹¹Annexure-20

¹² Annexure-21

¹³ Annexure-22

¹⁴Annexure -23

¹⁵Annexure-24

¹⁶ Annexure-25

- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Internal controls weaknesses, such as inadmissible payment of conveyance allowance, non-recovery of house rent from the occupants of official residences, withdrawal of funds by manipulating record, non-fixation of pay & allowances after regularization of services etc., were also observed.
- iv. Record of results of schools was not centralized / available.
- v. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- vi. Internal Audit Department was not established by any of the DEAs.
- vii. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur were working as Administrators of the DEAs of their respective districts beyond the legal tenure.

5.6.2.4.2 Critical Review

a) Enrollment

- i. A decreasing trend was observed in enrollment of students from base year 2017 to 2021. Number of students' enrollment decreased by 33% in 04 years' time. The detail is as under:

Enrolment in 2017-18 (Base year)	Enrolment in 2020-21	Increase / Decrease from base year in %
248,829	166,421	33%

Data source: PMU data

b) Quality Education

- i. A decreasing trend was observed in availability of number of teachers and in each subsequent year in comparison to the base year 2017-18. Number of teachers decreased 1% in 2018-19, 4% in 2019-20 and 7% in 2020-21. The detail is as under:

Sr. No.	Year	Teacher working strength
1	2017-18	6,205
2	2018-19	6,115
3	2019-20	5,962
4	2020-21	5,760

Data source: CEO(DEA) correspondence file

- ii. There was shortage of teaching staff as 9% to 68% of different posts were vacant. Furthermore, there was shortage of administrative staff as 10% to 47% of different posts were vacant. Overall 20% posts of administrative staff were vacant. Moreover, the technical posts i.e. SDO, Sub-Engineer, Draftsman and other important posts remained vacant since establishment of DEA. Due to non availability of officers and officials the execution of works and development schemes suffered in shape of delay in completion, poor technical estimates, besides this repair work could not be done in time. The detail of shortage is given below.

Description	Post	Sanctioned Posts	Filled Posts	Vacant Posts	%Age
Teaching staff	ESE	2,810	2,207	603	21%
	PST	2,263	1,852	411	18%
	EST	1,006	815	191	19%
	SESE	379	297	82	22%
	SSE	166	128	38	23%
	SST	433	393	40	9%
	SS	93	43	50	54%
	SSS	57	18	39	68%
	Total	7,207	5,753	1,454	20%
Administrative staff	Sr. Headmaster	20	18	2	10%
	Principal	15	8	7	47%
	AEO	93	78	15	16%
	Dy.DEO	6	4	2	33%
	DEO	3	2	1	33%
	Total	137	110	27	20%
Supervisory staff	Chairman	1	0	1	100%
	Vice Chairman	1	0	1	100%
	Assistant Director	4	0	4	100%
	SDO (P&D)	1	0	1	100%
	Sub Engineer (P&D)	1	0	1	100%
	Draft Man	1	0	1	100%
	Registrar Exam	1	0	1	100%
	Superintendent	1	0	1	100%
	Office Incharge	1	0	1	100%

Description	Post	Sanctioned Posts	Filled Posts	Vacant Posts	%Age
	Stenographer	1	0	1	100%
	Steno Typist	1	0	1	100%
	Total	14	0	14	100%

Source: CEO(DEA) Correspondence file

- iii. It was observed that 25,765 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Rajanpur, conducted by the Assistant Education Officers/ Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide/ensure free and compulsory education to the children age group of 5 to 16 years. Further no efforts were made for 100% literacy rate in the District as per criteria mentioned above. The detail is given below:

Name of Tehsil	Period	Male OOSC (Children)	Female OOSC (Children)	Total
Rajanpur	2020-21	8,712	2,045	10,757
Jampur		7,421	2,311	9,732
Rojhan		4,312	964	5,276
Total		20,445	5,320	25,765

Data source: SIS Punjab

c) Result of Schools

- i. The pass percentage of the DEA Rajanpur although remained above than the average of result of Board of Intermediate and Secondary Education. However, the targeted result could not be achieved. The focus of management towards achievement of targeted results was negligible. The detail is as under:

Sr. No.	Year	Target result (Pass percentage)	Board Result (Pass percentage)	District Result (Pass percentage)
1	2020	100	83	85

Data source: PMU data

d) Achievement of KPIs

- i. Key Performance Indicators (KPIs) data provided by CEO(DEA) Office revealed that the KPIs could not be achieved completely in district Rajanpur. Student attendance, availability of furniture, availability of toilets and school hygiene indicators were very low. The detail is given below:

Year	Teacher Presence	Student Attendance (All Grades)	Retention (K-12) (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement
2020-21	97%	92.20%	98.30%	91%	99.25%	100%	78%	79%	91%	91.75%
2019-20	94.21%	89.94%	97.81%	93.86%	99.15%	99.76%	86.77%	76.58%	87.55%	91.74%

Source: SIS Punjab

5.6.2.4.3 Significant Audit Observations

- i) Negligence to educate / admit out of school children and ensure free and compulsory education was reported in 01 case.¹⁷
- ii) Non-appointment of teaching, supervisory and technical staff was noticed in 02 cases.¹⁸
- iii) Unrealistic student teacher ratio (STR) was reported in 01 case.¹⁹
- iv) Non-provision of literacy kits to the literacy center was noticed in 01 case.²⁰
- v) Poor quality education has been assessed on the basis of non provision of classrooms to 498 primary schools was noticed in 01 case.²¹
- vi) Poor results of some schools were noticed in 01 case.²²
- vii) Non achievement of KPIs set by the Provincial Government and non-conducting of performance audit by the DEA was noticed in 02 cases.²³

5.7 Departmental Responses

The matter was reported to the PAOs concerned during September, 2021 but replies were not submitted by the management till finalization of this Report.

5.8 Conclusion

Provision of quality education services to public is the primary responsibility of the Government. Government of the Punjab launched an ambitious programme to achieve high standards of public service delivery in education sector under PLGA, 2013 by establishing the District Education Authorities. Many of its aims coincided with the national and provincial commitments under MDGs and their

¹⁷Annexure-31

¹⁸ Annexure-27

¹⁹ Annexure-28

²⁰ Annexure-29

²¹ Annexure-30

²²Annexure-31

²³ Annexure-32

successor SDGs. However, the efforts could not meet the intended targets as detailed below:

- i. DEAs did not recruit adequate teaching staff in schools resultantly student teacher ratio was not satisfactory.
- ii. A declining trend of student enrollment was observed despite gradual increase in population which reflected that either the children remained out of school or their parents preferred the private schools over the public sector educational institutions.
- iii. Education authorities did not utilize human resource optimally for provision of quality education.
- iv. Authorities also failed to ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education in schools.
- v. There was acute shortage of furniture, toilet blocks, classrooms, boundary walls etc. in the public sector schools.
- vi. Non-availability of data for tracking the progress towards the implementation of SDG-4 was a serious concern and consequently a major hurdle in tracking the progress towards the achievement of SDG-4.
- vii. The overall achievement of SDG-4 was found unsatisfactory in all DEAs.

5.9 Recommendations

- i. Strengthening of internal control system for proper achievement of SDG-4 and other targets of DEAs.
- ii. Comprehensive monitoring system may be introduced for effective service delivery.
- iii. Allocation of financial resources for provision of missing facilities (toilet blocks, boundary walls, furniture) and up gradation of schools may be ensured for provision of quality environment.
- iv. Recruitment of staff against vacant posts may be made to overcome the shortage of teachers / allied support staff.
- v. Rationalization of teaching staff in the schools according to the student - teacher ratio.
- vi. Strenuous efforts for construction and provision of requisite classrooms in the Government schools and active pursuance of development schemes for their completion without further delay.
- vii. Immediate procurement of furniture, fixture and IT equipment for schools.
- viii. Formulation of need based budgeting formula to ensure provision of equitable resources to all schools.
- ix. Capacity building of School Councils and proper utilization of NSB funds.

- x. Trainings of teaching staff to improve quality of education.

5.10 References

- i. Data available in DEA periodic reports
- ii. SIS data
- iii. BISE results
- iv. PMU data

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

District Education Authorities, Dera Ghazi Khan Region

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
District Education Authority D.G Khan				
1	CEO (DEA)	2	Non black listing of defaulter contractor and non-forfeiture of Performance Guaranty / Security million	0.271
2		3	Irregular expenditure on payment of TA/DA Million	0.396
3		4	Loss due to payment of conveyance allowance during leave	0.018
4		5	Incurrence of the expenditure without advertisement	1.023
5		6	Loss to govt. due to non-recovery of registration fee from un-registered schools	0.149
6		7	Loss to govt. Due to non recovery of annual inspection fee from private registered schools	0.565
7		8	Poor performance of District Education Authority, un-justified budgeting and releases of budget resulted in unspent balances	31.065
8		9	Unjustified expenditure on Photocopies	0.338
9		10	Irregular tendering process due to non obtaining of performance guarantee	2.933
10		11	Unjustified drawl of hotel charges, recovery of GST	0.057
11		13	Defective budgeting due to variation in figures of closing balance	15.352
12		12	Irregular payments in Cash	0.835
13		15	Blockage of Government money due to non utilization of funds for purchase of furniture	139.564
14		17	Non-compliance of Previous Audit Paras 1	-
15		19	Un-Justified expenditure on madarsa Usman bin Afan	1.057
16		20	Overpayment due to payment of higher rates of POL than notified by OGRA	0.016
17		21	Non recovery of liquidated damages due to late supply of material and loss to Govt	0.444
18	Dy. DEO (EE-M) Dera Ghazi Khan	10	Less deduction of group insurance from employees salaries	0.094
19		12	Recovery due to unjustified payment of salaries after retirement	0.065
20		13	Overpayment on account of qualification allowance to educator	0.036
21		14	Recovery of unjustified payment of 50% Adhoc allowance-2010	0.020
22		15	Recovery of overpayment of inspection allowance to AEO	0.050
23		16	Overpayment on account of hill allowance	0.014

Sr. No.	DDOs	Para No.	Subject	Amount
24		17	Recovery due to unjustified payment of science teaching allowance	0.006
25		22	Overpayment of Pay & Allowances	0.645
26		26	Misappropriation of NSB grant	0.089
27		29	Overpayment due to payment of higher rates of POL than notified by OGRA	0.007
28	Dy. DEO (EE-W) Dera Ghazi Khan	5	Recovery of unjustified payment of 50% Adhoc allowance-2010	0.008
29		6	Recovery due to unjustified payment of salaries after retirement	0.056
30		9	Overpayment on account of qualification allowance	0.014
31		11	Less deduction of group insurance from employees salaries	0.159
32		12	Recovery of irregular payment of Conveyance allowance against OSD	0.051
33		16	Payment of salary during the period of leave without pay	0.350
34		17	Unjustified Payment of salaries and non-termination of contract due to non-acquiring of Professional qualification in prescribed time	0.412
35		18	Overpayment on account of hill allowance	0.014
36		19	Non Deposit of Fine/penalty imposed by authority due to willful absent from duty	0.324
37		24	Unauthorized drawl of salaries after transfer	0.492
38		30	Non-compliance of observations issued in previous years	-
39		31	Rush of expenditure in month of June	0.657
40	Dy. DEO (EE-W) Kot Chutta	4	Less deduction of Group Insurance from employees' salaries	0.203
41		8	Non Deposit of Fine imposed by authority due to willful absent from duty reported by MEAs	0.107
42		10	Recovery of inadmissible payment of Salaries during leave without pay	0.171
43		25	Non deduction of G.P Fund from the pay of permanent employees	0.845
44		26	Loss due to Non deduction of Group Insurance, Benevolent Fund upon regularization of services	0.171
45		30	Overpayment due to inclusion of income tax in price	0.312
46		34	Recovery against inadmissible payment of Conveyance Allowance	0.077
47		35	Non-compliance of observations issued in previous years	-
48	Dy. DEO (EE-M) Kot Chutta	4	Non Deposit of fine imposed by authority due to willful absent from duty	0.041
49		9	Unauthorized payment in cash	0.803
50		13	Unjustified disbursement of Financial Assistance	0.400
51		20	Unjustified drawal out of NSB for GST	0.090
52		22	Non-compliance of observations issued in previous years	-
District Education Authority Layyah				
53	CEO (DEA)	5	Poor performance of District Education Authority, unjustified budgeting and releases of budget resulted in unspent balances of	71.703
54		6	Un-justified and unauthorized allocation of budget by	47.337

Sr. No.	DDOs	Para No.	Subject	Amount
			supplementary grants	
55		8	Loss to Govt. Due to allowing excess increment in basic pay	0.059
56		9	Non black listing of defaulter contractor and non-forfeiture of Performance Guaranty / Security	0.366
57		10	Irregular Admin Approval beyond Financial Powers	88.374
58		15	Non recovery of liquidated damages due to late supply of material and loss to Govt.	0.389
59		16	Unjustified and Doubtful Expenditure on renovation of schools Labs	5.805
60		12	Overpayment on account of qualification allowance	0.076
61		13	Unauthorized sanction of expenditure beyond the delegated financial powers	8.607
62		19	Non deduction of GP Fund from the pay of permanent employees	1.163
63	Dy. DEO (EE-W) Layyah	20	Loss due to Non deduction of Group Insurance, Benevolent Fund upon regularization of services	0.262
64		21	Irregular Payment of taxes	0.068
65		22	Doubtful drawl of amount without execution of civil work	0.129
66		23	Irregular expenditure in violation of school council policy	1.561
67		24	Unjustified drawal of TA/DA without supporting documents	0.118
68		25	Non-compliance of Previous Audit Paras	-
69		7	Misappropriation of NSB Fund	0.303
70	Dy. DEO (EE-M) Layyah	8	Doubtful expenditure out of SMC / NSB grant	3.714
71		9	Potential/possible Misappropriation of NSB funds due to non-availability of vouched account	1.100
72		17	Unauthentic payments through adjustment bills	1.814
73		5	Loss due to Non deduction of General Provident Fund, Group Insurance, Benevolent Fund upon regularization of services	2.513
74	Dy. DEO (EE-M) Chowbara	13	Loss due to Non deduction of General Provident Fund, Group Insurance, Benevolent Fund upon regularization of services	0.379
75		15	Irregular expenditure against procurement of various items without calling of tender advertisement	0.450
76		17	Unjustified payment of financial assistance	6.600
77		18	Misappropriation due to excess drawl of POL	0.190
78		22	Unjustified and Doubtful Expenditure Out Of NSB Fund	23.673
79		3	Less deduction of Group Insurance from employees' salaries	0.156
80	Dy. DEO (EE-W) Chowbara	4	Recovery due to unjustified payment of dress/uniform allowances	0.134
81		5	Recovery due to unjustified payment of Personal Pay	0.03
82		19	Unjustified temporary adjustment/transfer of contract employees and payment of salaries	3.065
83		20	Non deduction of G.P Fund, GI & B.Fund from the pay of permanent employees	0.626
84		23	Unjustified and Doubtful Expenditure Out Of NSB Fund	8.778

Sr. No.	DDOs	Para No.	Subject	Amount	
85		24	Doubtful drawl out of NSB fund	1.099	
86		27	Irregular procurement from unregistered supplier (NSB Budget)	7.684	
87		30	Non-compliance of observations issued in previous years	-	
District Education Authority Muzaffargarh					
88	CEO (DEA)	1	Drawal of salaries after retirement	0.688	
89		2	Loss due to un-authorized withdrawal of Pay	0.004	
90		4	Loss to Govt. Due to non-recovery of registration fee from un-registered Schools	0.493	
91		5	Loss to Government due to non-recovery of annual inspection fee from private registered schools	0.066	
92		6	Overpayment due to payment of higher rates of POL than notified by OGRA	0.014	
93		7	Recovery of overpayment and non accountal of POL	0.008	
94		10	Unjustified payment on account of transportation of goods	0.296	
95		11	Non deposit of amount drawn against postage and stamps	0.203	
96		12	Irregular expenditure on advertisement	0.037	
97		13	Wasteful expenditure against advertisement	0.203	
98		14	Unjustified drawal of TA/DA without supporting documents	0.319	
99		17	Lapse of fund on account of deposit work	0.189	
100		19	Loss to DEA due to non accountal of deposit works amount by the Building Department	2.579	
101		20	Poor performance of District Education Authority, unjustified budgeting and releases of budget resulted in unspent balances	11.926	
102		Dy.DEO (EE-M) Kot Addu	2	Recovery due to payment of inadmissible allowances	0.113
103			4	Un-authorized drawl of charge allowance	0.098
104			5	Recovery of inadmissible payment of Salaries during leave without pay	0.135
105			6	Unjustified payment of SSB to permanent/regular employees	8.868
106			9	Unauthorized Payment of charge allowance to AEOs.	0.020
107	11		Non deduction of G.P Fund from the pay of permanent employees	2.078	
108	13		Less deduction of Group Insurance from employee's salaries	0.260	
109	15		Recovery of un-authorized payment of SSB	0.237	
110	16		Overpayment of charge allowance recovery of	0.013	
111	17		Non recovery of one month pay due to resigned from the service	0.051	
112	22		Overpayment on account of qualification allowance	0.117	
113	24		Unauthorized expenditure out of NSB/ Improvised class rooms grant.	11.659	
114	26		Un-authorized drawl of charge allowance recovery	0.060	
115	28		Irregular Payments against Arrears of Pay and allowances	10.357	
116	29	Non-production of record of schools	4.272		
117	Dy.DEO (EE-M) Jatoi	1	Recovery of inadmissible Drawl of Charge Allowance Recovery	0.330	
118		7	Overpayment due to grant of annual increment without	0.097	

Sr. No.	DDOs	Para No.	Subject	Amount
			completing six month service and recovery thereof	
119		8	Recovery of inadmissible payment of Salaries during EOL/Leave without Pay	0.085
120		11	Unjustified payment of financial assistance	6.000
121		13	Unjustified payment of Salaries without verification of Degrees/Academic Record	0.210
122		14	Loss due to Non deduction of Group Insurance, Benevolent Fund upon regularization of services	0.960
123		15	Recovery due to payment of inadmissible allowance	0.061
124		17	Non Recovery of pay during absent from duty period	0.052
125		18	Purchase of lab and store items without tender advertisement	0.219
126		20	Unjustified/Doubtful withdrawal Out of NSB Fund	11.705
127		2	Unauthorized payment of Inadmissible qualification Allowance	0.238
128		5	Unauthorized payment of Integrated Allowance to the employees	0.781
129		6	Incurrence of expenditure without tender advertisement	1.124
130		9	Unauthorized expenditure due to Misclassification of object code	0.204
131		10	Loss due to un-authorized payment of Salaries	0.264
132	Dy.DEO (EE-W) Kot Addu	14	Doubtful expenditure out of SMC / NSB grant	13.992
133		15	Misappropriation of NSB funds due to non-availability of vouched account	1.000
134		17	Unauthentic payments through adjustment bills	0.436
135		18	Unauthentic Payment of basic pay and adhoc allowances	0.192
136		19	Unjustified expenditure on TA / DA	0.247
137		20	Overpayment due to higher rates of Photocopies	0.056
138		21	Doubtful expenditure out of contingencies	0.430
139		22	Un Reconciled Closing Balance of DDO Account	4.982
140		2	Doubtful Consumption of POL	0.057
141		3	Overpayment due to payment of higher rates of POL than notified by OGRA	0.016
142		4	Unauthorized payment of Inadmissible Allowances	0.022
143		8	Loss due to un-authorized payment of Salaries	0.273
144		10	Unauthorized expenditure due to Misclassification of object code	0.106
145	Dy.DEO (EE-W) Jatoi	12	Doubtful expenditure out of SMC / NSB grant	5.510
146		13	Misappropriation of NSB funds due to non-availability of vouched account	1.100
147		16	Unauthentic payments through adjustment bills	6.068
148		17	Unjustified payment of qualification allowance	0.100
149		18	Unauthorized payment of Integrated Allowance to the employees	0.660
150		19	Unauthorized payment of Inadmissible Allowances	0.034
151		23	Loss due to un- authorized payment of Advance increments	0.482
District Education Authority Rajanpur				
152	CEO (DEA)	2	Loss to Government due to non-deduction of PST and less deduction of Income Tax	0.108

Sr. No.	DDOs	Para No.	Subject	Amount	
153		3	Misclassification of expenditure	0.361	
154		4	Loss due to non-recovery of inspection fee and registration fee from private schools	0.193	
155		5	Unjustified payment of financial assistance	1.600	
156		7	Irregular expenditure on repair of vehicle worth	0.298	
157		8	Unjustified shifting of vehicle to Baluchistan and irregular expenditure on repair of vehicle	0.246	
158		11	Unjustified and doubtful consumption of POL worth	0.587	
159		13	Unjustified Expenditure on Photocopies	0.267	
160		14	Unjustified and doubtful payments on TA/DA	0.414	
161		15	Non production of sales tax invoices/returns	0.237	
162		17	Irregular expenditure against procurement of various items without calling of tender advertisement	1.427	
163		19	Overpayment due to inadmissible Allowances	0.063	
164		20	Non-compliance of observations issued in previous years		
165		21	Blockage of funds due to non procurement of Library Books under Punjab Action for Reading Habits, Access& Oversight (PARHAO)	2	
166		Dy.DEO (EE-M) Rajampur	5	Un-authorized payment of pay and allowances after transfer	0.741
167			6	Unauthorized payment of conveyance allowance during leave on full pay	0.022
168	7		Less deduction of Group Insurance from employee's salaries	0.071	
169	9		Non Deposit of fine imposed by the authority due to willful absent from duty-	0.042	
170	10		Non recovery of one month pay due to resignation from the service	0.079	
171	11		Irregular expenditure on repair of vehicles worth	0.159	
172	16		Un-authorized payment of pay and allowances after transfer	0.046	
173	17		Non deduction of G.P Fund from the pay of permanent employees	2.221	
174	21		Un-authorized drawl of charge allowance	0.025	
175	23		Loss to Government due to non-deduction of PST and less deduction of Income Tax	0.058	
176	24		Non deduction of Group Insurance from the pay of permanent employees	0.115	
177	Dy.DEO (EE-M) Jampur	2	Recovery of un-authorized payment of Conveyance allowance	0.057	
178		3	Loss due to un-authorized payment of Salaries	0.161	
179		7	Misappropriation of NSB grant	0.121	
180		11	Unjustified expenditure of TA / DA	0.053	
181		13	Unauthorized payment of Inadmissible Allowances	0.020	
182		14	Doubtful Consumption of POL	0.011	
183		15	Unauthentic Expenditure out of NSB Grant	0.863	
184		19	Loss due to un-authorized payment of Advance increments	0.723	
185		20	Unjustified payment of salaries due to non-production of service books	7.750	

Sr. No.	DDOs	Para No.	Subject	Amount
186		21	Recovery of Embezzled NSB funds	0.151
187		24	Unjustified payment of qualification allowance	0.026
188	Dy.DEO (E E-W) Rojhan	7	Withdrawal of pay and allowances at excessive rates	0.019
189		10	Irregular payment of salaries after transfer	0.502
190		14	Non verification of GST paid	0.779
191		15	Unauthentic expenditure on Purchase of Furniture	0.537
192		16	Overpayment of charge allowance to AEO	0.029
193		17	Non-recovery of fine imposed during absent period	0.012
194		18	Unauthorized expenditure on POL	0.870
195		19	Unauthorized expenditure on civil work without specification	0.338
196		20	Un-authorized drawl of charge allowance	0.027
197		Dy.DEO (EE-M) Rojhan	1	Overpayment due to un-authorized award of M.Ed. increment to teacher recovery
198	3		Recovery due to payment of inadmissible allowances	0.035
199	5		Overpayment on account of Science Teaching Allowance	0.017
200	8		Less deduction of Group Insurance from employees' salaries	0.087
201	10		Overpayment on account of adhoc relief allowance 2017, 2018 & 2019 due to irregular grant of annual increment	0.049
202	11		Loss due to Non deduction of Group Insurance, Benevolent Fund upon regularization of services	0.024
203	12		Unjustified payment of financial assistance	4.400
204	14		Un-authorized drawl of charge allowance through manual bills	0.024
205	22		Non Deposit of Fine imposed by authority due to willful absent from duty reported by MEAs	0.054
206	23		Non deduction of G.P Fund from the pay of permanent employees	1.080
207	24		Unauthorized Payment of Conveyance Allowance During Leave On Full Pay	0.014
208	25	Recovery due to un-authorized drawl of charge allowance	0.620	

Part-II

**Memorandum for Departmental Accounts Committee Paras
Pertaining to the Audit Year 2020-21**

District Education Authorities, Dera Ghazi Khan Region

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
District Education Authority, D.G Khan				
1	CEO (DEA)	4	Un-authorized payment of previous year liabilities	24.436
2		5	Defective Budgeting due to variation in figure of closing balance	787.230
3		6	Unauthorized provision of supplementary grant	1,674.990
4		11	Unauthorized allocation of funds without token grant	120.111
5		13	Unjustified budget allocation resulting in unspent balance	366.443
6		14	Unauthorized purchased of air-conditioned without approval of austerity committee	3.522
7		15	Purchase of stores without tender advertisement	0.868
8		16	Loss due to unjustified budget allocation and expenditure	16.420
9		18	Loss to Govt. due to non recovery of inspection fee from private schools	0.234
10		19	Loss to govt. due to non recovery of registration fee from un-registered schools	0.583
11		20	Expenditure over and above the budget allotment	17.268
12		21	Procurement of computers in violation of approved specification	54.990
13	CEO (DEA) Pension Payment Related Paras	1	Payment of pension without life certificate	21.288
14		2	Overpayment due to non-recovery/stoppage of pay & Allowance after retirement	0.242
15		3	Overpayment of Conveyance Allowance	0.093
16		4	Overpayment due to non-recovery / stoppage of pay & Allowance after retirement	0.080
17		5	Overpayment of Charge Allowance	0.010
18		7	Non-production of Service record of retired employees	
19		8	Overpayment due to non-recovery / stoppage of family pension	0.061
20		Dy.DEO (EE-W) Taunsa	17	Un-authorized payment against weather shield
21	19		Misappropriation NSB funds	0.130
22	23		Doubtful expenditure on payment of salaries to staff appointed through NSB grant	0.261
23	28		Likely Misappropriation/Adjustment of NSB fund	4.056
24	Dy. DEO (EE-M) D.G Khan	10	Misappropriation on account of NSB fund	0.080
25		15	Unjustified Drawl against M.Phil. Allowance	0.070
26		20	Misappropriation on account of NSB Fund	0.235

Sr. No.	DDOs	Para No.	Subject	Amount
27		21	Embezzlement On Account of NSB Fund	0.060
28		25	Irregular Adjustments of 30% SSB to Regular Teachers	0.125
29		27	Recovery due to unjustified payment of salaries of absent period	0.017
30	Dy. DEO (EE-W) D.G Khan	7	Recovery of irregular payment of Conveyance allowance against OSD	0.046
31		12	Unauthorized Payment of salaries	0.676
32		16	Recovery due to Unjustified grant of leave with pay	0.132
33		29	Misappropriation against drawl of NSB fund through fake billing	0.860
34		30	Misappropriation due drawl of NSB fund without regulation	0.441
35	Dy. DEO (EE-M) Taunsa	17	Un-authorized payment against weather shield	0.747
36		21	Misappropriation NSB funds	0.350
37		24	Un-authorized advance recovery and deposit of conveyance allowance and salaries	0.457
District Education Authority, MUZAFFARGARH				
1	CEO (DEA)	1	Loss due to Un-Authorized withdrawal of Pay	0.095
2		2	Loss to govt. Due to non recovery of registration fee from un-registered schools	0.131
3		3	Loss to govt. Due to non recovery of annual inspection fee from private registered schools	0.015
4		4	Loss to govt. Due to non recovery of annual inspection fee from private registered schools (Ghazali Schools)	0.351
5		5	Unjustified expenditure on construction of boundary wall	21.034
6		6	Unverified expenditure of amount transferred as deposit work	56.962
7		7	Unjustified Drawl of Hotel Charges , Recovery of GST	0.053
8		11	Overpayment due to payment of higher rates of POL than notified by OGRA	0.011
9		12	Unjustified Expenditure on Account of Photocopies	0.454
10		Dy. DEO (EE-W) Kot Addu	9	Unauthorized withdrawal of pay and allowances
11	11		Unjustified expenditure out of NSB fund for uniform and bags	0.098
12	12		Unjustified expenditure out of NSB fund for repair and maintenance	0.370
13	13		Misappropriation out of NSB funds	0.084
14	15		Unauthorized drawl of pay and allowances for absent period	0.033
15	24		Less deduction of Group Insurance from employee's salaries	0.161
16	25		Recovery of overpayment of salaries due to wrong fixation of basic pay of AEOs	0.118
17	26		Recovery due to payment of inadmissible	0.331

Sr. No.	DDOs	Para No.	Subject	Amount
			allowances	
18		27	Irregular payments against arrears of pay and allowances	8.555
19	Dy. DEO (EE-M) Kot Addu	2	Unjustified drawl of charge allowance by the AEOs	12,000
20		4	Incurrence of expenditure beyond the authorized financial limit	13.126
21		8	Blockage of Government money due to non utilization of NSB funds	19.987
22		12	Unjustified expenditure out of NSB fund	32.369
23		13	Non-compliance of recovery against previous audit Paras	-
24		14	Doubtful payment of pay and allowances without date of joining	3.764
25		15	Internal audit and monitoring system	-
26		17	Unauthorized drawl of inadmissible allowances	0.444
27		18	Unauthorized payment of salary after transfer	1.264
28		Dy. DEO (EE-W) M.Garh	15	Non Deposit of Fine imposed by authority Recovery of
29	19		Irregular payments against arrears of pay and allowances	8.085
30	24		Doubtful Expenditure out of NSB On account of Uniform & Bags	0.069
31	27		Unjustified payment of salaries without sanctioned post	0.661
32	Dy. DEO (EE-M) M.Garh	2	Loss due to Un-Authorized withdrawal of increments	0.346
33		4	Misclassification of expenditure	0.229
34		12	Unjustified expenditure out of NSB fund	14.574
35		16	Misappropriation of NSB funds	2.100
36		18	Unjustified payment of TA / DA	0.363
37		19	Unjustified payment of qualification allowance	0.005
38		21	Unauthorized withdrawl on construction work	1.481
39		25	Unjustified expenditure out of NSB fund for repair and maintenance	0.536
District Education Authority, LAYYAH				
1	CEO (DEA)	2	Execution of RCC work without quality test	7.307
2		4	Non maintenance of security deposit register	2.582
3		6	Overpayment on account of use of local sand	0.129
4		17	Unauthorized of salaries due to Foreign Service without approval	0.320
5		18	Overpayment pay due leave on half pay	0.186
6		20	Irregular expenditure on repair of vehicle	0.242
7		27	Unjustified budget allocation resulted unspent balance	36.632
8		28	Unauthorized provision of supplementary grant	12.870
9	Dy. DEO (EE-M) Karor	14	Unjustified expenditure out of SMC / NSB fund	20.171
10		15	Unjustified expenditure on repair of vehicle	0.109
11		16	Unjustified and doubtful consumption of POL	0.282
12	Dy. DEO (EE-W) Layyah	5	Loss due to Un-Authorized Payment of Pay	0.689

Sr. No.	DDOs	Para No.	Subject	Amount
13		6	Misclassification of expenditure	0.049
14		12	Unjustified expenditure out of SMC / NSB fund	0.926
15		2	Unauthentic payment on civil work	0.126
16	Dy.DEO (EE-M) Layyah	7	Less deduction of group insurance from employees salaries	0.142
17		10	Overpayment on account of qualification allowance	3.304
18		15	Unauthorized expenditure on purchase of furniture	3.603
19		20	Unauthentic expenditure on purchase of children uniforms	0.220
20		Dy.DEO (EE-W) Karor	4	Non deduction of G.P Fund from the pay of permanent employees
21	15		Less deduction of group insurance from employees salaries	0.111
22	20		Payments without detailed design and measurements	1.172
23	21		Loss to Government due to payment of income tax out of school council fund	0.572
24	23		Unauthorized expenditure on purchase of furniture	3.012
25	24		Unjustified expenditure out of SMC / NSB fund	0.853
26	26		Un-authorized drawal of pay without sanctioned posts	1.620
27	28		Overpayment due to allowing higher rates of House rent allowance	0.007
District Education Authority, Rajanpur				
1	CEO (DEA)	8	Un-authentic expenditure on POL	0.101
2		9	Un-authentic drawl of TA/DA	0.654
3		10	Unauthentic purchase of durable items	0.242
4		11	Unauthentic expenditure on stationery without consumption	0.400
5		12	Unjustified purchase of store	0.411
6		13	Unjustified Expenditure on Photocopies	0.549
7		14	Unauthentic expenditure on payment of TA/DA	0.396
8		16	Unjustified payment of TA / DA	0.122
9		17	Unauthorized expenditure on repair of vehicles	0.370
10		21	Un-Justified purchased UPS at excessive rate	0.078
11		22	Loss to Govt. due to non recovery of annual inspection fee from private registered schools	0.024
12		23	Loss to Govt. due to non-recovery of registration fee from un-registered schools	0.456
13	Dy. DEO (EE-M) Jampur	4	Recovery of pay and allowances during leave without pay	0.044
14		10	Unauthorized expenditure on POL	0.410
15		14	Un-authorized drawl of science teaching allowance	0.007
16	Dy. DEO (EE-M) Rajanpur	7	Doubtful expenditure on POL	0.378
17		10	Loss on account of conveyance allowance	0.390
18		11	Doubtful expenditure on Photo copies	0.100
19		12	Laps of fund	7.862
20	Dy.DEO (EE-W) Jampur	3	Unauthentic drawl by showing repair of vehicle	0.082

Sr. No.	DDOs	Para No.	Subject	Amount	
21		4	Expenditure beyond competency	15.106	
22		6	Doubtful payment on account of POL	0.130	
23		7	Unauthentic expenditure on Photostat	0.031	
24		11	Unauthorized withdrawl on construction work	3.138	
25		12	Un-authorized expenditure on TA/DA	0.200	
26		13	Less deduction of group insurance from employees salaries	0.080	
27		16	Un-Justified payment of Science teaching allowance	0.014	
28		19	Unauthorized and doubtful purchase of furniture	2.472	
29		21	Unjustified drawl of charge allowance	0.026	
30		23	Blockage of Government Money due to Non-utilization of NSB Fund	0.984	
31		27	Overpayment due to non fixation of basic pay	0.101	
32		28	Overpayment due to payment of personal allowance at excessive rate	0.735	
33		29	Overpayment of Qualification Allowance at excessive rates	0.018	
34		30	Overpayment of daily allowance	0.022	
35		32	Unauthentic Expenditure due to having expense of store	0.238	
36		33	Unauthentic payment on account of POL	0.021	
37		34	Unjustified expenditure on repair and maintenance	0.046	
38		35	Overpayment due to non-recovery of 30%ssb after regularization of services	0.859	
39		Dy.DEO (EE-W) Rajanpur	1	Recovery of overpayment due to non fixation of basic pay	0.416
40			3	Overpayment due to non adjustment of adhoc allowances after regularization	0.125
41	4		Drawal of salaries without obtaining professional qualification	3.317	
42	5		Expenditure beyond competency	10.579	
43	6		Non recovery of penalty/fine imposed during absent period and non maintenance and production of record	0.008	
44	8		Less deduction of group insurance from employees salaries	0.076	
45	12		Recovery due to Unjustified grant of leave on half/without pay	0.251	
46	19		Irregular Adjustments of 30%SSB to Regular Teachers	0.074	
47	24		Unauthorized and doubtful purchase of furniture	0.769	
48	25		Unauthorized withdrawl on construction work	3.134	

Annexure-1

[1.2.4.3]

Unauthorized payment of allowance - Rs 57.718 million

(Rupees in million)

Sr. No.	DDOs	Nature of Withdrawal	Amount
1	Dy. DEO (M-EE) D.G Khan	Adj. prison allowance, Adj. Risk allowance etc.	0.065
2		Dual drawl of qualification allowance on account of MA and M. phil	0.124
3		Qualification allowance at excessive rate	0.185
4		Charge Allowance to Deputy DEO who was appointed by initial recruitment	0.081
5		Over payment of hill allowance	0.078
6		Charge allowance to teachers not working as head teacher	0.162
7		Inspection allowance to SST teacher	0.050
8		Integrated allowance to PST teacher	0.049
9		Conveyance allowance during winter vacation	1.093
10		Conveyance allowance during Covid-19 Vacations	7.417
11		Conveyance allowance during summer vacation	0.058
12		Inspection Allowance to AEOs during vacations	2.520
13		Personal allowance to the teacher appointed on regular basis	0.080
14	Dy. DEO (W-EE) D.G Khan	Science teaching allowance to elementary school teachers	0.010
15		Integrated allowance to class-IV employees	0.158
16		Qualification allowance to SST teachers	0.013
17		Adj. endorsement allowance	0.007
18		Personal allowance to teacher appointed on regular basis	0.541
19		Qualification allowance at excessive rate	0.740
20		Hill allowance to teachers not working in the hilly area	0.051
21		Conveyance during winter vacation	4.389
22		Conveyance allowance during Covid-19 vacation	5.436
23		Conveyance allowance during summer vacation	0.066
24		Conveyance allowance during leave on full pay	0.748
25		Inspection Allowance to AEO during Covid-19 vacations	1.085
26		Personal allowance to teacher appointed on regular basis	0.105
27		Qualification allowance to educators	0.430

Sr. No.	DDOs	Nature of Withdrawal	Amount
28	Dy. DEO (M-EE) Kot Chutta	Conveyance allowance during Covid -19 vacations	9.328
29		Science teaching allowance to elementary school teachers, hill allowance to teacher not posted on hilly areas	0.011
30		Conveyance allowance during summer vacation	0.043
31		Conveyance allowance during leave on full pay	0.021
32		Conveyance allowance during winter vacation	3.877
33		Inspection Allowance to AEOs during Covid-19 vacations	8.490
34		Charge allowance to teachers not working as head teacher	0.156
35		Dy. DEO (W-EE) Kot Chutta	Utility allowance, additional charge allowance
36	Inspection Allowance to AEOs during summer vacations		0.690
37	Conveyance allowance during summer vacation		1.726
38	Inspection Allowance to AEOs during Covid-19 vacations		0.684
39	Qualification allowance to SST teachers		0.151
40	Conveyance allowance during leave on full pay		0.603
41	Conveyance allowance during winter vacation		1.158
42	Conveyance allowance during Covid -19 vacation		3.002
43	Charge allowance to teachers not working as head teacher		0.020
44	Charge allowance to teachers not working as head teacher		0.364
45	Hill allowance to teachers not posted on hilly areas		0.010
46	Payment of house rent allowance @45% instead of 30%		0.063
47	Conveyance allowance during Covid -19 vacations		1.158
48	Integrated allowance to class-IV employees		0.157
49	Personal allowance to employees working on contract		0.070
50	Personal allowance without adjustment of pay and allowances		0.037
Total			57.718

Annexure-2

[1.2.4.7]

Doubtful expenditure due to non accountal of store - Rs 5.151 million

(Amount in rupees)

School Name	School EMIS	Stationary Fans Uniform Tab LED	Misc	Total	Name of Trader
GES CHOTI ZAREEN	32130212	201265	78588	279853	
GES JHOK UTTRA	32130368	175219	54770	229989	Abdullah Traders
GPS HAJAN MURAD	32130141	94677	75000	169677	Malik Traders
GES BASTI BIRMANI	32130217	125008	42200	167208	
GPS BIJAR AHMEDANI	32130224	0	154515	154515	Ahmad Traders
GES MULLAN WALA	32130082	67550	74500	142050	Makhdoom Traders
GPS HAZRAT WALA	32130144	25000	114684	139684	Malik Traders
GES DARKHAST JAMAL KHAN	32130067	68612	55879	124491	Ahmad Traders
GPS ROJHANI	32130173	51130	62600	113730	Makhdoom Traders
GPS DHAMRAY WALA	32130174	0	110060	110060	Malik Traders
GPS PAI RAMDANI	32130152	0	109560	109560	Private
GES BAIT CHEEN WALA	32130086	29000	77500	106500	Bukhari Traders
GPS BASTI MURAD	32130919	64769	37690	102459	Makhdoom Traders
GPS CHAK NANGAR	32130202	101970	0	101970	Makhdoom Traders
GPS BAHAR WADANI	32130869	0	100000	100000	Malik Traders
GPS MEHAR BUZDAR	32130871	0	98833	98833	Malik Traders
GES BASTI FAUJA	32130081	60142	36000	96142	Malik Traders/Makhdoom Traders
GPS BASHIR KHOSA	32130949	0	93752	93752	Ahmad Traders
GPS BASTI JALBANI	32130305	34188	55000	89188	Bukhari Traders
GPS KAREEM ABAD NO. 2	32130952	57170	28980	86150	Makhdoom Traders
GPS BASTI BUZDAR	32130211	25000	61000	86000	Makhdoom Traders
GES BITTAH GHULAM ALI	32130066	85800	0	85800	
GPS DILSHAD WALA NO 2	32130219	20260	65372	85632	Private/Shoab Traders
GPS BAGGAY WALA	32131030	0	84100	84100	Abdullah Traders
GES HAJI KAMAND	32130371	0	83927	83927	
GPS KOTLA SIKHANI	32130325	55000	24837	79837	Makhdoom Traders
GPS AZAM KACHHELA	32130880	75000	0	75000	Bukhari Traders
GPS HANSNANI	32130203	35000	38000	73000	Bukhari Traders
GPS SHAH BAKHSH AHMADANI	32130946	0	70623	70623	Makhdoom Traders
GPS CHAH BALUCH KHAN WALA	32130198	26183	44046	70229	Makhdoom Traders
GPS HYDER WAHAN	32130319	26000	40000	66000	Al Kareem Traders
GPS RAKH DHOOL NO 1	32130357	30000	35000	65000	Abdullah Traders
GPS WAKEEL WALA	32130220	14000	49290	63290	Makhdoom Traders
GPS MUSHTAQ KHOSA	32130953	0	59515	59515	Makhdoom Traders
GPS LANGRAN WALA	32130142	59416	0	59416	Malik Traders
GPS MANA AHMEDANI NO.1	32130302	28050	30154	58204	Makhdoom Traders
GPS CHAK DODARA	32130146	28000	29100	57100	Bukhari Traders
GPS RAKH DHOOL NO 2	32130358	11000	45000	56000	Bukhari Traders
GPS SAMAY WALA	32130378	20000	35897	55897	Bukhari Traders
GPS RAIKH WALA	32130306	36358	19000	55358	Abdullah Traders
GPS HAZARA	32130374	55300	0	55300	Bukhari Traders
GPS SUMANDARY KHAN WALI	32130221	0	55149	55149	Makhdoom Traders
GPS KOT HASSU	32130223	25000	30000	55000	Ahmad Traders
GPS BHURGRA	32130204	0	54480	54480	DG Traders

School Name	School EMIS	Stationary Fans Uniform Tab LED	Misc	Total	Name of Trader
GPS JHOUNGLE WALA	32130180	25000	28130	53130	Malik Traders
GPS THOL ALLOO	32130957	51000	0	51000	Bukhari Traders
GPS HYDER ABAD	32130331	9000	41090	50090	Malik Brother
GPS BASTI NASEER SHARQI	32130313	0	50000	50000	Abdullah Traders
GPS SHAH BAKHSH	32130930	48700	0	48700	Private
GPS MURAD WALA	32131045	20000	28000	48000	Makhdoom Traders
GPS MOCHI WALA NO. 2	32131058	18000	30000	48000	Makhdoom Traders
GPS BASTI KARIM BAKHSH	32110881	0	47470	47470	Makhdoom Traders
GPS SONA RAMDANI	32130214	45030	0	45030	Private/Makhdoom Traders
GPS SIDQI WALA	32130393	20000	25000	45000	Makhdoom Traders
GPS QASAI WALA	32130383	44600	0	44600	Bukhari Traders
GPS AADIL WALA	32130322	18471	25530	44001	Abdullah Traders
GPS MUSA JOGIANI	32130920	27000	15800	42800	Malik Traders
GPS SARWAR AHMADANI	32130947	42586	0	42586	Makhdoom Traders
GPS ALLAH BAKHSH AHMADANI	32130945	41609	0	41609	Ahmad Traders
GES MUHAMMAD ALI RAMDANI	32130068	0	41578	41578	Makhdoom Trader
GPS SHAMPUR	32130328	40161	0	40161	Makhdoom Traders
GPS SHIDANI	32130323	40000	0	40000	Al Kareem Traders
GPS ZAUR WALA	32130336	0	40000	40000	Abdullah Traders
GPS KANHOON WALA	32131308	40000	0	40000	Makhdoom Traders
				5129423	

Annexure-3

[2.2.4.2]

Overpayment on account of pay & allowances – Rs 87.162 million

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO (DEA) Layyah	Payment of pay and allowances at higher rate due to illegal promotion	0.717
2		Non -fixation of pay and allowances after regularization	0.062
3	Dy. DEO (EE-W) Layyah	SSB paid after Regularization	1.712
4		Inspection allowance to AEOs during Covid-19 vacation	1.500
5		Charge allowance to teachers not working as head teachers	0.050
6		Inspection allowance to AEOs without ensuring compliance of KPIs	5.972
7		Payment of salaries during absent period	0.120
8		Non adjustment of adhoc allowances	0.453
9		Non fixation of basic pay	1.671
10		Salaries to teachers working on general duties	0.947
11		Conveyance allowance during Covid-19 vacation	1.745
12		Dual drawl of MA and M.Phil qualification allowance	0.849
13		Dy. DEO (EE-M) Layyah	Inspection allowance to AEOs without ensuring compliance of KPIs
14	Inspection allowance to AEO working on BPS-17		1.050
15	SSB Paid to regular employees under rule 17-A		0.889
16	SSB paid after Regularization		21.473
17	Conveyance allowance during Covid-19 vacation		7.240
18	Non fixation of basic Pay		14.643
19	Non adjustment of Adhoc Allowances		4.758
20	Dy. DEO (EE-M) Choubara	Conveyance allowance during winter vacation	1.787
21		Conveyance allowance during Covid-19 vacation	0.167

Sr. No.	DDOs	Description	Amount
22		SSB Paid to regular employees under rule 17-A	2.811
23		Non fixation of basic pay and Adhoc	2.806
24		Allowances	0.756
25		Conveyance allowance during Covid-19 vacation	0.041
26		Conveyance allowance during winter vacation	0.825
27		Qualification, science teaching and charge allowance not entitled	0.018
28		SSB paid after Regularization	0.331
29		Non fixation of basic pay and Adhoc Allowances	0.734
30		Qualification, science teaching and charge allowance not entitled	0.098
31		Conveyance allowance during leave on full pay	0.057
32		Dy. DEO (EE-W) Choubara	Inspection allowance to AEOs during summer vacation
33	Conveyance allowance during Summer Vacation		1.301
34	SSB paid after Regularization		0.586
35	Qualification allowance to SST teacher		0.029
36	Salaries during absent period		0.046
37	Conveyance allowance during winter vacation		0.039
38	Conveyance allowance during Covid-19 vacation		0.175
39	SSB paid after Regularization		0.752
40	Non fixation of basic pay		0.384
Total			87.162

Annexure-4

[3.2.4.1]

**Unauthorized payment of basic pay and allowances after
regularization of services – Rs 51.758 million**

(Rupees in million)

Sr. No.	DDOs	Allowance	No. of Employees	Amount
1	Dy. DEO (EE-M) Kot Addu	SSB to regular employees	560	4.947
2		Non fixation of Basic Pay	105	4.517
3		Non fixation of Adhoc allowances	105	0.636
4		Payment of SSB and non - fixation of basic pay	01	0.308
5		Non fixation of Basic Pay	560	2.560
6		Non fixation of Adhoc allowances	560	0.768
7		SSB to employees appointed through 17-A	04	0.546
8	Dy. DEO (EE-W) Kot Addu	SSB to regular employees	574	2.115
9		Non fixation of Basic pay and Adhoc Allowances	552	0.560
10	Dy. DEO (EE-M) Jatoi	SSB to regular employees	333	7.214
11		Non fixation of Basic Pay	246	4.751
12		Non fixation of Adhoc Allowances	246	1.452
13		SSB to employees appointed through 17-A	8	0.880
14	Dy. DEO (EE-W) Jatoi	SSB to regular employees	295	12.833
15		Non fixation of Basic Pay	182	5.716
16		Non fixation of Adhoc Allowances	182	1.695
17		SSB to employees appointed through 17-A	3	0.260
Total			4,516	51.758

Annexure-5

[3.2.4.6]

Incurrence of expenditure without observing procurement rules – Rs 1.167 million

(Amount in Rupees)

Head of Account	Document No.	Posting Date	Supplier	Bill date	Item	Amount in Rupees
Printing & Publication	1900034013	02.09.2020	S.Y Traders	22.6.20	1700 file covers	49,725
Printing & Publication	1900060017	08.09.2020	S.Y Traders	28.7.19	1700 file covers	49,725
Printing & Publication	1900100360	10.11.2020	S.Y Traders	23.9.20	Pena flex Kashmir day	47,970
Printing & Publication	1900110196	11.12.2020	S.Y Traders	15.10.20	1600 file cover	74,880
Printing & Publication	1900042052	07.10.2020	S.Y Traders	12.8.20	1420 file cover	49,842
Printing & Publication	1900020271	27.01.2021	S.Y Traders	3.12.20	2135 file covers	74,939
Cost of Other Stores	1900056652	20.01.2021	S.Y Traders	23.11.20	Iron rack 320 kg	74,880
Cost of Other Stores	1900043547	08.03.2021	S.Y Traders	14.1.21	1 iron rack	74,880
Cost of Other Stores	1900081327	12.04.2021	S.Y Traders	1.3.21	1 iron rack	74,892
Cost of Other Stores	1900108662	06.05.2021	S.Y Traders	15.4.21	1 iron rack	74,880
Cost of Other Stores	1900080629	08.06.2021	S.Y Traders	31.5.21	1 iron rack	74,880
Others	1900110011	02.09.2020	S.Y Traders	2.7.20	Misc. cleaning items	49,960
Others	1900021015	08.09.2020	S.Y Traders	3.8.20	Misc. cleaning items	49,960
Others	1900131011	15.09.2020	S.Y Traders	11.7.20	Misc. cleaning items	48,017
Others	1900014103	20.10.2020	S.Y Traders	29.8.20	Misc. cleaning items	49,960
Others	1900043351	17.11.2020	S.Y Traders	29.9.20	Misc. cleaning items	49,945
Others	1900082267	07.01.2021	S.Y Traders	5.11.20	Misc. cleaning items	74,623
Others	1900034168	25.11.2020	S.Y Traders	8.10.20	Misc. cleaning items	49,615
Others	1900063588	27.01.2021	S.Y Traders	7.12.20	Misc. cleaning items	74,248
Total						1,167,821

Annexure-6

[3.2.4.7]

Unauthorized diversion of funds to other schemes – Rs 4.930 million

(Rupees in million)

AA#	Sr# at AA	Prog	Scheme	AA cost	Funds released	Funds utilized as on 30.6.21	Unspent funds/Excess utilization	Physical progress
2739/DEA/AA-2020-2021 dated 19.8.2020	2	2	Const. of 01 additional class room with veranda at GGPS Basti Ameer Shah	1.732	1.732	0.441	1.291	26%
	11	11	Reconstruction of 01 dangerous class room with verandah at GPS Kach Pak	1.732	1.732	0	1.732	0%
	18	18	Reconstruction of 01 dangerous class room with verandah at GPS Machi wala	1.732	1.732	0.454	1.278	27%
	33	33	Construction of new buildings upgradation of GGPS Rafiqabad	6.460	6.460	3.679	2.781	70%
	34	34	Construction of new buildings upgradation of GGPS Shahi Wala No.1	6.460	6.460	4.616	1.844	72%
	39	39	Construction of new buildings upgradation of GPS Gaju Wahin	6.460	6.460	1.712	4.748	34%
	Total-A							13.674
1722/DEA/AA-2020-2021 dated 29.4.2021	3	43	Const. of 01 additional class room with veranda at GPS Jaal Wala	1.884	0	0.668	-0.668	
	4	44	Const. of 01 additional class room with veranda at GPS Makhan Bela	1.884	0	0.412	-0.412	
	2	45	Const. of 01 additional class room with veranda at GPS Kausar Abad	1.884	0	0.412	-0.412	
	5	47	Const. of 02 additional class room with veranda at GPS Jalu Sahu	3.700	0	1.719	-1.719	
	6	48	Const. of 02 additional class room with veranda at GPS Jalu Sahu	3.700	0	1.719	-1.719	
	Total-B							-4.930

Annexure-7

[4.2.4.6]

Unauthorized sanction of expenditure beyond financial powers – Rs 6.812 million

(Amount in Rupees)

Sr. No.	Year	Personnel No.	Name of Employee	BPS	Job Title	Wage Type Description	Total
1	2019-20	30673729	ANEELA YASMEEN	Grade 14	PST	Adj Charge Allowance	11,935
2		30673729	ANEELA YAS MEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
3		30682408	MUSARAT JABEN	Grade 14	PST	Adj Conveyance Allowance	1,474
4		30682491	SHABANA MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
5		30683053	MUSRAT NQEEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
6		30683084	SADIA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
7		30683097	NASREEN AKHTAR	Grade 14	PST	Adj Conveyance Allowance	1,474
8		30683132	AMINA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
9		30683246	SAMENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
10		30683294	ASIA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
11		30683374	ASHIA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
12		30683546	ZAREENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
13		30683686	KAIKAB BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
14		30683698	SHAHEEN BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
15		30683708	SHAMIM BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
16		30683754	NUSRAT FATIMA	Grade 14	PST	Adj Conveyance Allowance	1,474
17		30683793	KHALDA PERVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
18		30683898	TAHIRA SHAMUS	Grade 14	PST	Adj Conveyance Allowance	1,474
19		30683949	SHAISTA YASMEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
20		30683961	FIRDOUS KOUSAR	Grade 14	PST	Adj Conveyance Allowance	1,474
21		30683993	SAKEENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
22		30684066	ZAIBUL NISA	Grade 14	PST	Adj Conveyance Allowance	1,474
23		30684175	SHAH JFHAN	Grade 14	PST	Adj Conveyance Allowance	1,474
24		30684243	ASIA USMAN	Grade 14	PST	Adj Conveyance Allowance	1,474
25		30684254	ABIDA SHAMUS	Grade 14	PST	Adj Conveyance Allowance	1,474
26		30684262	SABIA ANJUM	Grade 14	PST	Adj Conveyance Allowance	1,474
27		30684277	SHAISTA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
28		30684314	RASHIDA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
29		30684324	SANAT MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
30		30684333	AMINA BATOOL	Grade 14	PST	Adj Conveyance Allowance	1,474
31		30684340	ANNILA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
32		30684357	AZRA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
33		30684363	NUSSRAT BHUTTO	Grade 14	PST	Adj Conveyance Allowance	1,474
34		30684381	SHAGUFTA HAMEED	Grade 14	PST	Adj Conveyance Allowance	1,474
35		30684417	MUSSRAT SAEED	Grade 14	PST	Adj Conveyance Allowance	1,474
36		30684425	SULTANA FAZAL	Grade 14	PST	Adj Conveyance Allowance	1,474
37		30684544	RAMZANA NAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
38		30684576	ROBINA SAEED	Grade 14	PST	Adj Conveyance Allowance	1,474
39		30684630	ARJMAND BANO	Grade 14	PST	Adj Conveyance Allowance	1,474
40		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
41		30684648	ABIDA MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
42		30684669	TANVEER ZOHIRA	Grade 14	PST	Adj Conveyance Allowance	1,474
43		30684836	KALSOOM AKHTAR	Grade 14	PST	Adj Conveyance Allowance	1,474
44		30684883	SAMINA NAJAM	Grade 14	PST	Adj Conveyance Allowance	1,474
45		30684893	TAHIRA SAFDER	Grade 14	PST	Adj. Benevolent Fund Dist	- 481
46		30684893	TAHIRA SAFDER	Grade 14	PST	Adj Basic Pay	31,695
47		30684893	TAHIRA SAFDER	Grade 14	PST	Adj Conveyance Allowance	1,474
48		30685009	TAHIRA SARWAR	Grade 14	PST	Adj Conveyance Allowance	1,474
49		30687290	TAHIRA ZAHEER	Grade 14	PST	Adj Qualification Allowan	43,420
50		30687290	TAHIRA ZAHEER	Grade 14	PST	Adj Conveyance Allowance	1,474
51		30875670	SAHGUFTA	Grade 14	PST	Adj Conveyance Allowance	1,474

Sr. No.	Year	Personnel No.	Name of Employee	BPS	Job Title	Wage Type Description	Total
			YASMIN				
52		30875692	MUNAZA KAZMI	Grade 14	PST	Adj Conveyance Allowance	1,474
53		30875725	NOOR BANO	Grade 14	PST	Adj Conveyance Allowance	1,474
54		30926254	SHAHIDA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
55		30926261	SAHAIDA RAIES	Grade 14	PST	Adj Conveyance Allowance	1,474
56		31305087	SANA SHAH JAHAN	Grade 14	PST	Adj Conveyance Allowance	1,474
57		31305089	SAMINA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
58		31305091	SHAISTA EJAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
59		31325731	SHAZIA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
60		31325739	ASIFA BATOOL MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
61		31452654	REHANA ILYAS	Grade 16 Non- Gazat.	Arabic Teacher	Adj Conveyance Allowance	2,581
62		31490106	TASLEEM BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
63		31495618	SHAISTA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
64		31495630	ZARINA BIBI	Grade 14	PST	Adj. Benevolent Fund Dist	- 11,887
65		31495630	ZARINA BIBI	Grade 14	PST	Adj Adhoc Relief All 2017	19,122
66		31495630	ZARINA BIBI	Grade 14	PST	Adj Adhoc Relief All 2016	23,790
67		31495630	ZARINA BIBI	Grade 14	PST	Adj Basic Pay	772,882
68		31495630	ZARINA BIBI	Grade 14	PST	Adj Adhoc Relief All 2018	10,530
69		31495630	ZARINA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
70		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Qualification Allowan	22,771
71		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Conveyance Allowance	1,474
72		31498532	SHAKEELA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
73		31500367	KHUDIJA BIBI	Grade 14	PST	Adj. Benevolent Fund Dist	- 10,860
74		31500367	KHUDIJA BIBI	Grade 14	PST	Adj Adhoc Relief All 2017	16,578
75		31500367	KHUDIJA BIBI	Grade 14	PST	Adj Adhoc Relief All 2016	19,764
76		31500367	KHUDIJA BIBI	Grade 14	PST	Adj Basic Pay	745,655
77		31500367	KHUDIJA BIBI	Grade 14	PST	Adj Adhoc Relief All 2018	8,424
78		31500367	KHUDIJA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
79		31506001	BASHIRAAN MAI	Grade 14	PST	Adj. Benevolent Fund Dist	- 11,949
80		31506001	BASHIRAAN MAI	Grade 14	PST	Adj Adhoc Relief All 2017	19,122
81		31506001	BASHIRAAN MAI	Grade 14	PST	Adj Adhoc Relief All 2016	21,960
82		31506001	BASHIRAAN MAI	Grade 14	PST	Adj Basic Pay	806,212
83		31506001	BASHIRAAN MAI	Grade 14	PST	Adj Adhoc Relief All 2018	9,828
84		31506001	BASHIRAAN MAI	Grade 14	PST	Adj Conveyance Allowance	1,474
85		31556939	MARINA KHAN	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
86		31556946	AMNA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
87		31580518	SAMINA NAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
88		31580524	YASMEEN SHAUKAT	Grade 14	PST	Adj Conveyance Allowance	1,474
89		31585378	sadia kanwal	Grade 14	PST	Adj Qualification Allowan	11,760
90		31585378	sadia kanwal	Grade 14	PST	Adj Conveyance Allowance	1,474
91		31637866	ASIFA ASHRAF	Grade 15	EST	Adj Conveyance Allowance	1,474
92		31637877	JANAT BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
93		31637895	SABBA NOOR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
94		31737178	KANWAL BUZDAR	Grade 14	PST	Adj Conveyance Allowance	1,474
95		31739310	SHEHNAZ MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
96		31739431	BUSHRA EJAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
97		31742602	SADAF BATOOL	Grade 15	EST	Adj Conveyance Allowance	1,474
98		31742612	SHAZIA AFZAL	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
99		31747818	ANAM ZIA	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
100		31747850	HOORAIN AINI	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
101		31753664	HAFIZA QAMAR	Grade 14	PST	Adj Conveyance Allowance	1,474
102		31753667	UMAY KALSOOM AKHTAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
103		31753697	AMNA NAJAM	Grade 15	EST	Adj Conveyance Allowance	1,474
104		31881656	KIRAN BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
105		31912557	SHAHEENA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
106		32016164	RUKHSANA SABIR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
107		32016178	RUKHSANA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
108		32016184	ANAM IQBAL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474

Sr. No.	Year	Personnel No.	Name of Employee	BPS	Job Title	Wage Type Description	Total
109		32016217	SADIA QAMAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
110		32016222	SOBIA LIAQAT QURESHI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
111		32016245	JAVERIA YOUSAF	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
112		32016254	SONIA ISHAQ	Grade 16	AEO (W)	Adj. Inspection Allowance	300,000
113		32016261	RAHEELA ABBAS	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
114		32016267	SADIA KHALID	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
115		32016283	AFSANA AKRAM	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
116		32016287	KANWAL NAWAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
117		32016641	MASOOMA PARVEEN	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
118		32016646	KOMAL IJAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
119		32016871	NAILA AYAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
120		32016881	NAILA EJAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
121		32016883	SHAZIA INAM	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
122		32016885	HUMERA NAWAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
123		32016894	UMME HABIBA	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
124		32016896	UZMA SHABIR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
125		32016898	NAZIA	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
126		32016906	SADIA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
127		32016913	NAGINA BANO	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
128		32016914	SAIMA NAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
129		32016916	QURAT UL AIN GHAFFAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
130		32016922	NABILA JAMEEL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
131		32016924	TASLEEM SIDDIQUI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
132		32018009	FOUZIA BASHIR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
133		32018021	FATIMA	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
134		32018035	SHAZIA FIDA	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
135		32018039	ANUM SAJID	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
136		32018056	MEHVISH RASOOL	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
137		32018061	SANOBIYA AFZAL	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
138		32018066	ASMA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
139		32018076	SHAZIA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
140		32018306	MARIA TALIB	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
141		32019696	TAHMINA MAZHAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
142		32019712	NAYAB QAMAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
143		32020017	UMBREEN KHALID	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
144		32020026	SAADIA NAZIK	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
145		32020033	SHEHNILA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
146		32020055	SANA MUNAWAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
147		32020062	ATTIYA JAHAN	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
148		32020068	SAHRISH KHAN	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
149		32020072	REHANA PERVEEN	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
150		32020077	MAMOONA BILAL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
151		32020088	ASIA RANI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
152		32020091	NOMIRA TARIQ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
153		32020094	ZUBAIDA NAWAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
154		32023826	NASIM FARMAN	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
155		32025088	KANWAL KASHIF	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
156		32025615	SHAHIDA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
157		32027450	SUMAIRA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
158		32034298	TAHIRA MUKHTIAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
159		32034299	IQRA MARYAM	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
160		32036538	FARYAL RANI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
161		32036542	SUMMIA ANWAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
162		32036550	SANA HAMEED	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
163		32041366	ALISHABA IRAM	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
164		32088234	ROMAISA QURESHI	Grade 16	AEO (W)	Adj. Inspection Allowance	300,000
165		32088241	KOMAL RAZA	Grade 16	AEO	Adj. Inspection Allowance	250,000

Sr. No.	Year	Personnel No.	Name of Employee	BPS	Job Title	Wage Type Description	Total
					(W)		
166		32088712	AYESHA RIAZ	Grade 16	AEO (W)	Adj. Inspection Allowance	231,746
167		32091243	SEHRISH KANWAL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
168		32091246	ANUM FAREED	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
169		32091318	SHABANA BAKHSH	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
170		32092931	HUMAIRA BATOOL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
171		32100658	TAHIRA SARWAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
172	2020-21	30673729	ANEELA YASMEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
173		30682408	MUSARAT JABEN	Grade 14	PST	Adj Conveyance Allowance	1,474
174		30682438	SHAH ZAMAN	Grade 14	PST	Adj Conveyance Allowance	1,474
175		30682491	SHABANA MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
176		30683053	MUSSRAT NAEEM	Grade 14	PST	Adj Conveyance Allowance	1,474
177		30683084	SADIA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
178		30683097	NASREEN AKHTAR	Grade 14	PST	Adj Conveyance Allowance	1,474
179		30683246	SAMENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
180		30683374	ASHIA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
181		30683546	ZAREENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
182		30683686	KAIKAB BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
183		30683708	SHAMIM BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
184		30683793	KHALDA PERVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
185		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adj GPF	- 86,460
186		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adj Adhoc Relief All 2017	95,139
187		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adj Adhoc Relief All 2016	72,798
188		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adj Basic Pay	963,090
189		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adj Adhoc Relief All 2019	43,830
190		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adj Adhoc Relief All 2018	78,309
191		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adjustment Medical All	49,500
192		30683873	FURZANA JAMIL	Grade 14	O.S.D.	Adjustment House Rent	68,634
193		30683898	TAHIRA SHAMUS	Grade 14	PST	Adj Conveyance Allowance	1,474
194		30683961	FIRDOUS KOUSAR	Grade 14	PST	Adj Conveyance Allowance	1,474
195		30683993	SAKEENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
196		30684175	SHAH JFHAN	Grade 14	PST	Adj Conveyance Allowance	1,474
197		30684243	ASIA USMAN	Grade 14	PST	Adj Conveyance Allowance	1,474
198		30684254	ABIDA SHAMUS	Grade 14	PST	Adj Conveyance Allowance	1,474
199		30684277	SHAISTA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
200		30684303	NUSSRAT JAHN	Grade 14	PST	Adj Conveyance Allowance	1,474
201		30684324	SANAT MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
202		30684333	AMINA BATOOL	Grade 14	PST	Adj Conveyance Allowance	1,474
203		30684340	ANNILA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
204		30684381	SHAGUFTA HAMEED	Grade 14	PST	Adj Conveyance Allowance	1,474
205		30684417	MUSSRAT SAEED	Grade 14	PST	Adj Conveyance Allowance	1,474
206		30684544	RAMZANA NAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
207		30684639	FAZILAT MAZARI	Grade 14	PST	Adj. Benevolent Fund Dist	- 2,071
208		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Adhoc Relief All 2017	4,299
209		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Adhoc Relief All 2016	3,111
210		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Basic Pay	137,268
211		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Adhoc Relief All 2019	1,755
212		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Adhoc Relief All 2018	3,159
213		30684639	FAZILAT MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
214		30684648	ABIDA MAZARI	Grade 14	PST	Adj. Benevolent Fund Dist	- 3,518
215		30684648	ABIDA MAZARI	Grade 14	PST	Adj Adhoc Relief All 2017	4,620
216		30684648	ABIDA MAZARI	Grade 14	PST	Adj Adhoc Relief All 2016	6,100
217		30684648	ABIDA MAZARI	Grade 14	PST	Adj Basic Pay	227,672
218		30684648	ABIDA MAZARI	Grade 14	PST	Adj Adhoc Relief All 2019	1,637
219		30684648	ABIDA MAZARI	Grade 14	PST	Adj Adhoc Relief All 2018	3,420
220		30684648	ABIDA MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
221		30684669	TANVEER ZOHIRA	Grade 14	PST	Adj Conveyance Allowance	1,474
222		30684836	KALSOOM AKHTAR	Grade 14	PST	Adj Conveyance Allowance	1,474
223		30684883	SAMINA NAJAM	Grade 14	PST	Adj Conveyance Allowance	1,474
224		30684893	TAHIRA SAFDER	Grade 14	PST	Adj Conveyance Allowance	1,474
225		30685009	TAHIRA SARWAR	Grade 14	PST	Adj Conveyance Allowance	1,474

Sr. No.	Year	Personnel No.	Name of Employee	BPS	Job Title	Wage Type Description	Total
226		30687290	TAHIRA ZAHEER	Grade 14	PST	Adj Conveyance Allowance	1,474
227		30875670	SAHGUFYA YASMIN	Grade 14	PST	Adj Conveyance Allowance	1,474
228		30875692	MUNAZA KAZMI	Grade 14	PST	Adj Conveyance Allowance	1,474
229		30875725	NOOR BANO	Grade 14	PST	Adj Conveyance Allowance	1,474
230		30926254	SHAHIDA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
231		30926261	SAHAIDA RAIES	Grade 14	PST	Adj Conveyance Allowance	1,474
232		31305087	SANA SHAH JAHAN	Grade 14	PST	Adj Conveyance Allowance	1,474
233		31305089	SAMINA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
234		31305091	SHAISTA EJAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
235		31325731	SHAZIA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
236		31325739	ASIFA BATOOL MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
237		31490106	TASLEEM BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
238		31495618	SHAISTA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
239		31495630	ZARINA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
240		31498529	NAHEED KAUSAR	Grade 14	PST	Adj. Benevolent Fund Dist	- 4,911
241		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Adhoc Relief All 2017	8,429
242		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Adhoc Relief All 2016	8,929
243		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Basic Pay	194,600
244		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Adhoc Relief All 2019	2,808
245		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Adhoc Relief All 2018	5,616
246		31498529	NAHEED KAUSAR	Grade 14	PST	Adj Conveyance Allowance	1,474
247		31498529	NAHEED KAUSAR	Grade 14	PST	Adjustment House Rent	15,616
248		31498532	SHAKEELA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
249		31500367	KHUDIJA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
250		31506001	BASHIRAN MAI	Grade 14	PST	Adj. Benevolent Fund Dist	- 4,653
251		31506001	BASHIRAN MAI	Grade 14	PST	Adj Adhoc Relief All 2017	8,549
252		31506001	BASHIRAN MAI	Grade 14	PST	Adj Adhoc Relief All 2016	9,593
253		31506001	BASHIRAN MAI	Grade 14	PST	Adj Basic Pay	174,932
254		31506001	BASHIRAN MAI	Grade 14	PST	Adj Adhoc Relief All 2019	3,042
255		31506001	BASHIRAN MAI	Grade 14	PST	Adj Adhoc Relief All 2018	5,850
256		31506001	BASHIRAN MAI	Grade 14	PST	Adj Conveyance Allowance	1,474
257		31506001	BASHIRAN MAI	Grade 14	PST	Adjustment House Rent	15,617
258		31556939	MARINA KHAN	Grade 15	EST	Adj Conveyance Allowance	1,474
259		31580524	YASMEEN SHAUKAT	Grade 14	PST	Adj Conveyance Allowance	1,474
260		31585378	sadia kanwal	Grade 14	PST	Adj Conveyance Allowance	1,474
261		31637866	ASIFA ASHRAF	Grade 15	EST	Adj Conveyance Allowance	1,474
262		31637877	JANAT BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
263		31736727	SADIA RASOOL	Grade 14	PST	Adj Conveyance Allowance	1,474
264		31737178	KANWAL BUZDAR	Grade 14	PST	Adj Conveyance Allowance	1,474
265		31739310	SHEHNAZ MAZARI	Grade 14	PST	Adj Conveyance Allowance	1,474
266		31739431	BUSHRA EJAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
267		31742602	SADAF BATOOL	Grade 15	EST	Adj Conveyance Allowance	1,474
268		31742612	SHAZIA AFZAL	Grade 15	EST	Adj Conveyance Allowance	1,474
269		31747818	ANAM ZIA	Grade 14	PST	Adj Conveyance Allowance	1,474
270		31747850	HOORAIN AINI	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
271		31753664	HAFIZA QAMAR	Grade 14	PST	Adj Conveyance Allowance	1,474
272		31753667	UMAY KALSOOM AKHTAR	Grade 14	PST	Adj Conveyance Allowance	1,474
273		31753697	AMNA NAJAM	Grade 15	EST	Adj Conveyance Allowance	1,474
274		31881656	KIRAN BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
275		31912557	SHAHEENA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
276		32016164	RUKHSANA SABIR	Grade 14	PST	Adj Conveyance Allowance	1,474
277		32016178	RUKHSANA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
278		32016184	ANAM IQBAL	Grade 14	PST	Adj Conveyance Allowance	1,474
279		32016217	SADIA QAMAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
280		32016222	SOBIA LIAQAT QURESHI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
281		32016254	SONIA ISHAQ	Grade 16	AEO (W)	Adj. Inspection Allowance	225,000
282		32016261	RAHEELA ABBAS	Grade 14	PST	Adj Conveyance Allowance	1,474

Sr. No.	Year	Personnel No.	Name of Employee	BPS	Job Title	Wage Type Description	Total
283		32016267	SADIA KHALID	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
284		32016283	AFSANA AKRAM	Grade 14	PST	Adj Conveyance Allowance	1,474
285		32016287	KANWAL NAWAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
286		32016641	MASOOMA PARVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
287		32016646	KOMAL IJAZ	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
288		32016871	NAILA AYAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
289		32016881	NAILA EJAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
290		32016883	SHAZIA INAM	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
291		32016894	UMME HABIBA	Grade 14	PST	Adj Conveyance Allowance	1,474
292		32016896	UZMA SHABIR	Grade 14	PST	Adj Conveyance Allowance	1,474
293		32016898	NAZIA	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
294		32016913	NAGINA BANO	Grade 14	PST	Adj Conveyance Allowance	1,474
295		32016914	SAIMA NAZ	Grade 14	PST	Adj Conveyance Allowance	1,474
296		32016916	QURAT UL AIN GHAFFAR	Grade 14	PST	Adj Conveyance Allowance	1,474
297		32016922	NABILA JAMEEL	Grade 14	PST	Adj Conveyance Allowance	1,474
298		32016924	TASLEEM SIDDIQUI	Grade 14	PST	Adj Conveyance Allowance	1,474
299		32018009	FOUZIA BASHIR	Grade 14	PST	Adj Conveyance Allowance	1,474
300		32018021	FATIMA	Grade 14	PST	Adj Conveyance Allowance	1,474
301		32018035	SHAZIA FIDA	Grade 14	PST	Adj Conveyance Allowance	1,474
302		32018056	MEHVISH RASOOL	Grade 15	EST	Adj Conveyance Allowance	1,474
303		32018061	SANOBIYA AFZAL	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
304		32018066	ASMA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
305		32018076	SHAZIA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
306		32019696	TAHMINA MAZHAR	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
307		32019712	NAYAB QAMAR	Grade 14	PST	Adj Conveyance Allowance	1,474
308		32020033	SHEHNILA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
309		32020055	SANA MUNAWAR	Grade 14	PST	Adj Conveyance Allowance	1,474
310		32020062	ATTIYA JAHAN	Grade 14	PST	Adj Conveyance Allowance	1,474
311		32020072	REHANA PERVEEN	Grade 14	PST	Adj Conveyance Allowance	1,474
312		32020077	MAMOONA BILAL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
313		32020088	ASIA RANI	Grade 14	PST	Adj Conveyance Allowance	1,474
314		32020091	NOMIRA TARIQ	Grade 14	PST	Adj Conveyance Allowance	1,474
315		32020897	MADIHA AMAN	Grade 14	PST	Adj Conveyance Allowance	1,474
316		32021038	MAQSOODA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
317		32025088	KANWAL KASHIF	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
318		32025615	SHAHIDA BIBI	Grade 14	PST	Adj Conveyance Allowance	1,474
319		32027450	SUMAIRA BIBI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
320		32034298	TAHIRA MUKHTIAR	Grade 14	PST	Adj Conveyance Allowance	1,474
321		32034299	IQRA MARYAM	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
322		32036538	FARYAL RANI	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
323		32036542	SUMMIA ANWAR	Grade 14	PST	Adj Conveyance Allowance	1,474
324		32036550	SANA HAMEED	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
325		32041366	ALISHABA IRAM	Grade 14	PST	Adj Conveyance Allowance	1,474
326		32088234	ROMAISA QURESHI	Grade 16	AEO (W)	Adj. Inspection Allowance	225,000
327		32088712	AYESHA RIAZ	Grade 16	AEO (W)	Adj. Inspection Allowance	206,666
328		32091243	SEHRISH KANWAL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
329		32091246	ANUM FAREED	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
330		32091318	SHABANA BAKHSH	Grade 15	S.E.S.E	Adj Conveyance Allowance	1,474
331		32092931	HUMAIRA BATOOL	Grade 14	E.S.E	Adj Conveyance Allowance	1,474
Total							6,812,605

Annexure-8

[4.2.4.7]

Non-accountal of stores – Rs 3.507 million

(Amount in rupees)

Sr. No.	Name of School	trader	Amount
1	GGPS Basti Sher Muhammad	Ahmad	393,800
2	GGPS Qadra No. 1 Rojhan	Kashmir trader	145,306
3	GMPS Ghulam Nabi gola	Hafeez trader	134,000
4	GMPS Kot Behram	Saleem etc	175,248
5	GES Kotla Hassan Shah	Ahmad	522,900
6	GPS basti Shahian Sanullah	Kashmir trader	209,000
7	GMPS No. 2 Rojhan	Kashmir trader	340,000
8	GMPS Safdar Abad	QT	150,000
9	GGCMES Shoukat Abad Rojhan	Ahmad	171,000
10	GGPS mohla Wans awan rojhan	Ahmad	200,000
11	GGPS Kin Rojhan	Hafeez traders	110,000
11	GGPS malik Mureed Rojhan	Kadir	185,000
12	GGPS No. 3 Rojhan	Kashmir trader	169,000
13	GGPS Shehzad model Farm Rojhan	Hafeez	202,000
14	GMPS Bari Bajwa	Kashmir	41750
15	GGPS Chak Dildar Rojhan	Ahmad	168000
16	GGPS Ghulab Kot Rojhan	Kashmir	47000
17	GPS basti Niaz Rojhan	Ahmad	53,000
18	GPS Miani Mehmood No. 1	Shekh	90,000
	Total		3,507,004

Annexure-9

Organization's Financials

District	Year	Budget			Expenditure		
		Non development	Development	Total	Non development	Development	Total
D.G.Khna	2017-18	8799.811	63.028	8,862.84	7638.559	63.094	7,701.65
	2018-19	7014.146	160.892	7,175.04	6072.288	158.806	6,231.09
	2019-20	7202.806	237.159	7,439.97	6847.935	237.159	7,085.09
	2020-21	8116.151	953.157	9,069.31	6704.023	284.664	,988.687
	Total	31132.914	1414.236	32,547.15	27262.805	743.723	22,006.53
Layyah		Budget			Expenditure		
	Year	Non development	Development	total	Non development	Development	Total
	2017-18	6281.371	143.105	6,424.48	5851.817	63.094	5,914.91
	2018-19	7579.674	243.001	7,822.68	6344.032	144.936	6,488.97
	2019-20	7306.368	42.666	7,349.03	6545.245	8.906	6,554.15
	2020-21	8318.792	466.289	8,785.08	6478.017	197.772	6,675.79
Total	29486.205	895.061	30,381.27	25219.111	414.708	25,633.82	
Muzaffargarh		Budget			Expenditure		
	Year	Non development	Development	total	Non development	Development	Total
	2017-18	6824.557	47.697	6,872.25	6658.972	27.008	6,685.98
	2018-19	7663.933	101.64	7,765.57	7659.313	67.427	7,726.74
	2019-20	8282.358	7.075	8,289.43	8234.151	5.811	8,239.96
	2020-21	8147.083	169.492	8,316.58	8142.276	169.491	8,311.77
Total	30917.931	325.904	31243.835	30694.712	269.737	30,964.45	
Rajanpur		Budget			Expenditure		
	Year	Non development	Development	total	Non development	Development	Total
	2017-18	3841.76	47.697	3,889.46	3,442.48	23.111	3,465.59
	2018-19	4052.614	101.64	4,154.25	4,034.00	79.227	4,113.23
	2019-20	4289.279	7.075	4,296.35	4,099.40	163.124	4,262.52
	2020-21	4234.403	169.492	4,403.90	4,014.90	137.048	4,151.95
Total	16418.056	325.904	16,743.96	15,590.78	402.51	15,993.29	
04 DEAs authorities	2017-18	25747.499	301.527	26049.026	23591.824	176.307	23768.131
	2018-19	26310.367	607.173	26917.54	24109.634	450.396	24560.03
	2019-20	27080.811	293.975	27374.786	25726.727	415	26141.727
	2020-21	28816.429	1758.43	30574.859	25339.218	788.975	26128.193
	Total	107955.106	2961.11	110916.211	98767.403	1830.678	100598.081

Out of School Children resulting in Stagnant Literacy Rate

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed. Further according to different survey conducted by NGOs the literacy rate of Pakistan (including Punjab) is stagnant at 60%.

During thematic audit of CEO (DEA) Dera Ghazi Khan, for the year 2019-21, it was observed that 49,968 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Dera Ghazi Khan, conducted by the Assistant Education Officers/ Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide/ensure free and compulsory education to the children age group of 5 to 16 years. Further no efforts were made for 100% literacy rate in the District as per criteria mentioned above. No proof of increase in literacy rate was on record.

NAME OF TEHSIL	PERIOD	MALE OOSC CHILDREN	FEMALE OOSC CHILDREN	TOTAL
KOHE.SULEMAN	2020-21	14869	0	14869
TAUNSA	2020-21	4700	200	4900
Kot Chutta	2020-21	29999	0	29999
	Total	49568	200	49768

Due to poor managerial control the out of school children were not admitted in schools.

Non admission of out of school children resulted in non achievement of objectives of DEA.

Audit recommends probing the matter in detail to fix the responsibility on the person concerned and admission of all out of school children to increase literacy in the District.

[AIR Para:01]

Low Educational outcome due to low Student Teacher Ratio (STR)

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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. Further UPE standards and Govt. instructions maximum STR is 30:1 to 40:1 for deployment of teaching staff in schools.

During thematic audit of CEO (DEA) Dera Ghazi Khan, for the year 2019-21, it was observed that 13,052 students admitted in Govt. schools were getting education without sufficient teachers. The teachers deployment in the school were not according to actual necessity. No serious efforts were made to provide the sufficient teaching staff to the students. STR upto 70:1 is unjustified and the learning objective could not be achieved as detailed below.

Sr.No	Name of Tehsil	Name of School	NO OF WORKING TEACHING STAFF	Total Enrollment	STR
1	Dera Ghazi Khan	GPS LATIF ABAD	2	208	104
2	Dera Ghazi Khan	GPS NEW HASSAN WALA	2	299	150
3	Dera Ghazi Khan	GPS BASTI RANJHA	2	270	135
4	Koh Suleman	GES LAKHA	3	210	70
5	Koh Suleman	GPS BULK SAR	1	70	70
6	Koh Suleman	GPS MAILA	2	110	55
7	Koh Suleman	GPS RUK DHARI	1	70	70
8	Koh Suleman	GPS BUN AHMED JALALANI	1	84	84
9	Koh Suleman	GPS MANAKA SHUMALI	2	145	73

Sr.No	Name of Tehsil	Name of School	NO OF WORKING TEACHING STAFF	Total Enrollment	STR
10	Kot Chutta	GES BAIT CHEEN WALA	2	163	82
11	Kot Chutta	GPS SHAH JAMAL	1	59	59
12	Kot Chutta	GPS CHANDAN WALA	2	126	63
13	Kot Chutta	GPS DURKHANI WALA	2	178	89
14	Kot Chutta	GPS MUHAMMAD ABAD	3	205	68
15	Kot Chutta	GPS KAMAL BUZADAR	4	232	58
16	Kot Chutta	GPS CHAK BUZDAR	3	165	55
17	Kot Chutta	GPS HYDER WAHAN	1	86	86
18	Kot Chutta	GPS BASTI YAQI	4	250	63
19	Kot Chutta	GPS NO. 3 MOCHI WALA	3	190	63
20	Kot Chutta	GPS BASTI ZOHRANI	2	114	57
21	Kot Chutta	GPS KOT HASSU	4	238	60
22	Kot Chutta	GPS MIR NAGAR	3	171	57
23	Kot Chutta	GPS WAKEEL WALA	3	170	57
24	Kot Chutta	GPS TAGIA RAMDANI	4	218	55
25	Kot Chutta	GPS CHAK NANGAR	1	82	82
26	Kot Chutta	GES HAJI KAMAND	7	413	59
27	Kot Chutta	GPS MOHIB LISKANI	2	123	62
28	Kot Chutta	GPS RINDAN	2	195	98
29	Kot Chutta	GPS SAMANDRY	3	208	69
30	Kot Chutta	GPS KOTLA GHULAM	6	370	62
31	Kot Chutta	GPS NOOR WALA	2	120	60
32	Kot Chutta	GPS RAMDANI NO. 1	4	232	58
33	Kot Chutta	GPS RUPPAY WALA NO.1	3	169	56
34	Kot Chutta	GPS SAMAY WALA	4	229	57
35	Dera Ghazi Khan	GPS GOPANG WALA	3	167	56
36	Dera Ghazi Khan	GPS SURBANI	2	127	64
37	Dera Ghazi Khan	GPS KOCHA KOKARI	3	233	78
38	Dera Ghazi Khan	GPS THULL SOBHA	2	201	101
39	Dera Ghazi Khan	GPS HAMID WALA	1	70	70
40	Dera Ghazi Khan	GPS BASTI MAITLA	2	150	75
41	Dera Ghazi Khan	GPS LATIF ABAD	2	208	104
42	Dera Ghazi Khan	GPS NEW HASSAN WALA	2	299	150
43	Dera Ghazi Khan	GPS BASTI BHAI	2	153	77
44	Dera Ghazi Khan	GPS TAJ WALA	3	368	123
45	Dera Ghazi Khan	GPS PEER WALA	2	122	61
46	Dera Ghazi Khan	GPS NASEER WALA	4	222	56
47	Dera Ghazi Khan	GPS BASTI MIRASI	6	474	79
48	Dera Ghazi Khan	GPS KHAN WALA	3	223	74
49	Dera Ghazi Khan	GPS FATEH SHAH WALA	2	114	57
50	Dera Ghazi Khan	GPS SHAH SADAR DIN	4	305	76
51	Dera Ghazi Khan	GPS BASTI HOTE	3	199	66
52	Dera Ghazi Khan	GPS TAGIANI NO. 1	4	303	76
53	Dera Ghazi Khan	GPS DARI PEER ADIL	6	334	56
54	Dera Ghazi Khan	GPS CHAK KAURA	4	340	85
55	Dera Ghazi Khan	GPS HAWVELI WALA	3	216	72
56	Dera Ghazi Khan		2	148	74
57	Dera Ghazi Khan	GPS CHAK GUZRWANI	3	195	65
58	Dera Ghazi Khan	GPS CHAK RAIMAN	2	195	98
59	Dera Ghazi Khan	GPS USMAN ABAD	5	370	74
60	Dera Ghazi Khan	GPS BASTI KHOSA	2	125	63
61	Dera Ghazi Khan	GPS JALAL WALA	3	200	67
62	Taunsa	GPS JADAY WALI	3	165	55.00

Sr.No	Name of Tehsil	Name of School	NO OF WORKING TEACHING STAFF	Total Enrollment	STR
63	Taunsa	GPS BASTI MARHA	1	129	129/1
64	Taunsa	GPS FATEH KHAN	2	120	60
65	Taunsa	GES NAGAIRA SHUMALI	2	138	69
66	Taunsa	GPS BUKHARA	2	122	61
67	Taunsa	GPS NEW GUT	2	145	72
	Total		183	13052	

Due to poor managerial control the teaching staff was not deployed as per necessity according to students in the schools.

Non deployment of sufficient staff resulted in low educational outcome and non achievement of objectives of DEA.

Audit recommends probing the matter in detail to fix the responsibility on the person(s) concerned and deployment of staff according to actual demand to increase educational outcome in the District.

[AIR Para:2]

Annexure-12

Non provision of basic facility to students due to schools having less / non functional class rooms

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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;

During audit of accounts of CEO (DEA) Dera Ghazi Khan, for the year 2019-21, it was observed that 31,796 students of 231 Govt. Primary Schools were deprived of basic facilities of class rooms and facing hardships of environments. Because of non availability of functional class rooms facility or only single room was available for five classes. District Education Authority failed to provide basic facilities and achieve its objectives to provide free and compulsory quality education by providing infrastructure standards, as required in above quoted rule. Non provision of class rooms resulted in poor educational environment and poor educational outcome.

Sr No.	Emis Code	School Name	Tehsil	Type	No Of Functional Class Room	Total Enrollment
1	32111206	GPS MATTI MOHEE	KOH.E.SULEMAN	GOVT. BOYS	0	58
2	32111314	GPS BASTI ALI MUHAMMAD NEW	KOH.E.SULEMAN	GOVT. BOYS	0	57
3	32111419	GPS JAJ	KOH.E.SULEMAN	GOVT. BOYS	0	42
4	32120361	GPS KARNI	KOH.E.SULEMAN	GOVT. BOYS	0	93
5	32120383	GPS SIR THOKH	KOH.E.SULEMAN	GOVT. BOYS	0	45
6	32120405	GPS NALI LADWANI	KOH.E.SULEMAN	GOVT. BOYS	0	77

Sr No.	Emis Code	School Name	Tehsil	Type	No Of Functional Class Room	Total Enrollment
7	32120408	GPS KHALI GALI	KOH.E.SULEMAN	GOVT. BOYS	0	42
8	32120410	GPS TAKHAWAL	KOH.E.SULEMAN	GOVT. BOYS	0	57
9	32120414	GPS TOR GATH	KOH.E.SULEMAN	GOVT. BOYS	0	56
10	32120421	GPS GORAHA	KOH.E.SULEMAN	GOVT. BOYS	0	71
11	32120433	GPS BAMBAAH NO II	KOH.E.SULEMAN	GOVT. BOYS	0	45
12	32120447	GPS NALA SHARQI NO 2	KOH.E.SULEMAN	GOVT. BOYS	0	54
13	32120737	GPS BUN THLANG	KOH.E.SULEMAN	GOVT. BOYS	0	43
14	32120747	GPS KHUND BUN	KOH.E.SULEMAN	GOVT. BOYS	0	44
15	32120818	GPS BAST FAUJA SINDH	KOH.E.SULEMAN	GOVT. BOYS	0	49
16	32120845	GPS KHURANJI	KOH.E.SULEMAN	GOVT. BOYS	0	37
17	32120852	GPS KHORU SAR	KOH.E.SULEMAN	GOVT. BOYS	0	26
18	32120872	GPS JADO LAKH	KOH.E.SULEMAN	GOVT. BOYS	0	38
19	32120875	GPS HAANCE THAL	KOH.E.SULEMAN	GOVT. BOYS	0	40
20	32122063	GPS TOOR KHAN	KOH.E.SULEMAN	GOVT. BOYS	0	23
21	32120825	GMMS DADU THOKH	KOH.E.SULEMAN	GOVT. BOYS	0	15
22	32120225	GPS BAKHARI TAUNSA	TAUNSA	PRIMARY	0	18
23	32120226	GPS SHEIKH JAVENDA	TAUNSA	PRIMARY	0	66
24	32110234	GPS Farooqabad	DERA GHAZI KHAN	Primary	0	101
25	32110155	GPS DADY WALA	DERA GHAZI KHAN	Primary	0	67
26	32110490	GPS BASTI JUMMA KHAN	KOH.E.SULEMAN	GOVT. BOYS	1	60
27	32110491	GPS ALI MUHAMMAD	KOH.E.SULEMAN	GOVT. BOYS	1	62
28	32110499	GPS TERKHI THAL	KOH.E.SULEMAN	GOVT. BOYS	1	55
29	32110500	GPS BARRI SHUM	KOH.E.SULEMAN	GOVT. BOYS	1	56
30	32110504	GPS TARATANI	KOH.E.SULEMAN	GOVT. BOYS	1	67
31	32110519	GPS SAKOKH	KOH.E.SULEMAN	GOVT. BOYS	1	64
32	32110525	GPS MAR BUN	KOH.E.SULEMAN	GOVT. BOYS	1	58
33	32110529	GPS GAZLOPE	KOH.E.SULEMAN	GOVT. BOYS	1	57
34	32110532	GPS MURATHLY	KOH.E.SULEMAN	GOVT. BOYS	1	87
35	32110533	GPS DHOLI	KOH.E.SULEMAN	GOVT. BOYS	1	76
36	32110534	GPS GHUMAN	KOH.E.SULEMAN	GOVT. BOYS	1	72
37	32110536	GPS ZINDA PIR	KOH.E.SULEMAN	GOVT. BOYS	1	56
38	32111196	GPS BAJHI WALA	KOH.E.SULEMAN	GOVT. BOYS	1	78
39	32111205	GPS HAFAT GATH	KOH.E.SULEMAN	GOVT. BOYS	1	79
40	32120334	GPS KACHAL	KOH.E.SULEMAN	GOVT. BOYS	1	62
41	32120348	GPS DAHAR	KOH.E.SULEMAN	GOVT. BOYS	1	85
42	32120349	GPS BINDAR	KOH.E.SULEMAN	GOVT. BOYS	1	96
43	32120355	GPS MOHI CHOOR	KOH.E.SULEMAN	GOVT. BOYS	1	92
44	32120356	GPS SARATI	KOH.E.SULEMAN	GOVT. BOYS	1	75
45	32120358	GPS KHOR JAFARANI	KOH.E.SULEMAN	GOVT. BOYS	1	85
46	32120360	GPS TUNDANI KHOR	KOH.E.SULEMAN	GOVT. BOYS	1	69
47	32120364	GPS MAILA	KOH.E.SULEMAN	GOVT. BOYS	1	110
48	32120369	GPS MARKI	KOH.E.SULEMAN	GOVT. BOYS	1	60
49	32120370	GPS TARA EI GERDAN	KOH.E.SULEMAN	GOVT. BOYS	1	105
50	32120379	GPS MUMDANI KALAT	KOH.E.SULEMAN	GOVT. BOYS	1	72
51	32120390	GPS DROHI	KOH.E.SULEMAN	GOVT. BOYS	1	124
52	32120391	GPS MAKHA	KOH.E.SULEMAN	GOVT. BOYS	1	87
53	32120392	GPS SUBHANI DAGAR	KOH.E.SULEMAN	GOVT. BOYS	1	82
54	32120402	GPS JORHA	KOH.E.SULEMAN	GOVT. BOYS	1	140
55	32120404	GPS SORAH	KOH.E.SULEMAN	GOVT. BOYS	1	52
56	32120406	GPS MARI	KOH.E.SULEMAN	GOVT. BOYS	1	55
57	32120409	GPS SORI MANKI	KOH.E.SULEMAN	GOVT. BOYS	1	72
58	32120413	GPS MANJU-WEEL	KOH.E.SULEMAN	GOVT. BOYS	1	114
59	32120415	GPS CHAJRO	KOH.E.SULEMAN	GOVT. BOYS	1	62

Sr No.	Emis Code	School Name	Tehsil	Type	No Of Functional Class Room	Total Enrollment
60	32120416	GPS DHAMANI	KOH.E.SULEMAN	GOVT. BOYS	1	122
61	32120425	GPS KANWAN	KOH.E.SULEMAN	GOVT. BOYS	1	52
62	32120427	GPS KAMAWAIL	KOH.E.SULEMAN	GOVT. BOYS	1	66
63	32120436	GPS CHUKIZUM	KOH.E.SULEMAN	GOVT. BOYS	1	53
64	32120442	GPS LARI	KOH.E.SULEMAN	GOVT. BOYS	1	83
65	32120445	GPS NALA GHARBI	KOH.E.SULEMAN	GOVT. BOYS	1	140
66	32120446	GPS RUK DHARI	KOH.E.SULEMAN	GOVT. BOYS	1	70
67	32120740	GPS GATTA SERATI	KOH.E.SULEMAN	GOVT. BOYS	1	66
68	32120828	GPS THAL SAR	KOH.E.SULEMAN	GOVT. BOYS	1	74
69	32120832	GPS KHOR KHANTIK	KOH.E.SULEMAN	GOVT. BOYS	1	69
70	32120835	GPS TRANG MAZRAI	KOH.E.SULEMAN	GOVT. BOYS	1	71
71	32120839	GPS BUN AHMED JALALANI	KOH.E.SULEMAN	GOVT. BOYS	1	84
72	32120859	GPS MANAKA SHUMALI	KOH.E.SULEMAN	GOVT. BOYS	1	145
73	32120881	GPS BANDO JAMAKH	KOH.E.SULEMAN	GOVT. BOYS	1	104
74	32122046	GPS KHANGNI	KOH.E.SULEMAN	GOVT. BOYS	1	61
75	32122062	GPS DALLU	KOH.E.SULEMAN	GOVT. BOYS	1	83
76	32120213	GPS KARITA	TAUNSA	PRIMARY	1	167
77	32120106	GPS JARH LEGHARI	TAUNSA	PRIMARY	1	119
78	32120108	GPS DUMRA	TAUNSA	PRIMARY	1	85
79	32120158	GPS BAIT JARH	TAUNSA	PRIMARY	1	85
80	32120233	GPS GHALI	TAUNSA	PRIMARY	1	139
81	32120273	GPS VEHOVA NO. 5	TAUNSA	Elementary	1	74
82	32120278	GPS VEHOVA NO.7	TAUNSA	PRIMARY	1	84
83	32120280	GPS DAGGER WALI	TAUNSA	PRIMARY	1	133
84	32120281	GPS MUSLIM ABAD	TAUNSA	PRIMARY	1	107
85	32120259	GPS. KOT MUBARAK	TAUNSA	PRIMARY	1	86
86	32120268	GPS. KUKRAY WALI	TAUNSA	PRIMARY	1	87
87	32120315	GPS BABBI	TAUNSA	PRIMARY	1	115
88	32120312	Gps sheikh Ibrahim	TAUNSA	PRIMARY	1	97
89	32120319	GPS Noor Ahmad Wali	TAUNSA	PRIMARY	1	166
90	32120320	gps rajay wali	TAUNSA	PRIMARY	1	120
91	32120117	GPS BATKIL	TAUNSA	PRIMARY	1	189
92	32120161	GPS NEW BHEDAIN WALI	TAUNSA	PRIMARY	1	101
93	32120889	GPS DAAG	TAUNSA	PRIMARY	1	146
94	32120219	GPS GADI WALA NO 1	TAUNSA	PRIMARY	1	160
95	32120251	GPS SHAHROO WALI	TAUNSA	PRIMARY	1	141
96	32120136	GPS Basti Marha	TAUNSA	PRIMARY	1	129
97	32120323	GPS Fateh Khan	TAUNSA	Primary	1	120
98	32120311	GPS Mujahid Abad	TAUNSA	Primary	1	100
99	32120813	GPS Rehmani	TAUNSA	Primary	1	126
100	32120220	GPS MOHANDA	TAUNSA	PRIMARY	1	92
101	32120216	GPS HAIRO GHRBI	TAUNSA	PRIMARY	1	100
102	32120114	GPS HADWAR	TAUNSA	PRIMARY	1	81
103	32120163	GPS HAJWANI	TAUNSA	PRIMARY	1	81
104	32120169	GPS SHEHLANI GHARBI	TAUNSA	PRIMARY	1	135
105	32120165	GPS HAMAL WALI	TAUNSA	PRIMARY	1	70
106	32120229	Gps bodomana	Taunsa	public	1	79
107	32120784	Gps jhok hamid	Taunsa	public	1	62
108	32120327	GPS New Gut	TAUNSA	PRIMARY	1	145
109	32120316	GPS Nagaira janobi	TAUNSA	PRIMARY	1	96
110	32130186	GPS EHSAN ABAD	Kot Chutta	Male	1	97
111	32130180	GPS JHOUNGLE WALA	Kot Chutta	Male	1	83

Sr No.	Emis Code	School Name	Tehsil	Type	No Of Functional Class Room	Total Enrollment
112	32130919	GPS BASTI MURAD	Kot Chutta	Male	1	106
113	32130920	GPS MUSA JOGIANI	Kot Chutta	Male	1	66
114	32130195	GPS BIRMANI JADEED	Kot Chutta	Male	1	98
115	32130196	GPS MOSA CHANAL	Kot Chutta	Male	1	85
116	32130887	GPS TAGIA RAMDANI	Kot Chutta	Male	1	218
117	32130957	Gps Tholl Allo	Kot Chutta	Male	1	51
118	32130376	GPS NAI WALA	Kot Chutta	Male	1	91
119	32130344	GPS CHHATTEY WALA SHUMALI	Kot Chutta	Male	1	143
120	32130341	GPS NEW CHHTTEY WALA	Kot Chutta	Male	1	144
121	32130349	GPS QAZI WALA	Kot Chutta	Male	1	91
122	32130394	GPS SAHARAN NO.2	Kot Chutta	Male	1	146
123	32130921	GPS QURESHI WALA	Kot Chutta	Male	1	80
124	32130872	GPS KALAY WALA	Kot Chutta	Male	1	83
125	32130219	GPS DILSHAD WALA NO 2	Kot Chutta	Male	1	87
126	32131311	GPS FAZAL PITAFI	Kot Chutta	Male	1	99
127	32110285	GPS bait sawaie no2	DERA GHAZI KHAN	Primary	1	64
128	32111014	GPS bait jhamat	DERA GHAZI KHAN	Primary	1	78
129	32110279	gps sawawal abad	DERA GHAZI KHAN	Primary	1	99
130	32111011	GPS bait alam	DERA GHAZI KHAN	Primary	1	123
131	32111150	GPS Haqania	DERA GHAZI KHAN	Primary	1	86
132	32110257	GPS Meelo wala	DERA GHAZI KHAN	Primary	1	66
133	32110298	GPS balqani	DERA GHAZI KHAN	Primary	1	100
134	32111005	GPS Mohsin shah wala	DERA GHAZI KHAN	Primary	1	90
135	32110285	GPS bait sawaie no2	DERA GHAZI KHAN	Primary	1	64
136	32111014	GPS bait jhamat	DERA GHAZI KHAN	Primary	1	78
137	32110279	gps sawawal abad	DERA GHAZI KHAN	Primary	1	99
138	32111011	GPS bait alam	DERA GHAZI KHAN	Primary	1	123
139	32111090	GPS haji rakh wala	DERA GHAZI KHAN	Primary	1	116
140	32110972	GPS KHAN WALA	DERA GHAZI KHAN	Primary	1	223
141	32110403	GPS MINGAL WALA	DERA GHAZI KHAN	Primary	1	51
142	32110457	GPS BASTI MURAD	DERA GHAZI KHAN	Primary	1	90
143	32110480	GPS BAKHT BULAND	DERA GHAZI KHAN	Primary	1	128
144	32111108	GPS JALLU WALA	DERA GHAZI KHAN	Primary	1	51
145	32111111	GPS KOT HAIBAT	DERA GHAZI KHAN	Primary	1	80
146	32111086	GPS DURHATTA SHEIKH WALA	DERA GHAZI KHAN	Primary	1	81
147	32110263	GPS BHATI MAITLA	DERA GHAZI KHAN	Primary	1	110
148	32110108	GES LAKHA	KOHE.SULEMAN	GOVT. BOYS	2	210
149	32120077	GES CHOAIL	KOHE.SULEMAN	GOVT. BOYS	2	213
150	32120373	GPS LOPHANI DUFF	KOHE.SULEMAN	GOVT. BOYS	2	150
151	32120393	GPS GANGYALI	KOHE.SULEMAN	GOVT. BOYS	2	186
152	32120395	GPS KHURALI	KOHE.SULEMAN	GOVT. BOYS	2	155
153	32120855	GPS TAH SHUMALI	KOHE.SULEMAN	GOVT. BOYS	2	164
154	32120913	GPS JAYANI	TAUNSA	PRIMARY	2	158
155	32120152	GPS SHAHNAWAZ ABAD	TAUNSA	PRIMARY	2	150
156	32120756	GPS BAIT MALANA	TAUNSA	PRIMARY	2	185
157	32120803	Gps jaday wali	TAUNSA	PRIMARY	2	165
158	32120174	GPS KHABHAR WALA	TAUNSA	PRIMARY	2	236
159	32120149	GPS PATI KHAR	TAUNSA	PRIMARY	2	182
160	32120130	GPS GHALOO	TAUNSA	PRIMARY	2	212
161	32120132	GPS ROHRI	TAUNSA	Primary	2	240
162	32120764	GPS MUJAWAR WALI	TAUNSA	PRIMARY	2	152
163	32120790	Gps munda	Taunsa	public	2	174

Sr No.	Emis Code	School Name	Tehsil	Type	No Of Functional Class Room	Total Enrollment
164	32120249	Gps gahnwer wala	Taunsa	public	2	147
165	32130185	GPS KALU AHMADANI	Kot Chutta	Male	2	171
166	32130181	GPS MIR MUHAMMAD KACHHELA	Kot Chutta	Male	2	149
167	32130905	GPS CHISHTIA NIZAMIA	Kot Chutta	Male	2	165
168	32130930	GPS SHAH BAKHSH	Kot Chutta	Male	2	190
169	32110931	Gps Karam buzdar	Kot Chutta	Male	2	163
170	32130148	Gps shaho buzdar	Kot Chutta	Male	2	187
171	32130882	Gps Basti Sanjrani	Kot Chutta	Male	2	217
172	32130883	Gps Mirza kachela	Kot Chutta	Male	2	152
173	32130364	GPS KALIM ABAD	Kot Chutta	Male	2	160
174	32130383	GPS QASAI WALA	Kot Chutta	Male	2	159
175	32130358	GPS RAKH DHOOL NO 2	Kot Chutta	Male	2	212
176	32130380	GPS SAMANDRY	Kot Chutta	Male	2	208
177	32130329	GPS PIR MUHAMMAD GHORI	Kot Chutta	Male	2	152
178	32130366	GPS RAMDANI NO. 1	Kot Chutta	Male	2	232
179	32130346	GPS KHAN PUR SHUMALI	Kot Chutta	Male	2	200
180	32131073	GPS SINDHI WALA CHAH DHANGRI	Kot Chutta	Male	2	151
181	32130309	GPS GHAIBI WALA	Kot Chutta	Male	2	157
182	32130313	GPS BASTI NASEER SHARQI	Kot Chutta	Male	2	156
183	32130874	GPS KAMAL BUZADAR	Kot Chutta	Male	2	232
184	32130151	GPS MANEY WALA	Kot Chutta	Male	2	170
185	32110272	GPS kala	DERA GHAZI KHAN	Primary	2	150
186	32111017	GPS SUBZANI	DERA GHAZI KHAN	Primary	2	145
187	32110464	GPS Sheikhani	DERA GHAZI KHAN	Primary	2	200
188	32111156	GPS Murad Dasti	DERA GHAZI KHAN	Primary	2	160
189	32111157	GPS Baksha Dewala	DERA GHAZI KHAN	Primary	2	157
190	32110984	GPS GOPANG WALA	DERA GHAZI KHAN	Primary	2	167
191	32110487	GPS Thull sobha	DERA GHAZI KHAN	Primary	2	201
192	32111010	GPS Rind wala	DERA GHAZI KHAN	Primary	2	177
193	32111016	GPS Basti maitla	DERA GHAZI KHAN	Primary	2	150
194	32111149	GPS Kaliani wala	DERA GHAZI KHAN	Primary	2	150
195	32110272	GPS kala	DERA GHAZI KHAN	Primary	2	150
196	32110960	GPS Taj wala	DERA GHAZI KHAN	Primary	2	368
197	32110966	GPS Jhirkill	DERA GHAZI KHAN	Primary	2	167
198	32110170	GPS Kappar Shah WALA	DERA GHAZI KHAN	Primary	2	183
199	32110228	GPS Topi WALA	DERA GHAZI KHAN	Primary	2	144
200	32110238	GPS NASEER WALA	DERA GHAZI KHAN	Primary	2	222
201	32110968	GPS jeendy wala	DERA GHAZI KHAN	Primary	2	243
202	32110408	GPS KOCHHA WADANI	DERA GHAZI KHAN	Primary	2	180
203	32111084	GPS NOOR WAH	DERA GHAZI KHAN	Primary	2	145
204	32111129	GPS BASTI HAJANA	DERA GHAZI KHAN	Primary	2	160
205	32110159	GPS PATI DARKHAN WALA	DERA GHAZI KHAN	Primary	2	154
206	32110479	GPS BASTI NASEER	DERA GHAZI KHAN	Primary	2	155
207	32110449	GPS ZAUR WALA	DERA GHAZI KHAN	Primary	2	165
208	32111142	GPS KANDAY WALA	DERA GHAZI KHAN	Primary	2	174
209	32111126	GPS Ghori wala	DERA GHAZI KHAN	Primary	2	148
210	32111148	GPS Eisan wala	DERA GHAZI KHAN	Primary	2	153
211	32110412	GPS NOURANG WALA	DERA GHAZI KHAN	Primary	2	148
212	32111003	GPS JALAL WALA	DERA GHAZI KHAN	Primary	2	200
213	32120378	GPS AZGHANI BUN	KOHE.SULEMAN	GOVT. BOYS	3	209

Sr No.	Emis Code	School Name	Tehsil	Type	No Of Functional Class Room	Total Enrollment
214	32120242	Ges usman shah	Taunsa	public	3	211
215	32130304	GPS NO. 3 MOCHI WALA	Kot Chutta	Male	3	190
216	32130223	GPS KOT HASSU	Kot Chutta	Male	3	238
217	32130391	GPS NOOR WAHI SEDHRAN	Kot Chutta	Male	3	213
218	32130334	GPS MUHAMMAD ABAD	Kot Chutta	Male	3	205
219	32110281	gps Latif abad	DERA GHAZI KHAN	Primary	3	208
220	32111018	GPS BAIT CHUNRAH	DERA GHAZI KHAN	Primary	3	228
221	32110471	GPS Mubarak Khan Wala	DERA GHAZI KHAN	Primary	3	450
222	32110270	GPS Kocha kokari	DERA GHAZI KHAN	Primary	3	233
223	32110281	gps Latif abad	DERA GHAZI KHAN	Primary	3	208
224	32110260	GPS Basti Mirasi	DERA GHAZI KHAN	Primary	3	474
225	32110438	GPS MACHI WALA	DERA GHAZI KHAN	Primary	3	231
226	32110461	GPS BASTI HOTE	DERA GHAZI KHAN	Primary	3	199
227	32110453	GPS Hawveli wala	DERA GHAZI KHAN	Primary	3	216
228	32111320	GPS ALLAH ABAD	DERA GHAZI KHAN	Primary	3	194
229	32120065	GES Kath garh	TAUNSA	ELEMENTARY	4	280
230	32120046	GES BASTI AZEEM	TAUNSA	ELEMENTRY	4	313
231	32120073	GES Gadi shumali	TAUNSA	Elementary	4	259
232	32120150	GPS KALAR WALA	TAUNSA	Primry(insaaf afternoon)	4	265
233	32120112	GPS TUB	TAUNSA	PRIMARY	4	292
234	32130066	GES BITTAH GHULAM ALI	Kot Chutta	Male	4	662
235	32110166	GPS Basti Khosa	DERA GHAZI KHAN	Primary	4	539
236	32130371	GES HAJI KAMAND	Kot Chutta	Male	5	413
237	32111257	GPS Yaroo	DERA GHAZI KHAN	Primary	5	470
		Total				31796

Due to poor managerial control the basic facility of class rooms was not provided to the students.

Non availability of functional class rooms resulted in non-achievement of objectives of DEA.

Audit recommends provision of one class room for each class and ensure proper infrastructure for quality education.

Vacant posts of planning and development branch and poor performance of execution of works schemes

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Ensure teaching standards, infrastructure standards (Building, Boundary Wall etc.), student safety and hygiene standards and minimum education standards for quality education as may be prescribed.

During thematic audit of CEO (DEA) Dera Ghazi Khan, FY 2019-21, it was observed that important post of Planning and Development branch i.e SDO, Sub-Engineer, Draftsman and other important role posts remained vacant since establishment of DEA. Due to non availability of officers and officials the execution of works and development schemes suffered very much in shape of delay in completion, poor technical estimates and repair work could not be done in time. The DEA is dependent on other departments for execution of repair maintenance and execution of works.

S#	Category of Post	BPS	No. of Sanctioned posts	Period	Working	Vacant
1	Chairman	Fixed	1	2017-2021	0	1
2	Vice Chairman	Fixed	1	2017-2021	0	1
3	Assistant Director	17	4	2017-2021	3	1
4	SDO (P&D)	17	1	2017-2021	0	1
5	Sub Engineer (P&D)	14	1	2017-2021	0	1
6	Draft Man	11	1	2017-2021	0	1
	Total		9		3	6

Due to poor managerial control the important posts of Planning and Development Branch remained vacant.

Non availability of Planning and Development Branch officers the repair and works schemes cannot be executed in time and non achievement of objectives of DEA.

Audit recommends to fix the responsibility on the person(s) at fault and provision of P&D staff.

[AIR Para: 3,4]

Non conducting of Performance Audit of District Education Authority

According to clause No. 24 of Chapter V of PLGA 2013 “the Government shall, at least once in a year, conduct or cause to be conducted the performance audit of the Authority”.

CEO (DEA) Dera Ghazi Khan, did not make efforts for conduct of Performance Audit since establishment of authority i.e 01.012017 to date. The matter of conducting performance audit should have been taken up with the authorities as per directions laid down in the PLGA Act 2013, but the management did not ensure such efforts.

Due to weak administrative controls performance audit was not carried out throughout the period of the authority.

Non conducting of performance audit in each year resulted in violation of Punjab Local Govt. Act 2013.

Audit recommends conducting of performance audit at the earliest besides fixing responsibility on the person(s) at fault.

[AIR Para:6]

Poor performance of Teaching staff and DEA due to low Examination results of Board classes

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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.

During audit of accounts of CEO (DEA) Layyah, FY 2020-21, it was observed that in the exam result of class 10 th year 2020, of 32 schools, 421 students failed. The result of district Layyah regarding these schools is very poor as compared to the Board of Education D.G. Khan result is average 89%. The results shows poor performance of teaching staff and poor monitoring of Education Authorities. The DEA failed to achieve its objectives to provide quality education.

S#	EMIS CODE	Name of School	No.of students Appeared in 9th Class- 2019	No.of students Appeared in 10th Class- 2020	No.of students Passed in 10th Class- 2020	Failed Students	Pass %age of School
1	32220068	GGHS CHAK NO 237/TDA	0	16	6	10	37.50
2	32220067	GGHS 234-A/TDA	39	39	26	13	66.67
3	32236805	GGHS CHAK 146/TDA DAGREE	27	16	11	5	68.75
4	32220060	GGHS JHARKAL	57	51	37	14	72.55
5	32230119	GGHS BAKHRI AHMAD KHAN	13	12	9	3	75.00
6	32220075	GGHS CHAK NO 100/ML	0	17	13	4	76.47
7	32220064	GGHS 82/TDA	42	40	31	9	77.50
8	32230713	GGHS CHAK NO 139-A/TDA	75	63	49	14	77.78
9	32220053	GGHS 110/TDA	78	78	61	17	78.21
10	32220051	GGHS WARAH SEHRAN	28	23	18	5	78.26
11	32220422	GGHS CHAK NO 224/TDA	17	14	11	3	78.57

S#	EMIS CODE	Name of School	No. of students Appeared in 9th Class-2019	No. of students Appeared in 10th Class-2020	No. of students Passed in 10th Class-2020	Failed Students	Pass %age of School
12	32230125	GGHS CHAK NO 152/TDA	51	48	38	10	79.17
13	32220029	GGHS CHAK NO 90/ML	0	44	35	9	79.55
14	32230050	GHS WARD NO 3 CHOWK AZAM	0	52	29	23	55.77
15	32220030	GHS MARHAN WALI	32	23	14	9	60.87
16	32230083	GHS CHAK NO 138/TDA	40	26	16	10	61.54
17	32220010	GHS TIBBI KHURD	84	64	43	21	67.19
18	32220040	GHS WADHAY WALI	70	64	44	20	68.75
19	32230015	GHS KHOKHAR WALA	13	10	7	3	70.00
20	32220019	GHS CHAK NO 236/TDA	0	37	26	11	70.27
21	32230001	Govt. High School Kot Sultan	144	96	69	27	71.88
22	32210002	GHS CHAK NO 123/ML	0	82	61	21	74.39
23	32220003	GHS KAROR NO 1	378	243	184	59	75.72
24	32230051	GHS CHAK 399/TDA	20	17	13	4	76.47
25	32230087	GHS SEHMAL	0	13	10	3	76.92
26	32220008	GHS SAHOO WALA	125	93	72	21	77.42
27	32230023	GHS CHAK NO 116-A/TDA (Duratta)	0	40	31	9	77.50
28	32230030	GHS CHAK NO 125-B/TDA	0	18	14	4	77.78
29	32230054	GHS CHEENAY WALA	0	9	7	2	77.78
30	32220012	GHS BUCHI WALA	0	70	55	15	78.57
31	32210004	GHS CHOUBARA	157	103	81	22	78.64
32	32230018	GHSSCHAK NO 139-A/TDA	100	100	79	21	79.00
			1590	1621	1200	421	74.03

Due to poor managerial control and poor performance of teaching staff the pass percentage of exam result is very poor.

Poor passing percentage in exams resulted in non achievement of objectives of DEA.

Audit recommends to check the reasons for non achievement of objectives and fix the responsibility against the concerned.

[AIR Para:19]

Poor performance of schools due to non achievement of Key Performance Indicators (KPIs)

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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;

During audit of accounts of CEO (DEA) Layyah, FY 2020-21, it was observed during scrutiny of software data of Key Performance Indicators (KPIs). It was observed that the KPIs could not be achieved completely in district Layyah. Due to non achievement of KPIs the management failed to achieve complete objectives of the District Education Authority as detailed below:

Year	Tehsil	Teacher	Non Teacher	Student Attendance	Retention	Head Teacher	Availability of	Availability of	Availability of	Sufficiency of	School	Average Achievement
		Presence	Presence	(All Grades)	(All Grades)	Presence	Boundary Wall	Drinking Water	Furniture	Toilets	Hygiene	
2020-21	LAYYAH	89.020%	90.760%	54.380%	100.00%	88.406%	98.524%	99.758%	88.618%	90.256%	85.442%	88.516%
	KAROR LALISAN	90.740%	88.320%	53.860%	98.78%	90.942%	97.638%	99.106%	87.082%	87.018%	82.336%	87.582%
	CHAUBARA	88.980%	89.980%	61.680%	97.00%	89.608%	95.496%	99.682%	87.966%	87.132%	86.028%	88.355%
2019-20	LAYYAH	93.63%	92.71%	92.68%	98.64%	94.04%	94.49%	99.58%	89.38%	86.10%	85.24%	92.646%
	KAROR LALISA	93.98%	91.73%	91.26%	98.48%	94.30%	96.44%	99.37%	80.73%	86.73%	83.63%	91.663%

Year	Te hsil	Teac her	Non Teac her	Studen t Attend ance	R etenti on	H ead Teac her	Availa bility of	Availa bility of	Availa bility of	Suffici ency of	Scho ol	Average Achieve ment
		Prese nce	Prese nce	(A ll Grades)	(All Grad es)	Prese nce	Bound ary Wall	Drinki ng Water	Furnit ure	Toilets	Hygi ene	
	N											
	CH AUBAR A	93.38 %	91.89 %	91.10%	98.78 %	93.96 %	97.58%	99.79%	90.36%	88.96 %	84.92 %	93.070%

Due to poor managerial control the KPIs could not be achieved and purpose of provision of good hygienic educational environment was not achieved.

Non achievement of KPIs resulted in non achievement of objectives of DEA.

Audit recommends to check the reasons for non achievement of KPIs and fix the responsibility besides ensure proper infrastructure for quality education.

Non conducting of Performance Audit of District Education Authority

According to clause No. 24 of Chapter V of PLGA 2013 “the Government shall, at least once in a year, conduct or cause to be conducted the performance audit of the Authority”.

CEO (DEA) Layyah, did not make efforts for conduct of Performance Audit since establishment of authority i.e 01.012017 to date. The matter of performance should have been taken up with the authorities as per directions laid down in the PLGA Act 2013, but the management did not ensure such efforts.

Due to weak administrative controls the performance audit was not carried out throughout the period of the authority.

Non conducting of performance audit in each year resulted in violation of Punjab Local Govt. Act 2013.

Audit recommends conducting of performance audit at the earliest besides fixing responsibility on the person(s) at fault.

[AIR Paras: 18,22]

Out of School Children resulting Stagnant Literacy Rate

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed. Further according to different survey conducted by NGOs the literacy rate of Pakistan (including Punjab) is stagnant at 60%.

During thematic audit of CEO (DEA) Layyah, FY 2020-21, it was observed that 25,683 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Layyah, conducted by the Assistant Education Officers/ Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide/ensure free and compulsory education to the children age group of 5 to 16 years. Further no efforts were made for 100% literacy rate in the District as per criteria mentioned above. No proof of increase in literacy rate was on record.

Name of Tehsil	Period	Male OOSC (Children)	Female OOSC (Children)	Total
Layyah	2020-21	6,051	2,593	8,644
Karor	2020-21	6,690	2,867	9,557
Choubara	2020-21	5,237	2,245	7,482
Total				25,683

Due to poor managerial control the out of school children were not admitted in schools.

Non admission of out of school children resulted in non achievement of objectives of DEA.

Audit recommends probing the matter in detail to fix the responsibility on the person concerned and admission of all out of school children to increase literacy in the District.

[AIR Para:21]

Vacant posts of Planning and Development Branch and Poor performance of execution of works schemes

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, ensure teaching standards, infrastructure standards (Building, Boundary Wall etc.), student safety and hygiene standards and minimum education standards for quality education as may be prescribed.

During thematic audit of CEO (DEA) Layyah, FY 2020-21, it was observed that important post of Planning and Development branch i.e SDO, Sub-Engineer, Draftsman and other important role posts remained vacant since establishment of DEA. Due to non availability of officers and officials the execution of works and development schemes suffered very much in shape of delay in completion, poor technical estimates and repair work could not be done in time. The DEA is dependent on other departments for execution of repair maintenance and execution of works.

S#	Category of Post	BPS	No. of Sanctioned posts	Period	Working	Vacant
1	Chairman	Fixed	1	2017-2021	0	1
2	Vice Chairman	Fixed	1	2017-2021	0	1
3	Assistant Director	17	4	2017-2021	3	1
4	SDO (P&D)	17	1	2017-2021	0	1
5	Sub Engineer (P&D)	14	1	2017-2021	0	1
6	Draft Man	11	1	2017-2021	0	1
	Total		9		3	6

Due to poor managerial control the important posts of Planning and Development Branch remained vacant.

Non availability of Planning and Development Branch officers the repair and works schemes cannot be executed in time and non achievement of objectives of DEA.

Audit recommends to fix the responsibility on the person(s) at fault and provision of P&D staff.

[AIR Para:26]

Low Educational outcome due to low Student Teacher Ratio (STR)

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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. Further UPE standards and Govt. instructions maximum STR is 30:1 to 40:1 for deployment of teaching staff in schools.

During thematic audit of CEO (DEA) Layyah, FY 2020-21, it was observed that 7,568 students admitted in Govt. schools were getting education without sufficient teachers. The teacher deployment in the school was not according to actual necessity. No serious efforts were made to provide the sufficient teaching staff to the student. STR upto 123:1 is unjustified and the learning objective could not be achieved as detailed below.

S#	Name of School (Male)	Tehsil	No. of working Teaching staff	Total Enrollment	STR
1	GPS RAKHWAN	Karor	1	123	123
2	GPS.277/TDA	Layyah	2	216	108
3	GPS USMAN WALA CH NO 455 / TDA	Layyah	1	95	95
4	GPS PIR BAKHSH MAGASSI WALA	Choubara	2	179	90
5	GPS BASTI SEHAR	karor	3	252	84
6	GPS CHAK NO. 121 TDA SAKHANI WALA	Layyah	4	326	82
7	GPS BUKHARAY WALA	Layyah	2	158	79
8	GPS MIRANI PACCA	Layyah	5	389	78
9	GES IASP NOOR ABAD	Karor	3	229	76
10	GPS CHATRI WALA	Choubara	1	74	74
11	GES Utlaira (IASP)	Karor	3	203	68
12	GPS CHAK NO. 496 TDA	Choubara	1	66	66
13	GPS BASTI KHOKAR CHAK NO 425 TDA	Layyah	1	65	65

S#	Name of School (Male)	Tehsil	No. of working Teaching staff	Total Enrollment	STR
14	GPS RAI GULL WALA	Choubara	3	193	64
15	GPS CHOONI JANUBI	Karor	2	128	64
16	GES CHAK NO. 86/ML	KAROR	5	320	64
17	GPS CHAK NO. 220 / TDA	KAROR	2	126	63
18	GPS CHAK NO. 389 TDA	Layyah	2	125	63
19	GPS CHAK NO. 118 TDA	Layyah	3	187	62
20	GES CHAK NO. 75/TDA IASP)	KAROR	3	185	62
21	GPS LODHARA	Karor	4	243	61
22	GPS CHAK NO 432 TDA	Layyah	3	176	59
23	GPS PHUSKAN WALA	Choubara	3	172	57
24	GPS DODAY WALA	Choubara	4	228	57
25	GPS KALHORAY WALA	Layyah	4	225	56
26	GPS GUL WALA	Layyah	4	220	55
27	GPS ASIF WALA	Layyah	3	163	54
28	GPS AURKAY WALA	Choubara	3	163	54
29	GPS CHAK NO. 431 TDA	Layyah	2	108	54
30	GPS DARBAR KHALI WALI	Layyah	5	267	53
31	GPS CHAK NO. 245 TDA	KAROR	3	159	53
32	GPS AHSAN KACHA	Karor	2	105	53
33	GPS 115 B TDA	Karor	2	105	53
34	GPS MEHMOOD SAHARAN WALA	Choubara	2	105	53
35	GPS MALIK ABAD	Layyah	3	157	52
36	GES BAIT MOONGER	Karor	5	261	52
37	GES DARKHANA WALI (Afternoon)	Karor	4	207	52
38	GPS CHAK NO.234-B/TDA	KAROR	3	154	51
39	GPS WARD NO. 3 CHOWK AZAM	Layyah	8	405	51
40	GES BUDHO DAHAR (Afternoon)	Karor	3	151	50
41	GPS POSTAN WALA	Choubara	3	151	50
42	GPS TAIL MUNDA	Layyah	4	200	50
43	GES (IASP) CHAK NO 227 A TDA	Karor	4	200	50
44	GPS BASTI KACHAR	karor	5	248	50
45	GPS CHAK NO 459 TDA	Layyah	2	99	50
46	GES IBRAHIM WALA	Choubara	4	198	50
47	GPS CHAK NO. 463 TDA	Layyah	2	98	49
48	GPS Chak No. 406/TDA	Choubara	3	147	49
49	GPS BASTI LIARI LASHARI	Choubara	2	98	49
50	GES CHAK NO. 498/TDA	Choubara	10	489	49
51	GPS CHOWKI DULLO CHAK NO. 383 TDA	Layyah	4	195	49
52	GPS SHAFFI ABAD CHAK NO. 117 BTDA	Layyah	3	146	49
53	GPS sohal	Karor	3	146	49
54	GPS BASTI PITAFI	karor	3	146	49
55	GPS SHAIKH DAWA	Choubara	3	146	49
56	GPS Shohrat Wala(Insaf Afternoon Elementary)	Choubara	3	146	49
57	GPS RATRYAN WALA	Choubara	3	146	49
58	GPS THIND NASHIAB CHAK NO 117-B TDA	Layyah	4	194	49
59	GPS BALOCHAY WALI	Karor	2	97	49
60	GPS GARRA BLOCHAN WALA	Karor	2	97	49
61	GPS ZAFAR WALA	Layyah	3	145	48
62	GES CHAK NO 227 B TDA	Karor	5	240	48
63	GPS Chak No. 480/TDA	Choubara	2	96	48
64	GPS CHAK NO. 123 ML CHAK NO 487 TDA	Choubara	4	192	48
65	GPS CHAK NO.328 TDA NO.1	Choubara	3	143	48
66	GPS AMIN JUTAY WALA CHAK NO. 117-B TDA	Layyah	5	238	48
67	GPS KANWERA	Choubara	2	95	48
68	GPS WARAICH WALA	Choubara	2	95	48
69	GPS GAMAY WALA	Choubara	2	95	48
70	GES IASP DARKHANA	Karor	3	142	47
71	GPS SIKHANI WALA	Layyah	4	188	47
72	GPS CHAK NO. 96/ML	KAROR	4	188	47
73	GPS AMEER SHAH WALA	Karor	3	140	47
74	GPS CHAK NO. 150-B TDA	Layyah	5	233	47
75	GES IASP 101/ML	Karor	2	93	47

S#	Name of School (Male)	Tehsil	No. of working Teaching staff	Total Enrollment	STR
76	GPS CHAK NO. 119 ML	Choubara	3	139	46
77	GPS NAWAN WADO WALA	Choubara	2	92	46
78	GPS Chak No.368/TDA	Choubara	2	92	46
79	GPS KAZIM KHAN WALA	Choubara	1	46	46
80	GES KHOKHARI NO.1	Choubara	4	184	46
81	GPS CHAK NO 106 ML	KAROR	4	183	46
82	GPS BASTI JATTO	Layyah	6	272	45
83	GPS CHAK NO. 87/ML	KAROR	1	45	45
84	GPS CHAK NO 338 TDA	Layyah	4	179	45
85	GPS CHAK NO.350 TDA	Choubara	4	179	45
86	GPS ZAFAR WALA JADEED CHAK NO.170 TDA	Layyah	3	134	45
87	GPS Chak No. 479/TDA	Choubara	3	134	45
88	GES Chak No 85 TDA (IASP)	Karor	2	89	45
	Sub Total Male Schools		276	14891	4,891
S#	Name of School (Female)	Tehsil	No. of working Teaching staff	Total Enrollment	STR
1	GMPS 84/ML(insaf school)	Karor	2	220	110
2	GGES 93/ML	Karor	5	442	88
3	GGES 86 ML	Karor	3	259	86
4	GGMPS-472	Layyah	2	168	84
5	GGPS 498/TDA	Choubara	1	84	84
6	GGPS 370 B	Choubara	1	83	83
7	GGPS CHAK NO 111/TDA	Karor	2	157	79
8	GGMPS 235/TDA	Karor	2	151	76
9	GGPS BAKHAY WALA	Layyah	3	213	71
10	GGES 75-B/TDA	Karor	4	260	65
11	GGPS-471	Layyah	2	128	64
12	GGES 75-C/TDA	Karor	2	127	64
13	GGPS 219 A/TDA	Karor	2	127	64
14	GGPS SAIFULLAH KHAN WALA	Karor	2	127	64
15	GGPS 77/TDA	Karor	4	253	63
16	GGPS 226 TDA (Insaf Afternoon Girls E/S)	Karor	4	244	61
17	GGPS Basti Inayat	Karor	2	120	60
18	GGPS 317/TDA	Layyah	2	118	59
19	GGES Basti Shadu Khan	Layyah	8	465	58
20	GGPS CHAK NO.137/TDA AZIZ ABAD	Layyah	3	167	56
21	GMPS 86- A/ML(insaf school)	Karor	2	109	55
22	GGP/S Chak No 120A/TDA	Layyah	3	163	54
23	GGPS Gujjar wala	Choubara	1	54	54
24	GGPS 127/ML	Choubara	1	54	54
25	GGPS 257/TDA	Karor	1	53	53
26	GGPS CHAK NO.466/TDA	Layyah	2	105	53
27	GGMPS CHAK NO. 158 TDA	Layyah	2	104	52
28	G.G.p/s basti multani	Karor	2	102	51
29	GPS MODEL CHAK NO 440 TDA	Choubara	2	102	51
30	GGPS 220TDA	Karor	3	152	51
31	GGES DIN PUR OLD	Karor	3	152	51
32	GGPS 287/TDA	Layyah	3	151	50
33	GGPS CHAK NO. 443 TDA (NEW)	Choubara	2	100	50
34	GGPS 115/TDA	Karor	2	98	49
35	GGPS 79/TDA	Karor	2	96	48
36	GMPS 454/TDA	Choubara	2	96	48
37	GGPS KACHI BAHAR SHAH	Karor	3	143	48
38	GGPS TAGGI WALA	Layyah	2	95	48
39	GGE/S rakhwan	Karor	2	95	48
40	GGPS-467	Layyah	2	93	47
41	GGPS BASEERA	Karor	2	93	47
42	ggps jhoke jaffr shah	Karor	2	92	46
43	GGPS 95/ML	Karor	2	91	46
44	GGPS BASTI LOORY	Karor	2	90	45
45	GGPS CHAK NO. 451/TDA	Choubara	2	90	45

S#	Name of School (Male)	Tehsil	No. of working Teaching staff	Total Enrollment	STR
	Sub Total Female Schools		108	6486	2,677
	G.Total		384	21377	7,568

Due to poor managerial control the teaching staff was not deployed as per necessity according to students in the schools.

Non deployment of sufficient staff resulted in low educational outcome and non achievement of objectives of DEA.

Audit recommends probing the matter in detail to fix the responsibility on the person(s) concerned and deployment of staff according to actual demand to increase educational outcome in the District.

[AIR Para:24]

Annexure-19

Poor performance of schools due to non achievement of Key Performance Indicators (KPIs)

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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;

During audit of accounts of CEO (DEA) Dera Ghazi Khan, FY 2019-21, it was observed during scrutiny of software data of Key Performance Indicators (KPIs). it was observed that the KPIs could not be achieved completely in district Dera Ghazi Khan. Due to non achievement of KPIs the management failed to achieve complete objectives of the District Education Authority as detailed below:

Year	Tehsil	Teacher	Non Teacher	Student Attendance	Head Teacher	Availability of	Availability of	Availability of	Sufficiency of	School	Average Achievement
		Presence	Presence	(All Grades)	Presence	Boundary Wall	Drinking Water	Furniture	Toilets	Hygiene	
2020-21	Koh-e-Sulman	97%	98%	90%	96%	89%	88%	85%	84%	100%	92.70%
2019-20	Koh-e-Sulman	95%	95%	89%	94%	89%	88%	85%	84%	100%	91.90%
2020-21	Taunsa	97%	98%	94%	96%	94%	100%	95%	84%	100%	96%
2019-20	Taunsa	95%	95%	92%	95%	94%	100%	95%	83%	100%	95%
2019-20	Kot Chutta Male	89%	80%	85%	98%	100%	100%	94%	91%	83%	93%
2020-21	Kot Chutta Male	94%	80%	88%	99%	100%	100%	100%	96%	82%	94%
2019-	Dera Ghazi	100%	100%	50%	100%	100%	100%	100%	90%	100%	90%

Year	Tehsil	Teacher	Non Teacher	Student Attendance	Head Teacher	Availability of	Availability of	Availability of	Sufficiency of	School	Average Achievement
		Presence	Presence	(All Grades)	Presence	Boundary Wall	Drinking Water	Furniture	Toilets	Hygiene	
20	Khan										
2020-21	Dera Ghazi Khan	100%	100%	50%	100%	100%	100%	100%	90%	100%	93%

Due to poor managerial control the KPIs could not be achieved and purpose of provision of good hygienic educational environment was not achieved.

Non achievement of KPIs resulted in non achievement of objectives of DEA.

Audit recommends to check the reasons for non achievement of KPIs and fix the responsibility besides ensure proper infrastructure for quality education.

[AIR Para:8]

Poor performance of Teaching staff and DEA due to low Examination results of Board classes

According to rule 16(1)(j) of the District Education Authority Conduct of – the authority shall implement the policies and standards of the Government particularly in the area of learning outcomes. Moreover, according to section 93 of the Punjab Local Government Act 2013, the Chief Executive Officer Education shall 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. He shall ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, Undertake students' assessment and examinations, ranking of schools on terminal examination results and targets.

During thematic audit of CEO (DEA) Muzaffargarh for the period 2020-21, it was observed that 764 students of 54 schools failed in the 10th class examination result of for the year 2020. The result of district Muzaffargarh regarding those schools was very poor with an average of 83% as compared to the Board of Education D.G. Khan result is average 89%. The detail is given below:

Sr. No.	EMIS Code	Name of School	Students Appeared in 9th Class-2019	Students Appeared in 10th Class-2020	Passed	Failed	Pass % age
1	32330003	GHS K.D Qureshi	65	67	37	30	55.22%
2	32320059	Govt.Lab HSS A/W QAED Kot Adu	54	46	31	15	67.39%
3	32320003	GHSS Mahmood Kot	137	113	80	33	70.80%
4	32320034	GGHS Mahmood Kot (Station)	78	66	47	19	71.21%
5	32320488	GGHS Bangla Machhi	23	19	14	5	73.68%
6	32320028	GHSS Sinawan	72	40	30	10	75.00%
7	32320019	GHS Kot Adu No.1	296	223	170	53	76.23%
8	32330038	GGHS Rang Pur	25	18	14	4	77.78%
9	32330015	GHS Khan Pur Bagga Sher	136	100	80	20	80.00%
10	32330022	GHS Rang Pur	70	55	44	11	80.00%
11	32330008	GHS Basti Drigh	136	122	98	24	80.33%
12	32340175	GGHS Jhuggi Wala	67	51	41	10	80.39%

Sr. No.	EMIS Code	Name of School	Students Appeared in 9th Class-2019	Students Appeared in 10th Class-2020	Passed	Failed	Pass % age
13	32320012	GHS Chak No. 550/TDA	49	37	30	7	81.08%
14	32330010	Govt: Comp, HS M.Garh	364	279	227	52	81.36%
15	32320020	GHS Kot Adu	314	265	216	49	81.51%
16	32320006	GHS Saleh Wala	58	44	36	8	81.82%
17	32320069	GGHS Nawan Budh	28	22	18	4	81.82%
18	32320077	GGHS Dogar Kalasra	22	22	18	4	81.82%
19	32320029	GGHSS Ehsan Pur	112	106	87	19	82.08%
20	32330033	MC.Girls H/S M.Garh	76	70	58	12	82.86%
21	32330032	GGHS Khan Garh	170	112	93	19	83.04%
22	32320005	GHS D.D.Panah	195	160	133	27	83.13%
23	32330024	GHS Brahim wali	46	42	35	7	83.33%
24	32330095	GGHS Dewala	24	24	20	4	83.33%
25	32320031	GGHS Patal Kot Adu	56	49	41	8	83.67%
26	32340011	GHS Bair Band	50	43	36	7	83.72%
27	32340016	GGHS Sheher Sultan	442	382	320	62	83.77%
28	32320004	GGHSS S. Sarwar Shaheed	184	150	126	24	84.00%
29	32340300	GGHS Kotla Gamoon	29	25	21	4	84.00%
30	32330035	GGHS Lutkaran	90	70	59	11	84.29%
31	32320037	GGHS Sinawan	72	58	49	9	84.48%
32	32330018	GHS Ameer Pur Kanaka	32	26	22	4	84.62%
33	32340013	GHS Permit	44	40	34	6	85.00%
34	32320050	GHS Kot Adu No.2	56	43	37	6	86.05%
35	32330011	GHS Basti Maharan	40	36	31	5	86.11%
36	32330066	GHS Wiesanday Wali	40	37	32	5	86.49%
37	32330014	GHS Bangul Wali	40	39	34	5	87.18%
38	32330017	GHS Basti Cheena	65	47	41	6	87.23%
39	32320001	GHSS Chowk Sarwer Shaheed	456	336	294	42	87.50%
40	32320027	GHS Gurmani	31	24	21	3	87.50%
41	32320022	GHS Rakh Thall Wali	80	65	57	8	87.69%
42	32310001	GHS Ali Pur	140	122	107	15	87.70%
43	32330093	GGHS Sharif Chajra	45	41	36	5	87.80%
44	32340002	GHS Jatoi	302	256	225	31	87.89%
45	32320056	GHS Dharam Pur	44	34	30	4	88.24%
46	32340053	GHS Namurdi	34	34	30	4	88.24%
47	32320016	GHS Douna	40	43	38	5	88.37%
48	32330077	GGHS K.D.Qureshi	33	26	23	3	88.46%
49	32320008	GHS Ghulam Hussain Wala	42	35	31	4	88.57%
50	32310005	GHS Thaheem Wala	79	70	62	8	88.57%
51	32320910	GGHS Gujrat	105	89	79	10	88.76%
52	32310006	GHS Marian	42	38	32	6	88.89%
53	32320026	GHS lasoori	36	28	25	3	89.29%
54	32310012	GHS Khan Garh Doma	53	49	44	5	89.80%
Total			5419	4438	3674	764	82.78

Due to poor managerial control and poor performance of teaching staff, the pass percentage of examination result remained poor.

Poor passing percentage in exams resulted in non achievement of objectives of DEA.

CEO (DEA) acknowledged the observation without comments.

Audit recommends to check the reasons for non achievement of objectives and fix the responsibility against the concerned.

[AIR Para:28]

Poor performance of schools due to non achievement of Key Performance Indicators (KPIs)

According to Section 93 of the Punjab Local Government Act, 2013, the Chief Executive Officer Education shall 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, implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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.

During thematic audit of CEO (DEA) Muzaffargarh for the period 2020-21, scrutiny of Key Performance Indicators (KPIs) data provided by CEO(DEA) Office revealed that the KPIs could not be achieved completely in district Muzaffargarh. "Student attendance" and "availability of furniture" indicators were very low. The detail is given below:

Year	Tehsil	Teacher	Non Teacher	Student Attendance	Retention	Head Teacher	Availability of	Availability of	Availability of	Sufficiency of	School	Average Achievement
		Presence	Presence	(All Grades)	(All Grades)	Presence	Boundary Wall	Drinking Water	Furniture	Toilets	Hygiene	
2020-21	ALIPUR	94.20%	92.90%	83.20%	N/A	95.12%	100%	100%	93.50%	90.24%	88.70%	93.10%
	JATOI	91.60%	92.40%	83.30%	N/A	90.51%	100%	100%	73.72%	94.89%	93.80%	91.14%
	KOT ADU	94.50%	94.40%	78.20%	N/A	95.64%	100%	99.76%	93.46%	91.04%	82.93%	92.21%
	MUZAFFARGARH	93.30%	95.70%	81.30%	N/A	92.21%	100%	100%	89.26%	90.08%	91.32%	92.57%
2019-20	ALIPUR	93.80%	94.40%	86.30%	96.66%	92.11%	100%	100%	88.60%	92.11%	90.70%	93.47%
	JATOI	91.40%	93%	86.30%	98.31%	88.20%	99.38%	98.76%	80.12%	96.89%	94.97%	92.73%
	KOT ADU	92.70%	94.40%	83.80%	96.06%	92.31%	100%	100%	93.42%	94.78%	83.2	93.07%

Year	Tehsil	Teacher	Non Teacher	Student Attendance	Retention	Head Teacher	Availability of	Availability of	Availability of	Sufficiency of	School	Average Achievement
		Presence	Presence	(All Grades)	(All Grades)	Presence	Boundary Wall	Drinking Water	Furniture	Toilets	Hygiene	
		%	%			%			%	%	4%	
	MUZAFFARGARH	93.50%	94.90%	88%	97.09%	94.97%	100%	100%	89.34%	93.10%	92.70%	94.36%

Due to poor managerial control the KPIs could not be achieved and purpose of provision of standard education was not achieved.

Non achievement of KPIs resulted in non achievement of objectives of DEA.

CEO (DEA) acknowledged the observation without comments.

Audit recommends to check the reasons for non achievement of KPIs and fix the responsibility besides achievement of KPIs for provision of quality education.

Non conducting of Performance Audit of District Education Authority

According to Section 24 of the Punjab Local Government Act 2013, the Government shall, at least once in a year, conduct or cause to be conducted the performance audit of the Authority.

CEO (DEA) Muzaffargarh, did not make efforts to conduct Performance Audit since establishment of authority i.e 01.012017 to date. The matter of performance should have been taken up with the authorities as per directions laid down in the Ac, but the management did not ensure such efforts.

Due to weak administrative controls, the performance audit was not carried out throughout the period of the authority.

Non conducting of performance audit in each year resulted in violation of the Punjab Local Government Act 2013.

CEO (DEA) acknowledged the observation without comments.

Audit recommends conducting of performance audit at the earliest besides fixing responsibility on the person(s) at fault.

[AIR Paras:23, 30]

Failure in provision of qualified teachers

According to target 4.C of SDG 4, the member countries shall substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states. Moreover, according to rule 20 of the Punjab District Education Authorities (Conduct of Business) Rules 2017, the Government shall design trainings, including mentoring and set contents for teachers (teacher guides and instructional videos); and train the master trainers to conduct the trainings.

During thematic audit of CEO(DEA) Muzaffargarh it was observed that the progress toward provision of qualified teachers could not substantially be achieved. From the SIS Punjab data as on 14.9.2021 it was observed that 627(5.39% teachers possessed the matric, 363(3.12%) teachers were intermediate and 1498(12.87) teachers BA/BSc(2years) qualification. And from the “Retirement of Teaching Staff by Degree” data of SIS Punjab showed that out of matriculate teachers, a reasonable number shall continue to serve by 2034. Furthermore, CEO(DEA) did not chalk out the training programs for teachers’ trainings to equip the teaching staff with updated teaching techniques.

Due to weak managerial controls, no plan was chalked out to replace the less qualified teachers with teachers having standard qualification and training programs were also not launched by the management.

Non provision of qualified teachers resulted in non achievement of SDG-4 and non implementation of rule 20 of District Authorities (Conduct of Business) Rules 2017.

CEO (DEA) acknowledged the observation without comments.

Audit recommends that the matter should be taken up with the School Education Department for replacement of less qualified teachers and trainings should be provided to the qualified teachers for updating the teaching techniques.

Poor educational standard due to high student teacher ratio (STR)

According to Section 93 of the Punjab Local Government Act 2013, the Chief Executive Officer shall implement policies and directions of the

Government including achievement of key performance indicators set by the Government for education, ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution. Further UPE standards and Govt. instructions maximum STR is 30:1 to 40:1 for deployment of teaching staff in schools.

During thematic audit of CEO (DEA) Muzaffargarh for the period 2020-21, it was observed that 96,119 students admitted in 449 number Govt. schools were getting education without sufficient teachers. These 449 schools had STR of 41:1 to 137:1 which is much more beyond the standard. The teacher deployment in the school was not according to actual necessity. No serious efforts were made to provide the sufficient teaching staff to the students. The detail is Annexed-C

Due to poor managerial controls, the teaching staff was not deployed as per necessity according to students in the schools.

Non deployment of sufficient staff resulted in low educational outcome and non- achievement of objectives of DEA.

CEO (DEA) acknowledged the observation without comments.

Audit recommends probing the matter in detail to fix the responsibility on the person(s) at fault and deployment of staff according to actual demand to increase educational outcome in the District.

[AIR Paras: 24,26]

Poor performance due to vacant posts of teaching staff

According to Section 93 of the Punjab Local Government Act, 2013, the Chief Executive Officer Education shall 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, implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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.

During thematic audit of CEO (DEA) Muzaffargarh, for the year 2020-21, it was observed that shortage of teaching staff because 7% to 56% of different posts were vacant. Overall 18% posts of teachers were vacant which depicts poor performance of Education Authorities regarding appoints of teaching staff. Quality education was not possible with shortage of staff and DEA failed to achieve its objectives to provide quality education. The detailed is given below.

SR. NO.	Post	Sanction Posts	Filled Posts	Vacant Posts	%Age
1	ESE	4,437	3,530	907	20
2	PST	4,665	3,680	985	21
3	EST	2,445	2169	276	11
4	SESE	759	670	89	12
6	SSE	332	292	40	12
7	SST	831	769	62	7
9	SS	138	77	61	44
11	SSS	120	53	67	56
	Total	13,727	11,240	2,487	18

Due to weak internal controls, posts of teaching staff were not filled in time to provide quality education to the students.

Shortage of teaching staff resulted in poor quality of educations.

CEO (DEA) acknowledged the observation without comments.

Audit recommends recruitment of teaching staff for each class and ensure proper infrastructure for quality education.

Poor performance of DEA due to vacant posts of administrative, supervisory and technical staff

According to Section 93(j) of the Punjab Local Government Act 2013, a District Education Authority shall perform such function as assigned by the Government, a Commission or a body established by law in the prescribed manner.

During thematic audit of CEO (DEA) Muzaffargarh for the period 2020-21, it was observed that an average shortage of administrative staff, teaching staff, supervisory personnel and technical staff remained 8.4%, 18% and 100% respectively. Vacant posts depicted poor performance of DEA management regarding appointment of various staff. Quality education was not possible with shortage of staff. The detail of vacancy is given below.

Table-A (Administrative Posts)

SR. No.	Post	Sanction Posts	Filled Posts	Vacant Posts	%Age
1	Headmaster	59	50	9	15.3
2	Sr. Headmaster	54	52	2	3.7
3	Principal	39	25	14	35.9
4	AEO	157	157	0	0.0
5	Dy.DEO	8	6	2	25.0
6	DEO	3	3	0	0.0
Total		320	293	27	8.4

Table-B (Supervisory Personnel and Technical Staff)

Sr. No.	Category of Post	BPS	No. of Sanctioned posts	Period	Working	Vacant
	Chairman	Fixed	1	2017-2021	0	1
	Vice Chairman	Fixed	1	2017-2021	0	1
	SDO (P&D)	17	1	2017-2021	0	1
	Sub Engineer (P&D)	11	1	2017-2021	0	1
	Drafts Man	11	1	2017-2021	0	1
	Registrar Exam	17	1	2017-2021	0	1
	Total		6		0	6

Due to weak internal controls, posts of various staff was not filled in time to provide quality of education

Shortage of staff may result in poor quality of education and lower standard education.

CEO (DEA) acknowledged the observation without comments.

Audit recommends provision of staff for each category and ensure proper infrastructure for quality education.

[AIR Paras:25,31]

Non elimination of gender disparities in provision of education

According to target 4.5 of SDG 4 “Quality Education”, the member countries shall eliminate gender disparities in education and ensure equal access to all levels of education and vocational training. Moreover, Pakistan has adopted SDGs 2030 agenda through a unanimous resolution of the Parliament of Pakistan.

During thematic audit of CEO(DEA) Muzaffargarh, it was observed that gender disparity in provision of education could not be eliminated. As per Multiple Indicator Survey 2017-18, the literacy rate for girls and boys was 48% and 69% respectively in the district. As per SIS Punjab data dated 14.9.2021, the gender wise enrollment showed that gender disparity remained unchanged. The detail is given below:

Sr#	Tehsil	Male		Female	
		Number of student	%	Number of student	%
1	Alipur	23,204	59	16,152	41
2	Jatoi	29,997	57	22,575	43
3	Kot Addu	71,539	54	61,333	46
4	Muzaffargarh	69,633	55	58,131	45

Due to weak managerial controls, DEA management did not focus on elimination of gender disparity.

Non elimination of gender disparity in provision of education resulted in non-achievement of SDG-4.

CEO (DEA) acknowledged the observation without comments.

Audit recommends that the District Education Authority management should focus on elimination of gender disparity specially in Tehsil Alipur and Jatoi which are in remote areas and faced higher rate of gender disparity.

[AIR Para:27]

Vacant posts of Planning and Development Branch and Poor performance of execution of works schemes

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, ensure teaching standards, infrastructure standards (Building, Boundary Wall etc.), student safety and hygiene standards and minimum education standards for quality education as may be prescribed.

During thematic audit of CEO (DEA) Layyah, FY 2020-21, it was observed that important post of Planning and Development branch i.e SDO, Sub-Engineer, Draftsman and other important role posts remained vacant since establishment of DEA. Due to non availability of officers and officials the execution of works and development schemes suffered very much in shape of delay in completion, poor technical estimates and repair work could not be done in time. The DEA is dependent on other departments for execution of repair maintenance and execution of works.

S#	Category of Post	BPS	No. of Sanctioned posts	Period	Working	Vacant
1	Chairman	Fixed	1	2017-2021	0	1
2	Vice Chairman	Fixed	1	2017-2021	0	1
3	Assistant Director	17	4	2017-2021	3	1
4	SDO (P&D)	17	1	2017-2021	0	1
5	Sub Engineer (P&D)	14	1	2017-2021	0	1
6	Draft Man	11	1	2017-2021	0	1
	Total		9		3	6

Due to poor managerial control the important posts of Planning and Development Branch remained vacant.

Non availability of Planning and Development Branch officers the repair and works schemes cannot be executed in time and non achievement of objectives of DEA.

Audit recommends to fix the responsibility on the person(s) at fault and provision of P&D staff.

[AIR Para:17]

Poor performance of Teaching staff and DEA due to low Examination results of Board classes

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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.

During audit of accounts of CEO (DEA) Rajanpur, FY 2020-21, it was observed that passing average of students in 20 schools out of 81 schools was below than Board average in the exam result of class 10th year 2020. Consequently, 262 students out of 1119 students were failed and average of failed students was 23.41% which shows poor performance. The result of District Rajanpur regarding these schools was very poor as compared to the Board of Education D.G. Khan which resulted poor performance of teaching staff and poor monitoring of Education Authorities as well. The DEA failed to achieve its objectives to provide quality education. The detail is given below.

Sr. No.	EMIS CODE	Name of School	No. of students Appeared in 9th Class-2019	No. of students Appeared in 10th Class-2020	No. of students Passed in 10th Class-2020	Failed Students	Pass %age of School below board	Board % Avg.	Status
1.	32410027	GHS TALAI WALA	55	33	28	5	84.85	85%	Below Board
2.	32420008	GHS NO.2 RAJANPUR	79	59	50	9	84.75	85%	Below Board
3.	32420007	GHS WANG	48	39	33	6	84.62	85%	Below Board
4.	32420026	GOVT. AMAN ULLAH SHAHEED H/S SAHAN WALA	37	31	26	5	83.87	85%	Below Board
5.	32410	GHS CITY JAMPUR	273	207	173	34	83.57	85%	Below

Sr. No.	EMIS CODE	Name of School	No. of students Appeared in 9th Class-2019	No. of students Appeared in 10th Class-2020	No. of students Passed in 10th Class-2020	Failed Students	Pass %age of School below board	Board % Avg.	Status
	026								Board
6.	32410 004	GHS KOTLA MUGHLAN	166	106	87	19	82.08	85%	Below Board
7.	32420 013	GHS FATEH PUR	15	11	9	2	81.82	85%	Below Board
8.	32410 015	GHS KOT TAHIR	68	48	39	9	81.25	85%	Below Board
9.	32420 009	GMHSS No.1 Rajanpur	740	524	424	100	80.92	85%	Below Board
10.	32410 009	GHSS HAJI PUR	122	81	65	16	80.25	85%	Below Board
11.	32410 011	GHSS LAL GARAH	16	14	11	3	78.57	85%	Below Board
12.	32410 014	GHS TIBBI LUNDAN	10	9	7	2	77.78	85%	Below Board
13.	32410 007	GHS ALLAH ABAD	39	30	23	7	76.67	85%	Below Board
14.	32430 004	GHS BANGLA ICCHA	50	30	22	8	73.33	85%	Below Board
15.	32420 572	GHS TMV FAZIL PUR	15	13	9	4	69.23	85%	Below Board
16.	32430 007	GHS SHAH WALI	25	22	15	7	68.18	85%	Below Board
17.	32410 023	GGHS NOUSHERA WEST	41	26	21	5	80.77	85%	Below Board
18.	32420 571	GGHS TMV FAZIL PUR	27	20	16	4	80.00	85%	Below Board
19.	32410 019	GGHS HAJIPUR	79	74	58	16	78.38	85%	Below Board
20.	32430 174	GGHS MOLVI MACHIAN ROJHAN	4	4	3	1	75.00	85%	Below Board
				1381	1119	262			Below Board

Due to poor managerial control and poor performance of teaching staff the pass percentage of exam result is very poor.

Poor passing percentage in exams resulted in non achievement of objectives of DEA.

Audit recommends to check the reasons for non achievement of objectives and fix the responsibility against

[AIR Para:28]

Poor performance of schools due to non achievement of Key Performance Indicators (KPIs)

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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;

During audit of accounts of CEO (DEA) Rajanpur, FY 2020-21, it was observed during scrutiny of software data Key Performance Indicators (KPIs) it was observed that the KPIs could not be achieved completely in district Rajanpur during 2019-20. Further, School Improvement Framework (SIF) Indicators was introduced since January 2020 as KPIs. But no monthly data was maintained and filled on (SIF) since January 2020 and comparative analysis was not possible. Department did not ensure to implement the following School Improvement Framework (SIF) New Indicators during the financial year 2019-20 and 2020-21. Due to non-achievement of KPIs, the management failed to achieve complete objectives of the District Education Authority as detailed below:

Financial year 2019-20

Major indicator	Sr. No.	KPIs	Sep.19	Oct.19	Nov.19	Dec.19	Total	% Avg. achieved	Targets
Quality Indicators - LND Test Results	1	LND	68.8 2	75.5 9	79.5	77.3	301.2 1	75.30	82
	2	Student Attendance (K-12)	88.9 9	90.5 5	89.7 8	90.4 2	359.7 4	89.94	88
	3	Teacher Presence	95	95.2	93.3	93.2	376.8		90

Major indicator	Sr. No.	KPIs	Sep.19	Oct.19	Nov.19	Dec.19	Total	% Avg. achieved	Targets
					7	7	4	94.21	
	4	Head Teacher Presence	94.48	94.3	93.37	93.27	375.42	93.86	98
Core indicators	5	Availability of Boundary Wall	98.16	99	99.43	100	396.59	99.15	98
	6	Availability of Drinking Water	99.54	99.5	100	100	399.04	99.76	95
	7	Availability of Furniture	84.66	88.2	85.6	88.6	347.06	86.77	70
	8	Classroom Observation	92.22	82.44	92.76	92.41	359.83	89.96	80
Infrastructure Indicators	9	Safe Buildings	96.58	97.34	98.15	98.44	390.51	97.63	98
	10	NSB Timeliness	NT	NT	NT	NT	NT	NT	90
	11	NSB Utilization	52.25	70.14	76.15	79.9	278.44	69.61	90
	12	Data Health	83.06	83.88	93.08	93.33	353.35	88.34	90
	13	Sufficiency of toilets	71.62	76.24	79.25	79.21	306.32	76.58	78.8
Retention Indicators	14	Retention Indicators (K-12)	98.12	97.9	98.3	96.91	391.23	97.81	97
Monitoring & Management Indicators	15	School Hygiene	83.5	88.97	89.04	88.7	350.21	87.55	80
	16	Partial Facility	1.37	1.03	1.07	1.27	4.74	1.19	1
Hotline Complaints resolution indicator	17	On-time Resolution	99	99	98	100	396	99.00	90

School Improvement Framework (SIF) Indicators since Jan.20

Sr.	Indicator	Weight	Data Source	Target	Responsible Tier
1	Student attendance rate	15	MEA App	Above 90%	Head
2	LND Score	15	LND App	Above 90%	AEO
3	Student cleanliness	5	COT App	More than 4 Students	Head
4	Teacher attendance	15	MEA App	100%	DDEO / Head
5	Teacher allocation	10	SIS	Posts = Classes	SED
6	Teaching aids availability	3	COT App	100%	Head
7	Teacher CPD participation	12	AEO App	100%	CEO
8	Classroom observation score	5	COT App	Observation > 60	AEO
9	Head teacher attendance	2	MEA App	100%	DEO / DDEO
10	Non-teaching staff availability (we will just pick janitorial staff data in this indicator)	1	MEA App	100%	SED
11	Instructional leadership	4	SIS	3 in Qtr	AEO
12	School improvement plan	1	AEO App	Present in School	DDEO / Head
13	School council meetings held	1	MEA App	3 in Qtr	AEO
14	NSB disbursement	1	MEA App	On time	CEO
15	Security and safety arrangements	1	MEA App	5/5	DEO
16	Dangerous buildings	1	MEA App	No dangerous room	DEO
17	Availability of electricity	1	MEA App	Available in school	DDEO
18	Black board visibility	1	COT App	Visible	Head
19	Availability of sufficient furniture	1	MEA App	Sufficient	DEO

Sr.	Indicator	Weight	Data Source	Target	Responsible Tier
20	Provision of toilets	1	MEA App	Sufficient	DEO
21	Maintenance of toilet facilities	1	MEA App	2/2	Head
22	Availability of safe drinking water	1	MEA App	Available	DEO
23	Availability of play area/playground	1	MEA App	2/2	DEO
24	Cleanliness of school facilities	1	MEA App	100%	Head

Due to poor managerial control the KPIs could not be achieved and purpose of provision of good hygienic educational environment was not achieved.

Non achievement of KPIs resulted in non achievement of objectives of DEA.

Audit recommends checking the reasons for non achievement of KPIs and fix the responsibility besides ensure proper infrastructure for quality education.

Non conducting of Performance Audit of District Education Authority

According to clause No. 24 of Chapter V of PLGA 2013 “ the Government shall, at least once in a year, conduct or cause to be conducted the performance audit of the Authority”.

CEO (DEA) Rajanpur, did not make efforts for conduct of Performance Audit since establishment of authority i.e 01.012017 to date. The matter of performance audit should have been taken up with the authorities as per directions laid down in the PLGA Act 2013, but the management did not ensure such efforts.

Due to weak administrative controls the performance audit was not carried out throughout the period of the authority.

Non conducting of performance audit in each year resulted in violation of Punjab Local Govt. Act 2013.

Audit recommends conducting of performance audit at the earliest besides fixing responsibility on the person(s) at fault.

[AIR Paras: 29,34]

Poor performance due to vacant posts of teaching staff

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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.

During audit of accounts of CEO (DEA) Rajanpur, for the year 2020-21, it was observed that shortage of teaching staff because 9% to 100% of different posts were vacant. Overall 20% posts of teachers were vacant which depicts poor performance of Education Authorities regarding appoints of teaching staff. Quality was not possible with shortage of staff and DEA failed to achieve its objectives to provide quality education. The detailed is given below.

Sr. No.	Post	Sanction Posts	Filled Posts	Vacant Posts	%Age
1	ESE	2810	2207	603	21%
2	PST	2263	1852	411	18%
3	EST	1006	815	191	19%
4	SESE	379	297	82	22%
5	DPE	4	0	4	100%
6	SSE	166	128	38	23%
7	SST	433	393	40	9%
9	SS	93	43	50	54%
11	SSS	57	18	39	68%
	Total	7211	5753	1458	20%

Due to weak internal controls, posts of teaching staff were filled in time to provide quality of education

Shortage of teaching staff caused poor quality of educations of DEA and losing of standard education.

Audit recommends provision of teaching staff for each class and ensure proper infrastructure for quality education.

Poor performance due to vacant posts of Educational Authorities

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed, 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.

During audit of accounts of CEO (DEA) Rajanpur, for the year 2020-21, it was observed that shortage of administrative staff because 10% to 100% of different posts were vacant. Overall 33% posts of administrative cadre were vacant which depicts poor performance of Education Authorities regarding appoints of administrative staff. Quality was not possible with shortage of administrative and DEA failed to achieve its objectives to provide quality education. Quality of services delivery cannot obtain without appointments of administrative staff. The detail is given below.

SR. NO.	Post	Sanction Posts	Filled Posts	Vacant Posts	%Age
1.	Headmaster	27	27	27	100%
2.	Sr. Headmaster	20	18	2	10%
3.	Principal	15	8	7	47%
4.	AEO	93	78	15	16%

SR. NO.	Post	Sanction Posts	Filled Posts	Vacant Posts	%Age
5.	Dy.DEO	6	4	2	33%
6.	DEO	3	2	1	33%
	Total	164	137	54	33%

Due to weak internal controls, posts of administrative staff were filled in time to provide quality of education

Shortage of teaching staff caused poor quality of educations of DEA and losing of standard services to general public.

Audit recommends provision of administrative staff to ensure proper infrastructure for quality education.

[AIR Paras:23,24]

Low Educational outcome due to low Student Teacher Ratio (STR)

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution. Further UPE standards and Govt. instructions maximum STR is 30:1 to 40:1 for deployment of teaching staff in schools.

During thematic audit of CEO (DEA) Rajanpur, FY 2020-21, it was observed that 7,568 students admitted in Govt. schools were getting education without sufficient teachers. The teacher deployment in the school was not according to actual necessity. No serious efforts were made to provide the sufficient teaching staff to the student. STR is unjustified and the learning objective could not be achieved (Annex).

Name of Tehsil	No. school	STR
Rajanpur	42	Above 40 to 130 :1
Jampur	35	Above 40 to 120:1
Rojhan	69	Above 40 to 120:1

Due to poor managerial control the teaching staff was not deployed as per necessity according to students in the schools.

Non deployment of sufficient staff resulted in low educational outcome and non achievement of objectives of DEA.

Audit recommends probing the matter in detail to fix the responsibility on the person(s) concerned and deployment of staff according to actual demand to increase educational outcome in the District.

Sr. No.	Tehsil	Name of School	EMIS Code	Gender	Level	Enrollment			No. of Teaching Staff	ST R
						Boys	Gir ls	Tot al		
1.	RAJANPUR	GPS BASTI JATT WEST	32420154	Male	Primary	260	65	325	8	41
2.	RAJANPUR	GPS MUD MACHHI	32420494	Male	Primary	157	47	204	5	41
3.	RAJANPUR	GPS PATTI JUMMA ARAIN	32420213	Male	Primary	157	47	204	5	41
4.	RAJANPUR	GMPS KOT ZAHIR PIR	32420323	Female	Primary	113	91	204	5	41
5.	RAJANPUR	GMPS BASTI SAPAL	32420552	Female	Primary	140	108	248	6	41
6.	RAJANPUR	GPS CHAK HORA	32420101	Male	Primary	170	121	291	7	42
7.	RAJANPUR	GPS RATTAN THAIR	32420105	Male	Primary	84	0	84	2	42
8.	RAJANPUR	GMPS Fareed Abad	32420397	Female	Primary	34	52	84	2	42
9.	RAJANPUR	GPS MITHAN KOT NO. 1	32420136	Male	Primary	305	119	424	10	42
10.	RAJANPUR	GGPS FAIZ ABAD	32420318	Female	Primary	4	167	171	4	43
11.	RAJANPUR	GGPS NAI ABADI	32420290	Female	Primary	36	50	86	2	43
12.	RAJANPUR	GGCMS REHMATABAD	32420376	Female	Primary	125	133	258	6	43
13.	RAJANPUR	GGPS REIKH BAGH WALA NO. 1	32420273	Female	Primary	41	89	130	3	43
14.	RAJANPUR	GGES MEHRAY WALA	32420040	Female	Middle	2	697	699	16	44
15.	RAJANPUR	GHS CHAK JINDO SHAH	32420011	Male	High	482	0	482	11	44
16.	RAJANPUR	GGPS MUD AHMED BUX	32420388	Female	Primary	2	86	88	2	44
17.	RAJANPUR	GPS RAB NAWAZ ARAIN	32420481	Male	Primary	46	43	89	2	45
18.	RAJANPUR	GGPS KACHI KHAN MUHAMMAD	32420366	Female	Primary	30	61	91	2	46
19.	RAJANPUR	GGPS DHUNDI NO. 1	32420292	Female	Primary	83	193	276	6	46
20.	RAJANPUR	GGPS MACHIKA	32420332	Female	Primary	0	93	93	2	47
21.	RAJANPUR	GMPS RAJANPUR NO. 6	32420375	Female	Primary	45	49	94	2	47
22.	RAJANPUR	GHSS MITHAN KOT	32420002	Male	H.Sec	221	0	221	47	47
23.	RAJANPUR	GHSS MODEL NO.1 RAJANPUR	32420009	Male	H.Sec	273	0	273	57	48
24.	RAJANPUR	GMPS BASTI JISKANI	32420450	Female	Primary	119	74	193	4	48
25.	RAJANPUR	GPS MUD LOSI	32420479	Male	Primary	132	66	242	5	48
26.	RAJANPUR	GMPS BASTI BAKHTIAR	32420371	Female	Primary	151	91	242	5	48
27.	RAJANPUR	GHS MURGHAI	32420006	Male	High	839	0	839	17	49
28.	RAJANPUR	GGCMES RAKH DAMA	32420403	Female	Middle	42	9	51	1	51
29.	RAJANPUR	GGPS RATTAN TALA	32420284	Female	Primary	80	180	260	5	52
30.	RAJANPUR	GPS HAJI MUHAMMAD EASA BOSAN	32420488	Male	Primary	173	37	210	4	53

Sr. No.	Tehsil	Name of School	EMIS Code	Gender	Level	Enrollment			No. of Teaching Staff	ST R
						Boys	Girls	Total		
31.	RAJANPUR	GPS ZAHIR PIR BASTI LASHARI WALA	32420120	Male	Primary	125	33	158	3	53
32.	RAJANPUR	GMPS MUD AHMED BUX BOHAR	32420325	Female	Primary	88	74	162	3	54
33.	RAJANPUR	GPS CHANAN DIN	32420106	Male	Primary	177	40	217	4	54
34.	RAJANPUR	GPS SADAT ABAD	32420112	Male	Primary	203	73	276	5	55
35.	RAJANPUR	GHS KOTLA ANDROON	32420030	Male	High	669	0	669	12	56
36.	RAJANPUR	GGPS BASTI PUNJAB	32420553	Female	Primary	52	116	168	3	56
37.	RAJANPUR	GPS BASTI POLI	32420081	Male	Primary	120	58	178	3	59
38.	RAJANPUR	GPS FAZIL ABAD	32420123	Male	Primary	189	58	247	4	62
39.	RAJANPUR	GGPS MOZA NOOR PUR	32420351	Female	Primary	4	122	126	2	63
40.	RAJANPUR	GGPS KOTLA DAD	32420424	Female	Primary	15	141	156	2	78
41.	RAJANPUR	GGPS ASIF ABAD	32420418	Female	Primary	21	65	86	1	86
42.	RAJANPUR	GGPS MUD SAIN DAD	32420365	Female	Primary	50	80	130	1	130
43.	JAMPUR	GPS IQBAL-UL-ALOOM	32410465	Male	Primary	368	0	368	9	41
44.	JAMPUR	GGES LAL GARH	32410050	Female	Middle	11	235	246	6	41
45.	JAMPUR	GHS CITY JAMPUR	32410026	Male	High	1359	0	1359	33	41
46.	JAMPUR	GGPS CHAK MUNGARI	32410271	Female	Primary	49	78	127	3	42
47.	JAMPUR	GHS NOUSHEHRA WEST	32410010	Male	High	636	0	636	15	42
48.	JAMPUR	GES NAWAN SHAHER	32410033	Male	Middle	211	86	297	7	42
49.	JAMPUR	GGHS NOUSHEHRA WEST	32410023	Female	High	0	637	637	15	42
50.	JAMPUR	GGHS NO. 1 JAMPUR	32410017	Female	High	0	1832	1832	43	43
51.	JAMPUR	GPS SHAHEED WALA	32410117	Male	Primary	33	10	43	1	43
52.	JAMPUR	GPS SALEEM PURA	32410553	Male	Primary	180	80	260	6	43
53.	JAMPUR	GES BASTI CHANNAR	32410166	Male	Middle	565	0	565	13	43
54.	JAMPUR	GGHS KOTLA MUGHLAN	32410018	Female	High	0	759	759	17	45
55.	JAMPUR	GPS DHINGANA	32410502	Male	Primary	456	0	456	10	46
56.	JAMPUR	GPS MUHAMMAD PUR NO. 1	32410245	Male	Primary	83	54	137	3	46
57.	JAMPUR	GPS JHOKE MAKWAL	32410218	Male	Primary	26	249	275	6	46
58.	JAMPUR	GGHS BASTI CHHINA	32410021	Female	High	0	737	737	16	46
59.	JAMPUR	GHSS MUHAMMAD PUR	32410008	Male	H.Sec.	1496	0	1496	32	47
60.	JAMPUR	GGPS NOORPUR MANJHU WALA NO. 1	32410287	Female	Primary	3	327	330	7	47
61.	JAMPUR	GPS BOOHALI	32410222	Male	Primary	68	27	95	2	48
62.	JAMPUR	GHSS DAJAL	32410001	Male	H.Sec.	1591	0	1591	33	48

Sr. No.	Tehsil	Name of School	EMIS Code	Gender	Level	Enrollment			No. of Teaching Staff	ST R
						Boys	Girls	Total		
63.	JAMPUR	GGHS HAJI PUR	32410019	Female	High	0	827	827	17	49
64.	JAMPUR	GPS BASTI SONHARA	32410075	Male	Primary	50	0	50	1	50
65.	JAMPUR	GGPS PATWALI	32410424	Female	Primary	26	74	100	2	50
66.	JAMPUR	GES JAMPUR NO. 2	32410057	Male	Middle	91	10	101	2	51
67.	JAMPUR	GPS BAMBLI	32410229	Male	Primary	42	9	51	1	51
68.	JAMPUR	GPS IKHTIAR KHAN	32410228	Male	Primary	35	227	262	5	52
69.	JAMPUR	GPS KALERI THAL	32410507	Male	Primary	50	3	53	1	53
70.	JAMPUR	GGPS MUHAMMAD PUR HANBHI	32410567	Female	Primary	35	21	56	1	56
71.	JAMPUR	GHSS HAJI PUR	32410009	Male	H.Sec	1316	0	1316	22	60
72.	JAMPUR	GMPS BASTI PIR BUX	32410395	Female	Primary	35	85	120	2	60
73.	JAMPUR	GHS LUNDI SAIDAN	32410039	Male	High	663	0	663	11	60
74.	JAMPUR	GGHS MUHAMMAD PUR	32410022	Female	High	0	1215	1215	19	64
75.	JAMPUR	GES CHACHA	32410037	Male	Middle	213	107	320	5	64
76.	JAMPUR	GMPS MEERAN PUR COLONY	32410320	Female	Primary	92	104	196	2	98
77.	ROJHAN	GGPS BADLI	32430162	Female	Primary	20	100	120	0	120
78.	ROJHAN	GPS BASTI SALMAN	32430034	Male	Primary	65	16	81	2	41
79.	ROJHAN	GES SANGAT BUZDAR	32430044	Male	Middle	573	0	573	14	41
80.	ROJHAN	GPS MUBARAK SAMAJA NO. 1	32430134	Male	Primary	70	12	82	2	41
81.	ROJHAN	GMPS BARI BAJWA	32430023	Female	Primary	40	42	82	2	41
82.	ROJHAN	GGPS MEHBOOB NANGA	32430250	Female	Primary	12	29	41	1	41
83.	ROJHAN	GPS DHORA HASIL	32430040	Male	Primary	231	20	251	6	42
84.	ROJHAN	GGPS KOTLA HAMAL	32430185	Female	Primary	20	22	42	1	42
85.	ROJHAN	GES BASTI JAM ELLAHI BUX CHACHAR	32430087	Male	Middle	506	9	515	12	43
86.	ROJHAN	GPS JHANDI	32430139	Male	Primary	118	12	130	3	43
87.	ROJHAN	GMPS BASTI SHEIKHAN	32430169	Female	Primary	20	24	44	1	44
88.	ROJHAN	GGCMES SHOUKAT ABAD	32430177	Female	Middle	93	217	310	7	44
89.	ROJHAN	GPS GHULAM HUSSAIN	32430122	Male	Primary	60	29	89	2	45
90.	ROJHAN	GPS KOT KHEEWALI	32430108	Male	Primary	124	10	134	3	45
91.	ROJHAN	GPS DERA SARWAR	32430061	Male	Primary	65	25	90	2	45
92.	ROJHAN	GGPS MIANI MEHMOOD NO. 1	32430191	Female	Primary	18	27	45	1	45
93.	ROJHAN	GGPS ZAHIDA ABAD	32430144	Female	Primary	30	60	90	2	45
94.	ROJHAN	GMPS MOHALLA AWAN	32430145	Female	Primary	79	56	135	3	45

Sr. No.	Tehsil	Name of School	EMIS Code	Gender	Level	Enrollment			No. of Teaching Staff	ST R
						Boys	Gir ls	Tot al		
95.	ROJHAN	GPS SHAMAS ABAD	32430077	Male	Primary	187	43	230	5	46
96.	ROJHAN	GGPS BASTI BUDHA MALIK	32430190	Femal e	Primary	20	26	46	1	46
97.	ROJHAN	GES NABI SHAH	32430013	Male	Middl e	312	18	330	7	47
98.	ROJHAN	GPS KACHA MIANWALI NO. 1	32430114	Male	Primary	95	0	95	2	48
99.	ROJHAN	GMPS MIANI MEHMOOD NO. 2	32430159	Femal e	Primary	40	60	100	2	50
100.	ROJHAN	GPS GHULAM MUHAMMAD DALANI	32430118	Male	Primary	141	10	151	3	50
101.	ROJHAN	GPS MUD MUHAMMAD SHAH	32430131	Male	Primary	75	26	101	2	51
102.	ROJHAN	GPS RASHID ABAD	32430213	Male	Primary	92	64	156	3	52
103.	ROJHAN	GGES MIRAN PUR	32430017	Femal e	Middl e	0	104	104	2	52
104.	ROJHAN	GGPS NABI SHAH	32430198	Femal e	Primary	22	30	52	1	52
105.	ROJHAN	GES BASTI PUNJAB	32430011	Male	Middl e	524	2	526	10	53
106.	ROJHAN	GPS BARAM GANDI	32430201	Male	Primary	250	67	317	6	53
107.	ROJHAN	GHS GOTH MAZARI	32430262	Male	High	266	0	266	5	53
108.	ROJHAN	GPS SHOUKAT ABAD	32430048	Male	Primary	98	62	160	3	53
109.	ROJHAN	GPS HABIB ULLAH JHULLAN	32430260	Male	Primary	153	63	216	4	54
110.	ROJHAN	GGES KACHA MIAN WALI	32430157	Femal e	Middl e	150	176	326	6	54
111.	ROJHAN	GGHSS UMER KOT	32430010	Femal e	H.Sec .	0	767	767	14	55
112.	ROJHAN	GGPS BANGLA ICHHA	32430195	Femal e	Primary	0	110	110	2	55
113.	ROJHAN	GGHS BHAGSAR	32430018	Femal e	High	0	444	444	8	56
114.	ROJHAN	GPS KHAKHAR	32430137	Male	Primary	46	10	56	1	56
115.	ROJHAN	GGPS BASTI SHER MUHAMMAD	32430197	Femal e	Primary	26	30	56	1	56
116.	ROJHAN	GMPS SOON MIANI NO. 2	32430154	Femal e	Primary	45	70	115	2	58
117.	ROJHAN	GHS MIRAN PUR	32430006	Male	High	467	0	467	8	58
118.	ROJHAN	GPS PIR BUX LANJWANI	32430082	Male	Primary	98	24	122	2	61
119.	ROJHAN	GPS BAGHOON WALA	32430116	Male	Primary	153	30	183	3	61
120.	ROJHAN	GHS SOON MIANI	32430009	Male	High	489	0	489	8	61
121.	ROJHAN	GPS TARIQ ABAD	32430085	Male	Primary	149	36	185	3	62
122.	ROJHAN	GPS BASTI BALOCH	32430105	Male	Primary	50	12	62	1	62
123.	ROJHAN	GPS PIR BAKHSH KHAS	32430091	Male	Primary	158	30	188	3	63
124.	ROJHAN	GPS HAFEEZ ABAD	32430052	Male	Primary	100	27	127	2	64
125.	ROJHAN	GHSS UMER KOT	32430003	Male	H.Sec .	134 5	0	134 5	21	64
126.	ROJHAN	GPS BASTI ISHAQ	32430251	Male	Primary	104	25	129	2	65
127.	ROJHAN	GPS KACHA RAZI	32430092	Male	Primary	124	6	130	2	65

Sr. No.	Tehsil	Name of School	EMIS Code	Gender	Level	Enrollment			No. of Teaching Staff	ST R
						Boys	Girls	Total		
128.	ROJHAN	GPS SHER JAN NO. 1	32430130	Male	Primary	160	35	195	3	65
129.	ROJHAN	GGPS KACHA RAZI	32430156	Female	Primary	25	40	65	1	65
130.	ROJHAN	GPS SHAH DOST	32430110	Male	Primary	130	3	133	2	67
131.	ROJHAN	GPS GHALLO KHUMBRA	32430125	Male	Primary	135	5	140	2	70
132.	ROJHAN	GPS JATAN DI MAIRH	32430208	Male	Primary	91	49	140	2	70
133.	ROJHAN	GHS SABZANI	32430008	Male	High	288	0	288	4	72
134.	ROJHAN	GPS BASTI BHORA	32430095	Male	Primary	54	18	72	1	72
135.	ROJHAN	GGES SOON MIANI NO. 1	32430152	Female	Middle	100	120	220	3	73
136.	ROJHAN	GHS BANGLA ICHHA	32430004	Male	High	379	0	379	5	76
137.	ROJHAN	GPS KARIM BUX RAHWARI	32430097	Male	Primary	141	11	152	2	76
138.	ROJHAN	GPS KHADIM HUSSAIN	32430107	Male	Primary	205	28	233	3	78
139.	ROJHAN	GPS SHAHZAD MODEL FARM	32430111	Male	Primary	222	20	242	3	81
140.	ROJHAN	GMPS MALOOK WALI	32430158	Female	Primary	60	106	166	2	83
141.	ROJHAN	GPS SHER GARH	32430060	Male	Primary	74	10	84	1	84
142.	ROJHAN	GES ARIF WALA	32430103	Male	Middle	459	147	606	7	87
143.	ROJHAN	GES BASTI MAKORA	32430016	Male	Middle	356	172	528	6	88
144.	ROJHAN	GPS BARRA	32430217	Male	Primary	82	10	92	1	92
145.	ROJHAN	GHS SHAH WALI	32430007	Male	High	778	0	778	7	111

[AIR Para:27]

Out of School Children due to Non provision of compulsory education and Stagnant Literacy Rate

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be 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, Implement policies and directions of the Government including achievement of key performance indicators set by the Government for education, Ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of the Constitution, Ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed. Further according to different survey conducted by NGOs the literacy rate of Pakistan (including Punjab) is stagnant at 60%.

During audit of accounts of CEO (DEA) Rajanpur, it was observed that 25,765 and 28,934 children were out of school as per office record of District Rajanpur during 2020-21 and 2019-20 respectively, as detailed maintained by the Assistant Education Officers/ Authorities concerned. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide, ensure free and compulsory education to the children age group 5 to 16 years. Further no efforts were made for 100% literacy rate in the District as per criteria mentioned above.

Name of Tehsil	Period	Male OOSC (Children)	Female OOSC (Children)	Total
Rajanpur	2020-21	8712	2045	10,757
Jampur		7421	2311	9,732
Rojhan		4312	964	5,276
Sub. Total				25,765
Rajanpur	2019-20	9491	2542	12,033
Jampur		8062	2454	10,516
Rojhan		5264	1121	6,385
Sub. Total				28,934

Due to poor managerial control, the basic facility of education was not provided to all children who have above 5 year age.

Non availability of education to all children's resulted in non achievement of objectives of DEA.

Audit recommends provision of to all children's and ensure proper infra structure for quality education.

[AIR Para:26]

Non supply of NFEFS and ALC Center Kits

According to PC-1 of Taleem Sub kayLiay project (Phase-II), I (a), NFEFS shall be established and operated to prepare learners till the achievement of literacy skills / main streaming into public cum private formal school system at 0-3 levels and accommodate formal school dropouts in an educationally nurturing environment till the achievement of literacy skills or their re-joining formal system to the best possible level. Acceptance of learners and their mainstreaming shall be executed concurrently.

During audit of accounts of CEO (DEA) Rajanpur, for the year 2020-21, it was observed that following items were not provided to learners schools during F.Y 2020-21 since establishment of DEA. Without provision of center kits for Non-formal basic education feeder schools (NFEFS) and Adult literacy center (ALC) in TSKL, theme of quality education remained incomplete. was not provided by literacy department.

Sr. No	Description	No. of items	Centers
1	Mat	1	514 (35 TSKL and 479 NFEFS center)
2	White Board with Stand	1	
3	Board Marker	20	
4	Duster 05	5	
5	Board marker ink	5	
6	Arm chair plastic	1	
7	Table Folding Plastic	1	
8	Registers	3	
9	Water Cooler with Stand	1	

Audit is of the view that due to non-availability of teaching kits was the hurdle for providing better teaching services / environment for the poorest segment of population.

Non provision of NFEFS kits resulted in non-achievement of program objectives.

Audit recommends that all necessary teaching material be provided to the centers for proper teaching.

[AIR Para:35]

Out of School Children resulting in Stagnant Literacy Rate

According to target 4.1 of SDG 4 “Quality Education”, the member countries shall ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes. Moreover, according article 25-A of the Constitution of Pakistan, the state shall provide free and compulsory education to all children of the age of five to sixteen year in each manner as determined by law.

During thematic audit of CEO (DEA) Muzaffargarh for the period 2020-21, it was observed that 45,238 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Muzaffargarh, conducted by the Assistant Education Officers/ Authorities concerned during 2020-21. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide/ensure free and compulsory education to the children age group of 5 to 16 years. Further no efforts were made for 100% literacy rate in the District as per criteria mentioned above. The detail is given below:

Name of Tehsil	Period	Target Male (Children)	Target Female (Children)	Total	Male OOSC (Children)	Female OOSC (Children)	Total
Ali Pur	2020-21	4000	3000	7000	3452	2,622	6,074
Jatoi	2020-21	3500	3500	7000	3185	2,793	5,978
Kot Adu	2020-21	9500	9000	18500	9139	8,242	17,381
M.Garh	2020-21	9000	8000	17000	8502	7303	15,805
Total		26000	23500	49500	24278	20960	45238

Due to poor managerial control the out of school children were not admitted in schools.

Non admission of out of school children resulted in non achievement of objectives of DEA.

CEO (DEA) acknowledged the observation without comments.

Audit recommends probing the matter in detail to fix the responsibility on the person concerned and admission of all out of school children to increase literacy in the District.

[AIR Para:29]