



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**06 DISTRICT EDUCATION AUTHORITIES**  
**OF MULTAN REGION**

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AEO	Assistant Education Officer
APPM	Accounting Principles & Policies Manual
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DEO (SE)	District Education Officer (Secondary Education)
DDO	Drawing and Disbursing Officer
DEA	District Education Authority
DEO	District Education Officer
DGA	Directorate General Audit
Dy. DEO	Deputy District Education Officer
EE-M	Elementary Education- Male
EE-W	Elementary Education-Women
FD	Finance Department
FTF	Farough-e-Taleem Fund
GBHSS	Government Boys Higher Secondary School
GGHS	Government Girls High School
GPF	General Provident Fund
GST	General Sales Tax
INTOSAI	International Organization of Supreme Audit Institutions
LG&CD	Local Government & Community Development
MC	Municipal Corporation
MFDAC	Memorandum for Departmental Accounts Committee
NSB	Non Salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Form-I
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PMIU	Project Monitoring Implementation Unit
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate Audit
SAP	Systems, Applications and Products
SBD	State Bank Deposit
SBP	State Bank of Pakistan



## **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 06 District Education Authorities of Multan Region for the Financial Year 2020-21 and accounts of some formations for previous 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 7 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 written responses of the management concerned wherever conveyed.

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 and Development Company. The Regional Directorate Audit (RDA), District Governments, Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carried out audit of District Education Authorities (DEAs) Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari. The RDA, Multan has a human resource of 21 officers and staff constituting 5,844 man-days and annual budget of Rs 36.640 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 06 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 Multan is mandated to conduct audit of 1,153 formations working under the 06 PAOs. Total expenditure and receipts of these formations were Rs 42,457.363 million and Rs 312.061 million respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 30 formations of 06 District Education Authorities having total expenditure of Rs 13,492.877 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure was 32% of auditable expenditure.

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

- i. Expenditure of Rs 9,274.621 million for the financial year 2019-20 pertaining to 21 formations of 06 District Education Authorities.
- ii. Expenditure of Rs 692.895 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises 30 formations of 06 District Education Authorities having total receipts of Rs 4.049 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts was 1.30 % of auditable receipts.

In addition to this Compliance / Thematic Audit Report, this RDA also conducted 12 Financial Attest Audits and 01 Compliance / Thematic Audit of 06 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 965.499 million have been pointed out in this Report. Recovery effected and duly verified by Audit during 2021 was Rs 87.304 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 504.854 million was reported in 04 cases.<sup>1</sup>
- ii. Procedural irregularities amounting to Rs 31,726.650 million were noticed in 18 cases.<sup>2</sup>
- iii. Value for money and service delivery issues involving Rs 189.039 million were noticed in 04 cases.<sup>3</sup>
- iv. Other issues involving an amount of Rs 887.551 million were noticed in 06 cases.<sup>4</sup>

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public

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<sup>1</sup> Para 1.2.4.1, 2.2.4.1, 5.2.4.1, 6.2.4.1

<sup>2</sup>Para 1.2.4.2 to 1.2.4.4, 2.2.4.2 to 2.2.4.3, 3.2.4.1 to 3.2.4.5, 4.2.4.1, 5.2.4.2 to 5.2.4.4, 6.2.4.2 to 6.2.4.5

<sup>3</sup> Para 2.2.4.4, 3.2.4.6, 4.2.4.2, 5.2.4.5

<sup>4</sup> Para 1.2.4.5, 2.2.4.5, 3.2.4.7, 4.2.4.3, 5.2.4.6, 6.2.4.6

Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) as **Annexure-A**.

**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, poor performance in service delivery, losses and wasteful expenditure.
- iii. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- iv. Maintain necessary auditable record and take action against the person(s) responsible for non-maintenance of record.
- v. Make efforts for expediting the realization of various Government receipts.
- vi. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vii. Rationalize budget with respect to utilization.

# **1. District Education Authority (DEA) Khanewal**

## **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 Khanewal on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Khanewal 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 Khanewal for the Audit Year 2021-22.

- i) Irregular expenditure due to unlawful conduct of business of District Education Authority– Rs 9,119.485 million
- ii) Less payment / transfer of Public Accounts Receipts to the quarter concerned – Rs 559.106 million
- iii) Understated Books of Accounts of District Education Authority – Rs 418.416 million
- iv) Non-Reporting of Fixed Assets – Rs 11.419 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 except non-reporting of fixed assets have been reported in the audit certificate as Emphasis of Matter.

## **1.1.1 Audit Paras**

### **1.1.1.1 Unlawful conduct of business of DEA by Deputy Commissioner – Rs 9,119.485 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended on 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years.

Deputy Commissioner Khanewal continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Conduct of business of the Education Authority Khanewal including approval/authentication of Revised Budget amounting to Rs 9,119.485 million and incurrence of expenditure Rs 8,598.962 million during financial year 2020-21 held irregular. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant.

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget estimates amounting to Rs 9,119.485 million.

DAO replied that letter has been issued to CEO, DEA Khanewal for justification.

The matter was discussed in detail. The DAC 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 Less transfer of public account receipts to the quarter concerned – Rs 559.106 million

According to Section 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent the revenues or expenses should not be recorded in the primary books of account other than as a matter of stewardship. For example, an entity collecting taxes will not normally control the future economic benefits embodied in the tax collections and as such would not recognize the taxes as revenues of the entity. The entity may however recognize “taxes collected on behalf of the Government” as subsidiary information on the overall performance of the entity.

District Accounts Officer, Khanewal made less payment / transfer of General Provident Fund, Benevolent Fund and Group Insurance deducted from the salaries of employees of District Education Authority, Khanewal to the quarter concerned amounting Rs 559.106 million as compared to actual liability due during 2020-21. The details are given below:

(Amount in rupees)

Sr. No.	Description	Opening Balance	Receipt during the year	Total Payable	Payment made	Less Payment
1	G06103 - GPF (Civil)	387,268,034	422,546,331	809,814,365	387,268,034	422,546
2	G06215 - DEA Employees Benevolent Fund	117,367,982	120,129,994	237,497,976	117,367,982	120,131
3	G06411 - DEA Employees Insurance Fund	13,775,170	16,429,181	30,204,351	13,775,170	16,429
<b>Total</b>		<b>518,411,186</b>	<b>559,105,506</b>	<b>1,077,516,692</b>	<b>518,411,186</b>	<b>559,106</b>

(Reference Page No.7 of 4 of Finance Accounts)

Due to weak financial controls, public accounts receipts were not transferred which resulted in less transfer of public accounts receipts amounting Rs 559.106 million.

DAO replied that due to shortage of cash balances complete payments were not feasible. The balances will be transferred upon the availability of cash balances.

DAC directed the DAO to submit detailed record for verification.

Audit recommends fully transfer of funds as per DAC directions.



### **1.1.1.3 Understated books of accounts of District Education Authority – Rs 418.416 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.

Expenditure of Rs 418.416 million was incurred by different schools under administrative control of DEA Khanewal during F.Y 2020-21 as non-salary budget (NSB). The funds were released by Provincial Government from Account-I in SDA from KW4129. The salary expenditure of these institutions were booked to District Education Authority Account-V but non salary expenditure was charged to Account-I. At page No. 10 of Financial Statements a statement was written as “Expenditure of Rs 418.416 million on account of NSB was paid from KW4129 in Provincial Account-I”. Hence, the accounts of District Education Authority did not present true and fair view and held irregular.

Due to weak financial management, NSB funds were charged to Account-I instead of Account-V which resulted in unfair view of accounts of education authority.

DAO replied that, the funds of NSB were released by the Finance Department, Govt. of the Punjab, in DDO Code KW4129 during financial year 2020-21 in SDA and this office has made payments out of the SDA as per prescribed procedure of the Govt., hence the expenditure can't be charged to A/C-V.

The DAC directed 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.

#### **1.1.1.4 Non-reporting of fixed assets – Rs 11.419 million**

According to Section 2.2.7 of the Financial Reporting Manual a statement of fixed assets should be prepared for each reporting period.

District Accounts Officer Khanewal neither prepared “Statement of fixed assets” for the year 2019-21 nor were the fixed assets reported in the Balance Sheet. The expenditure of Rs 11.419 million was booked in the accounts as A09 (Purchase of Assets), but same was not reflected in the balance sheet. Furthermore, assets of DEA Khanewal were more than the amount mentioned above in shape of hospital buildings, furniture & fixture, machinery and equipment etc.

Due to weak financial management, fixed assets were not reported in annual accounts of authority which resulted in defective maintenance of accounts and assets of the Authority could not be ascertained from the accounts.

DAO replied that as per section 2.2.7 of financial reporting manual, the responsibility of maintenance of Statement of fixed assets rests with AG/AGPR.

DAC kept the para pending for compliance.

Audit recommends justification for Non-reporting of fixed assets in the annual accounts of the Authority.

## **CHAPTER 1.2**

### **DEA Khanewal**

#### **1.2.1 Introduction**

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

The functions of DEA, Khanewal 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 Khanewal manages various administrative offices and educational institutes as given in the following table:

**Table-1: Administrative Offices and Educational Institutes**

Description	No. of Offices / Educational Institutes
Chief Executive Officer (DEA)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officers (Literacy)	1
District Education Officer (Special Education)	1
Deputy District Education Officers (EE-M)	4
Deputy District Education Officers (EE-W)	4
Higher Secondary Schools (Boys & Girls)	29
High Schools (Boys & Girls)	185
Elementary Schools	354
Primary Schools	674
Mosque / Madrassa Schools	05

\*Source: Data received from CEO (DEA) Khanewal

The following table shows detail of total & audited formations of DEA Khanewal:

**Table-2: Audit Profile of the DEA Khanewal**

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts Audited FY 2020-21
1	Formations	263	05	3,245.856	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

**B. Comments on Budget and Accounts**

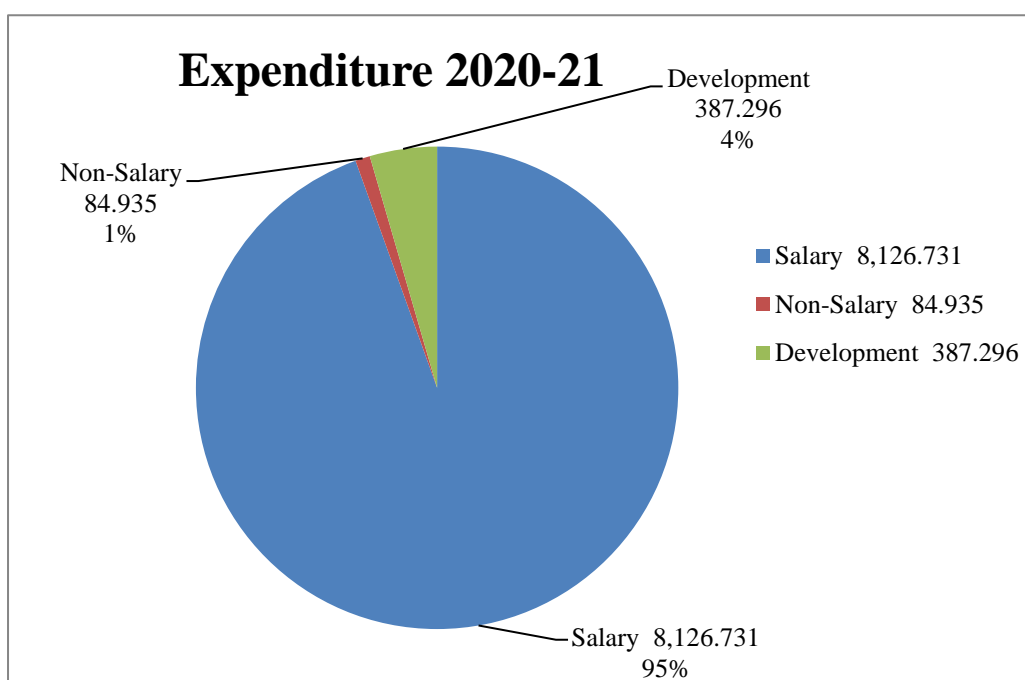
The detail of budget and expenditure of DEA Khanewal for the financial year 2020-21 is given in the following table:

**Table-3: Budget and Expenditure**

(Rupees in million)

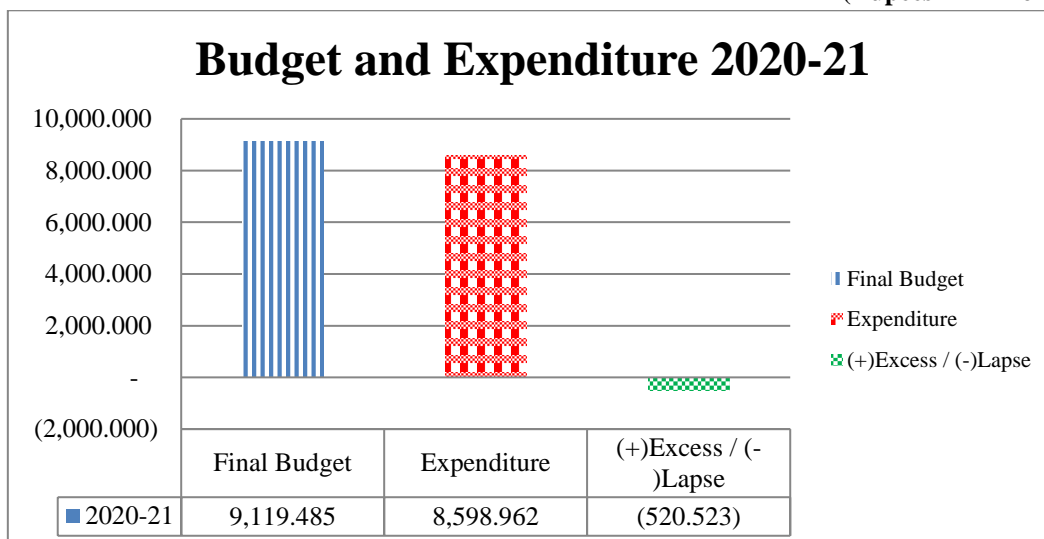
2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	8,456.655	8,126.731	-329.923	4%
Non-Salary	101.390	84.935	-16.455	16%
Development	561.440	387.296	-174.144	31%
<b>Total</b>	<b>9,119.485</b>	<b>8,598.962</b>	<b>-520.523</b>	<b>6%</b>
Receipts	150.528	136.843	-13.684	9%

(Rupees in million)

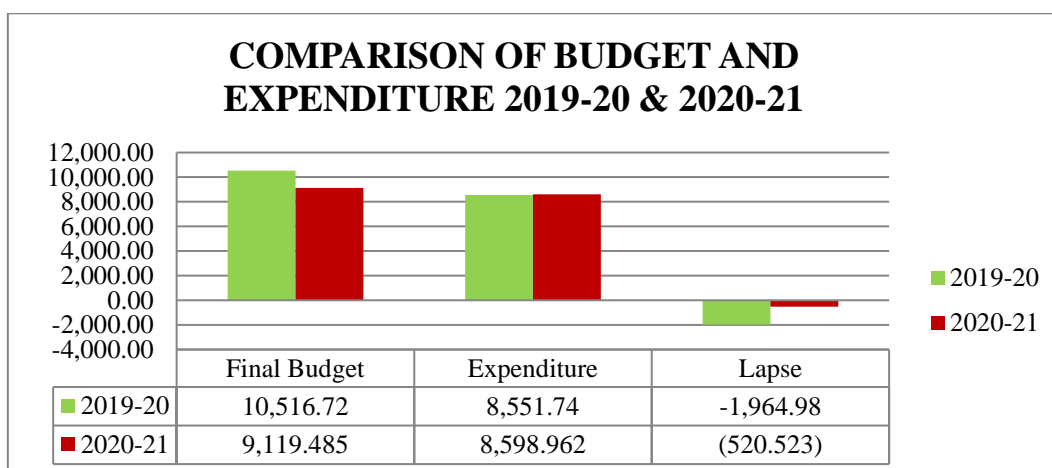


As per the Appropriation Accounts for financial year 2020-21 of District Education Authority Khanewal, total original budget (Development and Non-Development) was Rs 7,866.921million, supplementary grant was Rs 1,252.564 million and the final budget was Rs 9,119.485 million. Against the final budget, total expenditure of Rs 8,598.962 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:



There was 13% decrease 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 520.523 million during 2020-21.

**C. Sectoral Analysis**

**i. Analysis of Financial Resources**

Lapse of funds (as reflected in Table-2 above) equivalent to 4%, 16% and 31% 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 520.523 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. Further, the Authority failed to achieve its budgeted receipts target by Rs 13.684 million.

**ii. Analysis of Targets and Achievements**

Sectoral analysis of DEA Khanewal 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 (Programme Management 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.



### Status regarding indicators and their achievements

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Quality indicators LND test results	LND	82	83	Achieved
Core Indicator	Students attendance (Kachi-12)	92	95	Achieved
	Teacher Presence	89	91	Achieved
	Head Teacher Presence	91	93	Achieved
	Availability of boundary wall	99	99	Achieved
	Availability of drinking Water	96	97	Achieved
	Availability of Furniture	68	46	Not Achieved
	Classrooms observations	91	93	Achieved
Infrastructure Indicators	Safe Building	98	80	Not Achieved
	NSB Time Lines	90	88	Not Achieved
	NSB Utilization	89	85	Not Achieved
	Sufficiency of Toilets	68	72	Achieved
	Data Health	90	88	Not Achieved
Retention Indicators	Retention (Kachi-12)	98	96	Not Achieved
Monitoring and management Indicators	School Hygiene	82	81	Not Achieved
	Partial Facility	1	0	Not Achieved
Hot Line Complaints resolution Indicators	On Time resolution	92	95	Achieved

\*Source: Data received from CEO (DEA) Khanewal

### iii. Service Delivery Issues

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

- i) Availability of furniture was targeted 68%, while it could be achieved only 46%, student could not avail class room furniture despite provision of huge non-salary budget.
- ii) Safe building was targeted 98% while it could be achieved only 80%.
- iii) NSB timelines was targeted 89% while it could be achieved only 85%.
- iv) NSB Funds utilization was targeted 89% but achieved only 85%.
- v) Data Health was targeted 90% while it could be achieved only 88%.
- vi) Retention (Kachi-12) was targeted 98% while it achieved only 96%.

#### **iv. Expectation Analysis and Remedial Measures**

DEA did not achieve its overall targets regarding availability of boundary wall, furniture and timely releases of NSB funds and retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, student attendance & retention (1-5), Dangerous Building etc. were not fixed.

#### **Suggestions / Remedial Measures**

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

### 1.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 9,229.188 million were raised as a result of this audit. This amount also includes recoverable of Rs 193.414 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-4: Classified Summary of Audit Observations (Rupees in million)**

Sr. No.	Classification	Amount
1	Non-production of record	1.515
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural irregularities	9,024.508
A	HR / employees related irregularities	0
B	Procurement related irregularities	9.751
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	0
5	Others	193.414
	<b>Total</b>	<b>9,229.188</b>

### 1.2.3 Comments on the Status of Compliance with PAC Directives

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

#### **Status of Previous Audit Reports**

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	PAC meeting was not convened
2	2018-19	34	PAC meeting was not convened
3	2019-20	22	PAC meeting was not convened
4	2020-21	05	PAC meeting was not convened

## **1.2.4 Audit Paras**

### **Non-production of record**

#### **1.2.4.1 Non-production of vouched accounts – Rs 1.515 million**

According to Section 14 (1) (b) read with Section 14 (2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. 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 a form as possible and with all reasonable expedition".

Deputy DEO (EE-M) Khanewal did not produce vouched accounts of NSB expenditure of Rs1.515 million pertaining to "Govt. Primary School 75/15-L" for the period 2019-21. Audit ascertained the amount from bank statements which revealed that NSB funds to the tune of Rs 1.515 million were withdrawn.

Due to poor financial management, record amounting to Rs 1.515 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 DDO in September, 2021.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 10]

## Procedural irregularities

### 1.2.4.2 Unlawful conduct of business of District Education Authority – Rs 9,024.508 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended on 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years.

Deputy Commissioner, Khanewal authorized the budget of DEA Khanewal FY 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, Khanewal including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 9,024.508 was held unlawful. Detail is as below:

<b>(Rupees in million)</b>	
<b>Description</b>	<b>Revised Budget estimates 2020-21</b>
<b>Opening balance</b>	<b>826.735</b>
Expected PFC Share (Salary + Non-salary)	8,334.958
Local Receipts	10.00
Tide grant/ Specific grants	177.781
<b>Total receipts</b>	<b>9,349.474</b>
Salary expenditure	8,587.041
Non-salary expenditure	172.210
Development expenditure	265.257
<b>Total expenditure</b>	<b>9,024.508</b>
<b>Closing balance</b>	<b>324.965</b>

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful approval of budget estimates amounting to Rs 9,024.508 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 24]

#### **1.2.4.3 Irregular cash payment in violation of NSB guidelines – Rs 6.574 million**

According to Section 5.1.1 of NSB Guidelines, payments exceeding Rs 10,000 may be made through crossed cheque. Further, rule 4 (1) (a) (b) of the Punjab District Authorities (Accounts) Rules 2017, the mode of making payment from local fund of a District Authority shall be that the payment up to rupees one thousand may be made in cash and payment exceeding one thousand shall be made through crossed non-negotiable cheque.

Head teachers of the elementary school under administrative control of Deputy DEO (EE-M) Kabirwala of DEA Khanewal, made payments in cash of Rs 6.574 million during financial year 2019-21 of amount exceeding Rs 10,000 to the vendors / suppliers. Audit observed that these payments were made to the firms to which other schools were making payments through crossed cheques. Payment in cash instead of cheques to the same firms of Rs 6.574 million was unjustified.

Due to weak internal controls payments in cash instead of crossed cheques was made for Rs 6.574 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure from the competent authority besides disciplinary action against the school head for irregular payments.

[AIR Para No. 11]

#### **1.2.4.4 Mis-procurement of furniture without advertisement and payment from capital cost of scheme – Rs 3.177 million**

According Rules 14 of PPRA Rules, 2014 all procurement opportunities over two million rupees should be advertised on the PPRA’s website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Further, according to Divisional Development Working Party meeting dated 08.02.2014 Administrative Approval of Rs 83.448 million (Capital = Rs 80.239 , Revenue = Rs 3.209 million) was accorded of scheme named Construction of Kabirwala Public School District Khanewal with the direction that all codal/ legal/procedural formalities be fulfilled.

The CEO (DEA) Khanewal advertised procurement of Rs 3.177 million only in one Urdu newspaper during 2017-18 for Kabirwala Public School. No advertisement was made in English newspaper. The tenders were floated only in “Daily Express” and PPRA website. The CEO, DEA Khanewal paid Rs 3.177 million out of capital cost for purchase of furniture, IT equipment and other misc. items. The payment of furniture was made from capital cost instead of revenue portion.

Due to weak internal controls payment from capital cost instead of revenue cost was made for Rs 3.177 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure besides disciplinary action against the DDO for irregular purchase.

[AIR Para No.08, 09]



## **Others**

### **1.2.4.5 Payment of inadmissible pay and allowances – Rs 193.414 million**

According to Rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to clarification Notification No. FD.PR.21-35/2013 dated 14.12.2016 issued by Government of the Punjab, Finance Department conveyance allowance is inadmissible to staff of vacation departments.

Five DDOs of District Education Authority Khanewal, made payment of in-admissible pay and allowances amounting to Rs 193.414 million during 2020-21 to different employees on account of inadmissible payment of annual increments whose services were less than six months, inadmissible payments of pay & allowances to the educators who availed different kinds of earned leaves i.e. maternity leave, Umrah or Haj leave etc., and inadmissible payment of SSB after regularization. **Annexure-1**

Due to weak internal controls, inadmissible pay & allowances were paid which resulted in excess payment and loss to Government of Rs 193.414 million.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of excess paid amount besides disciplinary action against DDOs concerned for overpayment.

[AIR Para No. 14, 15, 15, 20, 08, 07, 22, 18, 11, 6, 12, 9, 8]

## **2. District Education Authority (DEA) Lodhran**

### **CHAPTER 2.1**

#### **Public Financial Management Issues**

Directorate General Audit, District Governments, Punjab (South), Multan conducts Financial Attest Audit of the Accounts of District Education Authority Lodhran on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Lodhran 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 Lodhran for the Audit Year 2021-22.

- i) Unlawful conduct of business of District Education Authority – Rs 4,059.291 million
- ii) Non transfer of miscellaneous receipts – Rs 111.875 million
- iii) Non-reporting of Fixed Assets - Rs 6.492 million
- iv) Difference in closing Cash Balance of Account-V of District Education Authority – Rs 93,700

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

## **2.1.1 Audit Paras**

### **2.1.1.1 Unlawful conduct of business of District Education Authority – Rs 4,059.291 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local government shall vest in and be exercised by its Mayor or Chairman.

Deputy Commissioner, Lodhran continued to hold the office as Administrator and exercised the powers of the District Education Authority (DEA), Lodhran, beyond lawful tenure of two years which was expired on 31.12.2019. Therefore, conduct of business of the Education Authority, Lodhran including approval/authentication of budget amounting to Rs 4,571.690 million and incurrance of expenditure of Rs 4,059.291 million during 2020-21 was held unlawful. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant. All the expenditure was paid by the DAO Lodhran.

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget estimates amounting to Rs 4,059.291 million.

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 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 transfer of miscellaneous receipts – Rs 111.875 million

According to Section 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent the revenues or expenses should not be recorded in the primary books of account other than as a matter of stewardship. For example, an entity collecting taxes will not normally control the future economic benefits embodied in the tax collections and as such would not recognize the taxes as revenues of the entity. The entity may however recognize “taxes collected on behalf of the Government” as subsidiary information on the overall performance of the entity.

District Accounts Officer, Lodhran (District Education Authority) collected different receipts on behalf of the Federal and Provincial Governments against following GL Accounts during 2020-21. District Accounts Officer, Lodhran made less payment / transfer made to the quarter concerned amounting to Rs 111.875 million as compared to actual liability due during 2020-21. The details are as below:

(Rupees in million)						
Sr. No.	Description	Opening Balance	Receipt during the year	Total	Payment made	Closing Balance
1	G06103 General Provident Fund (civil)	118,249,035	228,933,974	347,183,009	265,677,942	81.505
2	G06215 DG employees Benevolent Fund	32,735,768	58,900,783	91,636,551	71,178,143	20.458
3	G06411 DG employees Insurance Fund	4,114,628	8,541,363	12,655,991	9,326,605	3.329
4	G11278 Contribution to GSHF from its members	3,056,500	4,640,600	7,697,100	6,178,000	1.519
5	G12713 Income tax deduction from salaries	3,374,458	26,183,549	29,558,007	26,064,696	3.493
6	G12714-Income tax deduction from contractors/ Suppliers	1,112,620	751,744	1,864,364	817,221	1.047
7	G12744-Description Unknown	1,146	0	1,146	0	0.001
8	G12777- Sales tax deduction at source	542,321	389,021	931,342	409,464	0.523
<b>Total</b>						<b>111.875</b>

(Reference Page No.7 of 4&5of Finance Accounts)

Due to weak financial controls, receipts were not transferred which resulted in less transfer of public accounts receipts amounting Rs 111.875 million.

DAO replied that outstanding amounts of receipts transferable to AC-I were not transferred due to shortfall in cash balance which has been transferred now. Copies of transferred amounts are attached.

DAC directed the DAO to submit detailed record for verification. Para kept pending

Audit recommends fully transfer of funds as per DAC directions.

### **2.1.1.3 Non-reporting of fixed assets – Rs 6.492 million**

According to Section 13.4.1.1 of the APPM, the categories of assets shall include land & building, civil works, plant & machinery, vehicles, furniture & fixtures, office equipment and computer equipment. Further according to Section 13.4.5.2 of the ibid, all DAOs shall prepare a fixed asset report from the fixed asset account on quarterly basis. Furthermore, according to Section 13.4.5.4 of ibid, the AG shall consolidate the above information for including to the annual accounts.

District Accounts Officer, Lodhran made payments to DEA amounting to Rs 6.492 million for procurement of various physical assets during Financial Year 2020-21. The expenditure was not included in statement of Capital Expenditure and asset side of Balance Sheet.

Due to weak financial controls, statement of fixed assets was neither prepared nor reported which resulted in non-reporting of fixed assets.

DAO replied that the fixed assets are to be reported under Head –F03 which is not functional in SAP. Therefore, the figures of fixed asset Accounting Module is still to be implemented in SAP .The fixed assets figures are not included in cash balance. The report of fixed assets of District Education Authority is attached.

The matter was discussed in detail and DAC kept the para pending for compliance.

Audit recommends initiation of disciplinary proceedings against the responsible for non-reporting of fixed assets besides corrective measures.

#### **2.1.1.4 Difference in closing Cash Balance of Account-V of District Education Authority – Rs 93,700**

According to Accountant General Punjab, Lahore letter No. SBD.Bp & DGP/CB/HM-27 dated 13.09.2021 closing balances of SBP Karachi and local branches of SBP/ NBP were circulated.

DAO Lodhran showed closing balance on 30<sup>th</sup> June 2021 Rs 62,423,732 whereas, State Bank- of Pakistan Head Office Karachi reported closing balance on 30<sup>th</sup> June, 2021 Rs 62,517,432 of Account V of DEA Lodhran. Thus, there was difference of Rs 93,700 between DAO figures and SBP Karachi. DAO Lodhran as well as local NBP Lodhran showed less cash balance of Rs 93,700.

(Rupees in million)

Particulars	Closing balances as per SBP Karachi	Closing balance as per NBP on 30.06.2021	Difference
Closing Cash Balance	62.517	62.424	0.0,937

Due to weak financial controls, there was difference of cash balance at the end of the year which resulted in difference of cash balance amounting Rs 93,700.

DAO replied that an amount of Rs 93,700 was wrongly reported by NBP in receipt account of DEA which actually related to receipt of DHA, Lodhran. Resultantly Cash Balance was increased. On revelation of reporting error, necessary correction was made in SBD. Duly verified Cash Balance of DEA by the NBP is attached. NBP Lodhran is asked to approach to SBP for rectification of wrongly reported amount.

DAC directed the DDO to get the record re-verified from Audit.

Audit recommends fixing of responsibility on the DAO for non-reconciliation of cash balance besides corrective measures.

## **CHAPTER 2.2**

### **DEA Lodhran**

#### **2.2.1 Introduction**

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

The functions of DEA, Lodhran 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 Lodhran manages various administrative offices and educational institutes as given in the following table:

**Table-1: Administrative Offices and Educational Institutes**

<b>Description</b>	<b>No. of Offices / Educational Institutes</b>
Chief Executive Officer (DEA)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officer (Literacy)	1
District Education Officer (Special Education)	1
Deputy District Education Officers (EE-M)	3
Deputy District Education Officers (EE-W)	3
Higher Secondary Schools (Boys & Girls)	14
High Schools (Boys & Girls)	97
Elementary Schools	138
Primary Schools	495

\*Source: Data received from CEO (DEA) Lodhran



The following table shows detail of total & audited formations of DEA Lodhran:

**Table-2: Audit Profile of the DEA Lodhran**

(Rupees in million)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts Audited FY 2020-21
1	Formations	229	05	722.089	4.049
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

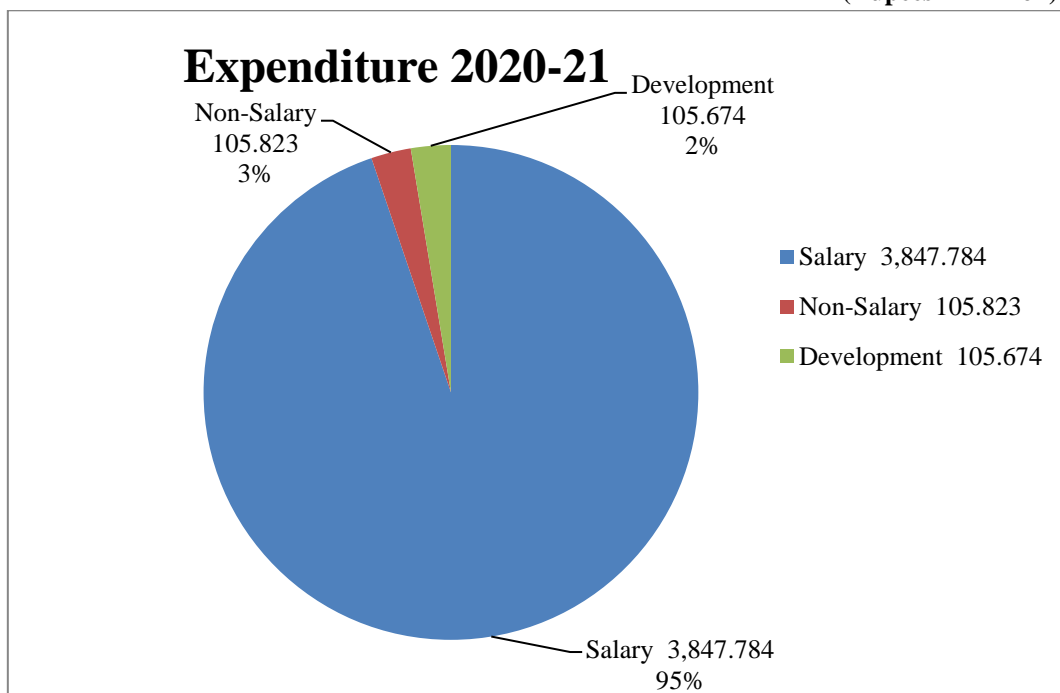
**B) Comments on Budget and Accounts**

The detail of budget and expenditure of DEA Lodhran for the financial year 2020-21 is given in the following table:

**Table-3: Budget and Expenditure**

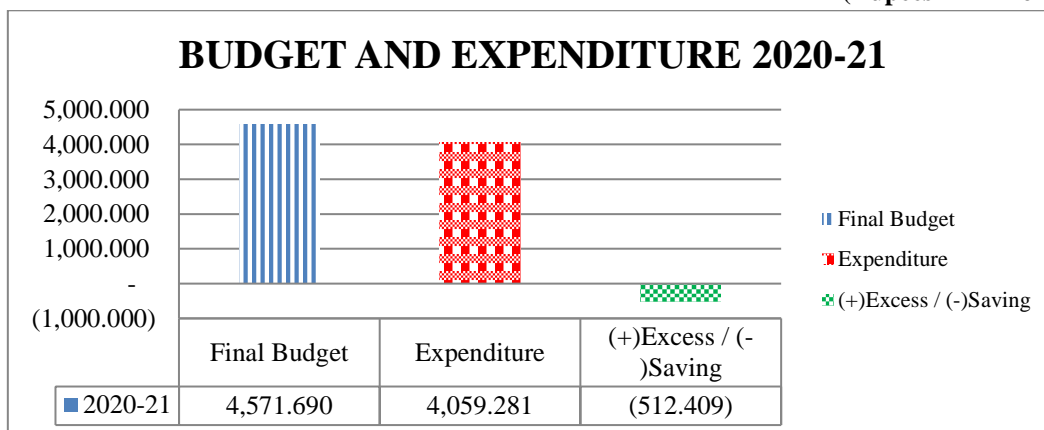
(Rupees in million)				
2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	4,288.679	3,847.784	-440.895	10%
Non-salary	172.907	105.823	-67.084	39%
Development	110.104	105.674	-4.430	4%
<b>Total</b>	<b>4,571.690</b>	<b>4,059.281</b>	<b>-512.409</b>	<b>11%</b>
Receipts	48.407	40.339	-8.068	17%

(Rupees in million)



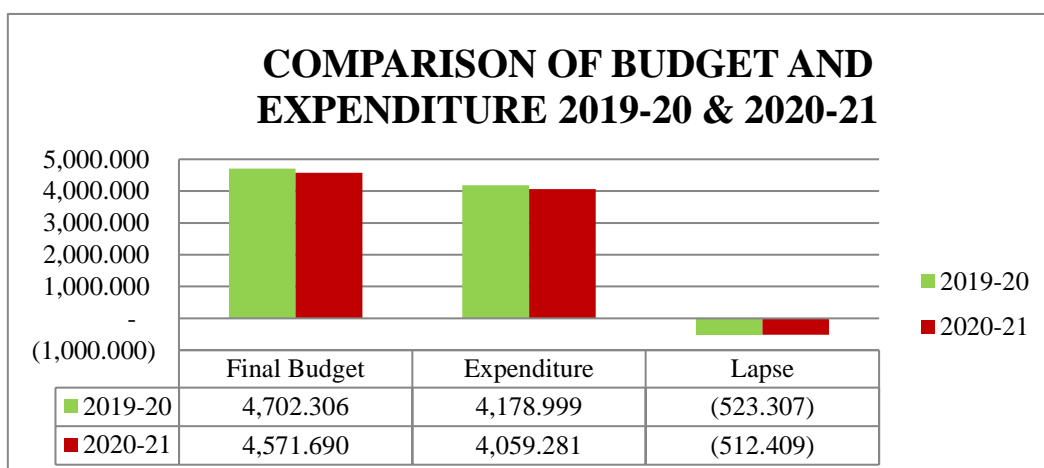
As per the Appropriation Accounts of District Education Authority Lodhran for financial year 2020-21, the final budget was Rs 4,571.690 million against which total expenditure was Rs 4,059.281 million. Lapse of Rs 512.409 million came to the notice of Audit which shows that the District Education Authority failed to provide services and improve infrastructure. No plausible explanation was provided by the PAO and management of District Education Authority Lodhran.

(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 3% and 3% decreases in budget allocation and expenditure incurred respectively in Financial Year 2020-21 as compared to Financial Year 2019-20 while there was overall lapse of Rs 512.409 million during 2020-21.

## C. Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 10%, 39% and 04% 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 512.409 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. Further, the Authority failed to achieve its budgeted receipts target by Rs 8.068 million.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Lodhran was made on the basis of various quality indicators set by Education department for the financial year 2019-20. These indicators were introduced, implemented and monitored through PMIU (Programme Management 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 and retention thereof, zero tolerance to student 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.

#### Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Quality indicators LND Test Results	LND	82	84	Achieved
Core Indicator	Students attendance (Kachi-12)	92	91.94	Not Achieved
	Teacher Presence	90	97	Achieved
	Head Teacher Presence	90	94	Achieved
	Availability of boundary wall	98	100	Achieved
	Availability of drinking	95	99.86	Achieved

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
	Water			
	Availability of Furniture	70	82	Achieved
	Classrooms observations	80	96.62	Achieved
Infrastructure Indicators	Safe Building	98	99.86	Achieved
	NSB Time Lines	90	87	Not Achieved
	NSB Utilization	90	88	Not Achieved
	Sufficiency of Toilets	86	97.38	Achieved
	Data Health	90	96.13	Achieved
Retention Indicators	Retention (Kachi-12)	97	96	Not Achieved
Monitoring and management Indicators	School Hygiene	80	92.57	Achieved
	Partial Facility	1	0.99	Not Achieved
Hot Line Complaints resolution Indicators	On Time resolution	90	92	Achieved

\*Source: Data received from CEO (DEA) Lodhran

### iii. Service Delivery Issues

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

- i) NSB timelines was targeted 89% while it could be achieved only 85%.
- ii) NSB Funds utilization was targeted 89% but achieved only 85%. Delay in utilization of funds caused major hindrance in achievement of targets
- iii) Retention (Kachi-12) was targeted 98% while it achieved only 96%.

### iv. Expectation Analysis and Remedial Measures

CEO (DEA) did not achieve its overall targets regarding provision of missing facilities in schools including availability of boundary wall and furniture, timely release of NSB funds, retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, student attendance and retention (1-5), dangerous building etc. were not fixed.

## Suggestions / Remedial Measures

- i) 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. Moreover, this can be checked by holding accountable those who are responsible for such irregularities at appropriate forums.
- ii) Shortage of teaching staff at different levels should be overcome.
- iii) Efforts should be made for expediting the realization of various Government receipts and overpayments.
- iv) Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- v) Budget should be rationalized with respect to utilization.

### 2.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 458.505 million were raised as a result of this audit. This amount also includes recoverable of Rs 66.010 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-4: Classified Summary of Audit Observations** (Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	321.512
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
A	HR / employees related irregularities	-
B	Procurement related irregularities	10.359
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	60.624
5	Others	66.010
	<b>Total</b>	<b>458.505</b>

### 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.

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	15	PAC meeting was not convened
2	2018-19	31	PAC meeting was not convened
3	2019-20	24	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 vouched accounts – Rs 321.512 million

According to Section 14 (1) (b) read with Section 14 (2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. 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 a form as possible and with all reasonable expedition”.

Four DDOs of DEA Lodhran did not produce vouched accounts of Rs 321.512 million during financial year 2020-21. Vouched account involves inspection allowance paid to various AEOs, amounts credited to the bank account of CEO and vouched accounts of different tenders floated in newspapers by CEO DEA Lodhran. No record was shown regarding the nature of above mentioned expenditure despite repeated verbal and written requests. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Record Nature	Amount
1	CEO of DEA Lodhran	Vouched account of Procurement and improvement of model schools, Vouched accounts of tender floating for establishment of library and Provision of Infrastructure for early childhood education.	145.253
2	Dy. DEO (EE-M) Duniyapur	Vouchers of inspection allowance	1.400
3	CEO of DEA Lodhran	Vouched account amount credited in the DDO account (Bank Account No.NBP470004026313826)	173.859
4	Dy. DEO (EE-M) Kahroor Pacca	Vouchers of inspection allowance	1.000
<b>Total</b>			<b>321.512</b>



Due to poor financial management, record amounting to Rs 321.512 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of complete vouched account for Audit scrutiny besides strict disciplinary action against the then CEO (DEA) Lodhran who intentionally directed his P&D branch officials to conceal the vouched account from Audit as it is yet not presentable.

[AIR Para No. 13, 13, 26, 27]

## Procedural irregularities

### 2.2.4.2 Purchase of substandard furniture – Rs 5.991 million

According to bid document issued by CEO, DEA Multan for purchase of furniture under KPSP Phase-I in compliance of Govt. of the Punjab, School Education Department, and Notification No. SO(AD-II)4-16/2017 KPSP (Vol-IV) dated 2<sup>nd</sup> February, 2018 addressed to all Chief Executive Officers vide Annexure-A of Bid Document technical specification/Scope of Work mentioned the specification of provision of three Seater Desk for Primary Schools having upper top with solid hard KD Sheesham wood 46.5”x14”x0.75” with one joint in lacquer finish. Bench made, Bench top covered with solid KD Sheesham hardwood, 5 strips (46.5”x2”x0.75”) fixed with wood screw and Bench back covered with solid KD Sheesham hardwood 2 strips (46.5”x2”x0.75”).

CEO of DEA purchased 1,144 number of 3-seater desk benches of inferior specification of Rs 5.991 million during financial year 2020-21. In Bid document the specification of wood was required to be as ‘Sheesham’ but the specification was mentioned as KD wood to favor the supplier. By changing the specification of KD ‘Sheesahm’ wood to KD wood compromised the quality of furniture supplied. In-fact the quality of furniture in KD Sheesham wood was better than any other type of KD wood hence furniture of inferior quality was purchased. The detail is as under:

(Rupees in million)			
Particulars	No. of 3 Seater Desks	Rate	Amount
MS Traders, Bahawalpur	266	5,123	1.655
Adeel Contractor & GOS Bahawalpur	878	5,199	4.565
<b>Total</b>			<b>6.220</b>
Less: deduction of LD to Adeel Contractor			0.228
<b>Net Payment made for 3 Seater</b>			<b>5.99</b>

Due to weak internal controls, unauthorized change in specification was made and supplier was given the liberty to use any type of KD wood and supply the furniture which result in procurement of substandard furniture of Rs 5.991 million.

The matter was reported to the PAO and DDO concerned in September-2021. DDO did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization from competent authority besides strict disciplinary action against the DDO for purchasing substandard furniture.

[AIR Para No. 08]

### **2.2.4.3 Irregular cash payment in violation of the NSB Guidelines – Rs 4.368 million**

According to Section 5.1.1 of NSB Guidelines, payments exceeding Rs 10,000 may be made through crossed cheque. Further, rule 4 (1) (a) (b) of the Punjab District Authorities (Accounts) Rules 2017, the mode of making payment from local fund of a District Authority shall be that the payment up to rupees one thousand may be made in cash and payment exceeding one thousand shall be made through crossed non-negotiable cheque.

Head teachers of the elementary schools under administrative control of Deputy DEOs of DEA Lodhran, made payments in cash of Rs 4.368 million during financial year 2019-21 of amount exceeding Rs 10,000 to the vendors / suppliers. Audit observed that these payments were made to those firms to which other schools were making payments through crossed cheques. Payment in the form of cash instead of through crossed cheques to the same firms of Rs 4.368 million was unjustified. The detail is as under:

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	Dy. DEO (EE-M) Kahroor Pacca	1.317
2	Dy. DEO (EE-M) Dunyapur	1.857
3	Dy. DEO (EE-W) Dunyapur	1.194
<b>Total</b>		<b>4.368</b>

Due to weak internal controls, cash payments amounting Rs 4.368 million were made irregularly to vendors.

The matter was reported to the PAO and DDOs concerned in September-2021. DDO did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 09, 06, 02]

## Values for money and services delivery issues

### 2.2.4.4 Less release of funds than approved budget – Rs 60.624 million

According to Rule 6 (e) of Punjab District Authorities (Budget) Rules, 2017, the budget and accounts officer shall be responsible to communicate grants through SAP-R/3 to the drawing and disbursing officers and institutions of the District Education Authority. Further, according to Rule 52, the Chief Executive Office shall, as per schedule of authorized expenditure, communicate and disburse the grants to the head of office or institutions with first two week of July.

Deputy Director Budget & Accounts of the office of CEO of DEA Lodhran released less budget of Rs 60.624 million during financial year 2020-21. Actual revised approved budget was of Rs 4,571.689 for the period of 2020-21 whereas released budget was Rs 4,511.066 million. Less amount of approved budget of Rs 60.624 million was released. The detail is as below:

(Rupees in million)					
FY	Particulars	Budget Allocation	Final Grant	Release Budget	Less Release of Budget
2020-21	DEA Lodhran	4,571.689	4,571.689	4,511.066	60.624

Due to weak internal controls, approved budget was not released to the formations in time which resulted in violation of government rule.

The matter was reported to the PAO and DDO concerned in September-2021. DDO did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends disciplinary action against the Principal Accounting Officer for less release of funds.

[AIR Para No. 18]

## Others

### 2.2.4.5 Payment of inadmissible pay and allowances – Rs 66.010 million

According to Rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the drawing and disbursing officer shall be responsible the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to clarification issued by Government of the Punjab, Finance Department vide letter No. FD.PR.21-35/2013 dated 14.12.2016 conveyance allowance is inadmissible to staff of vacation departments.

Five DDOs of DEA, Lodhran, made payment of in-admissible pay and allowances amounting to Rs 66.010 million during 2020-21 to different employees on account of inadmissible payments to the employees, e.g. basic pay more than their entitlement after regularization of services, SSB allowance after regularization and payment of conveyance allowance during vacations. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) Kahroor Pacca	Conveyance Allowance During Vacation	1.121
2	Dy. DEO (EE-M) Dunyapur		2.444
3	Dy. DEO (EE-M) Lodhran		9.266
4	CEO of DEA Lodhran		38.368
5	CEO of DEA Lodhran		1.872
6	Dy. DEO (EE-M) Dunyapur	Payment of SSB allowance after regularization	1.024
7	Dy. DEO (EE-W) Dunyapur		1.034
8	Dy. DEO (EE-M) Lodhran		9.815
9	Dy. DEO (EE-M) Dunyapur	Drawl of more basic pay than actual entitlement.	1.066
<b>Total</b>			<b>66.010</b>

Due to weak internal controls, in-admissible pay & allowances were paid which resulted in excess payment and loss to the Government of Rs 66.010 million.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of excess paid amount besides disciplinary action against DDO concerns for overpayment.

[AIR Para No. 03, 07, 14, 09, 04, 01, 07, 16, 03]

### **3. District Education Authority (DEA) Multan**

#### **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 Multan on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Multan 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 Multan for the Audit Year 2021-22.

- i) Unlawful conduct of business of District Education Authority – Rs 9,499.588 million
- ii) Understated Books of Accounts of District Education Authority – Rs 340.768 million
- iii) Non-Reporting of Fixed Assets – Rs 12.612 million
- iv) Misappropriation of funds through fake adjustments - Rs 9.999 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General and Finance Department Punjab. However, these issues except non-reporting of fixed assets and misappropriation of funds through fake adjustments have been reported in the audit certificate as Emphasis of Matter.



### **3.1.1 Audit Paras**

#### **3.1.1.1 Unlawful conduct of business of District Education Authority – Rs 9,499.588 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local government shall vest in and be exercised by its Mayor or Chairman.

Deputy Commissioner, Multan continued to hold the office as Administrator during 2020-21 and exercised the powers of the DEA, Multan, beyond lawful tenure of two years which was expired on 31.12.2019. Therefore, conduct of business of the Education Authority, Multan including approval / authentication of budget amounting to Rs 13,763.518 million and incurrence of expenditure of Rs 9,499.588 million during 2020-21 was held unlawful. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant. All the expenditure was paid by the DAO Multan.

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget estimates amounting to Rs 9,499.588 million.

DAO replied that payments were made after approval of annual Budget duly signed by Administrator of DEA, Multan. PFC share was regularly released by Govt. of the Punjab and credited by State bank of Pakistan. The reply of DAO was not acceptable as payment was authorized against unauthorized approved budget and sanctions

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

Audit recommends proper justification or probe the matter besides regularization of expenditure from the competent authority.

### **3.1.1.2 Understated books of accounts of District Education Authority – Rs 340.768 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.

District Accounts Officer Multan made payment amounting to Rs 340.768 million to different schools under administrative control of DEA Multan during 2020-21 as non-salary budget (NSB). The funds were released by Provincial Government from Account-I in SDA of CEO, Education Multan. The salary expenditure of these institutions was booked to District Education Authority Account-V but non salary expenditure was charged to Account-I. The booking of expenditure in two different accounts related to schools under administrative control of District Education Authority was irregular.

Due to weak financial management, NSB funds expenditure was charged to account-I instead of account-V which resulted in unfair view of accounts of education authority.

DAO did not reply the observation.

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.

### **3.1.1.3 Non-reporting of fixed assets – Rs 12.612 million**

According to Section 13.4.1.1 of the APPM, the categories of assets shall include land & building, civil works, plant & machinery, vehicles, furniture & fixtures, office equipment and computer equipment. Further according to Section 13.4.5.2 of the ibid, all DAOs shall prepare a fixed asset report from the fixed asset account on quarterly basis. Furthermore, according to Section 13.4.5.4 of ibid, the AG shall consolidate the above information for including to the annual accounts.

District Accounts Officer, Multan neither prepared “Statement of fixed assets” for the year 2020-21 nor was the fixed assets reported in the Balance Sheet, in violation of section 2.2.7 of the Financial Reporting Manual. Further, expenditure of Rs 12.612 million was charged in the accounts as A09 (Purchase of Assets), but same was not reflected in the balance sheet. Furthermore, assets of education department were more than the amount mentioned above in shape of schools building, furniture & fixture, machinery and equipment etc.

Due to weak financial controls, statement of fixed assets was neither prepared nor reported which resulted in non-reporting of fixed assets amounting Rs 12.612 million.

DAO did not reply the observation.

The matter was discussed in detail and DAC kept the para pending for record verification.

Audit recommends initiation of disciplinary proceedings against the responsible for non-reporting of fixed assets besides corrective measures.

### **3.1.1.4 Misappropriation of funds through fake adjustments – Rs 9.999 million**

According to rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for

any overcharge, fraud or misappropriation and shall be liable to make good that loss.

District Accounts Officer, Multan made payment of Rs 9.999 million during 2020-21 on account of arrears of different pay and allowances of the employees of DEA Multan through adjustments. The adjustments were fake as no document was available / shown to audit.

Due to weak internal controls misappropriation was made through fake adjustments in pay and allowances of employees which resulted in loss of Rs 9.999 million.

DAO replied that, all the payments of pay and allowances and qualification allowance amounting to Rs 8,884,434 drawn without change forms, punched in SAP system, has been recovered from the delinquents' teachers through challan Rs 7,611,384 and adjustments Rs 1,273,050 made in monthly salaries. Salaries of said employees were inactive from SAP in the month of February 2021 and the same (amounting to Rs 1,114,566) were adjusted along with monthly pay of March 2021, through adjustments after recovery of outstanding amounts. Inquiry was conducted by Accounts Officer of Office of the AG Punjab, Lahore, competent authority awarded the major penalty to the delinquents of this office, Removal from Service and Reversion to lower pay scale. Recovery made through challan and adjustments made in monthly salaries in SAP system. All the recoveries have been made.

DAO admitted the fraud and replied that total misappropriated amount was Rs 8,884,434 instead of Rs 9.999 million. Rs 7,611,384 was recovered through challan and Rs 1,273,050 was recovered through pay slips. No recovery is pending. Further, DAO replied that action was taken against responsible and major penalty of removal from service and reduction in scale was imposed.

The matter was discussed in detail and DAC kept the para pending for record verification.

Audit recommends proper justification or recovery of Rs 9.999 million from the concerned besides fixing of responsibility on the person(s) at fault.

## **CHAPTER 3.2**

### **DEA Multan**

#### **3.2.1 Introduction**

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

The functions of DEA, Multan 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 Multan manages various administrative offices and educational institutes as given in the following table:

**Table-1: Administrative Offices and Educational Institutes**

<b>Description</b>	<b>No. of Offices / Educational Institutes</b>
Chief Executive Officer (DEA)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officer (Literacy)	1
District Education Officer (Special Education)	1
Deputy District Education Officers (EE-M)	4
Deputy District Education Officers (EE-W)	4
Higher Secondary Schools (Boys & Girls)	29
High Schools (Boys & Girls)	167
Special Education Schools / Centers	14
Elementary Schools	218
Primary Schools	880

\*Source: Data received from CEO (DEA) Multan

The following table shows detail of total & audited formations of DEA Multan:

**Table-2: Audit Profile of the DEA Multan**

(Rupees in million)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts Audited FY 2020-21
1	Formations	230	05	1,519.278	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

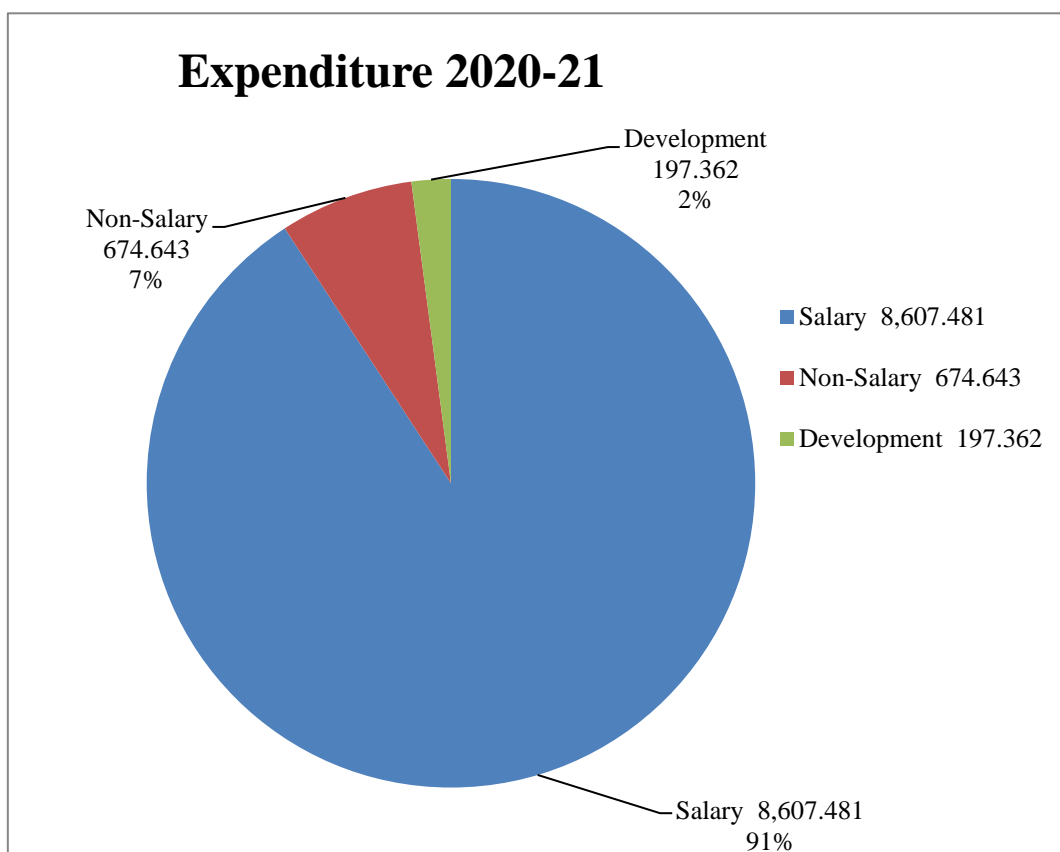
**B) Comments on Budget and Accounts**

The detail of budget and expenditure of DEA Multan for the financial year 2020-21 is given in the following table:

**Table-3: Budget and Expenditure**

(Rupees in million)				
2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	9,481.437	8,607.481	-873.956	9%
Non-salary	1,317.744	674.643	-643.101	49%
Development	584.321	197.362	-386.959	66%
<b>Total</b>	<b>11,383.502</b>	<b>9,479.486</b>	<b>-1,904.016</b>	<b>17%</b>
Receipts	28.008	26.674	-1.334	5%

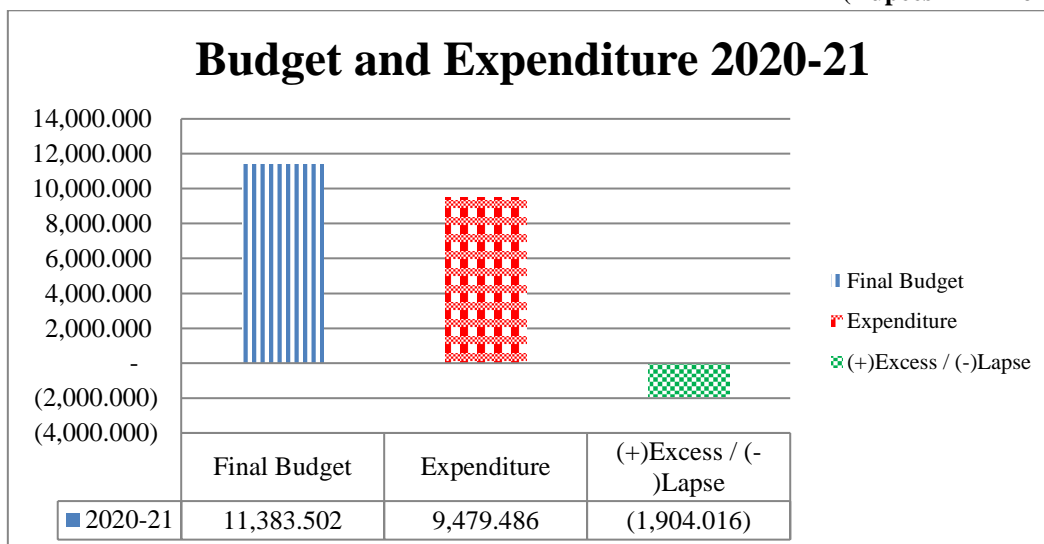
(Rupees in million)



As per the Appropriation Accounts for financial year 2020-21 of District Education Authority Multan, total original budget (Development and Non-Development) was Rs 11,134.476 million, supplementary grant was Rs 249.026 million and the final budget was Rs 11,383.502 million. Against the final budget, total expenditure of Rs 9,479.486 million was incurred by District Education Authority during financial year 2020-21. Lapse of Rs 1,904.016 million came to the notice of Audit, which shows that the District Education Authority failed to provide services and infrastructure development. No plausible explanation was provided by the PAO and management of District Education Authority.

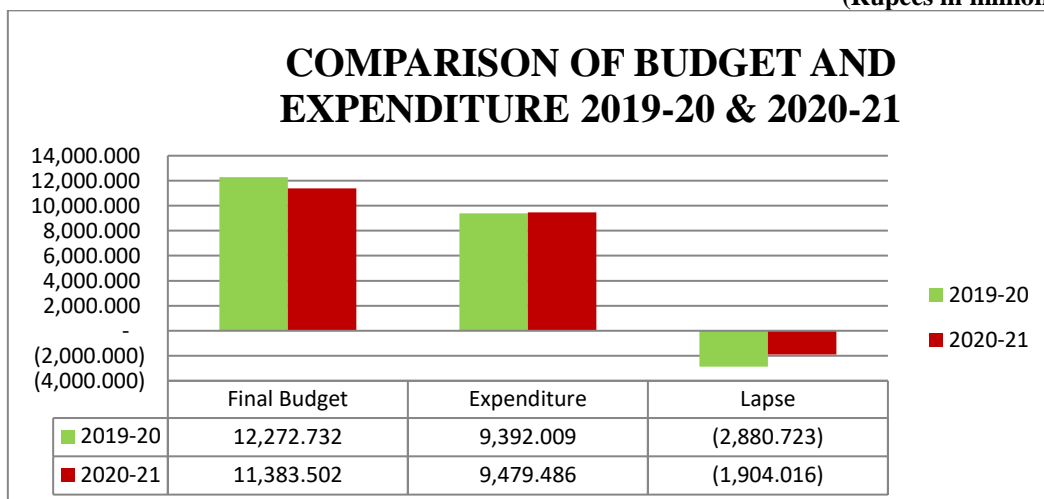


(Rupees in million)



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

(Rupees in million)



There was 7 % decreases and 1% increase in budget allocation and expenditure incurred respectively in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 1,904.016 million during 2020-21.

### **C. Sectoral Analysis**

#### **i. Analysis of Financial Resources**

Lapse of funds (as reflected in Table-2 above) equivalent to 9%, 49% and 66% 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 1,904.016.523 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. Further, the Authority failed to achieve its budgeted receipts target by Rs 1.334 million.

#### **ii. Analysis of Targets and Achievements**

Sectoral analysis of DEA Multan 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 (Programme Management and Implementation Unit) being part of CM 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.

### Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Quality indicators LND test results	LND	82	83	Achieved
Core Indicator	Students attendance (Kachi-12)	92	94	Achieved
	Teacher Presence	90	94	Achieved
	Head Teacher Presence	90	95	Achieved
	Availability of boundary wall	98	100	Achieved
	Availability of drinking Water	95	99	Achieved
	Availability of Furniture	70	90	Achieved
	Classrooms observations	80	93	Achieved
Infrastructure Indicators	Safe Building	98	99	Not Achieved
	NSB Time Lines	90	12	Not Achieved
	NSB Utilization	90	59	Not Achieved
	Sufficiency of Toilets	54	72	Achieved
	Data Health	90	82	Not Achieved
Retention Indicators	Retention (Kachi-12)	97	82	Not Achieved
Monitoring and management Indicators	School Hygiene	80	91	Achieved
	Partial Facility	1	1	Achieved
Hot Line Complaints resolution Indicators	On Time resolution	90	100	Achieved

\*Source: Data received from CEO (DEA) Multan

#### iii. Service Delivery Issues

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

- i) NSB time lines was targeted 90%, while it could be achieved only 12%.

- ii) NSB Funds utilization was targeted 90% but achieved only 59%. Delay in utilization of funds caused major hindrance in achievement of targets.
- iii) Retention katci-12 was targeted 97%, while it achieved only 82%

#### **iv. Expectation Analysis and Remedial Measures**

CEO (DEA) did not achieve its overall targets regarding availability of boundary wall, furniture, NSB in timely releases, retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, Students Attendance & Retention (1-5), Dangerous Building, etc. were not fixed.

##### **Suggestions / Remedial Measures**

- i) 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. Moreover, this can be checked by holding accountable those who are responsible for such irregularities at appropriate forums.
- ii) Shortage of teaching staff at different levels should be overcome.
- iii) Efforts should be made for expediting the realization of various Government receipts and overpayments.
- iv) Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- v) Budget should be rationalized with respect to utilization.

#### **3.2.2 Classified Summary of Audit Observations**

Audit observations amounting to Rs 13,804.909 million were raised as a result of this audit. This amount also includes recoverable of Rs 165.933 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-4: Classified Summary of Audit Observations****(Rupees in million)**

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount</b>
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	13,512.39
A	HR / employees related irregularities	1.890
B	Procurement related irregularities	7.116
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	117.580
5	Others	165.933
<b>Total</b>		<b>13,804.909</b>

**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.

**Status of Previous Audit Reports**

<b>S. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	15	PAC meeting was not convened
2	2018-19	24	PAC meeting was not convened
3	2019-20	29	PAC meeting was not convened
4	2020-21	10	PAC meeting was not convened

### 3.2.4 Audit Paras

#### Procedural irregularities

##### 3.2.4.1 Unlawful conduct of business of district education authority – Rs 13,512.390 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local government shall vest in and be exercised by its Mayor or Chairman.

DEA Multan obtained approval of budget estimate of 2020-21 of amounting Rs13,512.390 million from Deputy Commissioner, Multan without legal authority because tenure of Administrator was expired on 31.12.2018. Thus conduct of business of the DEA Multan including approval / authentication of revised budget amounting to Rs 13,512.39 million for the financial year 2020-21 and approval for incurrence of expenditure was unlawful. Detail is as below:

(Rupees in million)

Year	Budget of DEA Multan			Total
	Salary	Non-Salary	Development	
2020-2021	11470.700	1459.340	582.319	13,512.390

Due to poor financial management, business of the DEA Multan was run by Deputy Commissioner unauthorized which resulted in irregular expenditure of Rs 13,512.390 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No.

RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 35]

### **3.2.4.2 Uneconomical expenditure by splitting Indent to avoid the tender process & advertisement – Rs 3.560 million**

According to Rules 9, 10 (2) and 12 (1) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly, without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 200,000 and up to Rs 3.00 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

DEA Multan incurred expenditure of Rs 3.560 million during 2020-21 on procurement of different items by keeping the indent below Rs 75,000 and also to avoid the advertisement on PAPRA website. The expenditure was incurred by splitting and keeping the expenditure below Rs 75,000 to avoid quotation work and below Rs 200,000 to avoid the tendering process. The detail is as under:

<b>(Rupees in million)</b>	
<b>Head</b>	<b>2020-21</b>
A03901-Stationery	1.510
A09601-Purchase of plant and machinery	0.853
A09701-Purchase of furniture and fixture	0.794
A03902-Printing and publication	0.400
<b>Total</b>	<b>3.560</b>

Due to weak internal controls irregular expenditure was incurred which resulted in irregular and uneconomical expenditure of Rs 3.560 million.

The matter was reported to the PAO and DDO concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or regularization of expenditure from the competent authority.

[AIR Para No. 19]

### **3.2.4.3 Unauthorized expenditure on account of repair of buildings without technical sanction – Rs 2.220 million**

According to Rule 5 of Punjab District Authorities (Delegation of Financial powers) 2017, power of administrative approval for maintenance and repair of residential and non-residential buildings chargeable to current budget of the office concerned. CEO Education was competent up to Rs 0.500 million, DEO Secondary up to Rs 0.300 million and Dy. DEO up to Rs 0.250 million. No technical sanction up to Rs 0.300 million would be required.

Various DDOs of DEA Multan incurred an expenditure of Rs 2.220 million during 2020-21 on repair of building without obtaining administrative approval and technical sanction. The detail is as under:

<b>(Rupees in million)</b>			
<b>Cost Center</b>	<b>Object Head</b>	<b>Name of Office</b>	<b>Expenditure</b>
MC6016	A13301	CEO Education	0.960
MC6159	A13301	DEO Secondary	1.190
MC6021	A13301	DEO (EE-M) Saddar	0.075
<b>Total</b>			<b>2.220</b>



Due to weak internal controls, expenditure was made without obtaining administrative approval and technical sanction from the competent authority which resulted in irregular expenditure.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority and responsibility be fixed on person(s) at fault.

[AIR Para No. 9, 4]

#### **3.2.4.4 Illegal change of cadre from head master to assistant director and withdrawal of salary – Rs 1.890 million**

According to letter dated 10.01.2014, of Government of the Punjab, the member of one cadre of service shall not be appointed to a post borne on any other cadre of the Service. Further, according to Rule 11 of Punjab Civil Servants (Appointment and Condition of Service) Rules 1974, read with Government of the Punjab Finance Department letter No.SOR-III-1-14/75 dated 17.10.1993 letter No.SO (TIBB) 14-14/92 dated 07.10.1997, the cadre can be changed if such provision is made in the Service Rules or otherwise with the approval of Chief Minister.

Audit observed that cadre of Anas Tariq was changed irregularly from Headmaster (BS-17) to Assistant Director vide letter No. SO (SE-1)1-124/2016, Government of the Punjab School Education Department in partial modification the place of posting was changed as Assistant Director instead of Headmaster in violation of above referred rule.

Due to weak administrative controls, irregular change of cadre was made which resulted in violation of government Rule and irregular withdrawal of salary of Rs 1.890 million.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility and corrective measures be taken.

[AIR Para No. 22]

#### **3.2.4.5 Irregular purchase of library books – Rs 1.336 million**

According to para No.3,4,8 of letter No.F.S -3/2020-P&R dated 7.01.2020 of National Library of Pakistan Islamabad, books / library material can be purchased according to the standard discount and conversion rates from any book sellers in the country, tenders need not to be called in accordance with public procurement regulatory authority (PPRA) Rule 14(b) and 42(d) (ii) discount rate would be on from 15% to 20% (More Discount is negotiable on purchase of ten or more copies). Book sellers / suppliers will supply the original editions and show the actual prices in foreign currency as well as Pakistan Rupees on the bill the following certificate duly signed by the book sellers will be given on the bills. “Certified that prices charged are correct. If any “discrepancy’ at any stage is found, we undertake to refund the excess payment made to us. Publications listed in the bills are original authorized editions/reprint and not pirated ones, Book sellers / suppliers will provide on demand the original or authenticated photocopies of foreign publishers’ invoices up to 20% or foreign publisher’s catalogues of publications / library materials listed in bill for price verification.

DEA Multan procured library books of Rs 1.336 million by calling tenders at minor discount from 10.5% during 2019-21. Payments were made to the suppliers without taking the certificates of correct prices. Further, no information was provided about prices in foreign exchange and Pak rupees as well. Further scrutiny of record revealed that flat rate discount of 10.5% was obtained. Resultantly, non-negotiating with the bidders books were purchased on higher rates of Rs 0.127 million. The detail is as under:

**(Rupees in million)**

<b>Scheme Name</b>	<b>Description</b>	<b>Firm Name</b>	<b>Amount</b>	<b>Discount Taken</b>	<b>Discount to be taken</b>	<b>Excess Payment</b>
Punjab Action for Reading Habits, Excess & Oversight (Parhao) In Higher Secondary Schools	Library Books	MS Traders	1,336,000	10.5%	20%	0.127

Due to weak financial controls, irregular purchases were made on higher prices which resulted in uneconomical purchase and excess payment was made amounting to Rs 0.127 million.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure besides fixing responsibly on person(s) at fault.

[AIR Para No. 10, 11]

## Value for money and service delivery issues

### 3.2.4.6 Less release of funds than approved budget – Rs 117.580 million

According to Rule 6 (e) of Punjab District Authorities (Budget) Rules, 2017, the budget and accounts officer shall be responsible to communicate grants through SAP-R/3 to the drawing and disbursing officers and institutions of the District Education authority. Further, according to Rule 52, the Chief Executive Office shall, as per schedule of authorized expenditure, communicate and disburse the grants to the head of office or institutions with first two week of July.

Deputy Director Budget & Accounts of DEA Multan released less than approved budget of Rs 117.580 million during financial year 2020-21. Actual revised budget was Rs 11,500.710 million for the period of 2020-21. However, the released budget was Rs 11,383.130 million. Actual budget of Rs 117.582 million was released less than approved. The detail is as under:

(Rupees in million)

Revised Budget 2020-21 as per approval	Release Budget 2020-21 as per SAP Data	Difference
11,500.710	11,383.130	117.580

Due to weak internal controls, approved budget was not released to the formations which resulted in violation of government rule.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility upon the person at fault besides inquiry.

[AIR Para No. 17]

## Others

### 3.2.4.7 Payment of inadmissible pay and allowances – Rs165.933 million

According to Rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the drawing and disbursing officer shall be responsible the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to clarification issued by Government of the Punjab, Finance Department vide letter No. FD.PR.21-35/2013 dated 14.12.2016 conveyance allowance is inadmissible to staff of vacation departments.

Four DDOs of DEA Multan, made payment of in-admissible pay and allowances amounting to Rs 165.933 million during 2020-21 to different employees on account of adhoc relief allowances to various employees whose services were regularized, SSB allowance after regularization and payment of conveyance allowance during vacations. Detail is as under:

(Rupees in million)		
Name of DDO	Description	Amount
Dy. DEO (EE-M) Saddar Multan	Conveyance allowance in vacation	15.528
District Officer (SE) Multan		134.479
Dy. DEO (EE-W) Jalalpur		1.229
Dy. DEO (EE-W) Shujabad		3.472
Dy. DEO (EE-W) Shujabad	Excess Adhoc Relief allowances after regularization	1.458
Dy. DEO (EE-W) Jalalpur		1.254
Dy. DEO (EE-M) Saddar Multan	Payment of SSB after regularization	4.005
Dy. DEO (EE-W) Jalalpur		4.508
<b>Total</b>		<b>165.933</b>

Due to weak internal controls, inadmissible pay & allowances were paid which resulted in excess payments and loss to Government of Rs 165.933 million.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of excess paid amount besides disciplinary action against DDO concerns for overpayment.

[AIR Para No. 06, 12, 08, 24, 08, 07, 01, 05]

## **4. District Education Authority (DEA) Pakpattan**

### **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 Pakpattan on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Pakpattan 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 Pakpattan for the Audit Year 2021-22.

- i) Unlawful conduct of business of District Education Authority Rs 4,291.762 million
- ii) Irregular deposit of receipts in Account-V instead of Account-I – Rs 5.788 million
- iii) Non transfer of miscellaneous receipts –Rs 3.252 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General and Finance Department Punjab. However, the issue regarding Unlawful conduct of business has been reported in Auditor's Report of DEA, Pakpattan as Emphasis of Matter

## **4.1.1 Audit Paras**

### **4.1.1.1 Unlawful conduct of business of District Education Authority Rs 4,291.762 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local government shall vest in and be exercised by its Mayor or Chairman. Furthermore, according to Government of the Punjab, Local Government and Community.

DAO Pakpattan paid the irregular expenditure of DEA of Rs 4,291.762 million instead Authorized schedule of expenditure was signed by the Administrator of DEA without authority. As per rules of business of the DEA, Government had to fill the vacancy of Chairman within six month. But interim arrangement was made and since long irregular retention of the Administrator was made. Due to non-appointment of chairman and holding of post of Administrator beyond the permissible period caused approval of the budget & expenditure without authority. The detail is as under:

**(Rupees in million)**

<b>Period</b>	<b>Non Development</b>	<b>Development</b>	<b>Total</b>
2020-21	4,145.216	146.546	4,291.762

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget estimates amounting to Rs 4,291.762 million.

DAO replied that payments were made after approval of annual Budget duly signed by Administrator of DEA, Multan. PFC share is regularly released by government of the Punjab and credited by State bank of Pakistan. The reply of



DAO was not acceptable as payment was authorized against unauthorized approved budget and sanctions

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

Audit recommends proper justification or probe the matter besides regularization of expenditure from the Competent Authority.

#### **4.1.1.2 Irregular deposit of receipts in Account-V instead of Account-I – Rs 5.788 million**

According to clarification issued by Punjab Finance Department, Lahore letter No.BI-3(120)(AGP)2017-18 dated 16.08.2019 that all the District Education & Health Authorities in Punjab are directed regarding account V & IV may conveyed that all public accounts receipts as well as Consolidated Funds receipts are transferable to the Provincial Consolidated Fund or Provincial Public Account Fund as the case may be except the following heads of accounts which related to Account V & IV of DEAs & DHAs.

<b>Head of Accounts</b>	<b>Descriptions</b>
C02856	Health other contribution
C02866	Health recoveries of overpayments
C02814	Education general recoveries of overpayments
C03616	Share from Provincial allocable grant

District Account officer Pakpattan collected Rs 5.788 million on account of different income heads and recoveries of overpayments during 2020-21. The recovery pertained to Account-I but deposited into the Account-V without justification.

Due to weak financial controls, receipts of overpayments were account for in account-V instead of account-I which resulted in violation of rules and unfair view of accounts of education authority.

DAO did not reply the observation.

The matter was discussed in detail and DAC kept the para pending for record compliance.

Audit recommends amount should be recovered and deposited in Provincial Account.

#### **4.1.1.3 Non transfer of miscellaneous receipts – Rs 3.252 million**

According to Section 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent the revenues or expenses should not be recorded in the primary books of account other than as a matter of stewardship. For example, an entity collecting taxes will not normally control the future economic benefits embodied in the tax collections and as such would not recognize the taxes as revenues of the entity. The entity may however recognize “taxes collected on behalf of the Government” as subsidiary information on the overall performance of the entity.

District Accounts Officer, Pakpattan collected different receipts regarding District Education Authority on behalf of the Federal and Provincial Governments against following GL Accounts during 2020-21. Scrutiny of the record revealed that the same were not transferred to the concerned Governments as detailed below:

<b>(Rupees in million)</b>						
<b>Sr. No.</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Receipt during the year</b>	<b>Total</b>	<b>Payment made</b>	<b>Closing Balance</b>
1	G12714 Income tax deducted from contractors	941,706	2,696,266	3,637,972	2,389,781	1.248
2	G11278 Contribution to GSHF from its members	0	3,509,500	3,509,500	2,679,500	0.830
3	G12777-Sales Tax deduction at source	735,065	2,102,601	2,837,666	1,663,514	1.174
<b>Total</b>						<b>3.252</b>

(Reference Page No.7 of 4&5of Finance Accounts)

Due to weak financial controls, receipts were not transferred which resulted in less transfer of public accounts receipts amounting Rs 3.252 million.

DAO replied that outstanding amounts of receipts transferable to AC-I were not transferred due to shortfall in cash balance which has been transferred now. Copies of transferred amounts are attached.

DAC directed the DAO to submit detailed record for verification. Para kept pending

Audit recommends fully transfer of funds as per DAC directions.

## **CHAPTER 4.2**

### **DEA Pakpattan**

#### **4.2.1 Introduction**

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

The functions of DEA, Pakpattan 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 Pakpattan manages various administrative offices and educational institutes as given in the following table:

**Table-1: Administrative Offices and Educational Institutes**

<b>Description</b>	<b>No. of Offices / Educational Institutes</b>
Chief Executive Officer (Education)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officer (Literacy)	1
District Education Officer (Special Education)	1
Deputy District Education Officers (EE-M)	2
Deputy District Education Officers (EE-W)	2
Higher Secondary Schools (Boys & Girls)	9
High Schools (Boys & Girls)	89
Elementary Schools	154
Primary Schools	605
Mosque / Madrassa Schools	8

\*Source: Data received from CEO (DEA) Pakpattan

The following table shows detail of total & audited formations of DEA Pakpattan:

**Table-2: Audit Profile of the DEA Pakpattan**

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts Audited FY 2020-21
1	Formations	220	05	803.173	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

**B) Comments on Budget and Accounts**

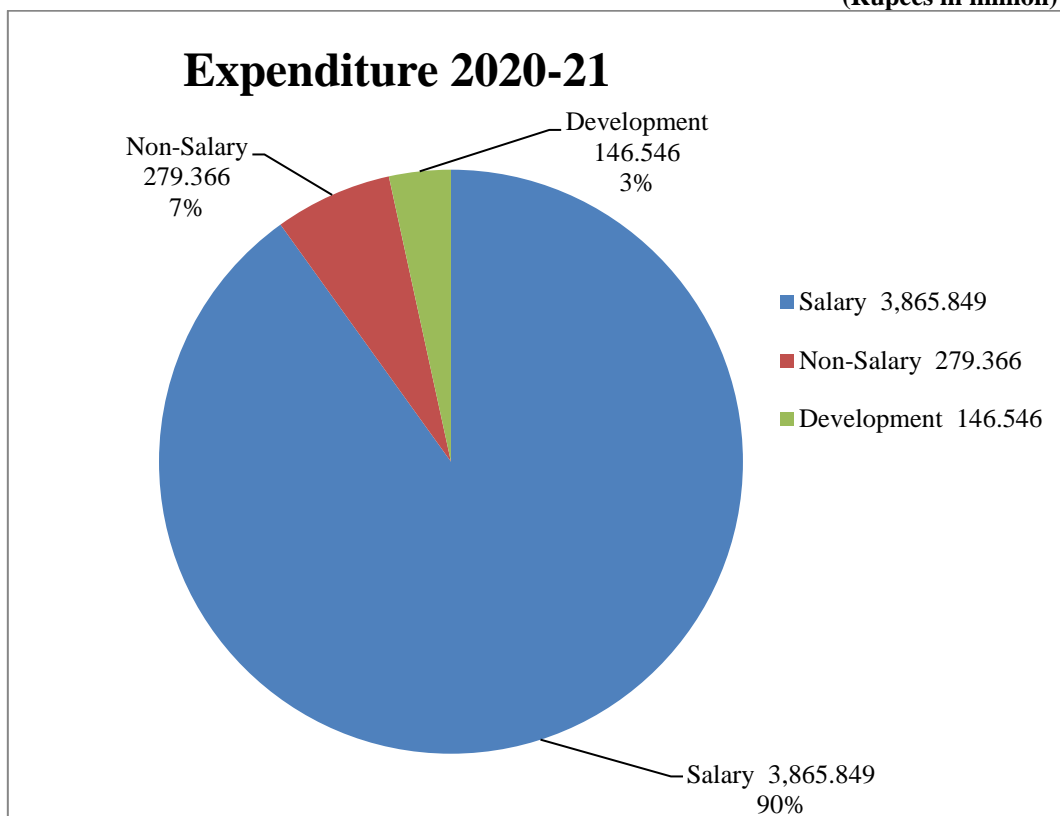
The detail of budget and expenditure of DEA Pakpattan for the financial year 2020-21 is given in the following table:

**Table-3: Budget and Expenditure**

(Rupees in million)

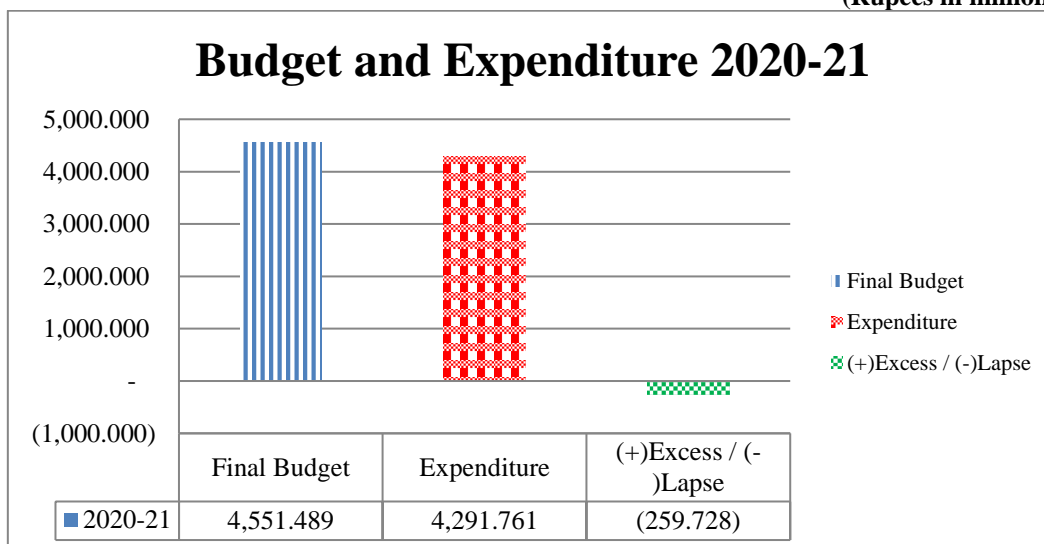
2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	4,104.420	3,865.849	-238.571	6%
Non-salary	135.274	279.366	144.091	-107%
Development	311.795	146.546	-165.249	53%
<b>Total</b>	<b>4,551.489</b>	<b>4,291.761</b>	<b>-259.728</b>	<b>6%</b>
Receipts	22.774	19.803	-2.971	13%

(Rupees in million)

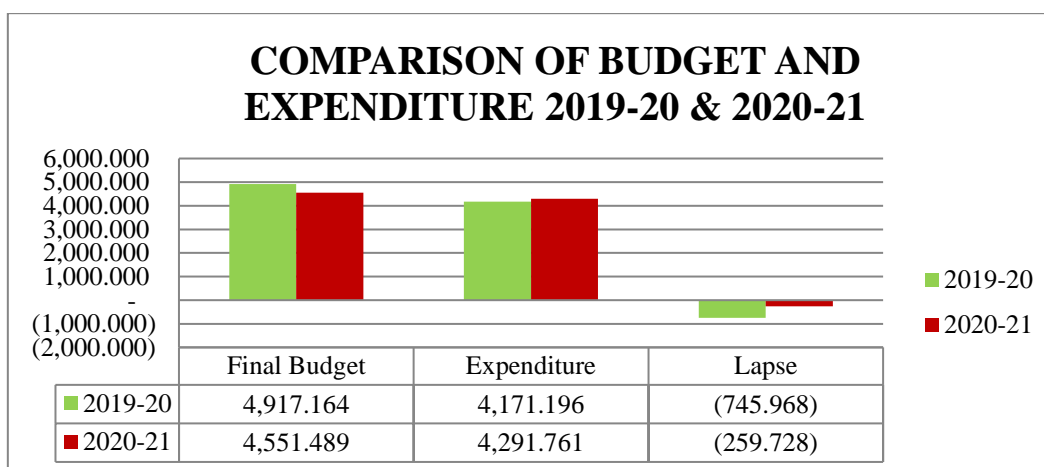


As per the Appropriation Accounts for financial year 2020-21 of District Education Authority Pakpattan, total original budget (Development and Non-Development) was Rs 3,836.536 million, supplementary grant was Rs 714.954 million and the final budget was Rs 4,551.489 million. Against the final budget, total expenditure of Rs 4,291.761 million was incurred by District Education Authority during financial year 2020-21. Lapse of Rs 259.728 million came to the notice of Audit, which shows that the District Education Authority failed to provide basic education services and infrastructure development. No plausible explanation was provided by the PAO and management of District Education Authority

(Rupees in million)



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



There was 7% decrease and 3% increase in budget allocation and expenditure incurred respectively in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 259.728 million during 2020-21.



## C. Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 6%, 107% and 53% 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 259.728 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. Further, the Authority failed to achieve its budgeted receipts target by Rs 2.971 million.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Pakpattan 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 (Programme Management and Implementation Unit) being part of CM 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.

#### Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Quality indicators LND Test Results	LND	82	86.7	Achieved
Core Indicator	Students attendance (Kachi-12)	92	94.5	Achieved
	Teacher Presence	90	95.66	Achieved
	Head Teacher Presence	92	97.3	Achieved
	Availability of boundary wall	98	95.8	Not Achieved
	Availability of drinking Water	95	99	Achieved
	Availability of Furniture	70	61	Not Achieved

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
	Classrooms observations	90	100	Achieved
Infrastructure Indicators	Safe Building	98	100	Achieved
	NSB Time Lines	90	100	Achieved
	NSB Utilization	90	89	Not Achieved
	Sufficiency of Toilets	91.4	97	Achieved
	Data Health	90	82	Not Achieved
Retention Indicators	Retention (Kachi-12)	97	96.6	Achieved
Monitoring and management Indicators	School Hygiene	80	86.7	Achieved
	Partial Facility	1	1	Achieved
Hot Line Complaints resolution Indicators	On Time resolution	90	100	Achieved

\*Source: Data received from CEO (DEA) Pakpattan

### iii. Service Delivery Issues

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

- i) Availability of boundary wall was targeted 98% while it could be achieved only 95.8%.
- ii) Availability of furniture was targeted 70%, while it could be achieved only 61%, student could not avail class room furniture despite provision of huge non-salary budget.
- iii) Data health was targeted 90% while it achieved only 82%.

### iv. Expectation Analysis and Remedial Measures

CEO (DEA) did not achieve its overall targets regarding availability of boundary wall, furniture, NSB in timely releases, retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, Students Attendance & Retention (1-5), Dangerous Building, etc. were not fixed.

### Suggestions / Remedial Measures

- i) 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. Moreover, this can be checked by holding accountable those who are responsible for such irregularities at appropriate forums.
- ii) Shortage of teaching staff at different levels should be overcome.
- iii) Efforts should be made for expediting the realization of various Government receipts and overpayments.
- iv) Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- v) Budget should be rationalized with respect to utilization.

#### 4.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 38.842 million were raised as a result of this audit. This amount also includes recoverable of Rs 29.214 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-4: Classified 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	-
B	Procurement related irregularities	4.963
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	4.665
5	Others	29.214
<b>Total</b>		<b>38.842</b>

#### **4.2.3 Comments on the Status of Compliance with PAC Directives**

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

##### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	17	PAC meeting was not convened
2	2018-19	30	PAC meeting was not convened
3	2019-20	25	PAC meeting was not convened
4	2020-21	10	PAC meeting was not convened

## **4.2.4 Audit Paras**

### **Procedural irregularities**

#### **4.2.4.1 Irregular expenditure due to approval of defective SMC committee – Rs 4.963 million**

According to letter No.SO(SNE)PMIU/2010 (P), dated 11.03.2013 of Punjab School Education Department, the school council earlier comprising a minimum of seven and maximum of fifteen members will be enhanced to minimum of 9 and maximum of 17 members with the addition in categories of parents members and general member. The total strength of the school council has to be in odd number. Further, according to Para no 3.1.2, school council shall be consisted on following categories members 1- parent members, 2-Teacher member, General member.3.1.3, parent members will more than 50% of the total members, there will be only one seat of teacher member and other seats will be for general category of members.4.3.1) ii, School councils members will examine the school and will write their opinion, observation, recommendation on the form No.04

Various School Councils under the administrative control of Deputy DEO (EE-M) Arifwala, incurred an expenditure of Rs 4.963 million on account of purchases & acquiring services during 2020-21 from NSB fund. Scrutiny of record revealed that approvals of expenditure were taken from the irrelevant committees and without required quorum. Number of members was not odd, signature of AEOs were not available on the notifications of SMCs. **Annexure-2**

Due to weak internal controls, purchases were made from irrelevant SMC committee which resulted in irregular and expensive expenditure of Rs 4.963 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-

2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 09]

## Value for money and service delivery issues

### 4.2.4.2 Purchase of furniture on higher rates under Khadim-e-Punjab School Program – Rs 4.665 million

According to Rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

CEO DEA Pakpattan purchased furniture on higher price of Rs 25.097 million under scheme Khadim-e-Punjab School Program (Phase-I) during Financial Year 2020-21. It was found that 3-seater desk bench were purchased from the contractor i.e, M/S GA Trader Lahore @ Rs 6,386 per 3-seater desk bench vide letter No.2330 dated 25.07.2020, while 3-seater desk bench with same specification were purchased by CEO DEA Lodhran from M/S Adeel Contractor Bahawalpur@ Rs 5,199. In this way, furniture was purchased on higher rate of Rs 1,187 per desk. Under scheme Khadim-e-Punjab School Program, same specification of 3-seater desk bench for Primary schools was approved by the Government and circulated to all over Punjab. Procurement of same item with same specification on higher rate was Unjustified. The detail is as under:

(Rupees in million)

Name of item with Specification	Quantity	Rate of M/s GA Traders	Rate of M/s Adeel	Difference	Loss
3-seater desk bench	3,930	6,386	5,199	1,187	4.665

Due to weak financial management, procurement of furniture was made on higher rates which resulted in loss to Government of Rs 4.665 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No.

RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the contractor besides inquiry of the matter.

[AIR Para No. 05]



## Others

### 4.2.4.3 Payment of inadmissible pay and allowances – Rs 29.214 million

According to Rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the drawing and disbursing officer shall be responsible the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to clarification issued by Government of the Punjab, Finance Department, Lahore letter No. FD.PR.21-35/2013 dated 14.12.2016 conveyance allowance is inadmissible to staff of vacation departments.

Four DDOs of District Education Authority Pakpattan, paid Rs 29.214 million during 2020-21 on account of inadmissible allowances. Inadmissible payment of pay & allowance required recovery of overpayment. Detail is given below:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	Dy. DEO (EE-M) Arifwala	Drawl of SSB after regularization	5.94
2	Dy. DEO (EE-M) Pakpattan		2.779
3	CEO of DEA Pakpattan		11.981
4	DY. DEO (EE_M) Arifwala	Payment of Conveyance Allowance during Leave	6.905
5	DY. DEO (EE_W) Pakpattan	Excess payment of Adhoc Allowances after regularization	1.609
<b>Total</b>			<b>29.214</b>

Due to weak internal controls, payments on account of pay & allowances were made without admissibility which resulted in excess payment and loss to Government of Rs 29.214 million.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of excess paid amount besides disciplinary action against DDOs concerned for overpayment.

[AIR Para No. 01, 02, 09, 15, 01]

## **5. District Education Authority (DEA) Sahiwal**

### **CHAPTER 5.1**

#### **Public Financial Management Issues**

Directorate General Audit, District Governments, Punjab (South), Multan conducts Financial Attest Audit of the Accounts of District Education Authority Sahiwal on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Sahiwal 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 Sahiwal for the Audit Year 2021-22.

- i) Approval of budget/Schedule of authorized expenditure without competency amounting to Rs. 9,161.141 million
- ii) Non transfer of miscellaneous receipts –Rs 54.178 million
- iii) Non-reporting of Fixed Assets- Rs 2.167 million

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

## **5.1.1 Audit Paras**

### **5.1.1.1 Unlawful conduct of business of DEA – Rs 9,161.141 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local government shall vest in and be exercised by its Mayor or Chairman. Furthermore, according to Government of the Punjab, Local Government and Community.

DEA Sahiwal was established since 01.01.2017 under PLGA, 2013. Deputy Commissioner, Sahiwal, continued to hold the office of Administrator of DEA and exercised the powers of the House/ Authority beyond lawful tenure of two years that had already been expired on 31.12.2018. Therefore, conduct of business including approval/authentication of budget amounting to Rs. 9,161.141 million and incurrance of expenditure during financial year 2020-21 held irregular. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget estimates amounting to Rs 9,161.141 million.

DAO replied that according to the Government of the Punjab Local Government & Community Development Department letter No.SOR(LG)38-5/2014 dated: 01.01.2017 wherein Governor of the Punjab has appointed Deputy Commissioner as Administrator of District Education authority Sahiwal with immediate effect and no tenure of this appointment is mentioned in the said letter. Hence, Deputy Commissioner is authorized to sanction the budget and sign the schedule of authorized expenditure. No documentary evidence produced during record verification as contented by the DAO.

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

Audit recommends proper justification or probe the matter besides regularization of expenditure from the Competent Authority.

#### 5.1.1.2 Non transfer of miscellaneous receipts – Rs 54.178 million

According to Section 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent the revenues or expenses should not be recorded in the primary books of account other than as a matter of stewardship. For example, an entity collecting taxes will not normally control the future economic benefits embodied in the tax collections and as such would not recognize the taxes as revenues of the entity. The entity may however recognize “taxes collected on behalf of the Government” as subsidiary information on the overall performance of the entity.

District Accounts Officer, Sahiwal collected different receipts of Rs 54.178 million on behalf of provincial Government/ DEA Sahiwal against following GL Accounts during 2020-21. Audit observed that the same were not transferred to the concerned Governments as compared to actual collection amount. The details are as under:

(Rupees in million)

Sr. No.	GL Account	Description	Opening Balance / Previous Year's Receipt	Receipt during the year	Payment made during CFY	Balance not Transferred
1	G06103	General provident fund (civil)	29480874	383,964,290	379,512,741	33.932
2	G06215	District Government Employees Benevolent Fund	9016483	112,470,213	111,840,298	9.646
3	G06411	District Government Employees Insurance Fund	1110664	16,153,324	15,716,360	1.547
4	G11278	Contribution to GSHF from its member	1865000	21,440,457	21,592,457	1.713
5	G12713	Income tax deduction from salaries	4992855	60,995,465	59,428,057	6.560
6	G12714	Income Tax Deduction from Contractors / Suppliers	410427	1,037,325	1,202,966	0.245
7	G12777	Sales Tax Deductions at Source under Sales Tax	1186762	1,316,595	1,969,291	0.535
<b>Total</b>			<b>48063065</b>	<b>597,377,669</b>	<b>591,262,170</b>	<b>54.178</b>

(Reference Page No.14, 15 of Finance Accounts)

Due to weak financial controls, receipts were not transferred which resulted in less transfer of public accounts receipts amounting to Rs 54.178 million.

DAO replied that Public Account receipts for the month June 2021 is transferred to Provincial Account-1 in the month of July 2021. Hence there is no less transfer of Public Account receipts.

DAC directed the DAO to submit detailed record for verification.

Audit recommends fully transfer of funds as per DAC directions.

### **5.1.1.3 Non-reporting of fixed assets – Rs 2.167 million**

According to Section 13.4.1.1 of the APPM, the categories of assets shall include land & building, civil works, plant & machinery, vehicles, furniture & fixtures, office equipment and computer equipment. Further according to Section 13.4.5.2 of the ibid, all DAOs shall prepare a fixed asset report from the fixed asset account on quarterly basis. Furthermore, according to Section 13.4.5.4 of ibid, the AG shall consolidate the above information for including to the annual accounts.

District Accounts Officer, Sahiwal made payments to DEA amounting to Rs 2.167 million for procurement of various Physical assets during Financial Year 2020-21. The expenditure was not included in statement of Capital Expenditure and asset side of Balance Sheet.

Due to weak financial controls, statement of fixed assets was neither prepared nor reported which resulted in non-reporting of fixed assets amounting Rs 2.167 million resulted in violation of rules.

DAO replied that, fixed assets module has not been activated in SAP by the PIFRA. As and when, it is activated, compliance will be made.

DAC kept the para pending for record verification.

Audit recommends initiation of disciplinary proceedings against the responsible for non-reporting of fixed assets besides corrective measures.

## **CHAPTER 5.2**

### **DEA Sahiwal**

#### **5.2.1 Introduction**

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

The functions of DEA, Sahiwal 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 Sahiwal manages various administrative offices and educational institutes as given in the following table:

**Table-1: Administrative Offices and Educational Institutes**

<b>Description</b>	<b>No. of Offices / Educational Institutes</b>
Chief Executive Officer (Education)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officer (Literacy)	1
District Education Officer (Special Education)	1
Deputy District Education Officers (EE-M)	2
Deputy District Education Officers (EE-W)	2
Higher Secondary Schools (Boys & Girls)	32
High Schools (Boys & Girls)	192
Special Education Schools / Centers	19
Elementary Schools	277
Primary Schools	657
Mosque / Madrassa Schools	02

\*Source: Data received from CEO (DEA) Sahiwal



The following table shows detail of total & audited formations of DEA Sahiwal:

**Table-2: Audit Profile of the DEA Sahiwal**

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts Audited FY 2020-21
1	Formations	241	05	1,259.333	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

**B) Comments on Budget and Accounts**

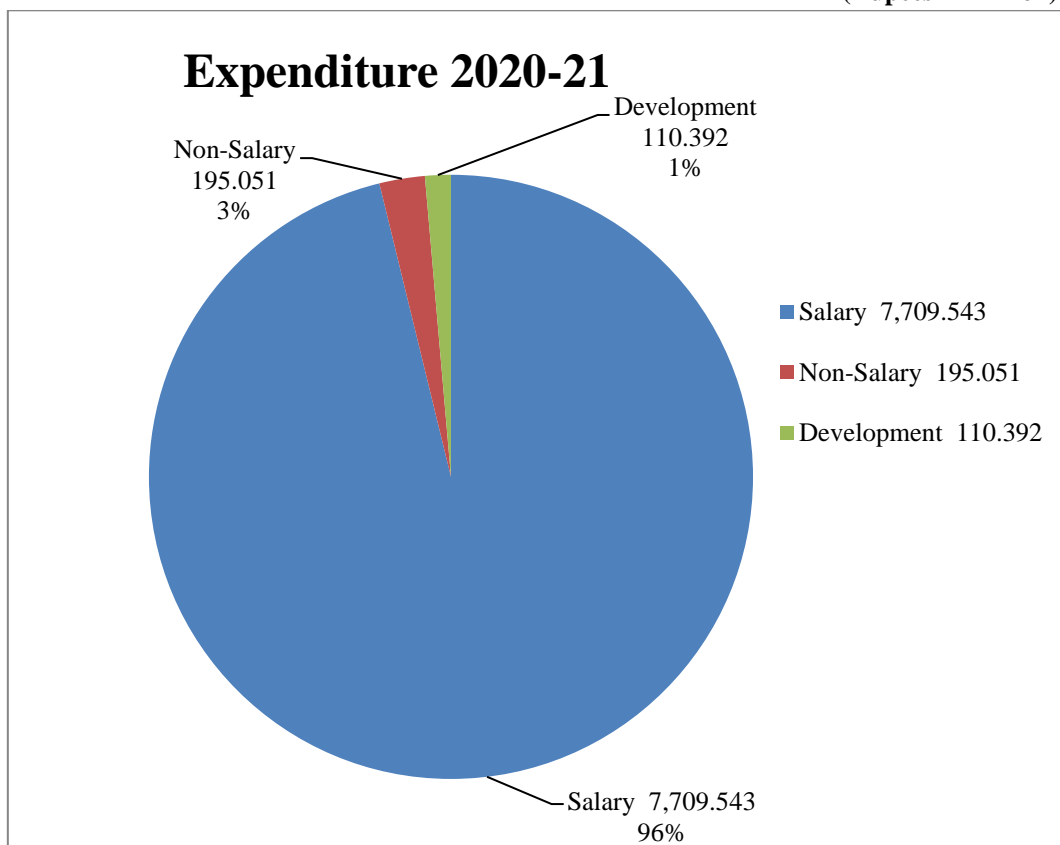
The detail of budget and expenditure of DEA Sahiwal for the financial year 2020-21 is given in the following table:

**Table-3: Budget and Expenditure**

(Rupees in million)

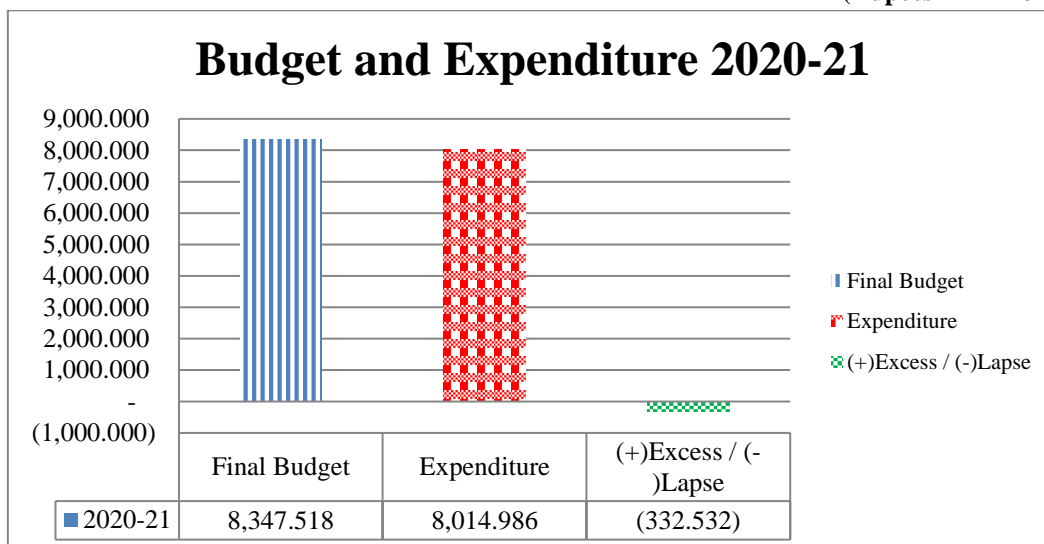
2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	7,711.427	7,709.543	-1.884	0%
Non-salary	195.354	195.051	-0.303	0%
Development	440.736	110.392	-330.344	75%
<b>Total</b>	<b>8,347.518</b>	<b>8,014.986</b>	<b>-332.532</b>	<b>4%</b>
Receipts	47.316	42.627	-4.689	9.91%

(Rupees in million)

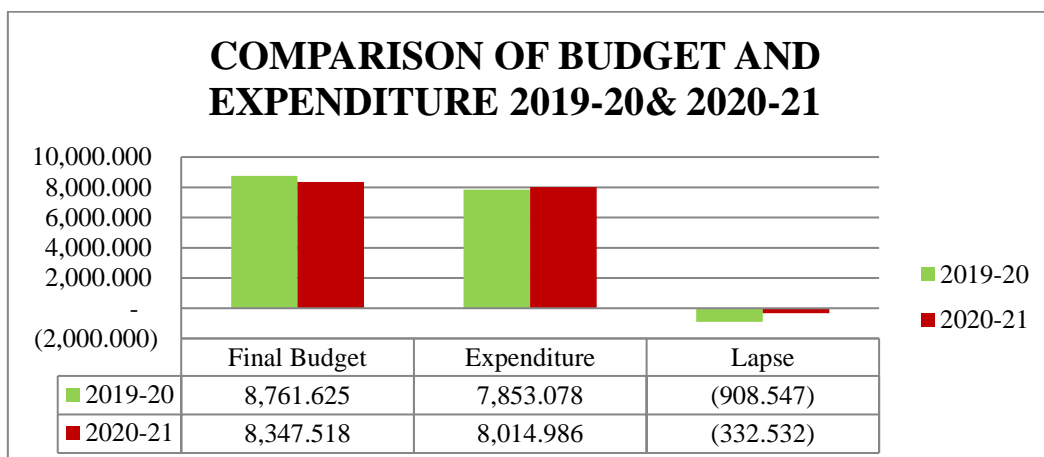


As per the Appropriation Accounts 2020-21 of the District Education Authority Sahiwal, total original budget (Development and Non-Development) was Rs 8,021.981 million, supplementary grant was Rs 325.537 million provided and the final budget was Rs 8,347.518 million. Against the final budget, total expenditure of Rs 8,014.986 million was incurred by the District Education Authority during the financial year 2020-21. A lapse of Rs 332.532 million came to the notice of Audit, which shows that the District Education Authority failed to provide services and infrastructure development. No plausible explanation was provided by PAO and management of the District Education Authority.

(Rupees in million)



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



There was 5% decreased and 2% increase in budget allocation and expenditure incurred respectively in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 332.532 million during 2020-21.

## C. Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 0%, 0% and 75% 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 332.532 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. Further, the Authority failed to achieve its budgeted receipts target by Rs 13.684 million.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Sahiwal was made on the basis of various quality indicators set by Education department for the financial year 2019-20. These indicators were introduced, implemented and monitored through PMIU (Programme Management and Implementation Unit) being part of CM 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.

#### Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Quality indicators LND Test Results	LND	82	83	Achieved
Core Indicator	Students attendance (Kachi-12)	92	95	Achieved
	Teacher Presence	91	96	Achieved
	Head Teacher Presence	45	46.6	Achieved
	Availability of boundary wall	49	47	Not Achieved
	Availability of drinking Water	49	49	Achieved

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
	Availability of Furniture	35	30	Not Achieved
	Classrooms observations	40	38	Not Achieved
Infrastructure Indicators	Safe Building	99	100	Achieved
	NSB Time Lines	50	3.5	Not Achieved
	NSB Utilization	50	48	Not Achieved
	Sufficiency of Toilets	70	80	Achieved
	Data Health	90	91	Not Achieved
	Retention (Kachi-12)	54	45	Not Achieved
Retention Indicators	Retention (Kachi-12)	54	45	Not Achieved
Monitoring and management Indicators	School Hygiene	82	86	Achieved
	Partial Facility	1	0	Not Achieved
Hot Line Complaints resolution Indicators	On Time resolution	92	92	Achieved

\*Source: Data received from CEO (DEA) Sahiwal

### iii. Service Delivery Issues

From the Data analysis of DEA Sahiwal following service delivery issues were observed:

- i) Schools having boundary walls were targeted to be 49%, while it could be achieved at only 47%.
- ii) Availability of furniture was targeted at 36%, while it could be achieved only 30%, student could not avail classroom furniture despite provision of huge non-salary budget.
- iii) NSB Funds utilization was targeted at 50% but achieved only 48%. Delay in utilization of funds caused major hindrance in achievement of targets.
- iv) Classrooms observations target was fixed 40% but achieved only 38%.
- v) NSB times lines target was fixed 50% but achieved only 3.5%.
- vi) Retention of student target was fixed 54% while it achieved only 45%.

#### iv. **Expectation Analysis and Remedial Measures**

CEO, DEA did not achieve its overall targets regarding availability of boundary wall, furniture, NSB in timely releases, retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, Students Attendance & Retention (1-5), Dangerous Building, etc. were not fixed.

#### **Suggestions / Remedial Measures**

- i) 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. Moreover, this can be checked by holding those accountable who are responsible for such irregularities at appropriate forums.
- ii) Shortage of teaching staff at different levels should be overcome.
- iii) Efforts should be made for expediting the realization of various Government receipts and overpayments.
- iv) Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- v) Budget should be rationalized with respect to utilization.

#### **5.2.2 Classified Summary of Audit Observations**

Audit observations amounting to Rs 9,479.715 million were raised as a result of this audit. This amount also includes recoverable of Rs 184.600 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-4: Classified Summary of Audit Observations (Rupees in million)**

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount</b>
1	Non-production of record	178.674
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	9100.314

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount</b>
A	HR / employees related irregularities	-
B	Procurement related irregularities	9.957
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	6.170
5	Others	184.600
	<b>Total</b>	<b>9479.715</b>

### **5.2.3 Comments on the Status of Compliance with PAC Directives**

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

#### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	17	PAC not constituted
2	2018-19	34	PAC not constituted
3	2019-20	19	PAC not constituted
4	2020-21	08	PAC not constituted

## 5.2.4 Audit Paras

### Non-production of record

#### 5.2.4.1 Non-production / maintenance of record – Rs 178.674 million

According to Section 14 (1) (b) read with Section 14 (2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. 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 a form as possible and with all reasonable expedition”.

CEO (DEA) and Deputy DEO MEE Sahiwal did not produce record of expenditure of Rs 178.674 million under different objects / codes of classification during 2020-21. Detail is given below:

**(Rupees in million)**

Sr. No.	DDOs	AIR Para No.	Description	Amount
1	CEO DEA Sahiwal	26	Vouched account of 05 Model Schools library goods and paint	172.854
2	Dy. DEO MEE Sahiwal	17	Record relating to Adjustment of Inspection Allow	5.82
			<b>Total</b>	<b>178.674</b>

Due to poor financial management, record amounting to Rs 178.674 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-



2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility against the DDOs concerned for not production of record besides production of required record for verification.

[AIR Paras: 26, 17]

## **Procedural irregularities**

### **5.2.4.2 Unlawful conduct of business of District Education Authority – Rs 9,100.314 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended on 08.11.2017), 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 until the elected local government assumes office but such period shall not exceed two years. Furthermore, Government of the Punjab, Local Government and Community Development Department vide Notification No.SOR(LG)38-5/2014 dated 01.01.2017, established District Education Authority in each District and appointed Deputy Commissioner of the District as Administrator of the said Authority w.e.f. 01.01.2017.

Deputy Commissioner, Sahiwal authorized the budget of DEA Sahiwal FY 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, Sahiwal including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 9,100.314 million was held unlawful.

Due to poor financial management, business of the DEA Sahiwal was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 9,100.314 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para: 4]

#### **5.2.4.3 Incurring of excess expenditure from prescribed limit out of non-salary budget of school councils Rs 7.399 million**

According to Govt. of Punjab Education Department (School Wing) letter No.SO (SNE)PMU/2010 (P) dated 11.3.2013, the School Council shall be authorized to spend up to a maximum of four lac from NSB fund in one financial year i.e. July to June as per Notification number IT (FD)3-13/2002 dated 7.01.2004 and 29.1.2005 issued by Punjab Finance Department.

Deputy DEO (MEE) and Deputy DEO (WEE) Chichawatni incurred expenditure of Rs 7.399 million on account of NSB in violation of Government instructions. The expenditure was incurred out of NSB funds by school councils during 2019-21 beyond the permissible limit of Rs 400,000. The detail is as under:

(Rupees in million)

Name of Formation	Financial Year	Description	Amount
Dy DEO MEE Chichawatni	2019-21	Incurring of expenditure out of NSB funds over above the prescribed limit	5.156
Dy DEO WEE Chichawatni	2019-21		2.243
		<b>Total</b>	<b>7.399</b>

Due to weak financial management the school councils incurred expenditure beyond the prescribed limit which resulted in irregular expenditure of Rs 7.399 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing the responsibility against the school council and AEO concerned besides regularization of expenditure from the competent authority.

[AIR Para No. 12, 8]

#### **5.2.4.4 Irregular payments in cash instead of crossed cheques – Rs 2.558 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. Further, according to rule 4(b) of Punjab District Authorities (Accounts) Rules, 2017, the District Authority shall made payment through crossed non-negotiable exceeding rupees one thousand.

Three DDOs including CEO (DEA) Sahiwal made payments of Rs 2.558 million during 2019-20 to various contractors and suppliers on account of contingent expenditure in cash instead of crossed cheques. The details are as under:

<b>(Rupees in million)</b>				
<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Financial Year</b>	<b>Subject</b>	<b>Amount</b>
CEO DEA Sahiwal	21	2020-21	Cash payment instead of cross cheques	0.808
Dy DEO MEE CCI	5	2020-21		1.038
Dy DEO MEE Sahiwal	16	2020-21		0.712
<b>Total</b>				<b>2.558</b>

Due to weak financial management, payment to suppliers was made in cash which resulted in irregular payments of Rs 2.558 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 21, 05, 16]

## Value for money and service delivery issues

### 5.2.4.5 Irregular deposit of unspent development funds in DDO bank account of CEO Education – Rs 6.170 million

According to Government of the Punjab, Finance Department (Budget Wing) letter No. ADB/District Authorities / 01 dated 03.11.2017, it is advised that a cheque in favor of CEO DEA may get issued from the concerned XEN, building for the amount equal to laps funds as well as for the amount of un cashed cheques to get transferred into a/c-V of district education authority along with 32-A challan form through bank transfer.

CEO DEA Sahiwal did not ensure deposit of unspent balance of deposit work in account-V amounting to Rs 6.170 million during 2020-21. The funds were surrendered by Executive Engineer Building Division Sahiwal vide No. 3346/AB dated 26.06.2021, but the authority deposited the same amount in DDO bank account of CEO Education instead of Account-V of DEA through challan 32-A. The detail is as under:

(Rupees in million)

A/c Title		CEO DEA Sahiwal			
A/c No.		4037370075			
Name of Bank		NPB District Court Branch Sahiwal			
Sr. No	Date of Deposit	Descriptions / Name of Schemes	Cheque No./Account No.	Nature of Receipt / Deposit	Amount
1	06.28.2021	Const. of Boundary Wall at GPS 10/14-L Tehsil Chichawatni Sahiwal	F-691682	Unspent Balance of Deposit Work	0.858
2	06.28.2021	Const. of 3 No. Additional Class Rooms at GPS 21/14-L Tehsil Chichawatni Sahiwal	F-691682	Unspent Balance of Deposit Work	0.500
3	06.28.2021	Re-Construction of 08-No Dangerous class rooms at GGHS MC Block No. 15, Tehsil Chichawatni Sahiwal	F-691682	Unspent Balance of Deposit Work	2.594
4	06.28.2021	Up-gradation of GGPS 12/14-L Tehsil Chichawatni Sahiwal	F-691682	Unspent Balance of Deposit Work	0.948
5	06.28.2021	Up-gradation of GGPS 114/12-L Tehsil Chichawatni Sahiwal	F-691682	Unspent Balance of Deposit Work	1.270
<b>Total</b>					<b>6.170</b>

Due to weak financial control, unspent balance of development work was not deposited in Account-V of DEA which resulted in misuse of funds and violation of instruction.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry against the CEO (DEA) for non-deposit of unspent balance of deposit work in Account-V.

[AIR Para: 23]

## **Others**

### **5.2.4.6 Excess payment of pay and allowances – Rs 184.600 million**

According to order vide No.867/Admn dated 30.03.2019, No.519/Admn dated 10.03.2020, No.519/Admn dated 10.03.2020, No.63/Admn dated 12.01.2021, No.63/Admn dated 12.01.2021 & No.770/Admn dated 29.05.2021 the employees working on contract were regularized with immediate effect and the salary component of such employees was to be made in accordance with the pay scales plus usual allowances prescribed for the posts against which they were appointed. They were not entitled to the payment of 30% social security benefits in lieu of pension or any other pay package being drawn by them. Furthermore according to clarification issued by Government of the Punjab, Finance Department, Lahore letter No.FD.PR.21-35/2013 dated 14.12.2016 conveyance allowance is inadmissible to staff of vacation departments. Further, according to Accountant General Punjab Lahore letter No.HR/AB/CD-1033 dated 11.06.2019 that conveyance allowance is required to be deducted during summer vacations of education department employees who are availing summer vacations. Further, according to Government of the Punjab, School Education Department, Lahore notification No.SO(A-I)I-31/2008 dated 13.3.2020 that all school remain closed and closure will be treated as summer vacations.

Five DDOs of DEA, Sahiwal did not recover unauthorized payment of Rs 184.600 million during financial year 2019-21 on account of conveyance allowance for the period of leave of Covid-19 Pandemic in various months, 30% social security benefit from the date of regularization of various employees, excess payment of pay and allowances after retirement and other unauthorized pay and allowances.

#### **Annexure-3**

Due to weak financial management, excess payment was made on account of pay and allowances which resulted in overpayment and loss to Government amounting to Rs 184.600 million.

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



DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of overpaid amount Rs 184.600 million besides disciplinary action against the DDOs concerned for over payment.

[AIR Para No. 17, 03, 06, 14, 3, 7, 4, 11, 10, 15, 5, 8, 9, 20, 19, 21, 11, 19, 1, 2, 3, 7, 10, 6, 8, 18, 22]

## **6. District Education Authority (DEA) Vehari**

### **CHAPTER 6.1**

#### **Public Financial Management Issues**

Directorate General Audit, District Governments, Punjab (South), Multan conducts Financial Attest Audit of the Accounts of District Education Authority Vehari on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Vehari 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 Vehari for the Audit Year 2021-22.

- i) Unlawful conduct of business of District Education Authority – Rs 8,023.117 million
- ii) Understated Books of Accounts of District Education Authority for - Rs 317.059 million
- iii) Loss to DEA Vehari due to non-deposit of recoveries in account-V- Rs 13.695 million
- iv) Difference in in Closing Cash Balance of Account-V between Local Bank and State Bank of Pakistan – Rs 5.070 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General and Finance Department Punjab. However, these issues except issue related to non-deposit of recoveries in account-V have been reported in the audit certificate as Emphasis of Matter.

## **6.1.1 Audit Paras**

### **6.1.1.1 Unlawful conduct of business of District Education Authority – Rs 8,023.117 million**

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), 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 until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DEA, Vehari for financial year 2020-21, it was observed that Deputy Commissioner, Vehari continued to hold the office as Administrator and exercised the powers of the District Education Authority (DEA), Vehari, beyond lawful tenure of two years which was expired on 31.12.2018. Therefore, conduct of business of the Education Authority, Multan including approval / authentication of budget amounting to Rs 8,426.957 million and incurrence of expenditure of Rs 8,023.117 million during 2020-21 was held unlawful. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant. All the expenditure was paid by the DAO Vehari. Due to weak internal controls business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure of two years.

Due to poor financial management, business of the District Education Authority was run by Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget estimates amounting to Rs 8,023.117 million.

DAO did not submit reply.

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 proper justification or probe the matter besides regularization of expenditure from the Competent Authority.

#### **6.1.12 Understated Books of Accounts of District Education Authority – Rs 317.059 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.

DAO Vehari made payment of Rs 317.059 million to different schools under administrative control of DEA Vehari during 2020-21 as non-salary budget (NSB). Funds were released by Provincial Government from Account-I in SDA of Chief Executive Officer Education Vehari. The salary expenditure of these institutions were booked to DEA Account-V but non salary expenditure was booked to Account-I. The booking of expenditure without pre-audit and in two different accounts related to schools under administrative control of DEA was irregular. Further, the expenditure were also misclassified and booked to major head of account of account A0-05 Grants and Subsidiary instead of relevant head of accounts.

Due to weak financial management, NSB funds were charged to account-I instead of account-V which resulted in unfair view of accounts of education authority.

DAO replied that, it was a policy of the Punjab Govt. to make payment of non-salary budget (NSB) through Account-I by Special Drawing Account (SDA). However it was decided in the DAC meeting held in Commissioner Office Multan in November 2020 to mention the expenditure in Financial Statement by entering a note thereof. So according to the decision the note has been given at page no. 10 of Financial Statement.

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

Audit recommends that expenditure of District Education Authority shall be booked to Account-V only.

### **6.1.1.3 Loss to DEA due to non-deposit of recoveries in Account-V- Rs 13.695 million**

According to clarification issued by Punjab Finance Department, Lahore letter No. BI-3(120)(AGP)2017-18 dated 16.08.2019, all the District Education & Health Authorities in Punjab are directed regarding account V & VI that all public accounts receipts as well as Consolidated Funds receipts are transferable to the Provincial Consolidated Fund or Provincial Public Account Fund as the case may be except the following heads of accounts which related to Account V & VI of DEAs & DHAs.

<b>Head of Accounts</b>	<b>Descriptions</b>
C02856	Health other contribution
C02866	Health recoveries of overpayments
C02814	Education general recoveries of overpayments
C03616	Share from Provincial allocable grant.

CEO DEA and DAO Vehari collected / deducted recovery of overpayments under the head of account C02814 Education - General Recoveries of Overpayments (ROP) amounting to Rs 13.695 million during 2020-21 but the same were not credited to account-V. The said recovery was declared receipt of the District Education Authority which was transferred to Provincial Account-I irregularly. Non-deposit / transfer of recovery of overpayments to account-V resulted in loss to DEA Vehari. The detail is as under:

<b>(Rupees in million)</b>		
<b>G/L Account</b>	<b>G/L Account Description</b>	<b>Amount</b>
C02814	Education - General Recoveries of Overpayments	13.695

Due to weak financial controls, receipts of the DEA were not credited to Account-V which resulted in loss to account-V amounting to Rs 13.695 million.

DAO replied that, receipt under Head of Account C02814 has directly been deposited through Chllan-32A in bank. The NBP credit the same amount to the Account-P1. This office in the month of June 2021 issued a cheque No.

3948029 dated 26-06-2021 in f/o the CEO Education Vehari for crediting in Account-V but the bank refused to credit the amount Rs 762,000 in District Education Authority A/C-V by saying that there is no receipt account of DEA is being maintained in the bank. Only the receipt of releases dully reported by State Bank of Pakistan is maintained. It is an administrative matter, the CEO Education Vehari is also taking the matter with high ups. The document produced for verification was not relevant. Audit needs proof of deposit of recovery in account V for fair view of accounts of DEA VHR.

DAC kept the para pending for record compliance

Audit recommends to credit the amount into the relevant head of account of DEA.

#### **6.1.1.4 Difference in in closing cash balances – Rs 5.070 million**

According to the opening and closing cash balances as reported by Manager NBP Vehari on 19.09.2020 regarding cash balances of DEA and DHA bank accounts maintained in his branch.

DAO Vehari and NBP (Local Bank) shown closing cash balance of Account-V as on 30th June, 2021 Rs 5.070 million whereas, State Bank of Pakistan Head Office Karachi reported closing cash balances as on 30th June, 2021 Rs ‘NIL’ of District Education authority Vehari. Thus there was difference of Rs 5.070 million between NBP as well as DAO figure and SBP Vehari figure. DAO Vehari reported excess cash balance of Rs 5.070 million as compare to the balances provided by SBP Head office Karachi as detailed below:

**(Rupees in million)**

<b>Particulars</b>	<b>Closing cash balances as per SBP Vehari</b>	<b>Closing Cash Balance as per Local NBP Vehari</b>	<b>Difference</b>
Closing Cash Balance of Account-VI Vehari	0	5.070	5.070

Due to weak financial controls at the part of DAO, closing balances were not reconciled and corrected which resulted in unauthentic reporting of figures amounting to Rs 5.070 million.

DAO replied that it is internal matter of State Bank of Pakistan and National of Pakistan Main Branch Vehari, the reconciliation / attested copy of balance is attached for ready reference.

DAC kept the para pending for record verification.

Audit recommends justification of difference and initiating the corrective measures to reconcile the balance.

## **CHAPTER 6.2**

### **DEA Vehari**

#### **6.2.1 Introduction**

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

The functions of DEA, Vehari 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 Vehari manages various administrative offices and educational institutes as given in the following table:

**Table-1: Administrative Offices and Educational Institutes**

Description	No. of Offices / Educational Institutes
Chief Executive Officer (DEA)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officer (Literacy)	1
District Education Officer (Special Education)	1
Deputy District Education Officers (EE-M)	3
Deputy District Education Officers (EE-W)	3
Higher Secondary Schools (Boys & Girls)	24
High Schools (Boys & Girls)	161
Special Education Schools / Centers	6
Elementary Schools	290
Primary Schools	949
Mosque / Madrassa Schools	1

\*Source: Data received from CEO (DEA) Vehari

The following table shows detail of total & audited formations of DEA Vehari:

**Table-2: Audit Profile of the DEA Vehari** (Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts Audited FY 2020-21
1	Formations	380	05	1,658.666	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

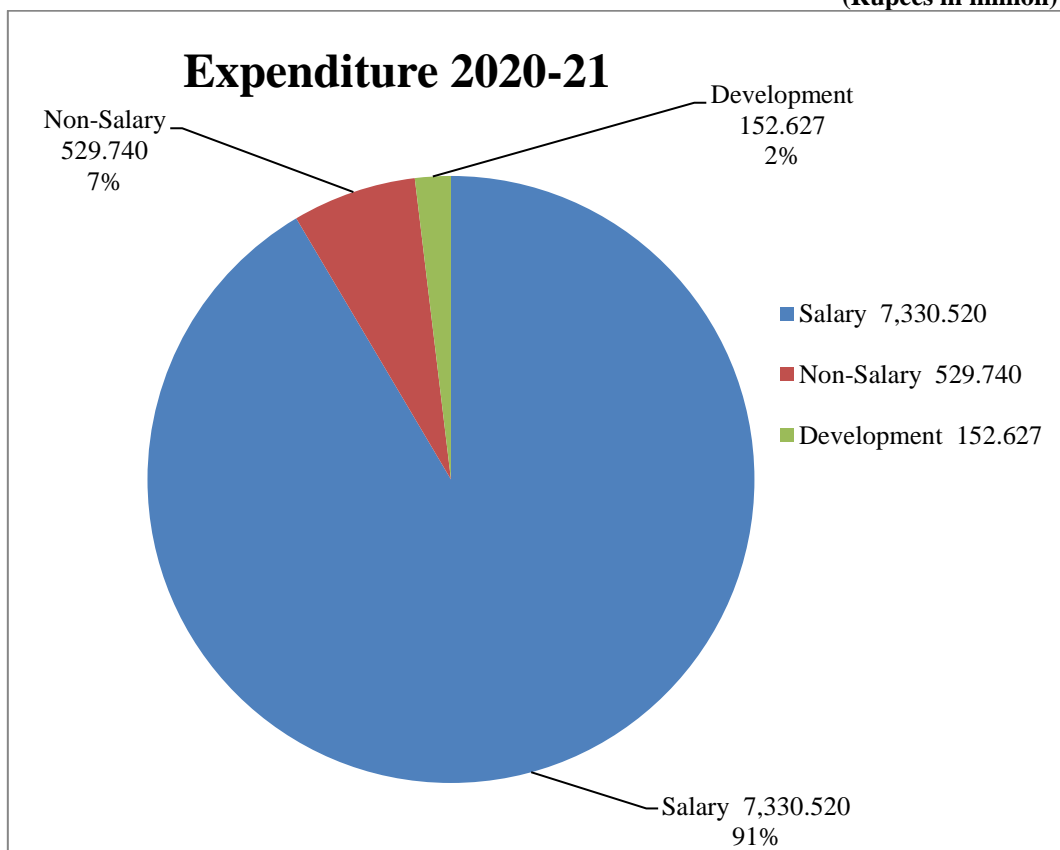
**B) Comments on Budget and Accounts**

The detail of budget and expenditure of DEA Vehari for the financial year 2020-21 is given in the following table:

**Table-3: Budget and Expenditure** (Rupees in million)

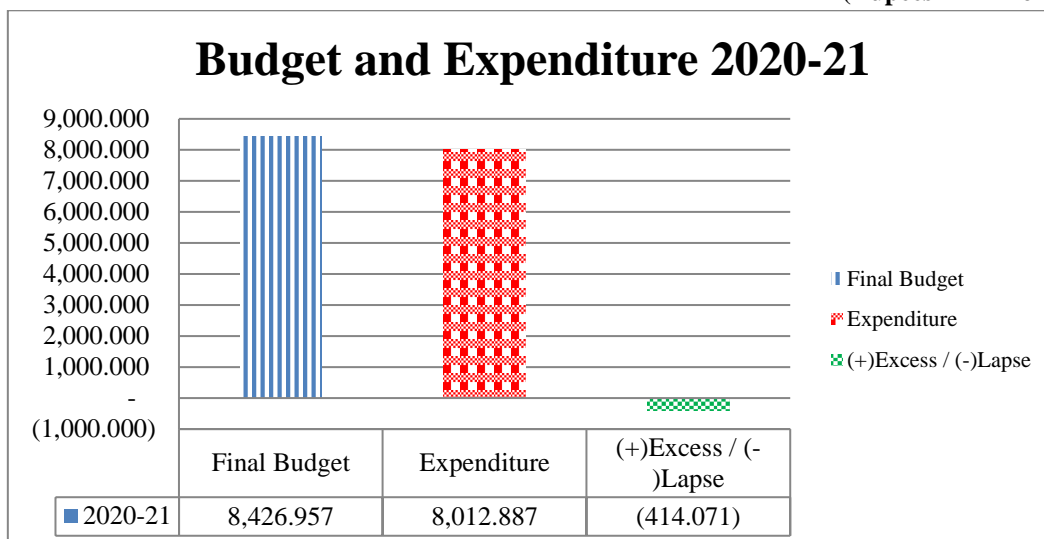
2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	7,685.843	7,330.520	-355.323	5%
Non-salary	281.701	529.740	248.039	88%
Development	459.414	152.627	-306.787	67%
<b>Total</b>	<b>8,426.957</b>	<b>8,012.887</b>	<b>-414.071</b>	<b>5%</b>
Receipts	51.725	45.774	-5.951	12%

(Rupees in million)

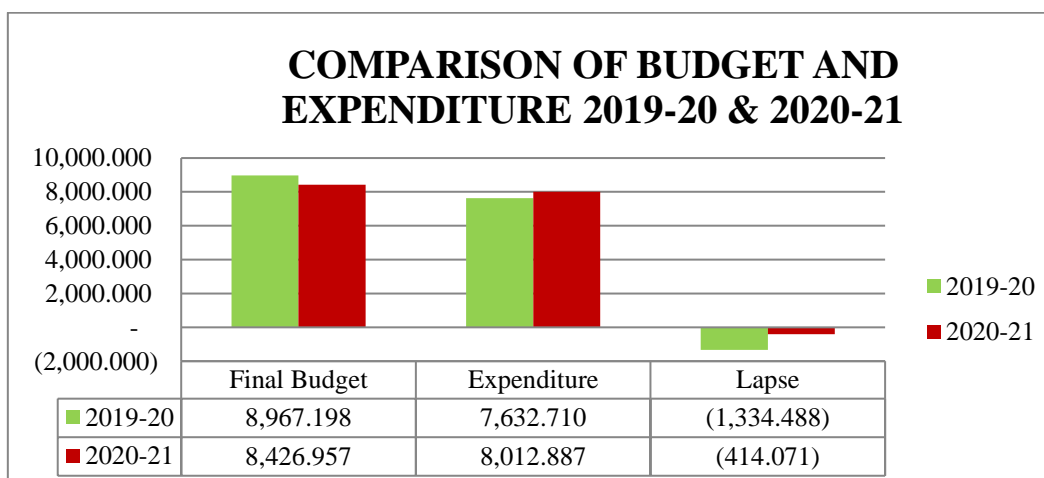


As per the Appropriation Accounts 2020-21 of the District Education Authority Vehari, total original budget (Development and Non-Development) was Rs 8,426.957 million. Against the final budget, total expenditure of Rs 8,012.887 million was incurred by the District Education Authority during the financial year 2019-20. A lapse of Rs 414.071 million came to the notice of Audit, which shows that the District Education Authority failed to provide services and infrastructure development. No plausible explanation was provided by PAO and management of the District Education Authority

(Rupees in million)



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



There was 6% decrease and 5% increase in budget allocation and expenditure incurred respectively during 2020-21 as compared to 2019-20, while there was overall lapse of Rs 414.071 million during 2020-21.

## C. Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 5%, 88% and 67% 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 414.071 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. Further, the Authority failed to achieve its budgeted receipts target by Rs 5.951 million.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Vehari was made on the basis of various quality indicators set by Education department for the financial year 2019-20. These indicators were introduced, implemented and monitored through PMIU (Programme Management and Implementation Unit) being part of CM 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.

#### Status regarding Indicators and their achievements

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Quality indicators LND Test Results	LND	82	84	Achieved
Core Indicator	Students attendance (Kachi-12)	82	93.48	Achieved
	Teacher Presence	90	96.17	Achieved
	Head Teacher Presence	90	96	Achieved
	Availability of boundary wall	98	100	Achieved
	Availability of drinking Water	95	99.71	Achieved
	Availability of Furniture	70	69	Not Achieved
	Classrooms observations	80	94.94	Achieved

Indicator	Sub. Indicator	Target 2020-21 (%)	Achievement 2020-21 (%)	Remarks
Infrastructure Indicators	Safe Building	98	98.17	Achieved
	NSB Time Lines	90	88	Not Achieved
	NSB Utilization	90	95.11	Achieved
	Sufficiency of Toilets	69.5	78.28	Achieved
	Data Health	90	82	Not Achieved
Retention Indicators	Retention (Kachi-12)	97	99.5	Achieved
Monitoring and management Indicators	School Hygiene	80	92.62	Achieved
	Partial Facility	1	1	Achieved
Hot Line Complaints resolution Indicators	On Time resolution	100	87	Achieved

\*Source: Data received from CEO (DEA) Vehari

### iii. Service Delivery Issues

From the Data analysis of DEA Vehari no service delivery issues were observed.

- i) Availability of furniture was targeted at 70%, while it could be achieved only 69%, student could not avail classroom furniture despite provision of huge non-salary budget.
- ii) Data Health was targeted 90% but achieved only 82%.
- iii) NSB times lines target was fixed 90% but achieved only 88.5%.

### iv. Expectation Analysis and Remedial Measures

CEO (DEA) did not achieve its overall targets regarding availability of boundary wall, furniture, NSB in timely releases, retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, Students Attendance & Retention (1-5), Dangerous Building, etc. were not fixed.

#### Suggestions / Remedial Measures

- i) 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. Moreover, this can be checked by holding accountable those who are responsible for such irregularities at appropriate forums.

- ii) Shortage of teaching staff at different levels should be overcome.
- iii) Efforts should be made for expediting the realization of various Government receipts and overpayments.
- iv) Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- v) Budget should be rationalized with respect to utilization.

### 6.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 296.935 million were raised as a result of this audit. This amount also includes recoverable of Rs 248.380 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-4: Classified Summary of Audit Observations (Rupees in million)**

Sr. No.	Classification	Amount
1	Non-production of record	3.153
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	20.704
A	HR / employees related irregularities	-
B	Procurement related irregularities	24.698
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	248.380
<b>Total</b>		<b>296.935</b>

### 6.2.3 Comments on the Status of Compliance with PAC Directives

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

### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	12	PAC not constituted
2	2018-19	23	PAC not constituted
3	2019-20	22	PAC not constituted
4	2020-21	09	PAC not constituted



## 6.2.4 Audit Paras

### Non-production of record

#### 6.2.4.1 Non-production of record – Rs 3.153 million

According to Section 14 (1) (b) read with Section 14 (2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. 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 a form as possible and with all reasonable expedition”.

Deputy DEO (EE-W) Burewala and Vehari did not produce record of payment of Inspection Allowance to AEOs and vouched account of NSB expenditure of various schools of Rs 3.153 million during 2019-21 respectively. Detail is given below:

**(Rupees in million)**

Name of Formation	AIR Para No.	Financial Year	Description	Amount
Dy DEO EEW Burewala	14	2019-21	Non-Production of Record pertaining to payment of Inspection Allowance to AEOs	3.153
Dy DEO EEW Vehari	18	2019-21	Non-Production of Record of NSB of various schools	0
<b>Total</b>				<b>3.153</b>

Due to weak internal controls, record was neither properly maintained nor produced for audit verification which created doubts regarding legitimacy of expenditure incurred amounting to Rs 3.153 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

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

[AIR Paras: 14, 18]

## **Procedural irregularities**

### **6.2.4.2 Unauthorized payment in cash instead of crossed cheques – Rs 20.704 million**

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

Headmistress of elementary schools under the control of Deputy DEO (EE-W) Vehari made payment of Rs 20.704 million in shape of cash to the contractors for construction work / suppliers for purchase of paint, tab, printer, feeder teacher, peon, guards and other miscellaneous nature of payments during FY 2019-21 instead of crossed cheques in violation of above mentioned rule.

Due to weak internal controls, cash payment was made instead of crossed cheques by the school councils which resulted in irregular expenditure of Rs 20.704 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility against the school management councils for committing irregularity besides regularization of expenditure.

[AIR Paras: 15]

### **6.2.4.3 Irregular clearance of pending liabilities – Rs 14.759 million**

According to rule 15 (g) of the Punjab District Authorities (Accounts) Rules, 2017, the drawing and disbursing officer shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying

them forward and include the same in the register of liabilities to be paid in the relevant financial year. Further, according to para 2.2.4.2 of Manual of Accounting Principles, Commitments will be recognized when and only when there is a properly authorized obligation to make a payment against the Schedule of Authorized Expenditure, for which the amount of the transaction is known and the supplier has been nominated, not when the cash is paid.

CEO (DEA) withdrew Rs 14.759 million during 2020-21 on account of payment to supplier for purchase of furniture in previous year. The supply orders were issued on 28.05.2019 with time limit of one month but the claims were cleared during current financial year. No approval for the clearance of pending liabilities was obtained. Further, the pending liabilities were cleared without obtaining of additional budget / approval of competent authority. The clearance of outstanding payments without adopting proper procedure also created doubt of dual payment.

Due to weak financial controls, pending liabilities were paid without adopting process of commitment accounting, approval for clearance of pending liabilities and allocation of separate funds, which resulted in irregular expenditure of Rs 14.759 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibilities against the responsible and corrective measures besides regularization of expenditure from the competent authority.

[AIR Para No. 09]

#### 6.2.4.4 Substandard procurement of desk benches – Rs 8.062 million

According to Sr. No. 7 of Bid Document circulated by School Education department the specifications for purchase of THREE SEATER COMPOSITE DESK FOR PRIMARY SCHOOLS as contained in Annexure-A along with estimated cost for FY 2019-20 applicable to entire Punjab was Dimension: Table Height 23” Width 48” Depth 14”. Dimension: Bench 15” Back 23” Width 48” Depth 12”. Outer Frame made of Mild Steel 38 x 20 mm 18 gauge. Bench Back Support, Foot rest made of mild steel 20 x 20mm 18 gauge. Mild Steel pipe structure finished with black coating. Upper top. Upper top fixed with solid hard KD Sheesham wood 46.5” x 14” x 0.75” with one joint in lacquer finish. Bench made. Bench top covered with solid KD Sheesham hardwood, 5 strips (46.5” x 2” x 0.75”) fixed with wood screws. Bench back covered with solid KD Sheesham hardwood 2 strips (46.5” x 2” x 0.75”). As per NSB Guidelines separately issued it is mandatory for all schools council to purchase according to the design and specification approved by the Government.

Various schools under the control of Deputy District Officer (EE-W) Vehari and Deputy District Officer (EE-M) Mailsi purchased three seater desk bench for students of Rs 8.062 million without specification during F.Y 2019-21. Three seater desk benches were procured from NSB funds by school councils in violation of approved specification of School Education Department on higher rates. Local suppliers were obliged on the cost of Government funds and substandard furniture was purchased by various schools. According to NSB Guidelines schools councils were to purchase according to the design and specification approved by the Government. No technical committee was constituted by the school council members to check either the approved specifications have been fulfilled in the purchased desk benches or not.

(Rupees in million)

Name of Formation	AIR Para No.	Financial Year	Description	Amount
Dy DEO EEM Mailsi	19	2019-21	Sub-standard Purchase of “three seater desk benches” by school councils	4.021
Dy DEO EEW Vehari	14	2019-21		4.041
			<b>Total</b>	<b>8.062</b>

Due to weak internal controls, the school councils incurred expenditure on procurement of substandard desk benches against the approved specifications resulted in irregular expenditure of Rs 8.062 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibilities against the person at fault.

[AIR Para No. 19, 14]

#### **6.2.4.5 Irregular tendering process for procurement– Rs 1.877 million**

According to terms and conditions of the advertisement for procurement of learning resource material of ECE rooms published in the newspaper dated 16.01.2020, tender documents with specifications and other details can be collected from the office of CEO (DEA) Vehari on the payment of Rs 500 non-refundable tender fee during office hours up till 03:00 P.M of 10.02.2020. The bids in the sealed envelope must reach in the office of DEO (SE) Vehari by 11.02.2020 at 01:30 P.M through registered post / courier service. Further, according to rule 4.1 of PFR Vol-I “each DDO is required to deposit in to treasury the Govt. receipts as and when they are realized or maximum within seven days of its realization.

CEO (DEA) Vehari incurred expenditure of Rs 1.877 million during 2020-21 on account of procurement of learning resource material of ECE rooms for 41 schools. The financial bids were opened 3 months late despite technical evaluation and same were without signature of owners and created doubts on the

tendering process. The rates of M/s Muhammad Ramzan Choudhry were low for 44 items out of total 46 items but purchases were not made from the lowest bidder despite item rates were quoted by the firms and procurement was made from one firm i.e. Hafeez Enterprises. Further, 41 schools received the procured material but stock entries all schools were without mentioning of dates and quantity received. No specifications were entered by the schools in the stock registers. It was also observed that CEO (DEA) Vehari gave sanction of Rs 1,847,513 but expenditure was charged amounting Rs 1,876,570 to the head A09701. The charged head of account was also inappropriate as the learning resource material of ECE rooms was purchased but charged to head of purchase of furniture.

Furthermore, liquidated damages of Rs 139,834 were less deducted at the time of payment. Liquidated damages were deducted Rs 29,057 for late delivery of 24 days but actual late delivery period as provided documents of firms and schools was 4.5 months and liquidated damages were Rs 168,891. Hence need recovery of less deducted liquidated damages.

Due to weak internal controls the procurement process was doubtful due to delay in deposit of tender fee after tender opening and less liquidated damages were deducted which resulted in irregular expenditure of Rs 1.877 million.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or recovery and regularization of expenditure from the competent authority.

[AIR Para No. 06]

## **Others**

### **6.2.4.6 Unauthorized payment of pay and allowances- Rs 248.38 million**

According to order vide No.867/Admn dated 30.03.2019, No.519/Admn dated 10.03.2020, No.519/Admn dated 10.03.2020, No.63/Admn dated 12.01.2021, No.63/Admn dated 12.01.2021 & No.770/Admn dated 29.05.2021 the employees working on contract were regularized with immediate effect and the salary component of such employees was to be made in accordance with the pay scales plus usual allowances prescribed for the posts against which they were appointed. They were not entitled to the payment of 30% social security benefits in lieu of pension or any other pay package being drawn by them. Furthermore according to clarification issued by Government of the Punjab, Finance Department, Lahore letter No.FD.PR.21-35/2013 dated 14.12.2016 conveyance allowance is inadmissible to staff of vacation departments. Further, according to Accountant General Punjab Lahore letter No.HR/AB/CD-1033 dated 11.06.2019 that conveyance allowance is required to be deducted during summer vacations of education department employees who are availing summer vacations. Further, according to Government of the Punjab, School Education Department, Lahore notification No.SO(A-I)I-31/2008 dated 13.3.2020 that all school remain closed and closure will be treated as summer vacations.

Four DDOs of DEA, Vehari did not recover unauthorized payment of Rs 248.380 million on account of conveyance allowance for the period of leave of Covid-19 Pandemic in various months, 30% social security benefit from the date of regularization of various employees, excess payment of pay and allowances after retirement and other unauthorized pay and allowances during financial year 2019-21.

#### **Annexure-4**

Due to weak financial management, excess payment was made on account of pay and allowances which resulted in overpayment and loss to the Government Rs 248.38 million.

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



DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of overpaid amount Rs 248.38 million besides disciplinary action against the DDO concerned for over payment.

[AIR Para No. 3, 7, 12, 2, 13, 17, 18, 28, 7, 4, 6, 2, 8, 2, 11, 21, 23, 3, 4, 8,  
10, 7, 5, 10, 11, 15, 4]

## **CHAPTER 7**

### **Thematic Audit**

#### **7.1 Public Service Delivery and Performance of DEAs Multan Region**

##### **7.1.1 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.

##### **7.1.2 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.

### **7.1.3 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 2018-19 to 2020-21.

#### **Sub-Themes**

- i. Enrolment
- ii. Quality Education
- iii. Results of Schools
- iv. Achievement of key performance indicators

#### **7.1.3.1 Reasons of 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 along with 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.

#### **7.1.3.2 Purpose / Objectives**

The Government of Punjab had planned to improve following indicators for better service delivery of Education upto year 2030:

- i. Ensuring the enrollment of all children
- ii. Provision of quality education
- iii. High results of schools and
- iv. Achievement of Key Performance Indicators (KPIs)

Thematic Audit of District Education Authorities was carried out with the objectives to assess:

- i. coverage of enrollment of children, equitable and quality primary and secondary education leading to relevant and effective learning outcomes was available
- ii. whether quality education have been maintained as per standards of teaching, infrastructure, student safety and hygiene
- iii. evaluate the results of the schools
- iv. achievement of Key Performance Indicators (establishment, management and supervision of the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government and free and compulsory education for children of the age from five to sixteen years as required).

### **7.1.3.3 Scope**

Scope of the Thematic Audit was limited to District Education Authorities, Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari. The Performance of the DEAs was assessed through comparative analysis and critical reviews of previous four years' data (2018-19 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.

## **7.2 Legal frame work governing the Theme**

The 18<sup>th</sup> 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. PLGA, 2013 provided the framework for establishing the DEAs in the Punjab in 2017.

## **7.3 Stakeholders and governmental organizations identified as directly / indirectly involved**

School Education Department Punjab, Directorate of Public Instructions (DPI) Schools, Lahore, Directorate Literacy Department Punjab Lahore and District Education Authorities are the key stakeholders involved in execution and operation / maintenance of the said Program.

## **7.4 Role of important organizations**

School Education Department, Directorate of Public Instructions-Elementary Education (DPI-EE), Directorate of Literacy Punjab and District Education Authorities are departments of Government of Punjab, Pakistan. The

functions of the departments are to enact legislation, formulate policy and manage primary/ middle/secondary/higher secondary education as well as 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, Khanewal, Lodhran, Multan, Pakpattan, Sahiwal & Vehari in audit jurisdiction of RDA Multan 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 for requisite reporting to stakeholders.

## 7.5 Organization's Financials

The detail of budget and expenditure for the financial years 2018-19 to 2020-21, is given in Annexure-B:

**Table-1 Summary of budget and expenditure of DEAs**

Name of offices	Budget			Actual		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
DEA Khanewal	29,076.255	1,355.869	30,432.124	24,391.572	1,109.416	25,500.988
DEA Lodhran	13,114.144	676.307	13,790.451	11,880.188	471.268	12,351.456
DEA Multan	30,995.455	3,737.553	34,733.008	26,427.575	1,601.069	28,028.644
DEA Pakpattan	11,853.765	668.632	12,522.397	11,803.885	635.911	12,439.796
DEA Sahiwal	23,494.587	1,580.878	25,075.465	22,839.749	688.142	23,527.891
DEA Vehari	23,898.491	1,928.090	25,826.580	21,884.276	1,462.096	23,346.372
<b>Total</b>	<b>132,432.697</b>	<b>9,947.329</b>	<b>142,380.025</b>	<b>119,227.245</b>	<b>5,967.902</b>	<b>125,195.147</b>

## 7.6 Field Audit Activity

### 7.6.1 Methodology

Audit was carried out against predefined objectives of the program 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.

## **7.6.2 Audit Analysis**

### **7.6.2.1 Audit Analysis of DEA, Khanewal**

#### **7.6.2.1.1 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 met.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were met.
- iii. Record of results of schools was not centralized / available at DEA level.
- iv. No concrete efforts were made to update the record of KPIs regarding missing facilities, its evaluation and remedial measures.
- v. No action was taken for rationalization of posting of teachers and refilling of vacant posts by new recruitments.
- vi. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Khanewal was working as Administrator of the DEA beyond the legal tenure.

### 7.6.2.1.2 Critical Review

#### A. Enrolment

As per information revealed from PMIU-PESRP School Education Department, 427,612 number of students were enrolled in 2017 which were decreased to 380,038 students in 2021. It evidently shows poor performance of Government sector schools in Khanewal as enrollment was decreased by 19%. No concrete efforts were taken by CEO DEA Khanewal to eliminate the child labour and catchment of out of school children to ensure the enrollment.

District	Enrollment 2017	Enrollment 2021	% Decrease
Khanewal	427,612	380,038	19

#### B. Quality Education

As per information revealed from PMIU-PESRP School Education Department, the target for resource allocation regarding availability of teachers in district Khanewal was set as 13,354 numbers of teachers. Whereas, 2,758 number of teaching staff posts were still remains vacant; which becomes 21% shortfall against the target set by the department. No rational resource allocation was ensured further it was also observed that teaching staff was working on administrative posts. It evidently shows that due to non-availability of sufficient number of teachers the provision of quality education was compromised. The summary is given below:

District	Target	Filled	Vacant	% Decrease
Khanewal	13,354	10,596	2,758	21

#### C. Result of Schools

The results of Government sector schools in district Khanewal were compared with the concerned Board of Intermediate and Secondary Education (BISE) and revealed that the pass percentage of schools remains equal to the BISE Multan at 84%. Whereas the board result includes the results of private students who does not avail the



coaching facilities. Hence, such poor result of qualified and experienced teachers of Government sector teachers is questionable. The detail is as under:

District	Target	District pass %	Board pass %
Khanewal	100	84	84

#### D. Achievement of Key Performance Indicators

Audit analyzed the KPIs regarding provision of missing facilities in district Khanewal. As per data received from PMIU-PESRP School Education Department provision of missing facilities were not ensured in the Government Schools of District Khanewal. DEA failed to achieve the targets regarding provision of drinking water, toilets and availability of boundary walls. The data indicates that drinking water and boundary walls targets were achieved 100% but information was not reliable as the availability of water was treated as availability of drinking water. Moreover, it was observed during audit that funds were being allocation for provision of missing facilities in various schools despite claiming the achievement of targets. The detail is given below:

KPIs	Target (%)	Achievement (%)
Drinking Water	100	100
Toilets	100	88
Boundary Wall	100	100

#### 7.6.2.2.3 Significant Audit Observations

- i. Decrease in enrolment and increase in dropout ratio was reported in 01 case.<sup>5</sup>
- ii. Poor quality of education has been assessed on the basis of poor standards of teaching, insufficient infrastructures, without student safety and un-hygienic were noticed in 05 cases.<sup>6</sup>
- iii. Poor results of schools was noticed in 01 case.<sup>7</sup>
- iv. Non-achievement of Key Performance Indicators were noticed in 03 cases.<sup>8</sup>

<sup>1</sup> Annexure-5

<sup>2</sup>Annexure-19,20,21,22,23

<sup>3</sup> Annexure-47

## **7.6.2.2 Audit Analysis of DEA, Lodhran**

### **7.6.2.2.1 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 met.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were met.
- iii. Record of results of schools was not centralized / available at DEA level.
- iv. No concrete efforts were made to update the record of KPIs regarding missing facilities, its evaluation and remedial measures.
- v. No action was taken for rationalization of posting of teachers and refilling of vacant posts by new recruitments.
- vi. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Lodhran was working as Administrator of the DEA beyond the legal tenure.

### **7.6.2.2.2 Critical Review**

#### **A. Enrolment**

As per information revealed from PMIU-PESRP School Education Department, 178,212 number of students were enrolled in 2017 which were decreased to 144,769 students in 2021. It evidently shows poor performance of Government sector schools in Lodhran as enrollment was decreased by 19%. No

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<sup>4</sup> Annexure-49,50,51

concrete efforts were taken by CEO DEA Lodhran to eliminate the child labour and catchment of out of school children to ensure the enrollment.

District	Enrollment 2017	Enrollment 2021	% Decrease
Lodhran	178,212	144,769	-19%

### B. Quality Education

As per information revealed from PMIU-PESRP School Education Department, the target for resource allocation regarding availability of teachers in district Lodhran was set as 6,690 numbers of teachers. Whereas, 1,247 number of teaching staff posts were still remains vacant; which becomes 19% shortfall against the target set by the department. No rational resource allocation was ensured further it was also observed that teaching staff was working on administrative posts. It evidently shows that due to non-availability of sufficient number of teachers the provision of quality education was compromised. The summary is given below:

District	Target	Filled	Vacant	Decrease %
Lodhran	6,690	5,443	1,247	19%

### C. Result of Schools

The results of Government sector schools in district Lodhran were compared with the concerned Board of Intermediate and Secondary Education (BISE) and revealed that the pass percentage of schools remains closed to the BISE Multan at 83%. Whereas the board result includes the results of private students who does not avail the coaching facilities. Hence, such poor result of qualified and experienced teachers of Government sector teachers is questionable. The detail is as under:

District	Target	District pass %	Board pass %
Lodhran	100	83	84

### D. Achievement of Key Performance Indicators

Audit analyzed the KPIs regarding provision of missing facilities in district Lodhran. As per data received from PMIU-PESRP School Education

Department provision of missing facilities were not ensured in the Government Schools of District Lodhran. DEA failed to achieve the targets regarding provision of drinking water, toilets and availability of boundary walls. The data indicates that drinking water and boundary walls targets were achieved 100% but information was not reliable as the availability of water was treated as availability of drinking water. Moreover, it was observed during audit that funds were being allocation for provision of missing facilities in various schools despite claiming the achievement of targets. The detail is given below:

<b>KPIs</b>	<b>Target %</b>	<b>Achievement %</b>
Drinking Water	100	99
Toilets	100	94
Boundary Wall	100	100

#### **7.6.2.2.3 Significant Audit Observations**

- i. Decrease in enrolment and increase in dropout ratio was reported in 02 cases.<sup>9</sup>
- ii. Poor quality of education has been assessed on the basis of poor standards of teaching, insufficient infrastructures, without student safety and un-hygienic were noticed in 06 cases.<sup>10</sup>
- iii. Non-achievement of Key Performance Indicators were noticed in 05 cases.<sup>11</sup>

#### **7.6.2.3 Audit Analysis of DEA, Multan**

##### **7.6.2.3.1 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 met.

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<sup>1</sup> Annexure-6, 7

<sup>2</sup> Annexure- 24, 25, 26, 27, 28, 29

<sup>3</sup> Annexure-52, 53, 54, 55, 56

- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were met.
- iii. Record of results of schools was not centralized / available at DEA level.
- iv. No concrete efforts were made to update the record of KPIs regarding missing facilities, its evaluation and remedial measures.
- v. No action was taken for rationalization of posting of teachers and refilling of vacant posts by new recruitments.
- vi. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Multan was working as Administrator of the DEA beyond the legal tenure.

### **7.6.2.3.2 Critical Review**

#### **A. Enrolment**

As per information revealed from PMIU-PESRP School Education Department, 394,695 number of students were enrolled in 2017 which were decreased to 334,593 students in 2021. It evidently shows poor performance of Government sector schools in Multan as enrollment was decreased by 15%. No concrete efforts were taken by CEO DEA Multan to eliminate the child labour and catchment of out of school children to ensure the enrollment.

<b>District</b>	<b>Enrollment 2017</b>	<b>Enrollment 2021</b>	<b>% Decrease</b>
Multan	394,695	334,593	-15%

#### **B. Quality Education**

As per information revealed from PMIU-PESRP School Education Department, the target for resource allocation regarding availability of teachers in district Multan was set as 13,507 numbers of teachers. Whereas, 2,192 number of teaching staff posts were still remains vacant; which becomes 16% shortfall against the target set by the department. No rational resource allocation was ensured further it was also observed that teaching

staff was working on administrative posts. It evidently shows that due to non-availability of sufficient number of teachers the provision of quality education was compromised. The summary is given below:

<b>District</b>	<b>Target</b>	<b>Filled</b>	<b>Vacant</b>	<b>Decrease %</b>
Multan	13,507	11,315	2,192	16%

### **C. Result of Schools**

The results of Government sector schools in district Multan were compared with the concerned Board of Intermediate and Secondary Education (BISE) and revealed that the pass percentage of schools remains closed to the BISE Multan at 83%. Whereas the board result includes the results of private students who does not avail the coaching facilities. Hence, such poor result of qualified and experienced teachers of Government sector teachers is questionable. The detail is as under:

<b>District</b>	<b>Target</b>	<b>District pass %</b>	<b>Board pass %</b>
Multan	100	83	84

### **D. Achievement of Key Performance Indicators**

Audit analyzed the KPIs regarding provision of missing facilities in district Multan. As per data received from PMIU-PESRP School Education Department provision of missing facilities were not ensured in the Government Schools of District Multan. DEA failed to achieve the targets regarding provision of drinking water, toilets and availability of boundary walls. The data indicates that drinking water and boundary walls targets were achieved 100% but information was not reliable as the availability of water was treated as availability of drinking water. Moreover, it was observed during audit that funds were being allocation for provision of missing facilities in various schools despite claiming the achievement of targets. The detail is given below:

<b>KPIs</b>	<b>Target %</b>	<b>Achievement %</b>
Drinking Water	100	100
Toilets	100	77
Boundary Wall	100	100

### **7.6.2.3.3 Significant Audit Observations**

- i. Decrease in enrolment and increase in dropout ratio were reported in 03 cases.<sup>12</sup>
- ii. Poor quality of education has been assessed on the basis of poor standards of teaching, insufficient infrastructures, without student safety and un-hygienic was noticed in 01 case.<sup>13</sup>
- iii. Non-achievement of Key Performance Indicators were noticed in 03 cases.<sup>14</sup>

### **7.6.2.4 Audit Analysis of DEA, Pakpattan**

#### **7.6.2.4.1 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 met.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were met.
- iii. Record of results of schools was not centralized / available at DEA level.
- iv. No concrete efforts were made to update the record of KPIs regarding missing facilities, its evaluation and remedial measures.
- v. No action was taken for rationalization of posting of teachers and refilling of vacant posts by new recruitments.

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<sup>1</sup> Annexure-8, 9, 10

<sup>2</sup>Annexure-30

<sup>3</sup> Annexure-57, 58, 59

- vi. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Pakpattan was working as Administrator of the DEA beyond the legal tenure.

#### **7.6.2.4.2 Critical Review**

##### **A. Enrolment**

As per information revealed from PMIU-PESRP School Education Department, 191,234 number of students were enrolled in 2017 which were decreased to 219,889 students in 2021. It evidently shows poor performance of Government sector schools in Pakpattan as enrollment was not increased as per population of District i.e 15 %. No concrete efforts were taken by CEO DEA Pakpattan to eliminate the child labour and catchment of out of school children to ensure the enrollment.

<b>District</b>	<b>Enrollment 2017</b>	<b>Enrollment 2021</b>	<b>% Increase</b>
Pakpattan	191,234	219,889	15%

##### **B. Quality Education**

As per information revealed from PMIU-PESRP School Education Department, the target for resource allocation regarding availability of teachers in district Pakpattan was set as 6,942 numbers of teachers. Whereas, 1,198 number of teaching staff posts were still remains vacant; which becomes 17% shortfall against the target set by the department. No rational resource allocation was ensured further it was also observed that teaching staff was working on administrative posts. It evidently shows that due to non-availability of sufficient number of teachers the provision of quality education was compromised. The summary is given below:

<b>District</b>	<b>Target</b>	<b>Filled</b>	<b>Vacant</b>	<b>Decrease %</b>
Pakpattan	6,942	5,744	1,198	17%

##### **C. Result of Schools**

The results of Government sector schools in district Pakpattan were not provided even at PMIU-PESRP School Education Department. Non availability of data revealed that, there was no effective controls exist to make education



policies in order to improved quality of education provided at government schools. The detail is as under:

<b>District</b>	<b>Target</b>	<b>District pass %</b>	<b>Board pass %</b>
Pakpattan	100	0	0

#### **D. Achievement of Key Performance Indicators**

Audit analyzed the KPIs regarding provision of missing facilities in district Pakpattan. As per data received from PMIU-PESRP School Education Department provision of missing facilities were not ensured in the Government Schools of District Pakpattan. DEA failed to achieve the targets regarding provision of drinking water, toilets and availability of boundary walls. The data indicates that drinking water and boundary walls targets were achieved 100% but information was not reliable as the availability of water was treated as availability of drinking water. Moreover, it was observed during audit that funds were being allocation for provision of missing facilities in various schools despite claiming the achievement of targets. The detail is given below:

<b>KPIs</b>	<b>Target %</b>	<b>Achievement %</b>
Drinking Water	100	100
Toilets	100	98
Boundary Wall	99	98

#### **7.6.2.4.3 Significant Audit Observations**

- i. Decrease in enrolment and increase in dropout ratio was reported in 01 case.<sup>15</sup>
- ii. Poor quality of education has been assessed on the basis of poor standards of teaching, insufficient infrastructures, without student safety and un-hygienic were noticed in 08 case.<sup>16</sup>
- iii. Non-achievement of Key Performance Indicators were noticed in 02 cases.<sup>17</sup>

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<sup>1</sup> Annexure-11

<sup>2</sup>Annexure- 31, 32, 33, 34, 35, 36, 37, 38

<sup>3</sup> Annexure-60, 61

## **7.6.2.5 Audit Analysis of DEA, Sahiwal**

### **7.6.2.5.1 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 met.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were met.
- iii. Record of results of schools was not centralized / available at DEA level.
- iv. No concrete efforts were made to update the record of KPIs regarding missing facilities, its evaluation and remedial measures.
- v. No action was taken for rationalization of posting of teachers and refilling of vacant posts by new recruitments.
- vi. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Sahiwal was working as Administrator of the DEA beyond the legal tenure.

### **7.6.2.5.2 Critical Review**

#### **A. Enrolment**

As per information revealed from PMIU-PESRP School Education Department, 340,189 number of students were enrolled in 2017 which were decreased to 321,323 students in 2021. It evidently shows poor performance of Government sector schools in Sahiwal as enrollment was decreased by 6%. No concrete efforts were taken by CEO DEA Sahiwal to eliminate the child labour and catchment of out of school children to ensure the enrollment.

District	Enrollment 2017	Enrollment 2021	% Decrease
Sahiwal	340,189	321,323	-6%

### B. Quality Education

As per information revealed from PMIU-PESRP School Education Department, the target for resource allocation regarding availability of teachers in district Sahiwal was set as 12,112 numbers of teachers. Whereas, 2,135 number of teaching staff posts were still remains vacant; which becomes 18% shortfall against the target set by the department. No rational resource allocation was ensured further it was also observed that teaching staff was working on administrative posts. It evidently shows that due to non-availability of sufficient number of teachers the provision of quality education was compromised. The summary is given below:

District	Target	Filled	Vacant	Decrease %
Sahiwal	12,112	9,977	2,135	18%

### C. Result of Schools

The results of Government sector schools in district Sahiwal were not provided even at PMIU-PESRP School Education Department. Non availability of data revealed that, there was no effective controls exist to make education policies in order to improved quality of education provided at government schools. The detail is as under:

District	Target	District pass %	Board pass %
Sahiwal	100	0	0

### D. Achievement of Key Performance Indicators

Audit analyzed the KPIs regarding provision of missing facilities in district Sahiwal. As per data received from PMIU-PESRP School Education Department provision of missing facilities were not ensured in the Government Schools of District Sahiwal. DEA failed to achieve the targets regarding provision of drinking water, toilets and availability of boundary walls. The data indicates that drinking water and boundary walls targets were achieved 100% but

information was not reliable as the availability of water was treated as availability of drinking water. Moreover, it was observed during audit that funds were being allocation for provision of missing facilities in various schools despite claiming the achievement of targets. The detail is given below:

<b>KPIs</b>	<b>Target %</b>	<b>Achievement %</b>
Drinking Water	100	100
Toilets	100	89
Boundary Wall	92	91

#### **7.6.2.5.3 Significant Audit Observations**

- i. Decrease in enrolment and increase in dropout ratio were reported in 04 case.<sup>18</sup>
- ii. Poor quality of education has been assessed on the basis of poor standards of teaching, insufficient infrastructures, without student safety and un-hygienic were noticed in 03 case.<sup>19</sup>
- iii. Poor results of schools was noticed in 01 case.<sup>20</sup>
- iv. Non-achievement of Key Performance Indicators were noticed in 02 cases.<sup>21</sup>

#### **7.6.2.6 Audit Analysis of DEA, Vehari**

##### **7.6.2.6.1 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 met.

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<sup>1</sup> Annexure-12, 13, 14, 15

<sup>2</sup>Annexure-39, 40, 41

<sup>3</sup>Annexure-48

<sup>4</sup> Annexure-62, 63

- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were met.
- iii. Record of results of schools was not centralized / available at DEA level.
- iv. No concrete efforts were made to update the record of KPIs regarding missing facilities, its evaluation and remedial measures.
- v. No action was taken for rationalization of posting of teachers and refilling of vacant posts by new recruitments.
- vi. Unlawful conduct of business of DEAs was observed as the Deputy Commissioners of Vehari was working as Administrator of the DEA beyond the legal tenure.

#### **7.6.2.6.2 Critical Review**

##### **A. Enrolment**

As per information revealed from PMIU-PESRP School Education Department, 358,630 number of students were enrolled in 2017 which were decreased to 320,356 students in 2021. It evidently shows poor performance of Government sector schools in Vehari as enrollment was decreased by 11%. No concrete efforts were taken by CEO DEA Vehari to eliminate the child labour and catchment of out of school children to ensure the enrollment.

<b>District</b>	<b>Enrollment 2017</b>	<b>Enrollment 2021</b>	<b>% Decrease</b>
Vehari	358,630	320,356	-11%

##### **B. Quality Education**

As per information revealed from PMIU-PESRP School Education Department, the target for resource allocation regarding availability of teachers in district Vehari was set as 12,319 numbers of teachers. Whereas, 2,122 number of teaching staff posts were still remains vacant; which becomes 17% shortfall against the target set by the department. No rational resource allocation was

ensured further it was also observed that teaching staff was working on administrative posts. It evidently shows that due to non-availability of sufficient number of teachers the provision of quality education was compromised. The summary is given below:

District	Target	Filled	Vacant	Decrease %
Vehari	12,319	10,197	2,122	17%

### C. Result of Schools

The results of Government sector schools in district Vehari were compared with the concerned Board of Intermediate and Secondary Education (BISE) and revealed that the pass percentage of schools increased one percent to the BISE Multan at 85%. Whereas the board result includes the results of private students who does not avail the coaching facilities. Hence, such poor result of qualified and experienced teachers of Government sector teachers is questionable. The detail is as under:

District	Target	District pass %	Board pass %
Vehari	100	85	84

### D. Achievement of Key Performance Indicators

Audit analyzed the KPIs regarding provision of missing facilities in district Vehari. As per data received from PMIU-PESRP School Education Department provision of missing facilities were not ensured in the Government Schools of District Vehari. DEA failed to achieve the targets regarding provision of drinking water, toilets and availability of boundary walls. The data indicates that drinking water and boundary walls targets were achieved 100% but information was not reliable as the availability of water was treated as availability of drinking water. Moreover, it was observed during audit that funds were being allocation for provision of missing facilities in various schools despite claiming the achievement of targets. The detail is given below:

KPIs	Target %	Achievement %
Drinking Water	100	100
Toilets	100	91
Boundary Wall	100	100

### **7.6.2.6.3 Significant Audit Observations**

- i. Decrease in enrolment and increase in dropout ratio were reported in 03 cases.<sup>22</sup>
- ii. Poor quality of education has been assessed on the basis of poor standards of teaching, insufficient infrastructures, without student safety and un-hygienic were noticed in 05 cases.<sup>23</sup>
- iii. Non-achievement of Key Performance Indicators were noticed in 04 cases.<sup>24</sup>

## **7.7 Departmental Responses**

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

## **7.8 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 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.

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<sup>1</sup> Annexure 12, 17, 18

<sup>2</sup> Annexure 42, 43, 44, 45, 46

<sup>3</sup> Annexure 64, 65, 66, 67

- 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.

## **7.9 Recommendations**

- a. Strengthening of internal control system for proper achievement of SDG-4 and other targets of DEAs.
- b. Comprehensive monitoring system may be introduced for effective service delivery.
- c. 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.
- d. Recruitment of staff against vacant posts may be made to overcome the shortage of teachers / allied support staff.
- e. Rationalization of teaching staff in the schools according to the student - teacher ratio.
- f. 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.



- g. Immediate procurement of furniture, fixture and IT equipment for schools.
- h. Formulation of need based budgeting formula to ensure provision of equitable resources to all schools.
- i. Capacity building of School Councils and proper utilization of NSB funds.
- j. Trainings of teaching staff to improve quality of education.

#### **7.10 References**

- i. School Council Policy, 2007 (Amended Edition 2013)
- ii. Summary for National Economic Council on SDGs National framework, March 2018
- iii. Local Government Summit on SDGs, March 9, 2017

## ANNEXURES

### Annexure-A

### Part - I

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

#### District Education Authorities, Multan Region

(Rupees in million)

Sr. No.	DDO	AIR Para No.	Subject	Amount
<b>District Khanewal</b>				
1	CEO Khanewal	1	Non-surrender of savings	8.232
2		2	Defective preparation of annual budget due to fake budgeting of local receipts	30.53
3		3	Unauthorized approval of revised budget estimates for the Financial Year 2020-21 without inclusion of budget estimate 2021-22	9,349.47
4		4	Loss to DEA Khanewal due to non-deposit of recoveries in account-V	71.110
5		5	Irregular expenditure in violation of Punjab Procurement Rules	21.302
6		6	Irregular purchase without obtaining bank guarantee	1.065
7		7	Irregular procurement without specifying evaluation criteria	23.862
8		10	: Irregular expenditure on development works due to deposit work	134.808
9		11	: Non issuance of appointment order of Junior Clerk under Rules 17-A	0
10		12	Irregular payment of charge without entitlement	0.035
11		13	Loss to government due to withdrawal of science teaching allowance without admissibility	0.806

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
12		14	Unauthorized payment of integrated allowances to staff	0.219
13		15	Loss to government due to payment of Ad-hoc Relief Allowance – 2019 on higher rate	0.18
14		16	Less deduction of group insurance	2.421
15		17	Less deduction of General Provident Fund	0.044
16		19	Irregular payment of qualification allowance without obtaining sanction of Finance Department	0.937
17		20	Irregular payment of personal allowance and recovery	1.505
18		21	Less deduction of professional tax and recovery	1.82
19		23	Unjustified expenditure on account of Inspection Allowance to the AEOs	11.414
20		25	Difference between Bank Statement and Cash Book	7.124
21		26	Unauthorized sanction of expenditure by splitting and charging of expenditure in pieces	38.016
22		27	Purchase without stock entries	0.691
23		28	Less recovery of Pension Fund maintained by erstwhile District Government	1.354
24		29	Less deduction of Pension Contribution	27.229
25		30	Payment of pension without creation of Pension Fund	51.476
26		Dy. DEO (EE-W) Kabirwala	1	Doubtful payment of pay and allowances through adjustments
27	2		Unjustified withdrawal of pay without date of joining	9.801
28	3		Irregular withdrawal of pay and allowances against posts not sanctioned in budget estimates	1.671
29	4		Excess payment of pay and allowances after superannuation retirement	0.071

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
30		5	Non-surrender of anticipated savings amounting	40.283
31		7	Irregular withdrawal of integrated allowance and charge allowance without entitlement	0.099
32		8	Irregular payment of adhoc relief allowance-2016 to teachers and recovery thereof	0.424
33		9	Loss due to payment of inadmissible allowances and non-deduction of CM Punjab fund of corona	0.55
34		10	Excess expenditure over and above the budget allocation	0.219
35		11	Doubtful payment on account of Pay & Allowances	2.842
36		12	Un-justified excess payment of Inspection Allowance	0.459
37		13	Non-availability of verified reconciled expenditure statement	1,483.06
38		16	Purchase of furniture on higher rates	1.82
39		17	Misappropriation of Fund due to Non return of Loan paid from FTF	1.098
40		19	Irregular expenditure by schools council over and above the authorized limit of School Management Council	19.076
41		20	Unjustified cash payment instead of cheques	4.044
42		21	Irregular withdrawal of pay during the period of leave without pay	2.697
43		22	Irregular withdrawal of pay during the period of leave	0.894
44		23	Uneconomical expenditure without quotations / tenders	17.82
45		24	Non verification of deposit of Sales Tax on purchases	2.813
46		25	Non-compliance of observations issued in previous year Audit	0

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>	
47	Dy. DEO (EE-M) Kabirwala	1	Irregular withdrawal of pay and allowances against posts not sanctioned in budget estimates	3.349	
48		2	Doubtful payment of pay and allowances through adjustments	40.256	
49		3	Irregular withdrawal of integrated allowance without entitlement	0.169	
50		4	Unjustified withdrawal of pay without date of joining	9.199	
51		5	Loss due to payment of inadmissible allowances	0.427	
52		6	Un-justified excess payment of Inspection Allowance	1.19	
53		7	Non-surrender of anticipated savings	3.624	
54		8	Irregular expenditure by schools council over and above the authorized limit of School Council	20.128	
55		9	Uneconomical expenditure without quotations / tenders	5.719	
56		10	Purchase of furniture on higher price	3.104	
57		13	Irregular withdrawal of pay during the period of leave	0.487	
58		14	Non return of Loan paid from FTF	1.715	
59		16	Doubtful payment on account of Pay & Allowances	1.602	
60		17	Excess payment of Sales Tax	0.295	
61		18	Irregular expenditure by splitting	0.871	
62		19	Non verification of deposit of Sales Tax on purchases	2.211	
63		21	Non-compliance of observations issued in previous year Audit	0	
64		Dy. DEO (EE-M)	1	Unjustified withdrawal of pay without date of joining	3.994

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>	
65	Khanewal	2	Doubtful payment of pay and allowances through adjustments	31.168	
66		3	Irregular withdrawal of pay and allowances against posts not sanctioned in budget estimates	1.817	
67		4	Loss due to payment of inadmissible allowances	0.385	
68		5	Irregular withdrawal of integrated allowance without entitlement	0.214	
69		6	Un-justified payment of Inspection Allowance without entitlement	0.2	
70		7	Expenditure in excess of budget allocation and non-surrender of savings	36.697	
71		11	Irregular payment of charge allowance	0.108	
72		13	Purchase of furniture on higher price	1.914	
73		12	Irregular withdrawal of pay during the period of leave	0.134	
74		15	Misappropriation of Sales Tax through fake returns	0.023	
75		16	Excess payment of Sales Tax	0.327	
76		17	Uneconomical expenditure without quotations / tendering	0.437	
77		18	Non-compliance of observations issued in previous year Audit	0	
78		Dy. DEO (EE-W) Jahanian	1	Doubtful payment of pay and allowances through adjustments	26.46
79			2	Unjustified withdrawal of pay without date of joining	13.675
80			3	Irregular withdrawal of pay and allowances against posts not sanctioned in budget estimates	3.074
81			4	Irregular withdrawal of integrated allowance and charge allowance without entitlement	0.141

Sr. No.	DDO	AIR Para No.	Subject	Amount
82		5	Un-justified excess payment of Inspection Allowance	0.347
83		6	Loss due to payment of inadmissible allowances	0.032
84		10	Excess payment of Sales Tax	394.611
85		12	Overpayment due to purchase of furniture on higher rates	0.591
86		13	Uneconomical expenditure without quotations	1.19
87		14	Irregular expenditure through splitting	0.636
88		15	Expenditure in excess of budget allocation and non-surrender of savings	10.536
89		16	Non-compliance of observations issued in previous year Audit	0
<b>District Lodhran</b>				
90	CEO Lodhran	1	Unauthorized sanction of expenditure by splitting and charging of expenditure in pieces	39.148
91		2	Un-justified site selection of Schools against the provision of PC-I and payment of honorarium to NFBE teachers	5.772
92		3	Unjustified expenditure on training of literacy teachers	0.28
93		5	Withdrawal of pay and allowances without date of joining	14.088
94		6	Unjustified expenditure on electricity charges of other offices	0.798
95		7	Irregular late approval of annual budget	4,343.33
96		10	Less deduction of Group Insurance recovery thereof	1.696
97		11	Non-surrender of savings	711.864
98		12	Defective preparation of annual budget due to fake budgeting of local receipts	99.225
99		13	Unauthorized sanction of arrears of qualification Allowance	0.649

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
100		14	Less deduction of professional tax recovery thereof	1.307
101		15	Non supply of NFEFS Center Kits.	-
102		16	Unjustified expenditure on account of Inspection Allowance to the AEOs	8.442
103		17	Unjustified payment of Utility / Stationery Charges	1.837
104		19	Non grant of discount on monthly tuition fee collected by private schools during Covid-19 leaves	34.56
105		20	Unauthorized running of private schools without payment of renewal fee	0.05
106		21	Unjustified and non-transparent recruitment of Class-IV employees	3.779
107		22	Non-maintenance of Cash Book of DEA by Deputy Director Budget and Accounts	4,059.28
108		23	Non-finalization / issuance of Registration Certificate of private schools	-
109		24	Illegal running of private schools and earning fee and non-imitation of legal proceedings against owners of private schools	66.043
110		25	Procurements not reported to NAB	141.253
111		28	Unauthorized floating of tenders by CEO DEA Lodhran without funds availability	141.953
112		29	Irregular expenditure on development works due to deposit work	59.918
113		30	Unjustified payment of conveyance allowance to OSD posts	0.067
114		44	Less deduction of Pension Contribution	4.225
115		45	Payment of pension without creation of Pension Fund	6.609
116		46	Payment of pension without obtaining essential certificates	6.609



Sr. No.	DDO	AIR Para No.	Subject	Amount	
117	Dy. DEO (EE-M) Karoo Pacca	1	Leave Encashment without maintenance of Leave Account	1.37	
118		2	Non-provision of evidence to verify deduction of conveyance allowances during leave	0.025	
119		4	Non-deduction / Deposit of Provincial Sale Tax	0.105	
120		5	Non- deduction of pay and allowances during EOL	0.038	
121		6	Irregular payment of Social Security Benefit despite regularization	0.045	
122		7	Non-fixation of pay and allowances to adjust unauthorized advance increments	0.477	
123		8	Irregular Expenditure without calling three quotations	0.079	
124		10	Non-verification of deposit of GST	0.187	
125		11	Irregular expenditure through fake quotations	0.197	
126		12	Unauthorized payment of GST and misappropriation of GST	0.026	
127		14	Excess withdrawal of Pay and Allowances recovery thereof	0.147	
128		15	Non-verification of deposit of Sales Tax from the supplier / vendor	0.014	
129		16	Non-compliance of previous audit report	0	
130		Dy. DEO (EE-M) Dunyapur	2	Unauthorized payment of science teaching allowance	0.027
131			4	Undue Payment on account of Charge Allowance to the employees not entitled to it	0.058
132			5	Non-deduction of Conveyance Allowance during Leave	0.109
133	8		Non-deduction / Deposit of Provincial Sale Tax-	0.127	

Sr. No.	DDO	AIR Para No.	Subject	Amount
134		9	Irregular Lump Sum Expenditure on Labour Charges for Construction of Shed	0.1
135		10	Irregular Expenditure without tendering and advertisement on PPRA Website-	1.624
136		11	Irregular Expenditure by splitting up the indents without calling quotations	0.136
137		12	Leave Encashment without maintenance of Leave Account	0.342
138		14	Payment of Punjab Sale Tax from School Funds instead of Recovery from the concerned	0.026
139		15	Unauthorized payment of GST	0.037
140		16	Non-verification of deposit of GST	0.572
141		17	Non-Compliance of previous Audit Observations	0
142		Dy. DEO (EE-W) Dunyapur	1	Undue payment of Personal Allowance
143	3		Non-verification of deposit of GST	0.505
144	4		Unauthorized payment of GST	0.159
145	5		Undue Payment on account of Charge Allowance to the employees not entitled to it	0.075
146	6		Irregular Lump Sum Expenditure on Labour Charges / Purchase without giving quantity / measurements and Rate of Items	0.409
147	8		Non-deduction / Deposit of Provincial Sale Tax	0.322
148	9		Excess withdrawal of Pay and Allowances recovery thereof	0.947
149	10		Undue payment of Conveyance Allowance during vacations	3.032
150	11		Non-Production of Record	2
151	12		Non-deduction of Conveyance Allowance during Leave	0.493
152	13		Leave Encashment without maintenance of Leave Account	0.505

Sr. No.	DDO	AIR Para No.	Subject	Amount
153		14	Irregular Expenditure by splitting to avoid quotations	0.461
154		15	Non-compliance of previous audit report	0
155	Dy. DEO (EE-M) Lodhran	1	Loss due to unauthorized payment of conveyance allowance during earned leaves	0.11
156		2	Non-surrender of savings	26.502
157		3	Expenditure over and above the budget allocation	81.64
158		4	Unjustified withdrawal of pay without date of joining	1.807
159		5	Unauthorized payment on account of integrated allowance	0.021
160		6	Irregular withdrawal of pay and allowances from irrelevant cost center	0.48
161		7	Unauthorized erratic postings and withdrawal of pay and allowances	4.92
162		8	Doubtful payment of pay and allowances through adjustments	3.037
163		9	Unjustified withdrawal of charge allowance	0.024
164		10	Doubtful payment of leave encashment claims without evidence of leave balance	14.66
165		11	Irregular withdrawal of pay and allowances against post not sanctioned in budget estimates	1.48
166		12	Loss due to payment of inadmissible allowances	0.628
167		13	Non-compliance of observations issued in previous year Audit	0
168		17	Non-compliance of the Government instructions and withdrawal of social security benefits	11.521
169	18	Incurring of excess expenditure from prescribed limit	6.823	
170	19	Non utilization of NSB Funds	7.425	

Sr. No.	DDO	AIR Para No.	Subject	Amount
171		20	Doubtful payment /non deposit of GST inquiry thereof	1.849
172		21	Overpayment payment of sales tax on exempted and nonpayment of sales tax on non-exempted store	0.571
173		22	Non-imposition / payment of Punjab Sales Tax and Income Tax on services	0.503
<b>District Multan</b>				
174	CEO DEA Multan	7	Willful delay of pension payment cases more than two to three years and non-initiating the disciplinary proceedings against the delaying officers / officials	0
175		8	Unauthorized release of funds of NSB to the schools without school-specific need based	340.77
176		12	Unauthorized payment of Advertisement Charges Out of Project Cost of	0.48
177		13	Unjustified 72% increase in expenditure of TA/DA instead of establishing of office of secretary Education South Punjab in Multan	2.467
178		14	Extraordinary Increase In 71 Percent Expenditure of The Education Authority Office as compared to previous years	3.01
179		15	Irregular Excess drawl of TA/DA Without Visit of	0.10768
180		16	Non grant of discount on monthly tuition fee collected by private schools during Covid-19 leaves	79.00
181		18	Non maintain the ledger and separate cost center for tied grant	846.18
182		20	Unauthorized split up of expenditure to avoid the sanction of competent Authority incurring of expenditure in pieces	35.47
183		21	Irregular promotion of Senior Clerks and Steno Graphers by the irrelevant / un-notified committee.	-

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
184		23	Un-justified site selection of Schools against the provision of PC-I and payment of honorarium to self-favored NFBE teachers	3.696
185		24	Late Issuance the Registration / Renewal Certificate of private school.	0
186		25	Non achievement of Program of program target of Opening ALC & . NFEFS Centers	0
187		26	Non supply of NFEFS Center Kits.	0
188		27	Non-adopting of measures for provision of quality education	0
189		28	Defective preparation of annual budget due to fake budgeting of local receipts	35.00
190		29	Irregular drawl of Pay & allowance After the Super annulation, Recovery thereof	0.320
191		30	Non deduction of 30% SSB allowance after regularization of 17-A appointees	0.183
192		31	Irregular withdrawal of personal allowance and recovery thereof	2.48
193		32	Less deduction of Group Insurance recovery	2.26
194		33	Irregular drawl of inadmissible allowances	0.14
195		34	Irregular drawl of drawl of pay & allowance from the Cost Center of CEO DEA after transfer	0.097
196		36	Excess expenditure Than the Bank Payments of	82.53
197		37	Unjustified expenditure on electricity charges of other offices	0.91
198		38	Irregular drawl of pay more than sanction posts	6.951
199		39	Irregular withdrawal of Honorarium without sanction of competent authority	0.46

Sr. No.	DDO	AIR Para No.	Subject	Amount
200		40	Unjustified excess payment of Pay and allowance to the new teachers without work during Covid closed school period by replacing the old teachers.	0.145
201		41	Unauthorized payment of Conveyance allowance during leaves	0.020
202		42	Irregular printing expenses without taking the NOC from Government printing press	0.401
203		43	Non owning of Government Schools by DHA, Danger of Closing of Schools and destruction of Buildings of value	50.00
204	Dy. DEO (EE-M) saddar Multan	2	Payment of conveyance allowance during Leaves period	0.212
205		3	Unauthorized payment of science teaching allowance	0.04
206		4	Doubtful withdrawal of pay without date of joining	561.00
207		5	Non-Surrender of Anticipated Savings	341.283
208		7	Recovery of overpayment on account of pay and allowances amounting	0.109
209		8	Unauthorized payment of integrated allowance	0.007
210		9	Expenditure in excess of budget allocation	11.732
211		10	Irregular payment of Personal allowance	0.0439
212		11	Poor performance of management resulted in blockage of fund/ Non utilization of funds	59.5
213		12	Loss to Government due to overpayment of GST of exempted item	0.135
214		13	Mis-procurement of Furniture, paint etc	1.835
215		14	Non-maintenance of proper stock registers and irregular purchases of construction	8.326
216		15	Non-compliance of previous audit report	0

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>	
217	DO Secondary	1	Recovery of Conveyance Allowance from Person Using Government Vehicle Amounting	0.055	
218		2	Doubtful withdrawal of pay without date of joining	0.289	
219		3	Irregular withdrawal of personal allowance	0.172	
220		5	Doubtful purchase of consumable items without proper stock entries	0.521	
221		6	Payment of conveyance allowance during Leaves period	0.152	
222		7	Non-Collection of Proof of Deposit of Sales Tax and income tax	0.271	
223		8	Doubtful drawl of Entertainment Expenditure from the head of Conferences & Seminars without Minutes of meetings and maintain consumption & payment record	0.549	
224		9	Non-Surrender of Anticipated Savings	141.223	
225		10	Doubtful payment on account of Merit /scholarships	2.133	
226		11	Withdrawal of social security benefits despite regularizations	0.157	
227		13	Unauthorized payment of integrated allowance	0.121	
228		14	Poor performance of management resulted in blockage of fund/ Non utilization of funds	126.621	
229		15	Non-compliance of previous years Audit paras.	-	
230		Dy. DEO (EE-W) Jalalpur	1	Non-utilization of budget and non-surrender of savings	109.308
231			2	Doubtful withdrawal of pay and allowances without date of joining	1.897
232	3		Irregular Payments of Arrears without Additional Budget	11.694	

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
233		4	Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.33
234		6	Irregular payment of charge allowance	0.067
235		9	Doubtful payment of leave encashment claims without evidence of leave balance	13.773
236		10	Irregular expenditure from NSB funds without preparation of Annual Plan, pre-Audit and monitoring	56.495
237		11	Sub-standard Purchase of “three seater desk benches” by school councils	0.834
238		12	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.178
239		13	Unauthorized expenditure by School Councils beyond permissible limit	36.906
240		14	Non-utilization of NSB Funds	62.342
241		15	Irregular/overpayment of sales tax on Tablets, Paint and construction material by school council’s	0.1
242		16	Non-imposition / payment of Punjab Sales Tax on services	0.252
243		17	Procurement from blacklisted firms	0.09
244		18	Non-maintenance of proper record entry durable and consumable goods and non-maintenance of consumption record of consumable items	1.85
245		19	Irregular purchases through splitting	3.442
246		20	Unjustified expenditure on construction / repair of school buildings from NSB	3.587
247		21	Unjustified Construction of Rooms without obtaining NOC from Building Department	0.822
248		22	Non-compliance of previous audit reports	<b>0</b>
249	Dy. DEO (EE-W)	1	Non-utilization of budget and non-surrender of savings	75.169



<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
250	Shujabad	2	Doubtful withdrawal of pay and allowances without date of joining	1.507
251		3	Irregular Payments of Arrears without Additional Budget	48.541
252		4	Doubtful payment of leave encashment claims without evidence of leave balance	24.787
253		5	Loss to Government due to non-regularization of educators	0.642
254		6	Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.086
255		7	Excess payment of house rent allowance and recovery thereof	0.063
256		9	Procurement from Inactive Tax Payer Firms	0.311
257		10	Difference between Bank Statement and Cash Book	5.304
258		11	Irregular expenditure from NSB funds without preparation of Annual Plan, pre-Audit and monitoring	45.885
259		12	Irregular payment of charge allowance	0.093
260		13	Non-utilization of NSB Funds	27.964
261		14	Sub-standard Purchase of "three seater desk benches" by school councils	0.153
262		15	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.485
263		16	Non-payment of sales tax	0.065
264		17	Irregular/overpayment of sales tax on Tablets, Paint and construction material by school council's	0.412
265		18	Non-imposition / payment of Punjab Sales Tax on services	0.185
266		19	Non-maintenance of proper record entry durable and consumable goods and non-maintenance of consumption record of consumable items	0.533
267		20	Irregular purchases through splitting	2.24

Sr. No.	DDO	AIR Para No.	Subject	Amount
268		21	Unjustified expenditure on construction / repair of school buildings from NSB	2.885
269		22	Unjustified Construction of Rooms without obtaining NOC from Building Department	0.634
270		23	Non-compliance of previous audit reports	0
<b>District Pakpattan</b>				
271	CEO Pakpattan	1	Unauthorized release of funds of NSB to the schools without school-specific need based	96.123
272		2	Unauthorized sanction of expenditure beyond the delegated financial powers and incurring of expenditure in pieces	35.74
273		3	Unjustified payment of utility charges	4.26
274		4	Non-utilization of funds for the procurement of literacy kits	11.226
275		6	Purchase of furniture on higher rates due to award of contract for complete lot instead of item-based under ADP scheme	0.0658
276		7	Unauthorized payment of remuneration and utility charges during closure of schools	11.715
277		8	Unjustified expenditure on purchase of center and learner kit for Adult Literacy Centers before opening of schools	1.578
278		10	Non grant of discount on monthly tuition fee collected by private schools during Covid-19 leaves	9.951
279		11	Unauthorized payment of inadmissible allowances and pay and allowances	0.224
280		12	Irregular procurement of furniture and Purchase of Plant and Machinery without District Procurement Committee	3.253
281		13	Irregular late approval of annual budget	4593.762
282		14	Unauthorized payment of pay and allowances during study leave	0.073

Sr. No.	DDO	AIR Para No.	Subject	Amount	
283		15	Illegal running of private schools and grant of benefit to the owners of private schools and non-initiation of legal proceedings against owners of private schools	9.924	
284		16	Unjustified site selection for opening of literacy centers in the urban areas against the provision of PC-I	3.696	
285		17	Less deduction of Group Insurance recovery thereof	1.027	
286		18	Non-payment of sum assured on account of Group Insurance premium	11.1	
287		19	Unjustified payment of pension without biometric verification of life	32.777	
288		20	Unauthorized expenditure on public libraries	4.104	
289		21	Unauthorized retention of specific grant of brick kiln as receipts	2.819	
290		22	Non deposit/ proof of deposit of sales tax by the contractors	3.26	
291		23	Irregular purchase of desk bench for primary schools	25.098	
292		24	Wasteful expenditure on procurement of IT Equipment requirement and feasibility	1.412	
293		25	Less deduction of General Provident Fund	0.824	
294		26	Less deduction of professional tax	0.139	
295		27	Irregular expenditure due to splitting	3.399	
296		Dy. DEO (EE-W) Arifwala	1	Doubtful withdrawal of pay without date of joining	1.04
297			2	Irregular payment of Integrated Allowance	0.028
298			3	Irregular payment of charge allowance	0.054
299			4	Non-verification of Challans	0.722
300	5		Loss to Government due to overpayment of GST of exempted items	0.093	
301	6		Non-imposition / payment of Punjab sales tax and income tax on services	0.081	

Sr. No.	DDO	AIR Para No.	Subject	Amount
302		7	Unjustified expenditure on construction /repair of school Buildings from NSB	2.956
303		8	Non-Collection of Proof of Deposit of Sales Tax and income tax	0.087
304		9	Misappropriation of Income Tax through fake returns	0.213
305		10	Non-fixation of pay and allowances to adjust unauthorized advance increments on account of higher qualification	0.793
306		1	Doubtful withdrawal of pay without date of joining	0.694
307		3	Unauthorized grant of annual increment	0.0033
308		4	Loss due to unjustified payment of irrelevant allowance	0.085
309		5	Non-verification of Challans	0.774
310		6	Non verification of Sales Tax	0.241
311		7	Irregular payment of charge allowance	0.048
312		8	Doubtful purchase of consumable items without stock entries	0.26
313		9	Loss to Government due to overpayment of GST of exempted items	0.143
314		10	Non-imposition / payment of Punjab sales tax and income tax on services	0.156
315		11	Mis procurement of Furniture, paint etc	2.949
316		12	Unjustified expenditure on construction /repair of school Buildings from NSB	1.857
317		13	Non-Collection of Proof of Deposit of Sales Tax and income tax	0.491
318		14	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.278
319		15	Non provision of compliance of Audit paras relating to Financial Years 2015-20	0
320	Dy. DEO (EE-M)	2	Doubtful payment of pay and allowances through adjustments	3.683
321	Arifwala	3	Non-verification of Government Receipts	0.125

Sr. No.	DDO	AIR Para No.	Subject	Amount
322		4	Unjustified withdrawal of charge allowance	0.107
323		5	Non-compliance of the Government instructions and withdrawal of social security benefits	1.819
324		7	Unjustified drawl of inadmissible charge allowance by the AEOs-Recovery	0.092
325		8	Irregular drawl of inspection allowance by the AEOs	6.32
326		11	Irregular expenditure without vetting of School Council Committee	9.025
327		12	Doubtful payment /non deposit of GST inquiry thereof	2.223
328		13	Non-imposition / payment of Punjab Sales Tax and Income Tax on services	0.101
329		14	Irregular/overpayment of sales tax on paint, construction material and COVID-19 store by school council's	0.515
330		16	Non-compliance of observations issued in previous year Audit	0
331		Dy. DEO (EE-W) PPN	3	Irregular withdrawal of inspection allowance by the AEOs
332	4		Non-utilization of NSB Funds	10.992
333	5		Irregular expenditure by schools council over and above the authorized limit of School Management Council	1.99
334	6		Non-utilization of budget and non-surrender of savings	3.878
335	7		Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.209
336	8		Unjustified Withdrawal of Pay without Date of Joining	0.43
337	9		Loss due to unjustified payment of personal allowance after promoting into next scale	0.0193
338	10		Unauthorized payment of integrated allowances to staff and recovery	0.016

Sr. No.	DDO	AIR Para No.	Subject	Amount
339		11	Irregular Payments of Arrears without Additional Budget	11.301
340		12	Doubtful consumption of POL	0.257
341		13	Doubtful payment of leave encashment claims without evidence of leave balance	12.139
342		14	Unauthorized Clearance of Pending Liabilities without Allocation of Funds	1.049
343		15	Irregular purchase of various items from unregistered persons and non-payment of taxes inquiry thereof	0.828
344		16	Irregular/overpayment of sales tax on Tablets, Paint and construction material by school council's	0.204
345		17	Sub-standard Purchase of "three seater desk benches" by school councils	0.196
346		18	Mis-procurement of furniture, machinery and Construction Material by splitting	2.077
347		19	Irregular development expenditure without approved design and specifications	1.904
348		20	Non-maintenance of proper record entry durable and consumable goods and non-maintenance of consumption record of consumable items	0.804
349		21	Non - production of record for Audit	0
350		22	Non-compliance of previous audit reports	0
<b>District Sahiwal</b>				
351	CEO of DEA SWL	1	Doubtful withdrawal of pay without date of joining	18.55
352		2	Irregular payment of pay and allowances through adjustments	1.866
353		5	Irregular expenditures against zero budget	0.294
354		6	Unauthorized issuance of supplementary grants without written approval and release orders	176.22

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
355		7	Irregular re-appropriation of funds without approvals	68.96
356		8	Irregular withdrawal of conveyance allowance during leave period	0.24
357		9	Doubtful payment on account of Pay & Allowances due to same salary bank account	10.763
358		12	Loss to government due to payment Ad-hoc Relief Allowance 2019 on higher rate	0.978
359		13	Less deduction of group insurance	2.262
360		14	Irregular payment of qualification allowance without obtaining sanction of Finance Department	0.331
361		15	Irregular payment of personal allowance	1.446
362		16	Unjustified release of NSB funds to schools without school-specific need based	315.751
363		17	Irregular payment of conveyance allowance during Covid-19	76.822
364		18	Irregular disbursement of NSB funds through DDO bank account of CEO Education	6.11
365		20	Irregular expenditures without tendering process	0.524
366		22	Irregular expenditure on development works due to deposit work	73.505
367		24	Irregular receipt and payment of DFID funds from DDO bank account	169.602
368		25	Irregular deposit of funds for model schools in DDO bank account and payment thereof	47.145

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
369		27	Non provision of compliance of Audit paras relating to Previous Years	0
370		28	Irregular payment of pension without no marriage / life certificates	6.316
371		29	Excess payment of pension than entitlement	0.018
372	Dy. DEO (EE-M) Chichawatni	1	Doubtful withdrawal of pay without date of joining	0.298
373		2	Doubtful payment on account of Pay & Allowances	1.359
374		3	Irregular payment of Integrated Allowance	0.017
375		4	Doubtful purchase of consumable items without stock entries	0.464
376		7	Loss to Government due to overpayment of GST of exempted items	0.214
377		8	Non-imposition / payment of Punjab sales tax and income tax on services	0.093
378		9	Mis procurement of Furniture, paint etc	2.806
379		10	Unjustified expenditure on construction /repair of school Buildings from NSB	2.968
380		11	Non-Collection of Proof of Deposit of Sales Tax and income tax	0.292
381		13	Misappropriation of Income Tax through fake returns	0.017
382		14	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.172
383		16	Non provision of compliance of Audit paras relating to Financial Years 2015-20	0
384		Dy. DEO (EE-M) Sahiwal	4	Excess Payment of Ad hoc Relief 2016
385	6		Non-provision of evidence to verify deduction of conveyance allowances during leave	0.157



Sr. No.	DDO	AIR Para No.	Subject	Amount
386		9	Leave Encashment without maintenance of Leave Account	4.1
387		10	Undue payment of GST	0.089
388		11	Irregular Payment of Inspection Allowance without verification of Compliance of KPIs	1.47
389		12	Non-verification of deposit of Sales Tax from the supplier / vendor	0.03
390		13	Non-verification of deposit of GST	0.805
391		14	Non-deduction / Deposit of Provincial Sale Tax	0.174
392		15	Irregular Expenditure without provision of Quantity / Measurements and Rate of Items	0.334
393		18	Non-compliance of previous audit report	0
394		Dy. DEO (EE-W) Chichawatni	1	Unjustified withdrawal of pay without date of joining
395	2		Doubtful payment of salary with fake ID card numbers	4.974
396	4		Non-surrender of savings	117.437
397	5		Expenditure over and above the budget allocation	55.635
398	6		Irregular drawl of inspection allowance by the AEOs million and over payment	1.213
399	12		Non-compliance of the Government instructions and withdrawal of social security benefits	1.362
400	13		Non-verification of Government Receipts	0.317
401	15		Non provision of compliance of Audit paras relating to Financial Years 2015-2019	0
402	16		Withdrawal of funds from treasury without pre-audit	56.989
403	17		Doubtful payment /non deposit of GST and Income Tax inquiry thereof	0.911
404	18	Non-imposition / payment of Punjab Sales Tax and Income Tax on services	0.379	

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
405		19	Overpayment payment of sales tax on exempted and nonpayment of sales tax on non-exempted store	0.23
406	Dy. DEO (EE-W) Sahiwal	1	Non-compliance of the Government instructions and withdrawal of social security benefits	2.915
407		2	Non-surrender of savings	0
408		3	Expenditure over and above the budget allocation	0
409		5	Unjustified withdrawal of pay without date of joining	0
410		7	Non-verification of Government Receipts	0.284
411		9	Doubtful payment of salary with fake ID card numbers	0
412		10	Unauthorized payment on account of integrated allowance	0.019
413		11	Doubtful payment of pay and allowances through adjustments	7.042
414		12	Unauthorized erratic postings and withdrawal of pay and allowances	0.821
415		13	Irregular withdrawal of pay and allowances from irrelevant cost center	0.258
416		14	Non-imposition / payment of Punjab Sales Tax and Income Tax on services	0.207
417		15	Irregular/overpayment payment of sales tax on paint and construction material by school council's	0.046
418		16	Non-deductions of Income Tax on the purchases made and services hired	0.109
419		17	Withdrawal of funds from treasury without pre-audit	0
420		20	Doubtful payment /non deposit of GST inquiry thereof	0.082
421	23	Non-compliance of observations issued in previous year Audit	0	
<b>District Vehari</b>				
422	CEO DEA Vehari	1	Doubtful withdrawal of pay and allowances without date of joining	34.687

Sr. No.	DDO	AIR Para No.	Subject	Amount
423		4	Irregular expenditure by splitting	1.387
424		5	Less deduction of monthly premium of Group Insurance	1.717
425		8	Misappropriation of funds due to double withdrawal of claim	0.011
426		10	Irregular withdrawal of inspection allowance by the AEOs	22.973
427		12	Unauthorized sanction of expenditure by splitting and charging of expenditure in pieces	38.892
428		13	Unauthorized release of funds and expenditure on lapsed administrative approvals	14.787
429		14	Unauthorized approval of revised budget estimates for the Financial Year 2020-21 without inclusion of budget estimate 2021-22	8,195.13
430		15	Defective preparation of annual budget due to fictitious budgeting of local receipts	50
431		16	Doubtful withdrawal of Science Teaching Allowance without admissibility	0.128
432		17	Irregular withdrawal of NSB funds without pre-audit	317.06
433		19	Unjustified site selection of Schools against the provision of PC-I and payment of honorarium to NFBE teachers	1.404
434		20	Difference of date of joining as per SAP / HR data and regularization order issued by the CEO	-
435		22	Loss to DEA Vehari due to non-deposit of recoveries in account-V	13.695
436		24	Irregular payment of qualification allowance without obtaining sanction from Finance Department	5.198
437		25	Non-auction of un-serviceable bikes and machinery	0.636
438		26	Non-utilization of funds for the procurement of literacy kits	1.679
439		27	Non-release of funds for the procurement of literacy kits	11.759
440		29	Unlawful conduct of business of District Education Authority	8,023.12

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
441		43	Irregular expenditure on pension payment due to non-availability of life certificate /no marriage certificate	17.188
442		44	Non-compliance of previous audit paras	0
443	Dy. DEO (EE-M) Mailsi	1	Unjustified Drawal of Pay Without Date of joining	2.014
444		2	Non-Surrender of Anticipated Savings	0.437
445		5	Irregular Payments of Arrears without Additional Budget	29.232
446		6	Loss to Government due to non-regularization of educators	0.486
447		9	Irregular expenditure without Quotations	0.384
448		11	Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.258
449		13	Irregular expenditure from NSB funds without preparation of Annual Plan, pre-Audit and monitoring	64.564
450		14	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.199
451		15	Non-utilization of NSB Funds	7.767
452		16	Loss Due to Non Auction of Old / Dry trees	0.905
453		17	Irregular expenditure by schools council over and above the authorized limit of School Management Council	2.677
454		18	Irregular/overpayment of sales tax on Tablets, Paint and construction material by school council's	0.372

Sr. No.	DDO	AIR Para No.	Subject	Amount
455		20	Mis-procurement of furniture, machinery and Construction Material by splitting	11.145
456		21	Irregular development expenditure without approved design and specifications	19.439
457		22	Improper maintenance of cash books for NSB	8.694
458		23	Suspicious expenditure on purchase of uniform of students	0.199
459		24	Non-compliance of previous audit reports	-
460	Dy. DEO (EE-M) Vehari	1	Doubtful withdrawal of pay without date of joining	1.674
461		3	Irregular withdrawal of pay and allowances without sanctioned post	0.352
462		5	Non-verification of Challans	0.436
463		6	Less deduction of annual premium of Group Insurance	0.144
464		8	Loss to Government due to overpayment of GST of exempted items	0.418
465		9	Non-imposition / payment of Punjab sales tax and income tax on services	0.037
466		10	Mis procurement of Furniture, paint etc	4.693
467		11	Unjustified expenditure on construction /repair of school Buildings from NSB	4.374
468		12	Non-Collection of Proof of Deposit of Sales Tax and income tax	0.066
469		13	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.202
470		14	Misappropriation of Income Tax through fake returns	0.011

Sr. No.	DDO	AIR Para No.	Subject	Amount
471		15	Non provision of compliance of Audit paras relating to Financial Years 2015-20	-
472		16	Non-availability of bills of Inspection Allowance of AEOs	7.395
473	Dy. DEO (EE-W) Burewala	1	Leave Encashment without maintenance of Leave Account	5.563
474		2	Irregular expenditure by splitting	0.654
475		3	Non-verification of deposit of Sales Tax	0.164
476		4	Non-provision of evidence to verify deduction of conveyance allowances during leave	1.386
477		7	Non-verification of deposit of GST	1.354
478		8	Irregular Tendering for Construction of Rooms	0.847
479		9	Undue payment of GST	0.142
480		12	Irregular Lump Sum Expenditure on Labour Charges / Purchase without giving quantity / measurements and Rate of Items	0.415
481		16	Non-deduction / Deposit of Provincial Sale Tax	0.275
482		17	Non-compliance of previous audit report	0
483	Dy. DEO (EE-W) Vehari	1	Irregular payment of Conveyance allowance during earned Leave	2.364
484		3	Inadmissible payment of Conveyance allowance-Others in addition to regular conveyance allowance-2005	1.857
485		5	Unjustified Drawl of M.Phil. allowance against the Policy	4.65
486		6	Bogus appointment of teacher due to fake domicile and recovery of Pay & Allowances	1.688
487		7	Non-recovery of Pay & Allowances from absconder regarding absent period	0.289

<b>Sr. No.</b>	<b>DDO</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
488		9	Loss to government due to theft and poor performance of management	0
489		10	Unjustified sanction of earned leave without leave balance, recovery	0.133
490		11	Unjustified requisition of services of teacher attached with section officer school education department and Payment of Pay & Allowances without performing duties at original Place of Posting	0.952
491		13	Irregular expenditure on construction / repair of school Buildings from NSB	4.855
492		16	Incurring of excess expenditure beyond prescribed limit	3.123
493		19	Non-maintenance of cash book and non-reconciliation with bank statement	20.09
494		20	Non-compliance of previous audit report	0
<b>Total</b>				<b>48,350.190</b>

**Annexure-A**

**Part-II**

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

**District Education Authorities, Multan Region**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
<b>District Education Authority, Khanewal</b>				
1	CEO DEA Khanewal	1	Irregular late approval of annual budget	10,347.585
2		4	Delay in issuance the registration certificate and non-imposition of penalties on private schools running without registration/renewal	13.375
3		6	Irregular withdrawal of inadmissible allowances recovery thereof	2.063
4		7	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	189.798
5		8	Doubtful withdrawal of pay without date of joining	23.479
6		9	Irregular expenditure by splitting	2.077
7		10	Irregular deposit of district education authority receipts into provincial government Account-I instead of DEA Account V and non-verification of government receipts	19.356
8		12	Irregular payment of adhoc relief allowance-2016 to teachers and recovery thereof	1.586
9		15	Unauthorized expenditure by school councils beyond permissible limit	129.911
10		16	Difference between bank statement and cash book	14.554
11		17	Irregular posting of school teacher / headmaster and withdrawal of pay and allowances for erratic post	2.438
12		19	Irregular withdrawal of pay and allowances by higher scale officers against the lower scale sanctioned post	1.146
13		20	Irregular withdrawal of NSB funds without pre-audit	349.520



<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
14		21	Non-surrender of anticipated savings	1.344
15		22	Non execution of work despite payment as deposit work	0.879
16		24	Unauthorized payment of integrated allowances to staff and recovery thereof	0.317
17		25	Excess expenditure over and above the budget allocation	0.542
18		26	Irregular payment of charge allowance – recovery thereof	0.319
19		27	Excess payment of personal allowance recovery thereof	0.024
20		28	Recovery from transfer travelling allowance bills	0.015
21		29	Excess charging of rates of POL than the rates given on OGRA web site	0.012
22		Dy. DEO (EE-W) Khanewal	1	Withdrawal of funds from treasury without pre-audit and defective monitoring of NSB funds incurring
23	6		Irregular withdrawal of pay during the period of leave without pay	0.198
24	7		Unjustified expenditure on construction /repair of school Buildings from NSB	5.354
25	8		Irregular / doubtful expenditure from NSB funds	75.525
26	9		Non-imposition / payment of Punjab Sales Tax on services	0.333
27	10		Non-utilization of NSB funds	22.714
28	11		Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	12.096
29	12		Unjustified withdrawal of pay without date of joining	1.850
30	13		Unjustified Drawl of Inspection Allowance Recovery	0.675
31	14		Recovery of overpayment of pay and allowances	0.486
32	15		Unauthorized payment of pay and Allowances during absent period	0.347
33	16		Recovery of Inadmissible Allowances	0.029
34	18		Irregular Drawl of Pay & Allowances without sanction of Post	2.179

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>	
35		19	Loss to Government Due to charging Higher Rate and recovery	3.448	
36		20	Uneconomical purchases of Furniture through splitting	9.631	
37		21	Laps of Government Fund	29.013	
38	Dy. District Education Officer (EE-M) Main	1	Irregular Payment of Adhoc Relief Allowance-2016 to Teachers	0.249	
39		4	Unauthorized Payment of Inadmissible Allowances	0.211	
40		5	Irregular Payment of Personal Allowance to Teachers	0.103	
41		6	Doubtful payment of pay and allowances without date of joining	9.212	
42		7	Non Deduction of Income Tax	0.179	
43		8	Doubtful purchase of consumable items without stock entries	1.149	
44		9	Doubtful expenditure on White washing / Painting / Coloring of School Buildings	0.346	
45		10	Expenditure through irregular School Councils	20.335	
46		11	Suspicious / doubtful expenditure of School Uniform without supporting record	0.221	
47		12	Irregular expenditure by schools council over and above the authorized limit of School Management Council	10.638	
48		13	Poor performance of managements resulted in blockage of fund/ non utilization of funds	8.450	
49		14	Unjustified expenditure on construction / repair and maintenance of school Buildings from NSB	2.104	
50		15	Doubtful payment / non deposit of GST	1.938	
51		16	Non-recovery of Pay and Allowance from Teacher during Earned Leaves	0.179	
52		17	Non recovery / deposit / collection of fines	0.022	
53		Dy. District Education Officer (EE-W) Main	3	Unjustified withdrawal of pay without date of joining	10.916
54			4	Irregular drawl of amount of arrears of pay & allowances without allocation / release of separate budget	12.319
55	5		Expenditure in excess of budget allocation and non-surrender of savings	313.806	

Sr. No.	Name of Formation	Para No.	Subject	Amount
56		7	Excess payment of pay and allowances after retirement	0.602
57		8	Non transfer of remaining balances of NSB funds of the upgraded elementary schools as high schools	1.372
58		9	Irregular/overpayment payment of sales tax on paint, white wash and construction material by school councils	0.324
59		10	Non-imposition / payment of Punjab Sales Tax and Income Tax on services	0.545
60		11	Uneconomical expenditure without quotations	2.022
61		12	Doubtful payment / non- deposit of GST inquiry thereof	2.387
62		13	Uneconomical purchase of various items without advertisement on PPRA website and print media	14.843
63		14	Irregular purchases from NSB funds from unregistered suppliers	1.102
64		15	Irregular / doubtful expenditure from NSB funds	21.312
65		16	Unjustified expenditure on construction /repair of school Buildings from NSB	8.036
66		17	Withdrawal of funds from treasury without pre-audit	42.407
67		18	Withdrawal of pay and allowances of security guards in excess of sanctioned posts Rs 23.306 million and unauthorized payment of salary out of NSB funds	0.357
68		19	Non initiation of disciplinary proceedings against the responsible of gross violations / doubtful expenditure as reported in internal audit/physical verification of NSB funds utilized during 2013-2020 by GMMS 86/15.L	2.833
69	GGHSS Kot	3	Unjustified purchases without specifications	1.088
70	Islam,	4	Unauthorized expenditure by School Councils beyond permissible limit	1.635
71	Khanewal	6	Non-deduction of income tax at source	0.077
72		7	Irregular expenditure by splitting	1.243
73		8	Unauthorized payment of inadmissible allowance during leaves	0.079
74		10	Doubtful withdrawal of pay without date of	0.934

Sr. No.	Name of Formation	Para No.	Subject	Amount
			joining	
75		11	Unauthorized payment of integrated allowance	0.016
76		12	Non-imposition / payment of Punjab Sales Tax on services	0.013
77		13	Irregular expenditure by misclassification	0.221
78		14	Non-surrender of savings on account of pay, allowances and contingencies	0.452
79		15	Non-refund of loan obtained from FTF	0.061
<b>District Education Authority, Lodhran</b>				
80	CEO DEA Lodhran	1	Irregular late approval of annual budget	4,448.070
81		5	Doubtful clearance of pending liabilities by violating the process of commitment accounting	1.080
82		6	Unauthorized payment of pay and allowances despite superannuation retirement of employees	0.740
83		7	Doubtful withdrawal of pay and allowances without name of employee	0.400
84		9	Unjustified expenditure on training of literacy teachers	0.210
85		10	Unjustified expenditure on electricity charges of other offices	0.740
86		12	Unjustified withdrawal of pay and allowances without performance of duty at the place of posting	1.380
87		13	Wasteful expenditure on pay and allowances of driver	0.890
88		15	Unjustified purchases without specifications	0.200
89		16	Doubtful withdrawal of funds without stock entry and consumption record	0.730
90		17	Doubtful withdrawal of funds for repair of furniture and machinery without detail of work done	0.170
91		20	Doubtful withdrawal of pay and allowances without date of joining	17.970
92		21	Irregular expenditure by splitting	0.620
93		22	Unauthorized payment of conveyance allowance for employees availing the government vehicles recovery thereof	0.120
94			Unjustified payment of pay and allowances	1.790

Sr. No.	Name of Formation	Para No.	Subject	Amount
			without performance of duty	
95	DDEO (W) Kehror Pacca	2	Irregular payment of withheld taxes to suppliers	1.040
96		3	Irregular retention of development funds	6.670
97		4	Irregular relieving of head teachers on inter Tehsil transfer without proper handing over of financial record	0.200
98		5	Irregular expenditure on account of repair and maintenance of vehicles	0.230
99		6	Irregular payment of pay and allowances through adjustments	9.390
100		7	Unjustified withdrawal of pay without date of joining	0.060
101		8	Recovery of Pay and Allowances due to wrong fixation of pay on higher scale	0.060
102		10	Irregular withdrawal of inadmissible allowance without entitlement	1.460
103		12	Irregular withdrawal of pay and allowances against posts not sanctioned in budget estimates	0.060
104		14	Excess drawl of pay and allowances after retirement	0.550
105		17	Irregular excess payment of pay and allowances despite leave without pay	1.790
106		18	Irregular expenditure without pre-audit	33.000
107		20	Non-utilization of NSB fund	23.080
108	DDO(W) Lodhran	1	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	20.030
109		2	Unauthorized payment of qualification allowance	5.670
110		5	Unjustified withdrawal of pay & allowances without proper/correct date of joining	114.230
111		7	Unauthorized payment of integrated allowances to staff and recovery thereof	0.070
112		8	Irregular purchase of uniform from NSB funds and approval of CEO Education	0.280
113		12	Non-utilization of NSB fund	37.730
114		13	Unjustified payment of inspection allowance during the period of closed schools recovery thereof	1.020

Sr. No.	Name of Formation	Para No.	Subject	Amount
115		14	Doubtful payment of leave encashment claims without evidence of leave balance & other necessary record	9.360
116		16	Irregular/doubtful with drawl on the accounts of electricity bills	0.160
117		18	Doubtful deposit of receipts on Farough E Taleem Fund FTF	0.670
118		20	Irregular/doubtful expenditure on the accounts of office stationary	0.470
119		21	Non-deduction of pay and allowance from teachers & conveyance allowance during leave with pay	0.910
120		1	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	20.030
121	GGHS	2	Non-surrender of savings	36.030
122	Jandhirwala	3	Expenditure in excess of budget allocation	30.380
123		4	Doubtful payment of pay and allowances through adjustments	0.260
124		5	Non-verification of deposit of Sales Tax from the purchases of NSB	0.040
125		6	Non-auctioning of Dry Tree and Loss to Government	1.990
126		7	Irregular expenditure without pre-audit	0.814
127		9	Non/Improper maintenance of Service record of employees	-
128		10	Non-maintenance of Reconciled Expenditure Statement	-
129	GGHS Makhdoom Ali	3	Loss to Government due to irregular award of increments and non-adjustment of pay and allowances- Recovery	0.290
130		4	Non-recovery of amount of electricity bills from contractor	0.040
131		5	Irregular purchases of construction material and non-maintenance of proper stock register	0.550
132		6	Unjustified charge of GST and Income Tax on Services by supplier on exempt items	0.060
133		7	Irregular expenditure on civil works beyond the financial power	1.500
134		8	Loss due to non-obtaining of rent of building	-
135		19	Irregular expenditure without pre-audit	3.894

Sr. No.	Name of Formation	Para No.	Subject	Amount
<b>District Education Authority, Multan</b>				
136	CEO DEA Multan	1	Unjustified purchase of furniture without allocation and release of funds for tehsil Jalalpur Pirwala Inquiry Thereof	2.637
137		2	Excess allocation of budget than demand	116.135
138		3	Loss to Government due to purchase of furniture on excess rates recovery thereof	3.376
139		4	Un-authorized late issuance of Bid Acceptance Letter to Suppliers of ADP Schemes after expiry of tender validity	14.307
140		5	Defective purchase of 3-seater desk benches for elementary schools having specifications of high schools recovery thereof	0.942
141		6	Irregular incurring of tied grant funds against the criteria of funds released inquiry thereof	40.110
142		7	Unjustified payment of furniture without joint report of physical verification committee constituted by the Administrator Inquiry thereof	54.417
143		8	Unjustified late release of funds against approved budget	-
144		9	Irregular/ misuse of tied grants	773.759
145		10	Defective preparation of annual budget due non accounting of local receipts	25.000
146		11	Irregular budgeting of receipt targets without forwarding the estimates to collecting officers	31.881
147		12	Irregular reduction in budget estimate without excess and surrender statement	897.608
148		13	Undue favor given to the bidders and unjustified purchase of low quality furniture Inquiry Thereof	40.110
149		14	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance & Development	413.715
150		15	Non-deduction of liquidity damages and irregular extension of delivery period without imposing penalty recovery thereof	0.237
151		16	Irregular allocation of lump sum budget	300.000
152		17	Irregular withdrawal of Honorarium without sanction of competent authority	0.721
153		18	Doubtful withdrawal of duplicate bills having	1.001

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
			chances of double drawals verification thereof	
154		19	Irregular payment of charge allowance to heads of special education schools without entitlement and recovery thereof	0.441
155		20	Costly purchase of less efficient printers recovery thereof	0.097
156		22	Costly Purchase of items beyond provisions of PC-I	0.053
157		24	Unauthorized payment of integrated allowances to staff and recovery thereof	0.332
158		25	Unauthorized late draft budget estimates for the period 2019-20	-
159		26	Loss to government due to withdrawal of science teaching allowance without teaching science subjects	0.319
160		28	Un-justified site selection of Schools against the provision of PC-I and payment of honorarium to self-favored NFBE teachers	3.696
161		29	Irregular payment of Leave Encashment bill of provincial employee from Authority account regularization thereof	0.775
162		30	Irregular payment of Inspection Allowance recovery thereof	12.963
163		31	Irregular payment of mobility allowance recovery thereof	0.532
164		32	Less payment of Pension Contribution to Pension Fund Inquiry Thereof	22.515
165		33	Unjustified payment of Pension Contribution to Pension Fund Inquiry Thereof	0.474
166		34	Irregular payment of Leave encashment bills of High Schools from cost center of DO (SE) without his signatures Inquiry thereof	173.246
167		35	Irregular purchase of stationery items by split-up	1.738
168		36	Irregular purchase of Physical Assets	0.690
169		37	Irregular expenditure of Honorarium against invalid sanction	0.389
170		38	Defective registration, non-renewal and non-registration of private schools	2.950
171		39	Doubtful withdrawal of duplicate bills having chances of double drawals verification thereof	102.178



Sr. No.	Name of Formation	Para No.	Subject	Amount	
172		40	Unjustified change of title of cost center without approval of FD and allocation of budget inquiry thereof	-	
173	Dy. DEO (EE-W) Saddar Multan	2	Doubtful withdrawal of pay without date of joining	1.062	
174		4	Unjustified payment of inspection allowance to AEOs without actual inspection of schools	1.701	
175		5	Unauthorized payment of integrated allowance	0.069	
176		6	Non-surrender of savings on account of pay, allowances and contingencies	100.972	
177		8	Expenditure in excess of budget allocation	2.252	
178		10	Non-imposition and non-payment of taxes	2.236	
179		11	Loss to Government due to overpayment of GST of exempted item	0.644	
180		12	Irregular purchases of construction material and non-maintenance of proper stock registers	12.883	
181		14	Irregular purchases through splitting	10.625	
182		16	Poor performance of management resulted in blockage of fund/ Non utilization of funds	38.905	
183		17	Irregular expenditure from NSB funds without pre-audit, approval and monitoring	113.359	
184		18	Irregular expenditure on procurement of unapproved items	1.362	
185		Dy. DEO (EE-M) Shujabad	3	Loss to Government due to payment of SSB allowance to non-regularization of contract employees	3.261
186			4	Irregular payment of charge allowance. Recovery thereof	0.142
187	5		Doubtful withdrawal of pay without date of joining	1.935	
188	8		Loss to Government due to overpayment of GST of exempted items	0.112	
189	9		Non-imposition / payment of Punjab Sales Tax on services	0.313	
190	10		Mis procurement of Furniture, paint etc.	2.484	
191	11		Unjustified expenditure on construction /repair of school Buildings from NSB	3.706	
192	12		Non-Collection of Proof of Deposit of Sales Tax	0.496	
193	13		Procurement from blacklisted firms	4.349	

Sr. No.	Name of Formation	Para No.	Subject	Amount	
194		14	Misappropriation of Income Tax through fake returns	0.015	
195		15	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.489	
196	Dy. DEO (EE-M) City Multan	1	Irregular withdrawal of funds from NBS account	45.088	
197		3	Loss to government due to less/ non deduction of PST and Income Tax	0.233	
198		4	Irregular payment of Punjab Sales Tax	0.128	
199		5	Incurring of excess expenditure from prescribed limit	24.018	
200		6	Loss to government due to excess payment	0.270	
201		7	Irregular purchases without approval of CEO Education	0.635	
202		9	Non-surrender of savings and expenditure in excess of budget allocation	146.015	
203		10	Unjustified payment on account of qualification allowance	1.050	
204		13	Mis-procurement of Tablet PCs and recovery thereof	0.142	
205		15	Loss to Government due excess payment without deduction Sales Tax	0.265	
206		16	Irregular withdrawal of pay and allowances during leave without pay	0.215	
207		District Officer Special Education Multan	1	Unjustified Payment of Pay & Allowances without performing duties at their original Place of Posting	1.223
208			3	Non Availability of Lap Top / Misappropriation of Lap Top	0.100
209			6	Irregular expenditure on Purchase of School Buses Without advertisement & without Calling Tenders	35.130
210	7		Irregular expenditure on Purchase of School Buses Without District purchase Committee	35.130	
211	8		Irregular expenditure by misclassification	0.126	
212	9		Irregular purchases from Unregistered Firms	0.318	
213	10		Non- deposit / deduction of GST & Income tax	0.735	
214	13		Unjustified High Repeated Expenditure On repair of Photostat Machines	0.123	
215	15		Non-reconciliation of cash and bank balance	4.703	

Sr. No.	Name of Formation	Para No.	Subject	Amount
<b>Pension Audit, District Education Authority, Multan</b>				
216	Pension Audit, District Education Authority, Multan	1	Irregular payment of pension to the Dy. DEOs instead of disbursement by CEO office	13.260
217		4	Irregular Sanction of Pension Cases of Grade 17 and above employees by CEO Education	15.100
218		5	Willful delay of pension payment cases more than two to three years and non-initiating the disciplinary proceedings against the delaying officers / officials	-
219		6	Non-deduction of Salary paid for the period of after retirement	-
220		8	Irregular adjustment of excess paid pay and allowances in pension fund Account	3.661
221		9	Irregular expenditure on pension payment due to non-availability of no marriage certificates	15.755
222		10	Irregular expenditure on pension payment on unauthorized no marriage certificates	7.515
223		11	Irregular expenditure on pension payment due to non-reconciliation of amended and discontinued pensioners	-
224		12	Fictitious expenditure on pension payments	0.210
<b>District Education Authority, Pakpattan</b>				
225	CEO Education	1	Non-Deduction / Non-payment of Sales tax On the Purchase of printers / UPS etc.	0.100
226		2	Misappropriation of tender fee / bid document fee recovery thereof	0.030
227		3	Unjustified Excess Payment due to wrong total of items mentioned on the Paid sale invoice of contractors	0.030
228		5	Non-production of deposit proof of GST by Suppliers	0.800
229		6	Non-payment of Income Instead doubtful import documents	0.060
230		7	Non-forfeiture of performance guarantee instead of non-supply of furniture	0.960
231		8	Unjustified purchase of Infrared white Board other than the specification of 2019-20	1.400
232		12	Irregular payment on account of purchase of furniture.	1.480
233		14	Irregular Expenditure on Repair of machinery & equipment	0.150

Sr. No.	Name of Formation	Para No.	Subject	Amount	
234		16	Unjustified late approval draft budget estimates.	4,417.630	
235		17	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance & Development	206.819	
236		18	Unauthorized issuance of supplementary grants without Written approval and release orders	206.820	
237		19	Defective preparation of annual budget due to fake budgeting Without Budget call letters from the Field offices	4,417.630	
238		20	Unjustified Irregular estimation and approval of Budget Including the closing balance of Bank in the total expenditure and approved by the Authorities as expenditure 2019-20	124.260	
239		21	Non-maintain the ledger and separate cost center for tied grant	297.440	
240		22	Defective preparation of annual budget due to fake budgeting of local receipts	8.770	
241		23	Irregular payment of charge allowance to heads of special education schools without entitlement	0.030	
242		24	Irregular Payment of Inadmissible Allowances	0.310	
243		25	Irregular payment of Conveyance allowance	4.980	
244		26	Non-Maintenance of Cash book / non-Availability /entry of Development passed bills drawn in Cash Book	224.280	
245		Dy. DEO (EE-W) Arifwala	1	Unauthorized Regularization of Inzamam Ahmad Junior Clerk & Muhammad Sarwar recruited under 17-A from the initial date of recruitment / Joining & drawn of arrear of Pay & allowance	0.070
246			3	Irregular withdrawal of Personal allowance	-
247			4	Unauthorized regularization of class-IV employees recruited under 17-A	-
248	5		Unjustified Drawl of Inadmissible Charge Allowance by the AEOs	0.030	
249	6		Excess Payment of Charge Allowance to the Irrelevant Teachers	0.180	
250	7		Irregular drawl of inadmissible allowances	0.130	

Sr. No.	Name of Formation	Para No.	Subject	Amount	
251		9	Unjustified Payment of Pay & Allowances to Teachers without performing duties at their original Place of Posting	1.840	
252		10	Irregular drawl of Pay & Allowances & conveyance allowance during absent and leave period By the official staff of Dy. DEO Office	0.250	
253		11	Non-Stoppage of Pay & Allowance and excess payment Pay& Allowances during EOL Period &drawl of Pay & allowance during absent period	0.250	
254		12	Unauthorized payment of conveyance allowance during LPR periods & Payment of Pay & allowances after retirement	0.050	
255		14	Irregular forwarding of Maternity Leaves & excess Leaves recommendation after the Expected date of Delivery	0.470	
256		15	Unjustified Drawl of Qualification Allowance Of M.PHIL Against the Policy of Government	0.160	
257		17	Irregular Drawl of Salary Without Verification of educational Documents	8.450	
258		19	Payment of pay and allowances without fixation	3.660	
259		20	Irregular drawl of arrear of Adhoc allowance-2016 after up-gradation of PST post	0.190	
260		21	Irregular Booking of Adj 30% SSB allowance to the Adj. Qualification Allowance	0.060	
261		22	Irregular expenditure from NSB fund by Different school	0.990	
262		23	Irregular expenditure on approval of defective SMC	5.523	
263		24	Unauthorized expenditure by School Councils beyond permissible limit	1.430	
264		25	Unjustified expenditure on civil works	1.797	
265		26	Non-payment of GST & Income tax by Suppliers	0.400	
266		Dy. DEO (EE-W) Pakpattan	1	Non-utilization of budget and non-surrender of savings	11.734
267			2	Irregular expenditure from NSB Funds without pre-audit	72.327
268			4	Unauthorized payment of inspection	1.024

Sr. No.	Name of Formation	Para No.	Subject	Amount
			allowance	
269		6	Unauthorized payment of salaries of higher scale despite cancelation of promotion	2.599
270		7	Non-maintenance of proper record entry durable and consumable goods and non-maintenance of consumption record of consumable items	5.850
271		8	Unjustified purchase of furniture without requirement	0.340
272		10	Non-utilization of funds by School Management Councils	3.267
273		11	Sub-standard purchase by school management council	3.151
274		12	Irregular payment to suppliers in cash	1.089
275		13	Below Specification work of tuff tile executed in violation of school council policy	0.280
276		14	Irregular purchase of various items from unregistered persons and non-payment of taxes inquiry thereof	8.750
277		15	Doubtful payment of leave encashment claims without evidence of leave balance	8.280
278		16	Unjustified expenditure without payment of taxes from NSB funds	0.050
279		17	Non-imposition / payment of Punjab Sales Tax on services	0.280
280		18	Non-payment of GST on purchase of sand recovery thereof	0.080
281		19	Unauthorized payment of integrated allowances to staff and recovery thereof	0.030
282		20	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.170
283		21	Non-production of deposit proof of GST by Suppliers inquiry thereof	0.540
284		22	Non-deduction/payment of withholding income tax on services Recovery thereof	0.170
285		23	Unauthorized expenditure by School Councils beyond permissible limit	5.785
286	Govt. GHS Chak Baidi	1	Irregular Payment of Personal Allowance to Teachers	0.100
287		2	Irregular Filling of Posts of Elementary School Teacher (Physical Education) Through	-

Sr. No.	Name of Formation	Para No.	Subject	Amount
			Promotion Contrary To Service Rules	
288		3	Non-recovery of Pay and Allowance from Teacher during Earned Leaves	0.140
289		4	Misappropriation of Fund due to Non-return of Loan paid from FTF	0.090
290		5	Irregular Payment Adhoc Relief Allowance-2010 50%	0.040
291		6	Unauthorized withdrawal of conveyance allowance	0.060
292		7	Irregular payment of social security benefit despite regularization	0.060
293		8	Irregular Payment of Qualification Allowance	0.050
294		9	Double Drawl of EVO Net charges	0.030
295		10	Expenditure through irregular School Councils	0.860
296		11	Non-utilization of budget and non-surrender of savings	17.926
297		12	Doubtful purchase of consumable items from N.S.B without stock entries for	0.860
298		13	Non-utilization of funds by School Management Councils	2.304
299		14	Doubtful payment / non-deposit of GST	0.190
300		15	Non-auction of dry trees valuing	0.350
301	Govt. HSS Malka Hans	1	Recovery due to payment of unauthorized conveyance allowance to teachers during winter and Covid-19 vacations	0.550
302		3	Non-verification of deposit of GST	0.580
303		4	Unauthorized payment to DDO instead of actual payee	4.370
304		5	Non-Verification of Receipt Challans	0.710
305		6	Doubtful expenditure of Uniform out of NSB	0.180
306		7	Non-refund of loans granted from FTF	0.120
307		8	Non-recovery of Social Security Benefits despite regularization of employees	0.330
308		9	Double payment of Income Tax, GST and Service Tax	0.080
309		10	Non-recovery of Conveyance allowances during earned leaves	0.060
<b>District Education Authority, Sahiwal</b>				
310	Chief Executive	1	Irregular late approval of original budget	9,046.597

Sr. No.	Name of Formation	Para No.	Subject	Amount	
311	Officer (DEA) Sahiwal	2	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance & Development	8.976	
312		3	Irregular re-appropriation of funds against NIL budget allocation	347.998	
313		4	Non-reconciliation of Budget Figures between DEA record and SAP R/3 record	651.735	
314		7	Doubtful withdrawal of pay without date of joining	34.714	
315		8	Irregular payment of arrears without release of additional budget	38.870	
316		10	Unjustified payment for window 10 home edition licensed involving cost	0.088	
317		12	Non-recovery of liquidated damages	0.162	
318		13	Irregular expenditure on the purchase of equipment for IT Lab	19.952	
319		14	Unjustified purchase of computer in the absence of teaching staff	12.620	
320		15	Un-reconciled difference between bank balance and cash book	0.738	
321		16	Non recovery of Inspection fee from the private schools	0.064	
322		20	Unjustified expenditure on account of photocopies	0.136	
323		21	Non maintain the ledger for tied grant	282.960	
324		22	Irregular purchase of library books and less discount obtained	0.068	
325		23	Doubtful expenditure without stock entries and consumption record	0.865	
326		25	Late Issuance the Registration Certificate of private school	-	
327		28	Irregular drawl of pay & allowances without sanction post	1.182	
328		Principal GGHSS 45/12L Chichawatni	1	Irregular purchase of banned physical assets	1.536
329			2	Loss to government due to excess payment	0.090
330			3	withdrawal of funds without posting of Principal / assigning additional charge of Principal	7.300
331	4		Uneconomical purchase of Riffle on excess rate	0.143	
332	6		Incurring of excess expenditure from	3.552	



Sr. No.	Name of Formation	Para No.	Subject	Amount
			prescribed limit	
333		8	Irregular payment of leave encashment by fake signature of Ex-Principal	0.451
334		9	Loss to Government due to non-realization of revenue from sale of irrigation water of locked school land recovery thereof	0.576
335		11	Irregular purchases without approval of CEO Education	0.761
336		12	Non-accountal into stock and non-maintenance of consumption record of stationery items	0.225
337		13	Non-refund of loans granted form FTF for payment of electricity bills	0.096
338		17	Irregular withdrawal of funds from NBS account	1.741
339		19	Expenditure in excess of budget allocation and non-surrender of savings	92.102
340	Dy. District Education Officer (EE-W) Sahiwal	5	Doubtful withdrawal of pay without date of joining	0.394
341		6	Doubtful payment of salary with doubtful ID card numbers	6.714
342		7	Non-verification of Challans	3.370
343		8	Non recovery / deposit / collection of fines	0.025
344		12	Unjustified expenditure on construction /repair of school Buildings from NSB	1.981
345		14	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	1.392
346	Dy. DEO (EE-M) Sahiwal	8	Irregular expenditure on civil work	4.062
347		11	Poor performance of managements resulted in blockage of fund/ Non utilization of funds	1.387
348		12	Irregular expenditure from NSB funds without pre-audit and monitoring	13.017
349		13	Unjustified withdrawal of pay without date of joining	5.267
350		14	Excess payment of pay and allowances after superannuation retirement	0.728
351		15	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	1.164
352	Government	1	Uneconomical purchase of Rifle on excess	0.143

Sr. No.	Name of Formation	Para No.	Subject	Amount
	Crescent Girls High School, Chichawatani		rate	
353		3	Irregular draw of amounts of arrears of pay & allowances without allocation / release of separate budget	1.039
354		4	Irregular drawl of amount out of SMC account	0.270
355		5	Expenditure in excess of budget allocation and non-surrender of savings	16.921
356		6	Irregular/overpayment payment of sales tax on paint, white wash and construction material by school councils	0.133
357		8	Irregular / doubtful expenditure without quotations from NSB funds	1.141
358		11	Non-refund of loans granted form FTF	0.241
359		12	Unjustified withdrawal of pay without date of joining	0.778
360		14	Withdrawal of funds from treasury without pre-audit	2.853
<b>District Education Authority, Vehari</b>				
361	CEO (DEA) Vehari	1	Defective preparation of annual budget due to non-accounting of local receipts	10.000
362		2	Irregular use of tied grants	184.596
363		3	Unauthorized late draft budget estimates-	9,180.879
364		4	Irregular allocation of lump sum budget	129.577
365		5	Irregular preparation of budget estimate due to deficit budgeting	1,152.560
366		6	Unauthorized allocation of supplementary grants without approval of Cabinet Committee on Finance & Development	571.997
367		8	Irregular payment of conveyance allowance (during COVID vacations i.e. 13.03.2020 to 31.03.2020)	11.628
368		14	Non-surrender of savings and expenditure in excess of budget allocation	0.949
369		16	Non-imposition of penalties on private schools running without registration	12.798
370		19	Unauthorized withdrawal of mobility allowance	0.506
371		20	Loss to government due to non-recovery of one month salary due to termination / resignation	0.511
372		22	Unauthorized payment of conveyance	0.075

Sr. No.	Name of Formation	Para No.	Subject	Amount	
			allowance (DO literacy was allotted government vehicle)		
373		23	Improper maintenance of cash book	21.128	
374	Deputy DEO (EE-M) Burewala	1	Loss to Government due to payment of conveyance allowance during vacations	3.112	
375		4	Doubtful withdrawal of pay without date of joining	2.888	
376		5	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	5.319	
377		7	Unauthorized withdrawal of inspection allowance	1.700	
378		11	Irregular purchases of furniture	12.440	
379		12	Irregular expenditure from NSB funds without pre-Audit and monitoring	104.892	
380		13	Irregular withdrawal of conveyance allowance during vacations / leaves	38.946	
381		14	Poor performance of managements resulted in blockage of fund / non utilization of funds	43.895	
382		15	Unjustified expenditure on construction / repair and maintenance of school buildings from NSB fund	22.520	
383		16	Excess payment of Sales Tax	0.471	
384		17	Irregular payment by head of schools on account of miscellaneous services acquired and non-payment of PST	0.086	
385		18	Non / less deduction of Income Tax	0.110	
386		19	Mis-procurement of Tablet PCs	0.550	
387		20	Non-verification of deposit of Sales Tax on purchases	4.900	
388		Deputy DEO (EE-W) Mailsi	1	Difference of utilized funds on development work due to defective maintenance of record	5.176
389			2	Irregular payment of pay and allowances through adjustments	11.482
390			3	Unjustified withdrawal of pay without date of joining	3.559
391	4		Unjustified withdrawal of pay due to wrong date of joining	1.127	
392	5		Unauthorized withdrawal of inspection allowance	2.400	
393	6		Unauthorized withdrawal of conveyance	0.123	

Sr. No.	Name of Formation	Para No.	Subject	Amount
			allowance during vacations	
394		7	Non-refund of NSB funds from School Council Accounts of Schools transferred to PEF	0.516
395		9	Non-availability of verified reconciled expenditure statement	1,029.680
396		10	Difference of expenditure figures and SAP FI data -	86.067
397		11	Un-authorized payment of conveyance allowance to teachers during leave period	1.471
398		12	Irregular payment of conveyance allowance	1.372
399		15	Unauthorized payment of rent of school / office buildings	1.268
400		16	Withdrawal of funds from treasury without pre-audit	54.197
401		17	Irregular expenditure from NSB funds	54.197
402		18	Irregular expenditure on construction /repair of school buildings from NSB	5.234
403		19	Non-utilization of NSB funds	28.339
404		20	Irregular retention of Development funds	17.223
405		21	Misclassification of expenditure	0.058
406	AIR GGMC HS Burewala	2	Irregular purchase of banned physical assets-	1.268
407		4	Loss to government due to less/ non-deduction of PST and Income Tax	0.177
408		5	Irregular payment of Punjab Sales Tax	0.063
409		6	Incurring of excess expenditure from prescribed limit	8.337
410		7	Loss to government due to excess payment	0.169
411		8	Irregular purchases through splitting	0.848
412		9	Irregular purchases without approval of CEO Education	0.524
413		10	Non-realization of revenue	0.500
414		11	Irregular payment of conveyance allowance	0.984
415		12	Non-surrender of savings and expenditure in excess of budget allocation	2.416
416		13	Blockage of government funds	0.212
417		14	Improper maintenance of cash book	1.993
418	Govt. Model High School Mailsi, Vehari	1	Withdrawal of funds from treasury without pre-audit and defective monitoring of NSB funds incurring	2.225
419		2	Unauthorized excess expenditure over budget	55.400

Sr. No.	Name of Formation	Para No.	Subject	Amount
			allocation	
420		3	Irregular/Doubtful maintenance of expenditure statement	261.695
421		4	Difference in cash book and bank statements of NSB	5.997
422		5	Non-auction of canteen with auction value	2.000
423		7	Poor performance due to non-utilization of NSB funds	3.876
424		8	Doubtful withdrawal of cash and transfer of amounts without maintaining cheques register & copies	14.343
425		9	Irregular purchase from unregistered persons	3.318
426		10	Irregular expenditure on the accounts of NSB by splitting	5.944
427		11	Excess payment of conveyance allowance during winter vacations	6.000
428		12	Irregular/Doubtful maintenance of receipts statements	-
429		14	Non-auction of old & dry trees with auction value	2.000
430		16	Unjustified withdrawal of pay & allowances without proper/correct date of joining	258.229
431		17	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget & necessary documents with working	5.200
432		19	Improper maintenance of record of Pay	258.229
433		20	Un-authorized continuation of services of staff without extension in contract period and withdrawal of cash	0.422
434		21	Non-auction of old furniture with salvage value	2.000
435		22	Doubtful / Irregular with drawl on the accounts of Cost of Others	5.010
436		25	Doubtful/Irregular expenditure on the account of Leave encashment & Non-Maintenance and Non-production of record	-
437		26	Non-surrendered of savings and lapsed of non-development budget	261.695
438		27	Irregular expenditure on the accounts of POL for Generator	4.794
439		29	Irregular payment of conveyance allowance	0.413

Sr. No.	Name of Formation	Para No.	Subject	Amount
			during corona vacations	
440		30	Irregular/doubtful with drawl on the accounts of electricity bills	-
441		31	Irregular/doubtful with drawl on the accounts of repair of office building from NSB	4.794
442		32	Misappropriation/doubtful with drawl on the accounts of NSB purchase & repair of furniture, construction & development material, non-maintenance of proper stocks register and history sheets with numbering of moveable & immoveable assets etc. and inquiry & recovery thereof	9.020
443		33	Irregular/doubtful expenditure with drawl on the accounts of repair of machinery & Equipment	4.794
444		35	Doubtful Maintenance of Ownership record of Land & Buildings of School	-
445		36	Overpayment non-stoppage of increment due to poor result	-
446		37	Doubtful expenditures & Non-Return of loan on the accounts of Farough-E-Taleem Fund	7.687
447		39	Excess payment of conveyance allowance during summer vacations	8.000
448		41	Doubtful/Irregular expenditure on the account of financial assistance & Non-Maintenance and Non-production of record	-
449		43	Excess payment of conveyance allowance during earned leave	2.000

**Annexure-1**  
**[Para: 1.2.4.5]**

**Payment of inadmissible pay and allowances- Rs 193.414 million**

(Rupees in million)

Sr. No.	DDOs	Description	AIR Para No.	Amount
1	Dy. DEO (EE-W) Kabirwala	Conveyance Allowance During Leave	14	7.612
2	Dy. DEO (EE-W) Kabirwala		15	6.364
3	Dy. DEO (EE-M) Kabirwala		15	7.335
4	Dy. DEO (EE-M) Kabirwala		20	2.025
5	Dy. DEO (EE-M) Khanewal		08	3.004
6	Dy. DEO (EE-W) Jahanian		07	5.458
7	CEO of DEA Khanewal		22	131.376
8	CEO Education	Payment of inadmissible annual increments.	18	1.144
9	Dy. DEO (EE-W) Jahanian	Pay & allowances during inadmissible leaves.	11	1.639
10	Dy. DEO (EE-W) Kabirwala	Payment of SSB allowance after regularization.	06	14.528
11	Dy. DEO (EE-M) Kabirwala		12	3.254
12	Dy. DEO (EE-M) Khanewal		09	7.410
13	Dy. DEO (EE-W) Jahanian		08	2.265
<b>Total</b>				<b>193.414</b>

**Annexure-2**

**[Para: 4.2.4.1]**

**Irregular expenditure due to approval of defective SMC committee –  
Rs 4.963 million**

**(Rupees in million)**

<b>Sr. No.</b>	<b>Name of School</b>	<b>Expenditure</b>
1	GES 33 /EB	0.033
2	GES 59/EB	0.85
3	GES 57/EB	0.351
4	GES 81/EB	0.282
5	GES Mehdi Khan	0.153
6	GES 109/EB	0.896
7	GES 115EB	0.139
8	GES 38EB	0.542
9	GES 115/EB	0.246
10	GES 57 EB	0.105
11	GES Mehdi Khan	0.136
12	GES 38EB	0.048
13	GES 33/EB	0.247
14	GES 109 EB	0.160
15	GES 81 EB	0.112
16	GES CHAK 89/EB	0.663
	<b>Total</b>	<b>4.973</b>



**Annexure-3**

**[Para: 5.2.4.6]**

**Excess payment of pay and allowances - Rs 184.600 million**

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Period</b>	<b>AIR Para No.</b>	<b>Description</b>	<b>Amount</b>
1	CEO DEA Sahiwal	2020-21	17	Lockdown and Leave Period	76.822
2	Dy DEO MEE Sahiwal	2020-21	3		4.539
3	Dy DEO MEE Chichawatni	2019-21	6		7.594
4	Dy DEO WEE Chichawatni	2019-21	14		18.488
				<b>Total</b>	<b>107.443</b>
1	CEO (DEA) Sahiwal	2020-21	3	Unauthorized payment on account of 30% social security benefit	35.704
2	Dy. DEO MEE Sahiwal	2020-21	7		5.928
3	Dy. DEO WEE Sahiwal	2020-21	4		8.816
4	Dy. DEO WEE Chichawatni	2019-21	11		14.214
				<b>Total</b>	<b>64.662</b>
1	CEO DEA Sahiwal	2020-21	10	Excess payment of pay and allowances despite retirement	0.226
2	Dy DEO MEE CCI	2019-21	15	Drawl of advance increments on account of higher qualification	0.404
3	Dy DEO MEE Sahiwal	2020-21	5	Drawl of advance increments on account of higher qualification	1.723
4	Dy DEO MEE Sahiwal	2020-21	8	Excess withdrawal of Pay and Allowances	3.956
5	Dy DEO WEE CCI	2019-21	9	Over payment of pay and allowances of employees	0.169
6	Dy DEO WEE CCI	2019-21	20	Payment of pay and allowances despite retirement, death and transfer of employees	2.499
7	Dy DEO WEE Sahiwal	2020-21	19	Payment of pay and allowances despite retirement of employees	0.489
8	Dy DEO WEE	2020-21	21	Over payment of pay and	0.247

Sr. No.	DDOs	Period	AIR Para No.	Description	Amount
	Sahiwal			allowances of employees	
				<b>Total</b>	<b>9.713</b>
1	CEO DEA Sahiwal	2020-21	11	Overpayment in time scale promotion	0.148
2	CEO DEA Sahiwal	2020-21	19	Overpayment of Science teaching & charge allow	0.059
3	Dy DEO MEE Sahiwal	2020-21	1	Overpayment of science teaching allowance	0.058
4	Dy DEO MEE Sahiwal	2020-21	2	Overpayment of charge allowance	0.238
5	Dy DEO WEE CCI	2019-21	3	Overpayment of charge allowance	0.169
6	Dy DEO WEE CCI	2019-21	7	Payment of inadmissible pay & allowances	0.372
7	Dy DEO WEE CCI	2019-21	10	Excess payment of personal allowance	0.471
8	Dy DEO WEE Sahiwal	2020-21	6	Overpayment of charge allowance	0.08
9	Dy DEO WEE Sahiwal	2020-21	8	Non-recovery of fines	0.07
10	Dy DEO WEE Sahiwal	2020-21	18	Excess payment of personal allowance	0.312
11	Dy DEO WEE Sahiwal	2020-21	22	Payment of inadmissible allowances	0.821
				<b>Total</b>	<b>2.798</b>
				<b>Grand Total</b>	<b>184.616</b>

**Annexure-4**

**[Para: 6.2.4.6]**

**Unauthorized payment of pay and allowances- Rs 248.38 million**

**(Rupees in million)**

<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Financial Year</b>	<b>Description</b>	<b>Amount</b>
CEO DEA Vehari	3	2020-21	Payment of conveyance allowance during leaves	1.548
CEO DEA Vehari	7	2020-22	Payment of conveyance allowance during leaves	113.681
Dy DEO EEM Mailsi	12	2019-21	Payment of Conveyance Allowance during vacations of Winter and COVID-19 Alert	4.507
Dy DEO EEM Vehari	2	2019-21	Payment of Conveyance Allowance during vacations	8.384
Dy DEO EEW Burewala	13	2019-21	Payment of Conveyance Allowance during vacations	4.8
Dy DEO EEW Vehari	17	2019-21	Payment of Conveyance allowance during covid-19 epidemic leaves & vacations	0.344
<b>Total</b>				<b>133.264</b>
<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Financial Year</b>	<b>Description</b>	<b>Amount</b>
CEO DEA Vehari	18	2020-21	Non-recovery of social security benefits despite regularization of service	9.386
CEO DEA Vehari	28	2020-21	Withdrawal of social security benefits by the teaching staff after regularization of service	68.531
Dy DEO EEM Mailsi	7	2019-21	Non-recovery of social security benefits and pay and allowances despite regularization of service	3.886
Dy DEO EEM Vehari	4	2019-21	Withdrawal of social security benefits after regularization	2.114
Dy DEO EEW Burewala	6	2019-21	Irregular payment of Social Security Benefit despite regularization	3.668
Dy DEO EEW Vehari	2	2019-21	Unjustified payment of Social Security Benefits	12.158

Dy DEO EEW Vehari	8	2019-21	Non-recovery of social security benefit on regularization from the date of appointment under rule 17-A	6.751
<b>Total</b>				<b>106.494</b>
<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Financial Year</b>	<b>Description</b>	<b>Amount</b>
CEO DEA Vehari	2	2020-21	Unauthorized payment of integrated allowance	0.048
CEO DEA Vehari	11	2020-21	Unauthorized payment of Charge Allowance to AEOs	0.055
CEO DEA Vehari	21	2020-21	Doubtful withdrawal of Indexation Pay	0.052
CEO DEA Vehari	23	2020-21	Payment of charge allowance to heads of special education schools	0.007
Dy DEO EEM Mailsi	3	2019-21	Payment of personal allowance and Charge Allowance	0.046
Dy DEO EEM Mailsi	4	2019-21	Payment of Personal allowance to AEOs	0.199
Dy DEO EEM Mailsi	8	2019-21	Unauthorized payment of Charge Allowance	1.719
Dy DEO EEM Mailsi	10	2019-21	Drawl of pay and allowances after retirement	0.127
Dy DEO EEM Mailsi	7	2019-21	Drawl of pay and allowances during leave without pay	0.137
Dy DEO EEW Burewala	5	2019-21	Drawl of pay and allowances during leave without pay	0.16
Dy DEO EEW Burewala	10	2019-21	Excess withdrawal of Pay and Allowances	3.259
Dy DEO EEW Burewala	11	2019-21	Payment of Inadmissible Allowances	0.137
Dy DEO EEW Burewala	15	2019-21	Payment of Charge Allowance	0.137
Dy DEO EEW Vehari	4	2019-21	Drawl of pay and allowances during leave without pay	2.539
<b>Total</b>				<b>8.622</b>
<b>Grand Total</b>				<b>248.38</b>

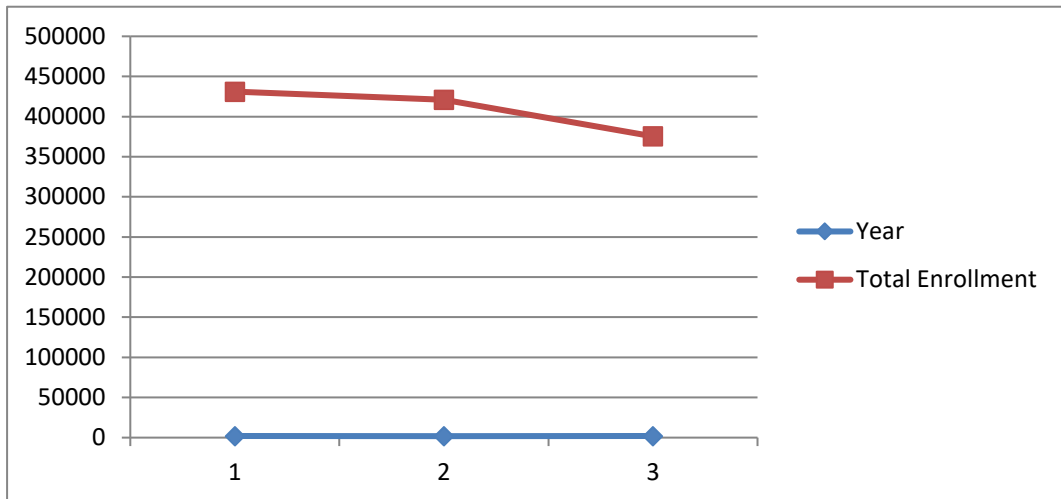
### Poor performance due to decrease in enrollment

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

CEO DEA Khanewal and its subordinate officers defectively monitor the schools and did not ensure improvement in enrollment in 2020-21. Audit obtained the figures of enrollment of last three years and revealed that enrollment was decreased despite increasing population. The decreasing trend evidently shows the performance of education sector in achieving the SDG goal-4. The necessary detail is as under:

Sr. No.	Year	Level	Enrollments
1	2019	Elementary wing (Male)	106,448
		Elementary wing (Female)	161,335
		High School (Male& Female)	132,950
		Higher Secondary (Male & Female)	30,382
2	2020	Elementary wing (Male)	103,219
		Elementary wing (Female)	152,691
		High School (Male& Female)	134,722
		Higher Secondary (Male & Female)	30,238
3	2021	Elementary wing (Male)	78,859
		Elementary wing (Female)	123,907
		High School (Male& Female)	143,187
		Higher Secondary (Male & Female)	29,429

The graphical representation of enrollment is given below:



Due to negligence of administrative authorities enrollment has decreasing trend instead of increasing.

Decrease in enrollment resulted in poor performance of education authority.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends policy decisions by administrative authorities to improve quality education and improve the IECE in Government Schools.

[AIR para No.38]

### **Ineffective education system of Government schools resulting poor performance in DEA Lodhran**

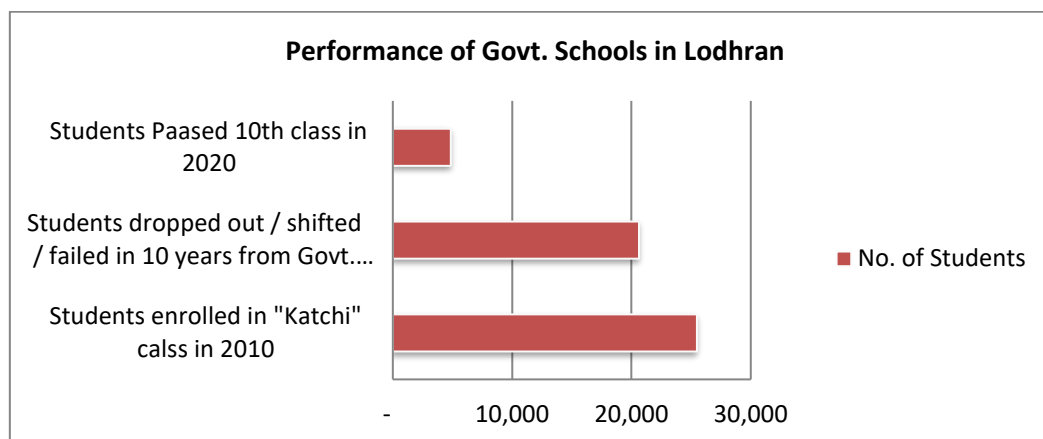
According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority shall establish, manage and supervise 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.

CEO DEA failed to establish and govern an effective education system in schools under his administrative control during last decade. Audit analyzed data obtained from CEO office Lodhran and revealed that only almost 19% of enrolled students in one class were becomes capable to qualify 10<sup>th</sup> class and rest of the 81% (major chunk) of students were either shift their schools to private sector due to poor quality education or otherwise non-rational / low performing students were struck off to report good result percentages by the authorities of Government Schools. The detail is given in the following table:

<b>An Overview on performance of Govt. Schools</b>	<b>No. of Students</b>
Students enrolled in "Katchi" class in 2010	25,491
Students dropped out / shifted / failed in 10 years from Govt. schools	20,639
Students Passed 10th class in 2020	4,852

<b>An Overview on performance of Govt. Schools</b>	<b>No. of Students</b>
Actual students passed 10 classes who were admitted in Govt. Schools 10 year before in one class under Government Schools	19%
Students left / dropped out / failed %	81%

Graphical representation of 10 years performance at a glance in Government Schools of DEA Lodhran is given below:



Due to negligence of administrative authorities and provision of poor quality education only 19% students qualify their education up to matric from Government Schools and rest of the 81% either dropped out / shifted or failed due to poor education services.

The drop out ratio / failure ratio upto 81% reflects poor quality education in Education facilities of DEA Lodhran despite the fact that there were qualified teachers, best sports facilities, best schools availability of reflects poor performance of Government Schools.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.



Audit recommends policy decisions by administrative authorities to improve quality education and reduce the drop out from Government Schools.

[AIR para No.07]

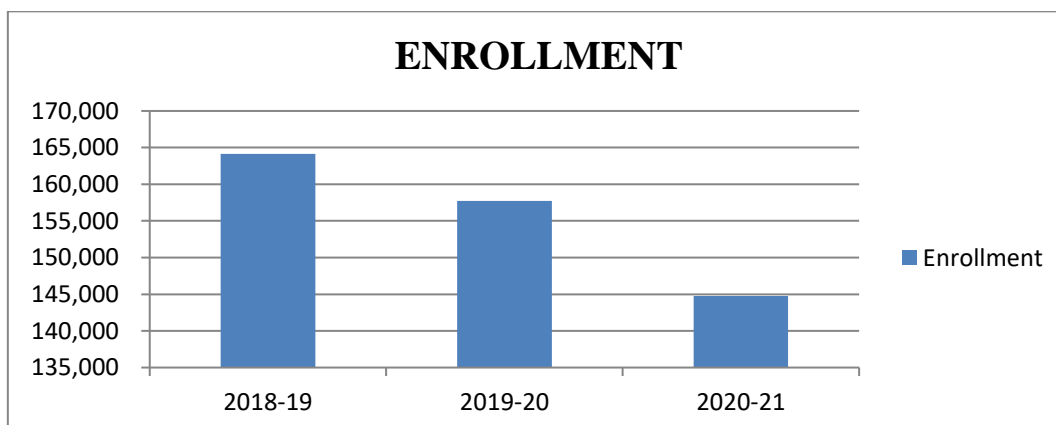
### Poor Performance of Government Schools due to decreasing trend of enrollment

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

CEO DEA Lodhran defectively monitors the schools and did not ensure improvement in enrollment in 2020-21. Audit obtained the figures of enrollment of last three years and revealed that enrollment was decreased despite increasing enrollment. The decreasing trend evidently shows the performance of education sector in achieving the SDG goal-4. Necessary detail is given below:

Sr. No.	Particulars	2020-21		2019-20		2018-19	
		Total No. of Schools	Total Enrollment	Total No. of Schools	Total Enrollment	Total No. of Schools	Total Enrollment
1	Secondary	124	59112	111	58893	111	60318
2	EE-Male	249	38598	254	43230	254	45698
3	EE-Female	383	47059	391	55617	391	58134
	<b>Total</b>	<b>756</b>	<b>144769</b>	<b>756</b>	<b>157740</b>	<b>756</b>	<b>164150</b>

The graphical representation of enrollment is given below:



Due to negligence of administrative authorities enrollment has decreasing

trend instead of increasing.

Decrease in enrollment resulted in poor performance of education authority.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends policy decisions by administrative authorities to improve quality education and improve the IECE in Government Schools.

[AIR para No.37]

## Annexure-8

### **Poor service delivery of District Education Authority Multan due to decrease in enrolment and increase in dropout ratio, poor results and non-provision of missing facilities**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

During thematic audit of CEO District Education Authority Multan, it was observed that there was decline in the various performance indicators as mentioned below:

There was 16% decrease in the enrolment of Kachi Classes and Class-1 during 2020-21, and there was 100% increase in dropout ratio of student of class five in 2020-21. Similarly, there was substantial increase in drop out ratio of Middle classes and in class twelve. Detail is given in table.

<b>Particular of Questionnaire</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Increase / Decrease</b>	<b>Remarks / increase/ Decrease</b>
Total Number of Primary Schools	894	888	6	Decrease
Total Number of High Schools	212	211	1	Decrease
Total Number of Boys School	577	569	8	Decrease
Total enrollment of Katchi class of May 2010	37,137	37,017	120	Decrease
Total enrollment of one Class of May 2020	45,653	38,221	7,432	Decrease
Total Dropout students from Class five	75	150	-75	Increase
Total Dropout students from Class Eight	108	125	-17	Increase
Total Dropout students from Class Twelve	409	525	-116	Increase
Total dropout students during the year	1,800	2,000	-200	Increase

It had been observed/ found that from the last five years no student of Government schools of District Multan got the prominent position in the Matric & intermediate exams of Board. There was increase in percentage of failed students in exams of Matric & intermediate during 2020-21. 26.8 % students

failed in matric BISE exams and 35.49% intermediate students were failed in the intermediate exam of BISE. Similarly, there was increased in number of students passed below B grade in matric exam of BISE. Detail is enclosed in table below:

Three schools result of Matric and FA was below the board but no disciplinary action was taken against the schools.

Particular of Questionnaire	FY 2019-20	FY 2020-21	Increase / Decrease	Remarks / increase/ Decrease
How many students were registered in BISE for SSC/ Matriculation	58063	61062		Increase
How many students were appeared in 10th class exam	57012	58230		Increase
How many students passed in 10th class exam	49932	42649		Decrease
Students failed in 10th class exams	7080	15581	26.8	
How many students were registered in BISE for Intermediate class	16512	15059		Decrease
How many students were appeared in BISE for Intermediate class	15029	14382		Decrease
How many students were passed in Intermediate exam	14019	9038		Decrease
Students failed in intermediate class exams	1010	5344	35.49	
How many students were passed in B Grade in 10th Class	1402	22064		Increase
How many students were passed below B Grade	11215	11481	266	Increase
How many schools result was below Board in SSC	2	3		Increase
How many Schools result was below Board in Intermediate	3	3		

Out of 994 middle and primary school, 12 % schools did not have the boundary walls, 20 % schools did not have the Toilets in 12% school's toilet block are not in hygienic conditions. 28% schools did not have the sufficient class rooms. Detail is mentioned in the following table:

Name of Missing Facilities	Nos.
How many schools did not have play grounds	1043
How many did not have toilet facilities	2
Desk Bench Required in Higher and higher Secondary schools Boys Multan	1594
Desk Bench Required in Higher and higher Secondary schools Girls Multan	5835
Required in Primary & Elementary Schools Boys Multan	4290
Required in Primary & Elementary Schools Girls Multan	4195
Toilets not available Model Schools	47

<b>Name of Missing Facilities</b>	<b>Nos.</b>
Toilets not available Primary Schools Boys	48
Toilets Not available Girls Primary School	75
Class Rooms required in High School Boys	20
Class Rooms Required in High School Girls	10
Class Rooms required in Elementary School Boys	25
Class Rooms Required in Elementary School Girls	26
Class Rooms Required in Model Schools if any	11
Class rooms required in Primary Schools Boys	130
Class Room Required in Girls Primary School	150
No. of Primary Schools Boys did not have the boundary walls	38
No. of Girls Primary School did not have the boundary walls	41
How many girl's schools did not have play ground	642
How many High schools did not have science lab	58
How many high schools did not have computer lab	51

Due to weak internal controls quality education was not being provided to the students of the District.

Non-providing the basic teaching facilities resulted decline in student drop out ratio and decline in results of the authority.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends efforts be made to improve all the educational facilities of the DEA Multan.

[AIR para No.02]

**Non-utilization of services of existing teachers to start secondary classes in upgraded elementary schools**

According to Notification No. SO(SNE)UPGRADATION/2019 dated 01.06.2020 of School Education Department, 34 elementary schools have been upgraded to high level in district Multan in context of rationalization of teacher exercise by utilizing the services of existing teachers of upgraded schools to start 9<sup>th</sup>& 10<sup>th</sup> classes in larger public interest. No SNE will be provided to these schools by School Education Department/ Finance Department till two next academic sessions with effect from date of issuance of Notification. The senior most teachers of upgraded schools will perform as officiating Head Master / Headmistress and DDOs of upgraded schools

During the course of thematic audit of CEO (DEA) Multan, it was observed that service delivery of District Education Authority Multan was very poor in provision of quality secondary education in 34 upgraded elementary schools where there were no high schools in those specific areas. It was observed that District Education Authority Multan:

1. Did not hired services of existing teachers of 32 upgraded Elementary schools to start secondary education of 9<sup>th</sup>& 10<sup>th</sup> classes, in larger public interest in order to retain the student in government schools.
2. Did not issued Notifications regarding senior most teachers of upgraded schools as DDOs/ officiating Headmasters/ Headmistress
3. No Budget was granted /allocated for provision of secondary education at upgraded schools
4. Management of authority had no action plan regarding better service delivery and provision of quality education and retaining of students at government schools
5. No mechanism was designed to run the upgraded schools in the light of direction of Government of Punjab.

Due to weak internal controls, services of existing teachers of upgraded Elementary schools were not hired to start secondary education.

Non-utilization of services of existing teachers of upgraded Elementary schools to start secondary education resulted in non-provision of service delivery and quality education, in violation of instructions of Government of Punjab.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends utilization of services of teachers in those upgraded schools and ensuring of provision of quality secondary education at upgraded schools within the available resources.

[AIR para No.03]



## Annexure-10

### Poor Performance of Government Schools due to decreasing trend of enrollment

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

CEO DEA Pakpattan defectively monitored the schools and did not ensure improvement in enrollment in 2020-21. Audit obtained the figures of enrollment of last three years and revealed that enrollment was decreased despite increasing enrollment. The decreasing trend evidently shows the performance of education sector in achieving the SDG goal-4. Necessary detail is given below:

Sr. No.	Particulars	2020-21		2019-20		2018-19	
		Total No. of Schools	Total Enrollment	Total No. of Schools	Total Enrollment	Total No. of Schools	Total Enrollment
1	Secondary, higher secondary, elementary & primary schools	856	224,415	856	241,206	845	247,290

Due to negligence of administrative authorities enrollment has decreasing trend instead of increasing.

Decrease in enrollment resulted in poor performance of education authority.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends policy decisions by administrative authorities to improve quality education and improve the IECE in Government Schools.

[AIR Para No. 11]

**Doubtful enrollment of students without NADRA verification**

According to rule 15 (a) (b) of District Authorities Accounts Rules 2017, the Drawing and Disbursing Officer shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly. Further, as per rule 54 of Punjab Local Govt. (Budget) rules 2001, if expenditure under any head of account at the close of year is less by more than 10 % of actual allocation, the head of office is responsible to explain such less expenditure to the satisfaction of accounts committee.

Audit observed that 42% verification of guardian of students was made through NADRA and remaining 58% enrollment was still un-verified/ pending. Without verification through NADRA, 58% enrollment was doubtful. The detail is as under:

<b>Number of students enrolled in government schools of pakpattan</b>	<b>NADRA verification of guardian made</b>	<b>NADRA verification pending</b>
223,612	42%	58%

Source: SIS Punjab

Due to weak internal controls, 58% enrollment was still un-verified/ pending.

Due to non-verification of 58% enrollment from NADRA, enrollment was doubtful and violation of government rules.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends 100% verification of enrollment from NADRA

[AIR Para No.7]

**Non procurement of bus for special education centers despite availability of funds – Rs6.500 million**

According to target 4(a) of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, build and upgrade educational facilities that are child, disabled, gender sensitive and provide safe, non-violent, inclusive and effective learning environment for all.

The Chief Executive Officer DEA Sahiwal failed to maintained adapted infrastructure and material for students with disabilities during 2020-21 due to non-procurement of bus for special education centers. The funds amounting to Rs 6.500 million were released on October 2019 for procurement of but the said facilities were not provided which leads non-achievement of SDG goals and poor service delivery and performance by CEO DEA Sahiwal.

Due to weak financial controls, the funds were not utilized for procurement of bus for special education centers.

Non-procurement of bus for special education resulted in non-achievement of SDG goals toward upgraded education facilities.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends appropriate action to upgrade education facilities by utilization of allocated funds in time.

[AIR para No.01]

**Non development of Infrastructure for early childhood education**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer DEA Sahiwal failed to established quality early childhood development centers for girls and boys during 2019-21. This infrastructure plays important role to increase readiness of childhood for primary education. Only 09 schools out of total 1,157 schools under administrative control of ECO DEA Sahiwal, with funds allocation of Rs 300,000 each was established IECEs during 2019-21. Furthermore, the CEO DEA Sahiwal did not prepare estimate regarding proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial wellbeing against SDGs documents for development of IECE centers / rooms in schools.

Due to weak planning and development, the ratio for establishment of IECE centers / rooms in schools was very poor.

Non-establishment of IECE rooms in schools resulted in poor participation rate in organized learning.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that the number of IECE rooms in schools should be increased in order to increase participation rate in organized learning (one year before the official primary entry age).

[AIR para No.02]

### **Non establishment of Adults Literacy Centers**

According to target 4.3 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education.

The Chief Executive Officer DEA Sahiwal failed to increase the participation rate of adults in non-formal education centers during 2019-21. The adult’s literacy centers were not open during 2019-21 which become the cause of poor quality of labor force in the district. 60 No ALC were opened for 3 moths only.

Due to poor planning of literacy department, the ALCs were not established to increased equal access for all women and men to affordable and quality tertiary education (education for people above school age).

Non establishment of ALCs centers resulted in increased mismatch between the skills being imparted through the tertiary education system and the skills demanded by the market.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends establishment of ALCs to increase the participation rate of youth and adults in non-formal / tertiary education system.

[AIR para No.03]



### Poor performance due to non-availability of teaching staff according to student teacher ratio

According to target 4.1 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

The Chief Executive Officer DEA Sahiwal failed to increase working strength of teaching staff during 2019-21. No recruitment was made during 2019-21 in order to increase quality education. Further, it was observed that teaching staff was working on administrative / operational post. The detail is as under:

Number of students enrolled in government schools of	Total sanction strength of teaching staff	Total working strength of teaching staff	Vacant post of teaching staff
342,966	12,152	9785	2367

Due to weak administrative controls, recruitment of teaching staff was not made to increase the quality of education in district.

Non recruitment of teaching staff resulted in poor quality education in government schools.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends to initiates process for recruitment of teaching staff to increase quality education in government schools.

[AIR para No.04]

### **Exorbitant drop out of students from Government Sector Schools and provision of poor quality education**

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

The CEO (DEA) Vehari did not properly monitor the students enrolled and dropped out from Government Schools. The performance of Government Schools in DEA Vehari was evaluated by audit which revealed that total number of 24,756 students were enrolled in Katchi Class in 2010 out of which 24,602 students were promoted to Class one in 2011. Same class was evaluated up to 10<sup>th</sup> class. Hence the enrollment of 10<sup>th</sup> class in 2020 was obtained which were reported only 16,457 students in all DEA Vehari. In the light of above facts, it was observed that during 10 years 34% students were dropped out from main stream of enrollment or students were switched over to private schools. The detail is given below:

<b>Particulars</b>	<b>Year</b>	<b>No. of Students</b>
Class Kachi 2010	2010	24,756

<b>Particulars</b>	<b>Year</b>	<b>No. of Students</b>
Class one 2011	2011	24,602
10th Class 2020	2020	16,457
<b>Students Dropped out / switched out in 10 years</b>	<b>2020</b>	<b>8,299</b>
<b>Percentage</b>		<b>34%</b>
Note: Report based on data provided by CEO DEA office during Audit FY 2020-21		

Due to negligence of administrative authorities and provision of poor quality education 34% students were dropped / switched out from Government Schools.

The drop out ratio upto 34% reflects poor quality of education in education facilities of DEA Vehari despite availability of qualified teachers, sports facilities and availability of schools covering the whole district.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends remedial measures besides review of policy decisions to improve quality education and reduce the drop out ratio from Government Schools.

[AIR Para No.31]

### **Ineffective education system of Government schools resulting poor performance in DEA Vehari**

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

CEO DEA failed to establish and govern an effective education system in schools under his administrative control during last decade. Audit analyzed data obtained from CEO office Vehari and revealed that only almost 54% of enrolled students in one class were becomes capable to qualify 10<sup>th</sup> class and rest of the 46% of students were either shift their schools to private sector due to poor quality education or otherwise non-rational / low performing students were struck off to report good result percentages by the authorities of Government Schools. Necessary detail is given below:

<b>An Overview on performance of Govt. Schools</b>	<b>No. of Students</b>
Students enrolled in "Katchi" class in 2010	24,756
Students dropped out / shifted / failed in 10 years from Govt. schools	11,305

<b>An Overview on performance of Govt. Schools</b>	<b>No. of Students</b>
Students Passed 10th class in 2020	13,451
Actual students passed 10 classes who were admitted in Govt. Schools 10 year before in one class under Government Schools	54%
Students left / dropped out / failed %	46%

Due to negligence of administrative authorities and provision of poor quality education only 54% students qualify their education up to matric from Government Schools and rest of the 46% either dropped out / shifted or failed due to poor education services.

The drop out ratio / failure ratio upto 46% reflects poor quality education in education facilities despite the fact that there were qualified teachers, best sports facilities, best schools availability.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends policy decisions by administrative authorities to improve quality education and reduce the drop out ratio from Government Schools.

[AIR Para No.37]

**Non-finalization / issuance of registration certificate of private schools**

According to rule 3 of Punjab Private Educational Institutions Ordinance 1984, the registration authority shall, with in sixty days from the date of filling of an application for registration, decide the application.

During Audit of CEO (DEA) Vehari for the period 2020-21, it was observed that tehsil wise committees were constituted for visit / inspection of private schools applied for new registration through online registration system but no inspections reports were submitted within timelines of 60 days. Out of total 132 new applications, inspection report of 15 applications was on record but no NOC was issued by District Registering Authority Vehari. All the cases for new registration were pending for more than 60 days. Intentionally the cases of the registration used to be late and not decided with in due date. It was further observed that record of private schools was not maintained in the concerned section. No file of registered school was available in the office. No survey was conducted to identify the schools running without registration.

Due to weak internal controls, registration certificates were not issued to owners of private schools.

Non-finalizing / issuance of NOCs resulted in non-compliance of Government instructions regarding issuance of certificates / rejection of applications.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends disciplinary action be taken against the responsible staff who were not processing the registration cases in true sense and maintenance of record of registered schools.

[AIR Para No.32]

### Poor performance due to non-supply of literacy kits

According to PC-1 of Taleem Sub kay Liay 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.

Description	No.	Rate
Mat	1	10000
White Board with Stand	1	2500
Board Marker	20	1000
Duster 05	5	500
Board marker ink	5	2250
Arm chair plastic	1	2000
Table Folding Plastic	1	3000
Registers	3	750
Water Cooler with Stand	1	3000
<b>Total</b>		<b>25000</b>
<b>No. of Centers</b>		<b>35</b>
<b>No. of Centers</b>		<b>0.875</b>

Chief Executive Officer Education / District Officer literacy Khanewal failed to provide literacy kits / Teachers kits for 35 new established NFEFS centers during 2020-21. The establishment of NFEFS centers without provision teacher kits remain seems fake. The education without providing teacher kits was poor.

Due to weak internal controls, teacher kits were not provided for quality education.

Non provision of teacher kits resulted in poor quality education.

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



DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that all necessary teaching material be provided to the centers for proper teaching.

[AIR para No.31]

**Non-adopting of measures for provision of quality education**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Punjab School Education Department and Chief Executive Officer DEA Khanewal failed to ensure following points for quality education in Punjab. The detail of points is as under.

- No teacher trainings were organized regarding junior classes.
- No learning intentions & Success Criteria for secondary students were prepared.
- No workshop on Mental Health for young students were conducted,
- No workshop was conducted on mindfulness,
- No mechanism was developed for teachers exchanging professional experiences and expertise between levels, sections, schools,
- No record was prepared about supporting cooperation and coordination within and between sections, subjects,
- There were no procedures for transition of information from nursery to primary and from primary to secondary (meetings, visits, projects, etc.),
- No efforts were made by schools organizing mother tongue promotion.
- No efforts were made for timetabling ensures an equitable distribution of subject time through the week/half term
- No measures are taken to make best use of teaching time,
- No mechanism was prepared regarding celebration of national festivals and reference to national current affairs.

- Schools not organize communal events which bring together students and teachers (and parents) close.
- There were not adequate numbers of rooms of appropriate size
- Classrooms and public areas were not clean, safe.
- There were no displays of work and other materials in corridors and classrooms related to teaching.
- Student behavior and attendance is not monitored.
- There are no formal and informal communication channels within the school community.
- There are formal and informal communication channels with stakeholders outside the school.
- Teachers have not their short term and long-term planning based on the curriculum.
- The planning of the curriculum is not regularly reviewed and revised.
- The school has not guidelines for short- and long-term planning which are followed by the teachers.
- Teachers are not appropriately qualified
- There are not school libraries / media centers with adequate range of relevant books.
- There is no an adequate supply of subject related equipment.
- No method was developed to assess either teachers use teaching time effectively.
- Students resulted were not analyzed.
- Teaching Support materials are not available

- No method was developed for systematic procedure for evaluation of progress of teachers
- No serious efforts were made regarding enrollment of children.

Due to weak planning and development, points for quality education were not considered seriously.

Non adherence of above points resulted in quality less education.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that all measures including above points be followed for quality education.

[AIR para No.35]

## Annexure-21

### Poor performance due to non-availability of teaching staff according to student teacher ratio

According to target 4.1 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

The Chief Executive Officer DEA Khanewal failed to increase working strength of teaching staff during 2020-21. No recruitment was made during 2020-21 in order to increase quality education. Further, it was observed that teaching staff was working on administrative / operational post. As per data provided to audit one teacher was teaching to more than 40 students which were above the required standard strength. The detail is as under:

DISTRICT EDUCATION AUTHORITY KHANEWAL						
Student Teacher Ratio						
Sr. No.	Particulars	Total No. of Schools	Total Enrollment	Total No. of Teachers Sanctioned	Total No. of teachers Working	Student teacher Ratio
1	Higher Secondary Schools Boys	14	18103	411	370	49
2	Higher Secondary Schools Girls	17	26045	417	357	73
3	High School Boys	128	97459	2346	2315	42
4	High School Girls	105	91404	1807	1774	52
5	Elementary School Boys	135	43164	1510	1147	38
6	Elementary School Girls	143	36535	1408	1305	28
7	Model Schools	267	45425	1790	1139	40
8	Primary Schools Boys	221	38259	1336	1102	35
9	Girls Primary School	214	33209	1147	757	44
	<b>Total</b>	<b>1244</b>	<b>429603</b>	<b>12172</b>	<b>10266</b>	

Due to weak administrative controls, recruitment of teaching staff was not made to increase the quality of education in district.

Non recruitment of teaching staff resulted in poor quality education in government schools.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends to initiates process for recruitment of teaching staff to increase quality education in government schools.

[AIR para No.36]

**Poor delivery of education services due to non-utilization of teachers optimally in DEA Khanewal**

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

CEO DEA and its subordinates offices did not utilize human resource of authority optimally for provision of quality education to the students. Audit scrutinize the time tables of Higher Secondary Schools Male & Female to observe the utilization of human resource and assess the productive and idle time of teachers which revealed that despite presence 36% of teachers were allowed not to teach the students and remain idle. Out of total weekly available hours 36% idle hours were noticed as productive hours were only 64% of present teachers. It is alarming situation that out of present teachers only 64% actually teach the students and rest of 36% remains idle due to free periods, as summarized below:

Sr. No.	Period	Name of School	Weekly Available Hours	Weekly Idle Time in Hours	Weekly Productive Hours	Idle Time Percentage	Productive Hours Percentage
1	2019-20	GGHSS in Khanewal	762.5	237	525	31%	69%
2	2019-20	GBHSS in Khanewal	2287.5	862	1425	38%	62%
		<b>Total</b>	<b>3050</b>	<b>1099</b>	<b>1950</b>	<b>36%</b>	<b>64%</b>

Due to defective management of head teachers and controlling officers the teachers were not being optimally utilized.

No optimum utilization of teachers resulted in non-provision of quality education / poor education services to the populace of the area concerned.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action besides remedial measure to optimum utilization of available staff for provision of quality education.

[AIR para No.39]



**Poor performance of DEA Khanewal due to non availaibiy of class rooms and other insfrastructure standards**

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

CEO DEA and its subordiantes offices fail to ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education in schools. As per report provided to audit, there was acute shortage of class rooms, toilet blocks and barbed wire for student safety. Non ensuring of basic insfrastcture resulted in decarese in enrollment and poor quality of education. The deital is given in the following table:

Missing Facilities in District Khanewal						
Sr. No.	Particulars	Total No. of Schools in which class rooms are still required	No. of Additional class rooms required	Total No. of Schools in which boundary wall not exist	Barbed Wire/ security measures not exist	Total No. of Schools in which toilet block not exist or less from requirement
1	Higher Secondary Schools Boys	2	10	1	0	0
2	Higher Secondary Schools Girls	4	28	0	0	0
3	High School Boys	40	180	10	4	5
4	High School Girls	28	107	14	2	1
5	Elementary School Boys	78	176	0	0	14
6	Elementary School Girls	51	136	17	16	37
7	Model Schools if any	61	119	12	70	60
8	Primary Schools Boys	165	391	0	0	15
9	Girls Primary School	127	226	3	89	52
		556	1373	57	181	184

Due to defective management, basic infrastructure for quality education was not provided in schools.

Non-provision of basic infrastructure in schools resulted in decrease in enrollment and poor quality education.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends measure should be taken for provisions of basic infrastructure for increase in enrollment and quality of education.

[AIR para No.40]

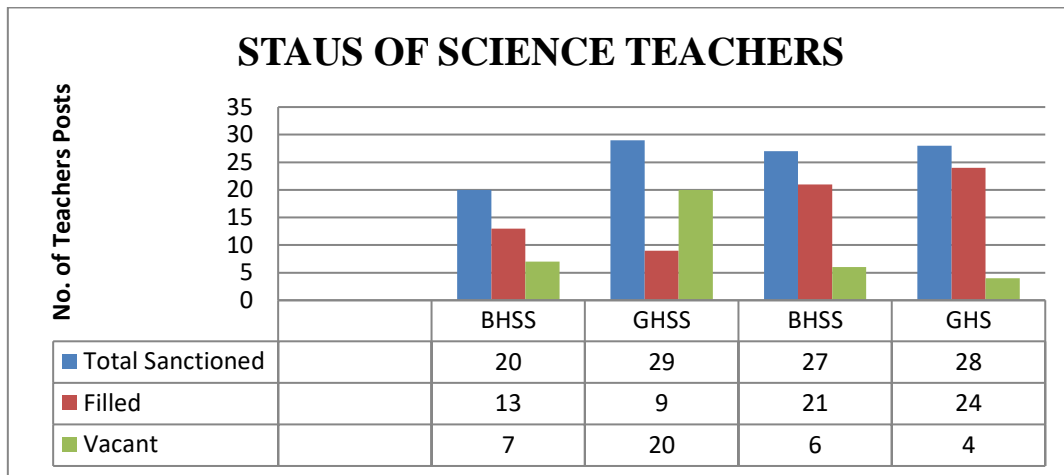
### Provision of poor quality education due to non-availability of Science Teachers in DEA Lodhran

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

CEO DEA Lodhran could not ensure the provision of quality education to the students of districts in absence of sufficient number of skilled devoted science teachers in schools of Lodhran. Audit obtained the status of sanctioned and vacant vacancies of science teachers which revealed that 36% of the sanctioned posts remains vacant hence, in absence of qualified, skilled, competent and devoted teachers quality education cannot be provided to the students as summarized below:

<b>Status of Science Teachers in DEA Lodhran</b>				
<b>Sr. No.</b>	<b>Category of School</b>	<b>Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
1	Higher Secondary Schools Boys	20	13	7
2	Higher Secondary Schools Girls	29	9	20
3	High School Boys	27	21	6
4	High School Girls	28	24	4
	<b>Total</b>	<b>104</b>	<b>67</b>	<b>37</b>
	<b>Percentage</b>	<b>100%</b>	<b>64%</b>	<b>36%</b>

Graphical representation of status of availability of science teachers is given below:



Due to defective management of head teachers and controlling officers the science teachers were not properly posted.

Non-availability of science teachers resulted in non-provision of quality education / poor education services to the populace of the area concerned.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action besides remedial measure proper posting of science teachers for provision of quality education.

[AIR para No.05]

**Exorbitant drop out of students and poor quality education in Government Schools in DEA Lodhran**

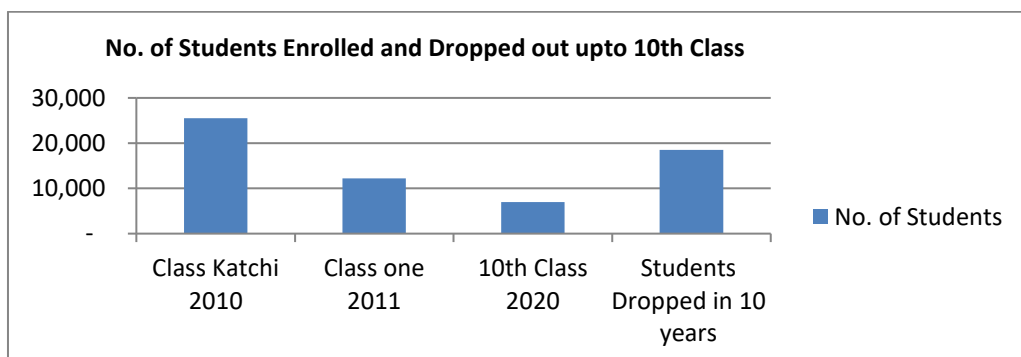
According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority shall establish, manage and supervise 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.

CEO DEA Lodhran did not properly monitor the students enrolled and dropped out from Government Schools. The performance of Government Schools in DEA Lodhran was evaluated by audit which revealed that total Number of 25491 students were enrolled in Katchi Class in 2010 out of only 12,214 students were promoted to Class one in 2011 same class was evaluated up to 10<sup>th</sup> class. Hence the enrollment of 10<sup>th</sup> class in 2020 was obtained which was reported only 6987 students in all DEA Lodhran. In the light of above facts, it was observed that during 10 years 73% students were dropped out from main stream of enrollment or students were switched over to private schools.

Particulars	Year	No. of Students
Class Katchi 2010	2010	25,491
Class one 2011	2011	12,214
10th Class 2020	2020	6,987
<b>Students Dropped out / switched out in 10 years</b>	<b>2020</b>	<b>18,504</b>
<b>Percentage</b>		<b>73%</b>

Note: Report based on data provided by CEO DEA office during Audit FY 2020-21

The graphical representation of this alarming drop out is given below:



Due to negligence of administrative authorities and provision of poor quality education 73% students were switched out from Government Schools.

The drop out ratio upto 73% reflects poor quality education in Education facilities of DEA Lodhran despite the fact that there were qualified teachers, best sports facilities, best schools availability of reflects poor performance of Government Schools.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends policy decisions by administrative authorities to improve quality education and reduce the drop out from Government Schools.

[AIR para No.06]

## Annexure-26

### Poor service delivery as reflected by student teacher ratio and costly provision of education to students

According to Punjab education department rationalization policy, 2021 a primary school should have at least three teachers. Schools with up to 130 students will have four teachers; while those with up to 180 students will have five teachers. Similarly, at least six teachers will be deputed to schools with 230 students and seven teachers for 280 students. There will be eight teachers in schools that have 330 students and more.

No. of Teacher	No. of Students slab	Student per Teacher Ratio
4	Up to 130	33
5	Up to 180	36
6	Up to 230	38
7	Up to 280	40
8	Up to 330	41

CEO DEA Lodhran did not ensure provision of quality education despite the fact that DEA Lodhran has sufficient number of teachers in the district as observed from the student teacher ratio of the authority. In Lodhran for every 27 students there is a teacher available to educate them during 2020-21 which is far below than the number of students as mentioned in above policy. As there is no shortage of teachers the results of this district and enrollment must be up to the mark but neither the enrollment was increased nor were the results outstanding.

Sr. No.	Particulars	Total No. of Schools	Total Enrollment FY 2020-21	Total No. of teachers Working	Student teacher Ratio 2020-21
1	Secondary	124	59112	2,211	26.74
2	EE-Male	249	38598	1,225	31.51
3	EE-Female	383	47059	1,857	25.34
<b>Total</b>		<b>756</b>	<b>144769</b>	<b>5,293</b>	<b>27.35</b>

Furthermore, the per enrolled student cost also very high which is Rs 28,229 in FY 2020-21 as compare to Rs 27,983 per student cost in last FY 2019-20.

Sr. No.	Particulars	Total No. of Schools	Total Enrollment FY 2020-21	Total Enrollment FY 2019-20	Expenditure Incurred FY 2020-21	Exp. Per Enrolled Student FY 2020-21	Expenditure Incurred FY 2019-20	Exp. Per Enrolled Student FY 2019-20
1	Secondary	124	59112	58893	4,086,682,000	28,229	4,414,097,000	27983
2	EE-Male	249	38598	43230				
3	EE-Female	383	47059	55617				
<b>Total</b>		<b>756</b>	<b>144769</b>	<b>157740</b>				

Low student teacher ratio and costly provision of education facilities to the public requires provision of quality education to the students.

Excess teachers were appointed in DEA Lodhran but results were not up to the mark.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends rationalization of teachers and up lift of quality education by economical means to the students.

[AIR para No.38]



### Poor performance of DEA Lodhran due to non availability of class rooms and other infrastructure standards

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

CEO DEA Lodhran and its subordinates offices fail to ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education in schools. As per report provided to audit, there was acute shortage of class rooms, hygiene toilet blocks and barbed wire for student safety. Non ensuring of basic infrastructure resulted in decrease in enrollment and poor quality of education. The detail is as under:

Sr. No.	Particulars	Total No. of Schools in which class rooms are still required	No. of Additional class rooms required	Barbed Wire/ security measures not exist	Total No. of Schools in which toilet block were not in Hygiene condition	Total No. of Desks Short
1	Higher Secondary Schools Boys	0	0	0	Exist but in some schools position was not hygiene	0
2	Higher Secondary Schools Girls	0	0	0	DO	0

Sr. No.	Particulars	Total No. of Schools in which class rooms are still required	No. of Additional class rooms required	Barbed Wire/ security measures not exist	Total No. of Schools in which toilet block were not in Hygiene condition	Total No. of Desks Short
3	High School Boys	22	63	48	DO	0
4	High School Girls	15	42	36	DO	0
5	Elementary School Boys	16	71	57	DO	1118
6	Elementary School Girls	33	45	64	DO	0
7	Model Schools if any	0	0	43	DO	0
8	Primary Schools Boys	64	92	186	DO	2625
9	Girls Primary School	81	112	266	DO	0

Due to defective management, basic infrastructure for quality education was not provided in schools.

Non provision of basic infrastructure in schools resulted in decrease in enrollment and poor quality education.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends measure should be taken for provisions of basic infrastructure for increase in enrollment and quality of education.

[AIR para No.39]

## Annexure-28

### Poor delivery of education services due to non-utilization of teachers optimally in DEA Lodhran

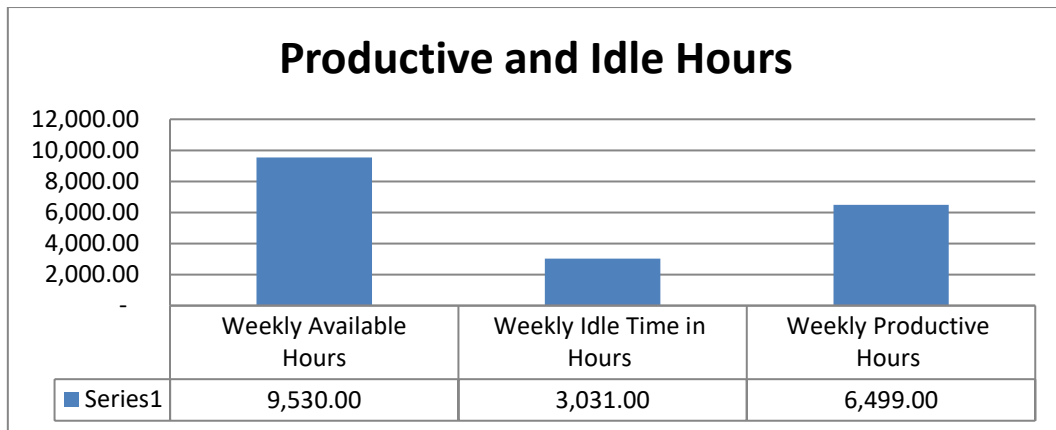
According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority shall establish, manage and supervise 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.

CEO DEA did not utilize human resource of authority optimally for provision of quality education to the students. Audit scrutinize the time tables of certain schools to observe the utilization of human resource and assess the productive and idle time of teachers which revealed that despite presence 32% of those present teachers were allowed not to teach the students and remain idle. Out of total weekly available hours 32% idle hours were noticed as productive hours were only 68% of present teachers. It is alarming situation that out of present teachers only 68% actually teach the students and rest of 32% remains idle due to free periods, as summarized in the following table:

Sr. No.	Period	Name of School	Weekly Available Hours	Weekly Idle Time in Hours	Weekly Productive Hours	Idle Time Percentage	Productive Hours Percentage	Audit Remarks
1	2019-20	GGHSS Kehror Pacca	1410	369	1041	26%	74%	

Sr. No .	Period	Name of School	Weekly Available Hours	Weekly Idle Time in Hours	Weekly Productive Hours	Idle Time Percentage	Productive Hours Percentage	Audit Remarks
2	2019-20	GBHSS Jhandirwah Dunyapur	464	252	212	54%	46%	Almost 50% teachers remain idle/free despite their presence in school
3	2019-20	GGHSS 358/WB Dunyapur	725	344	381	47%	53%	.DO...
4	2019-20	GBHSS Makhdoom Aali	1189	492	697	41%	59%	
5	2019-20	GGHSS 377/WB Dunyapur	348	99	249	28%	72%	
6	2019-20	GBHSS Jallah Araien Dunyapur	580	232	348	40%	60%	
7	2019-20	GGHSS Dhanote Kehrorpacca	957	200	757	21%	79%	
8	2019-20	GBHSS 53/M Lodhran	580	210	370	36%	64%	
9	2019-20	GBHSS Rindjada Kehrorpacca	696	254	442	36%	64%	
10	2019-20	GGHSS Adam Wahin Lodhran	783	183	600	23%	77%	
11	2019-20	GGHSS Qutabl Pur	812	160	652	20%	80%	
12	2019-20	GBHSS Lodhran	986	236	750	24%	76%	
	<b>Total</b>		<b>9530</b>	<b>3031</b>	<b>6499</b>	<b>32%</b>	<b>68%</b>	

The graphical representation of the usage of present teachers is given below:



Due to defective management of head teachers and controlling officers the teachers were not being optimally utilized.

No optimum utilization of teachers resulted in non-provision of quality education / poor education services to the populace of the area concerned.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action besides remedial measure to optimum utilization of available staff for provision of quality education.

[AIR para No.04]

## Annexure-29

### Non-utilization of funds for the procurement of literacy kits – Rs 14.328 million

According to rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, The CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

DO (Literacy) under the administrative control of CEO DEA Lodhran did not utilize Rs 14.328 million allocated for purchase of literacy kit items during F.Y 2020-21 for PNFEP and TSKL. During the year, schemes were not executed as per allocation of funds due to late release of funds / non-release of funds by the CEO DEA Lodhran. The detail is as under:

**(Rupees in million)**

Sr. No.	Project	Head of Account	No. of Centre	Budget Allocation F.Y 2020-21	Funds Utilized
1	PNFEP	literacy kit items including textbooks	391	11.789	0
2	TSKL	literacy kit items including textbooks-TSKL	35	1.699	0
		ALC Teachers Remuneration	35	0.840	0
<b>Total</b>				<b>14.328</b>	<b>0</b>

Due to weak management pay and allowances were paid despite the staff was absent from service.

Payment of pay and allowances to the absent staff resulted in loss to the Government.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not

convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or inquiry of the matter besides fixing of responsibility on the person(s) at fault.

[AIR para No.31]

## Annexure-30

### Poor delivery of education services due to non-utilization of teachers optimally in DEA Multan

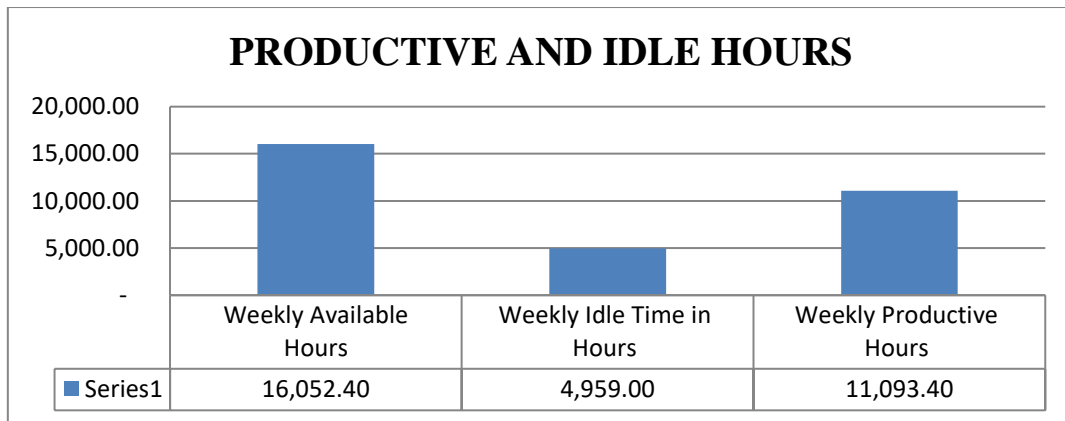
According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

CEO DEA did not utilize human resource of authority optimally for provision of quality education to the students. Audit scrutinize the time tables of certain schools to observe the utilization of human resource and assess the productive and idle time of teachers which revealed that despite presence 31% of those present teachers were allowed not to teach the students and remain idle. Out of total weekly available hours 31% idle hours were noticed as productive hours were only 69% of present teachers. It is alarming situation that out of present teachers only 69% actually teach the students and rest of 31% remains idle due to free periods as summarized below:

Period	Name of School	Weekly Available Hours	Weekly Idle Time in Hours	Weekly Productive Hours	Idle Time Percentage	Productive Hours Percentage
2020-21	Govt. Girls Higher Secondary School Moon light	1852.2	657.72	1194.48	36%	64%
2020-21	GHSS Nusrat Ul Islam Multan Cantt	1734.6	341.04	1393.56	20%	80%
2020-21	GGHS Shams Abad No.02	2322.6	135.72	2186.88	6%	94%
2020-21	GGHS Chah Bohar Wala	2646	939.6	1706.4	36%	64%
2020-21	GGHSS Haram Gate	1793.4	772.56	1020.84	43%	57%
2020-21	GG Junior Model School	1822.8	469.8	1353	26%	75%
2020-21	Jamia Aloom	1293.6	654.24	639.36	36%	35%
2020-21	HS Peeran Ghaib	588	222.72	365.28	17%	28%
2020-21	Govt. Girls Comp H. SS Multan	1999.2	765.6	1233.6	38%	62%
<b>Total</b>		<b>16052.4</b>	<b>4959</b>	<b>11093.4</b>	31%	69%

The graphical representation of the usage of present teachers is given below:





Due to defective management of head teachers and controlling officers the teachers were not being optimally utilized.

No optimum utilization of teachers resulted in non-provision of quality education / poor education services to the populace of the area concerned.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action besides remedial measure to optimum utilization of available staff for provision of quality education.

[AIR para No.01]

### Provision of poor quality education due to non-availability of Teachers in DEA Pakpattan

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

CEO DEA Pakpattan could not ensure the provision of quality education to the students of districts in absence of sufficient number of skilled devoted teachers in schools of Pakpattan. Audit obtained the status of sanctioned and vacant position of teachers of all categories which revealed that 19% of the sanctioned posts remains vacant hence, in absence of qualified, skilled, competent and devoted teachers quality education cannot be provided to the students as summarized below:

Status of Teachers in DEA Pakpattan				
	Category of School	Sanctioned	Filled	Vacant
	Higher Secondary Schools / High School / elementary schools/ primary schools	6,956	5,639	1,317
	Percentage	100%	81%	19%

Due to defective management of head teachers and controlling officers the teachers were not properly posted.

Non-availability of teachers resulted in non-provision of quality education / poor education services to the populace of the area concerned.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action besides remedial measure proper posting of teachers for provision of quality education.

[AIR Para No.10]

**Annexure -32****Poor service delivery due to non-provision of teacher chairs and student desk**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer DEA Pakpattan did not ensure provision of teacher chairs and students desk during the F.Y 2020-21 in order to arrange the proper sitting of students and teachers for the purpose of provision of quality education in district Pakpattan. The detail of shortage of teacher chairs and students desk is as under:

Name of DDOs	Total enrollement	Total number of staff chairs short	Total numbers of students desk short
D.O (EE-M) Pakpattan	68,631	-	3,151
D.O (SE) Pakpattan	92,301	525	3,470
D.O (EE-W) Pakpattan	65,405	-	452
<b>Total</b>	<b>226,337</b>	<b>525</b>	<b>7,073</b>

Further, it was observed that number of teacher chairs were procured in excess quantity in the office of DEO (EE-M) and DEO (EE-W) Pakpattan without requirement and in the office of DEO (SE) less chairs were provided. It was noticed that management decisions were not rational and need basis. It is suggested that where chairs are in excess may be shifted to where needed.

Sr. No	Name of DDOs	Total enrollement	Total number of staff chairs available	Total number of staff chairs required	Teacher chairs Excess (+) / short (-)
1	D.O (EE-M) Pakpattan	68,631	2,345	2,184	161 (+)
2	D.O (EE-W) Pakpattan	65,405	2,524	2,268	256 (+)
3	D.O (SE) Pakpattan	92,301	3,065	3,590	525 (-)

Due to weak planning and development, procurement was not made according to need.

Non adherence to rational decision resulted in poor service delivery in provision of quality education.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that:

1. Procurement of furniture should be made accurately as per need of school
2. Furniture may be re-distributed as per demand of each school based on enrollment and number of teaches available
1. Planning / mechanism may be devised for provision of quality education

[AIR Para No.3]

**Poor performance of DEA Pakpattan due to non availability of class rooms and other infrastructure standards**

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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.

CEO DEA and its subordinates offices fail to ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education in schools. As per report provided to audit, there was acute shortage of class rooms, toilet blocks and barbed wire for student safety. Non ensuring of basic infrastructure resulted in decrease in enrollment and poor quality of education. The detail is as under:

<b>Missing Facilities in District Pakpattan</b>						
<b>Sr. No.</b>	<b>Particulars</b>	<b>Total No. of Schools in which class rooms are still required</b>	<b>No. of Additional class rooms required</b>	<b>Total No. of Schools in which boundary wall not exist</b>	<b>Barbed Wire/ security measures not exist</b>	<b>Total No. of Schools in which toilet block not exist or less from requirement</b>
1	Higher Secondary Schools Boys	6	63	0	0	6
2	Higher Secondary Schools Girls	4	78	0	0	4
3	High School Boys	62	315	6	6	55
4	High School Girls	33	152	4	4	35
5	Elementary School Boys	17	59	0	0	5
6	Elementary School Girls	46	152	0	22	1
7	Model Schools if any	24	43	0	22	0
8	Primary Schools Boys	103	240	3	41	16
9	Girls Primary School	79	210	0	55	3
	<b>Total</b>	<b>374</b>	<b>1312</b>	<b>13</b>	<b>150</b>	<b>125</b>

Due to defective management, basic infrastructure for quality education was not provided in schools.

Non provision of basic infrastructure in schools resulted in decrease in enrollment and poor quality education.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends measure should be taken for provisions of basic infrastructure for increase in enrollment and quality of education.

[AIR Para No.12]



**Non utilization of services of existing teachers to start secondary classes in upgraded elementary schools**

According to Notification No. SO(SNE)UPGRADATION/2019 dated 01.06.2020 of School Education Department, 28 elementary schools have been upgraded to high level in district Pakpattan in context of rationalization of teacher exercise by utilizing the services of existing teachers of upgraded schools to start 9<sup>th</sup>& 10<sup>th</sup> classes in larger public interest. No SNE will be provided to these schools by School Education Department/ Finance Department till two next academic sessions with effect from date of issuance of Notification. The senior most teachers of upgraded schools will perform as officiating Head Master / Headmistress and DDOs of upgraded schools

Audit observed that service delivery of District Education Authority Pakpattan was very poor in provision of quality secondary education in 28 upgraded elementary schools where there were no high schools in those specific areas. It was observed that District Education Authority Pakpattan:

1. Did not hired services of existing teachers of 29 upgraded Elementary schools to start secondary education of 9<sup>th</sup>& 10<sup>th</sup> classes, in larger public interest in order to retain the student in government schools.
2. Did not issued Notifications regarding senior most teachers of upgraded schools as DDOs/ officiating Headmasters/ Headmistress
3. No Budget was granted /allocated for provision of secondary education at upgraded schools
4. Management of authority had no action plan regarding better service delivery and provision of quality education and retaining of students at government schools
5. No mechanism was designed to run the upgraded schools in the light of direction of Government of Punjab.

Due to weak internal controls, services of existing teachers of upgraded Elementary schools were not hired to start secondary education.

Non-utilization of services of existing teachers of upgraded Elementary schools to start secondary education resulted in non-provision of service delivery and quality education, in violation of instructions of Government of Punjab.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends utilization of services of teachers in those upgraded schools and ensuring of provision of quality secondary education at upgraded schools within the available resources.

[AIR Para No.1]

### Non-provision of quality education in violation of Key Performance Indicators (KPIs)

According to letter No. DD (M&E)/ PESRP/ Misc/ 2019 -19210 dated 03.02.2020 that PMIU is already conducting a pilot of School Improvement Framework in the five districts including Pakpattan as per work plan to conduct field visits, focus to group discussion and consultation sessions regarding the School Improvement Framework.

During thematic audit on service delivery of District Education Authority Pakpattan, it was observed that below two schools were consolidated without feasibility and in violation of criteria of consolidation. It was noticed that below two primary schools were consolidated and upgraded as elementary school meanwhile after-noon elementary classes for class 6<sup>th</sup> to 8<sup>th</sup> were started under “Insaaf School Scheme” which was severe violation of scheme. Further, it was observed that furniture and IT equipment was procured without approval of SNE of IT teacher.

Sr. No	Consolidation of two schools	Name of schools
1	Government E/S 16/EB Arifwala	Government boys P/S 16/EB Arifwala Government girls P/S 16/EB Arifwala

1. Government Boys and girls primary schools were consolidated without feasibility and observing the criteria of consolidation. Both schools were on different locations. Boys school was closed besides the fact this school had new building and play area.
2. In the girls branch, only 4 teachers were available for nursery to primary classes. No elementary class were started besides up gradation as elementary school.
3. During physical visit of class rooms it was observed that that students were sitting on the earth in the class rooms besides the fact new furniture

was procured and available for use. No test books were provided to the students of class-one and Four.

4. Following IT equipment were procured for these upgraded schools and handed over to head teacher. During physical inspection of school, following items were not available in school.

<b>Equipment provided</b>			
<b>Sr. No</b>	<b>Items purchased</b>	<b>Quantity</b>	<b>Status</b>
1	Computer dell	5	Provided to head teacher
2	Printer	1	Provided to head teacher
3	Scanner	1	Provided to head teacher
<b>Facility not provided</b>			
4	Networking	-	Not provided
5	IT teacher	-	Not provided
6			

5. In the absence of IT teacher and IT Lab in both campus of consolidated school, procurement of above items was unjustified and wasteful expenditure due to un-utilization.
6. Further no peon/ chowkidar was recruited/ hired from NSB
7. New furniture was lying unutilized in store without utilization and lot of dust was found.
8. Head teacher was not able to run the school properly as she was not trained as per requirement of school.
9. Fake enrollment was found when enrolled students as per attendance registers were compared with presence students in each class room.

Due to weak internal controls, School Improvement Framework was not implemented.

Non-implementation of School Improvement Framework resulted in poor service delivery and non-provision of quality education.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends implementation of School Improvement Framework as a pilot basis to reach the destination of quality education and building capacity of teachers

[AIR Para No.5]

### Non supply of NFEFS Center Kits

According to PC-1 of Taleem Sub kay Liay 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 the course of audit, it was observed that following items were not provided to learners schools during F.Y 2020-21 in violation of above rule. In absence of learners' kits and center kits, quality education cannot be provided by literacy department.

Sr. No	Description	No. of items
1	Mat	1
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

Further, it was observed that supply orders were issued to contractors on 12.07.2021 for provision of center kits for Non-formal basic education feeder schools (NFEFS) and Adult literacy center (ALC) in TSKL project phase-II as detailed below:

TSKL	Date of Procurement contract for supply of Kits	Date of kits supplied to 35 schools	Centers were operational from	Amount of budget allocation during 2 <sup>nd</sup> phase	Amount of supply orders	Expenditure
NFEFS (35) Feeder school	12.07.2021	01.08.2021	2016	1.578	1.479	-

Furthermore, no procurement was made till to date for 320 Non-formal basic education (NFBE) centers.

As per record, NFEFS center kits were not supplied to the 355 centers during Phase-II in F.Y 2020-2021. The inconsistent supply made hurdles for better service delivery in the field.

Due to non-availability of teaching kit 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.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that all necessary teaching material be provided to the centers for proper teaching.

[AIR Para No.6]

### **Non-provision of quality education due to high student teacher ratio**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

During thematic audit of CEO District Education Authority Pakpattan, it was observed that total working strength of teaching staff was 5,639 out of total sanction strength of 6,956. Teaching staff for vacant post of 1317 of various scales were not recruited/ appointed during the year to provide quality education to students.

Further, it was observed that teaching staff was working on administrative post causing poor service delivery in provision of quality education in government schools of district Pakpattan.

Furthermore, it was also observed that 93 teachers were un-qualified holding degree of under matric qualification in government schools. As per data on dash board of School Information System (SIS), one teacher was teaching to more than 40 students which were above the required standard strength. The detail is as under:

<b>Number of students enrolled in government schools of Pakpattan</b>	<b>Total sanction strength of teaching staff</b>	<b>Total working strength of teaching staff</b>	<b>Number of students per teacher</b>
223,612	6,956	5,639	40

Due to weak internal controls, recruitment of teaching staff was not made during the last 4 years.

Non recruitment of teaching staff/ less provision of teachers as per strength of students resulted in compromising in provision of quality education in government schools.



The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends appointments of qualified teachers to provide quality education in government schools and motivation to public to send their children in government schools instead of private schools.

[AIR Para No.8]

**Non-adopting of measures for provision of quality education**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Punjab School Education Department and Chief Executive Officer DEA Pakpattan failed to ensure following points for quality education in Punjab. The detail of points is as under.

- No teachers training were organized regarding junior classes,
- No learning intentions & Success Criteria for secondary students were prepared.
- No workshop on Mental Health for young students were conducted,
- No workshop was conducted on mindfulness,
- No mechanism was developed for teachers exchanging professional experiences and expertise between levels, sections, schools,
- No record was prepared about supporting cooperation and coordination within and between sections, subjects,
- There were no procedures for transition of information from nursery to primary and from primary to secondary (meetings, visits, projects, etc.),
- No efforts were made by schools organizing mother tongue promotion.
- No efforts were made for timetabling ensures an equitable distribution of subject time through the week/half term
- No measures were taken to make best use of teaching time,
- No mechanism was prepared regarding celebration of national festivals and reference to national current affairs.

- Schools not organize communal events which bring together students and teachers (and parents) close.
- There were not adequate numbers of rooms of appropriate size
- Classrooms and public areas were not clean, safe.
- There were no displays of work and other materials in corridors and classrooms related to teaching.
- Student behavior and attendance is not monitored.
- There are no formal and informal communication channels within the school community.
- There are formal and informal communication channels with stakeholders outside the school.
- Teachers have not their short term and long term planning based on the curriculum.
- The planning of the curriculum is not regularly reviewed and revised.
- The school has not guidelines for short and long term planning which are followed by the teachers.
- Teachers are not appropriately qualified
- There are not school libraries / media centers with adequate range of relevant books.
- There is no an adequate supply of subject related equipment.
- No method was developing to assess either teachers use teaching time effectively.
- Student results were not analyzed.
- Teaching Support materials are not available

- No method was develop for systematic procedure for evaluation of progress of teachers
- No serious efforts were made regarding enrollment of children.

Due to weak planning and development, points for quality education were not considered seriously.

Non adherence of above points resulted in quality less education.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that all measures including above points be followed for quality education.

[AIR Para No.11]

**Poor performance due to non-availability of learning / literacy kits**

According to target 4.6 and 4.1 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy. Furthermore, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

The Chief Executive Officer DEA Sahiwal failed to provide learning kits during 2019-21 to the literacy centers of district Sahiwal. The funds amounting to Rs 70.291 million were allocated during 2019-21 for literacy department out of which 60.660 million was utilized for payment of teacher’s remuneration of various literacy projects which is 86 % of total releases. Only 1.598 million was allocated for purchase of literacy material which in only 2 % of total release. It is further observed that the funds allocated for purchase of literacy material was not utilized during 2019-21. Due to non- availability of literacy kits, achieving at least a fixed level of proficiency in functional literacy and numeracy skills was not made.

Due to weak financial management, the literacy department of district Sahiwal failed to allocate and utilized fund for procurement of literacy kits.

Non procurement of literacy kits resulted in non-achieving of fixed level of proficiency in functional literacy and numeracy skills.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends to makes procurement of literacy kits to facilitate students of literacy centers to achieve literacy and numeracy skills.

[AIR para No.05]

#### Annexure-40

### **Poor performance due to non-availability of basic facilities of electricity, drinking water, infrastructure (boundary wall) and sanitation (Toilets)**

According to target 4(a) of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.

The Chief Executive Officer DEA Sahiwal failed to provide basic facilities of electricity, drinking water, infrastructure (boundary wall) and sanitation (Toilets) as was evident from school census data for the year 2020-21 under his administrative control.

Name of Facilities	No. of Schools with facility	No. of Schools without facility
Boundary Wall	1,157	110
Electricity	1,157	05
Play Area	1,157	10

Due to weak planning and development, building and upgrading of education facilities for effective learning environments was not built.

Non-providing of basic facilities in schools resulted in poor quality of primary and secondary education and ineffective learning outcomes.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that funds should be utilized to increase basic facilities in schools.

[AIR para No.06]

**Unrealistic decision making for resource allocation without considering household surveys**

According to 18<sup>th</sup> constitutional amendment, responsibility for education was devolved to the provinces with significant legislative, fiscal and administrative autonomy.

The Chief Executive Officer DEA Sahiwal failed to get approval of projects by which quality primary and secondary education and effective learning outcomes was increased during the years 2019-21. During thematic audit, it was observed that, Department of International Development (DFID) allocate funds amounting to Rs 172.874 million for Rehabilitation and Revitalization of Science and IT Labs in 64 schools, Libraries in 40 schools, 10 Model School and Paint work of libraries of 40 schools in district Sahiwal during 2019-21. The selection of schools for award of schemes was made without need assessment or without considering household surveys (Pakistan Standard and Living Measurement Survey (PSLM), Multiple Indicator and Cluster Survey (MICS). The schools were selected by PMIU, the contracts for work were awarded / finalized partially by district education authority and partially by provincial school education management and payments were made through school councils from NSB accounts of schools.

Due to weak planning and development, development schemes were approved / executed without considering household surveys.

Non considering household surveys before approval / executions of development schemes resulted in low performance in proposed education indicators.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-



2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that funds should be utilized to increase the effectiveness and usefulness of devolved education system.

[AIR para No.07]

### Provision of poor quality education due to vacant posts of Science Teachers in DEA Vehari

According to section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017, Authority shall establish, manage and supervise the primary, elementary, secondary and higher secondary schools 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.

The CEO (DEA) Vehari could not ensure the provision of quality education to the students of district in absence of sufficient number of skilled devoted science teachers in schools of Vehari. Audit obtained the status of sanctioned and working strength of science teachers which revealed that 96 posts of science teachers were lying vacant. Hence, in absence of qualified, skilled, competent and devoted teachers quality education cannot be provided to the students as summarized below:

<b>Status of Science Teachers in DEA Vehari</b>				
<b>Sr. No.</b>	<b>Category of School</b>	<b>Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
1	Higher Secondary Schools Boys	94	67	27
2	Higher Secondary Schools Girls	73	37	36
3	High School Boys	153	145	8
4	High School Girls	174	149	25
<b>Total</b>		<b>494</b>	<b>398</b>	<b>96</b>

It was observed that total working strength of teaching staff was 10,219 out of total sanction strength of 12,489. Teaching staff for 2,270 vacant post of various scales were not recruited / appointed to provide quality education to students. Further, teaching staff was working on administrative post of different offices resulted further decrease in availability of teachers in the schools. Furthermore, the student teacher ratio was high due to vacant posts and irrational postings of the teachers.

Due to weak management the posts were vacant.

Non-availability of teachers resulted in non-provision of quality education / poor education services to the populace of the district.

The matter was reported to the PAO / DDO in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action and remedial measure for filling of posts of science teachers for provision of quality education.

[AIR Para No.30, 35]

## Annexure-43

### Poor service delivery due to non-provision of teacher chairs and student desk

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer (DEA) Vehari did not ensure provision of teacher chairs and student desks during 2020-21 in order to provide the arrange the proper sitting of students and teachers for the purpose of provision of quality education in district Vehari. The detail of shortage of teacher chairs and student desks is as under:

DDOs	Particulars	Total enrollement	Total number of staff chairs short	Total numbers of students desk short
D.O (SE) Vehari	Higher Secondary Schools Boys	14,375	189	-
D.O (SE) Vehari	Higher Secondary Schools Girls	12,676	190	-
D.O (SE) Vehari	High School Boys	58,885	875	-
D.O (SE) Vehari	High School Girls	58,601	709	-
D.O (EE-M) Vehari	Elementary School Boys	11,957	-	90
D.O (EE-W) Vehari	Elementary School Girls	38,045	170	3,297
D.O (EE-M) Vehari	Primary Schools Boys	75,450	-	1,264
	<b>Total</b>	<b>269,989</b>	<b>2,133</b>	<b>4,650</b>

Further, it was observed that number of teacher chairs and student desks were procured in excess of requirements by the different DDOs of the authority. It was noticed that management decisions were not rational and need basis. Hence, it is recommended that furniture in excess of requirements may be shifted to needy schools. The detail is given below:

<b>Particulars</b>	<b>Total enrollement</b>	<b>Total number of staff chairs short</b>	<b>Total numbers of students desk short</b>
Elementary School Boys	11,957	(236)	-
Model Schools	5,687	(161)	(113)
Primary Schools Boys	75,450	(503)	-
Girls Primary School	43,586	(22)	(1,007)
<b>Total</b>	<b>319,262</b>	<b>(922)</b>	<b>(1,121)</b>

Due to weak financial controls procurement was not made according to need.

Non-adherence to rational decision resulted in poor service delivery in provision of quality education.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that procurement of furniture should be made accurately as per need of school and may be re-distributed as per demand of each school based on enrollment and number of teaches available besides planning / mechanism may be devised for provision of quality education.

[AIR Para No.33]

### Compromised quality education due to shortage / non-maintenance of toilet blocks

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer (DEA) Vehari did not ensure provision of missing facilities in the Government Schools of district Vehari during the financial year 2020-21. It was observed that 101 schools required more toilet blocks and 37 schools have existing toilet blocks but not in hygienic condition. Further, it was observed that in two high schools for girls did not have any toilet block facility. The impact of missing facilities in government schools was low quality education in the district and cause of shifting of students to private sector and increase the drop out ratio. The detail is given below:

Sr. No.	School level	Total No. of Schools	Total Enrollment	Total No. of Schools in which Toilet Blocks Exists	Total No. of Schools in which toilet Blocks not Exist	Total No. of Schools in which Toilet Blocks exists but not in Hygienic Condition	No. of Schools in which further T. Blocks are needed
1	High School Girls	108	58,601	106	2	-	2
2	Elementary School Boys	89	12,088	89	-	5	20
3	Primary Schools Boys	500	72,131	500	-	32	75
4	Girls Primary School	417	44,897	417	-	-	4
	<b>Total</b>	<b>1,114</b>	<b>187,717</b>	<b>1,112</b>	<b>2</b>	<b>37</b>	<b>101</b>

Due to weak management missing facilities were not provided in the schools.

Non-provision of missing facilities resulted in poor service delivery in provision of quality education.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends arrangements for provision of missing facilities in the Government Schools.

[AIR Para No.34]

### Poor delivery of education services due to non-utilization of teachers optimally in DEA Vehari

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017, functions of CEO of a DEA and Authority 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; implement policies and directions of the Government including achievement of key performance indicators set by the Government for education; ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed in Government and private schools.

The CEO DEA Vehari did not utilize human resource of authority optimally for provision of quality education to the students. Audit scrutinize the time tables of certain schools to observe the utilization of human resource and assess the productive and idle time of teachers which revealed that despite presence, 19% of present teachers were not allowed to teach the students and remain idle. Out of total weekly available hours 19% idle hours were noticed as productive hours were only 81% of present teachers. The situation need improvement in schools to optimum utilization of available staff for provision of quality education. The detail is as under:

Weekly Productive Hours and weekly Idle Hours in Higher Secondary Schools Vehari							
Sr. No.	Period	Name of School	Weekly Available Hours	Idle Time / Idle Hours in School	Weekly Productive Hours of School	% Idle time / Non-Productive Hours	Productive Hours %
1	2020-21	GHSS 142 EB	1,080	194	886	18	82
2	2020-21	GHSS GAGGO	1,260	252	1,008	20	80
3	2020-21	GHSS SAHUKA	600	84	516	14	86
4	2020-21	GHSS SHEIKH FAZAL	870	157	713	18	82
5	2020-21	GHSS GARHA MORE	1,080	238	842	22	78
6	2020-21	GHSS JALLAH JEEM	750	60	690	8	92
7	2020-21	GHSS KARAM PUR	1,050	252	798	24	76
8	2020-21	GHSS MITROO	750	150	600	20	80



Weekly Productive Hours and weekly Idle Hours in Higher Secondary Schools Vehari							
Sr. No.	Period	Name of School	Weekly Available Hours	Idle Time / Idle Hours in School	Weekly Productive Hours of School	% Idle time / Non-Productive Hours	Productive Hours %
9	2020-21	GHSS TIBBA SULTAN	1,320	296	1,024	22	78
10	2020-21	GHSS 198 EB	660	139	521	21	79
11	2020-21	GHSS 477 EB	570	46	524	8	92
12	2020-21	GHSS LUDDAN	900	90	810	10	90
13	2020-21	GHSS MODEL VEHARI	2,190	613	1,577	28	72
14	2020-21	GGHSS 173 EB	390	42	348	11	89
15	2020-21	GGHSS 255 EB	1,020	286	734	28	72
16	2020-21	GGHSS 269 EB	750	120	630	16	84
17	2020-21	GGHSS 405 EB	450	23	428	5	95
18	2020-21	GGHSS 98 EB	930	149	781	16	84
19	2020-21	GGHSS GAGGO	1,230	258	972	21	79
20	2020-21	GGHSS 261 WB	450	18	432	4	96
21	2020-21	GGHSS 88 WB	930	149	781	16	84
22	2020-21	GGHSS JALLAH JEEM	750	126	624	17	83
23	2020-21	GGHSS TIBBA SULTAN	1,170	257	913	22	78
24	2020-21	GGHSS 9-11 WB	870	153	717	18	82
25	2020-21	GGHSS MACHIWAL	1,230	295	935	24	76
<b>Total</b>			<b>23,250</b>	<b>4,446</b>	<b>18,804</b>	<b>19</b>	<b>81</b>

Due to weak management of head teachers and controlling officers the services of teachers were not being optimally utilized.

No optimum utilization of teachers resulted in non-provision of quality education / poor education services to the populace of the area.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends remedial measure to optimum utilization of available staff for provision of quality education.

[AIR Para No.36]

### Shortage of class rooms in Government Schools

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer (DEA) Vehari did not ensure provision of missing facilities in the Government Schools of district Vehari during the financial year 2020-21. It was observed that there was shortage of class room in 226 schools. In these schools, 420 further class rooms were required for proper sitting arrangement in the rooms. Such missing facilities in government schools seriously effecting the quality education being overcrowded in the rooms or classes without class rooms in the district and cause of shifting of students to private sector and increase the drop out ratio. The detail is given below:

Sr. No.	Particulars	Total No. of Schools	Total Enrollment	Total No. of Schools in which sufficient No. of class rooms exist	Total No. of Schools in which class rooms are still required	No. of Additional class rooms required
1	High School Boys	106	58,885	102	4	10
2	High School Girls	108	58,601	104	4	12
3	Elementary School Boys	89	12,088	357	10	35
4	Elementary School Girls	153	36,607	144	9	22
5	Primary Schools Boys	500	72,131	659	132	235
6	Girls Primary School	417	44,897	350	67	106
	<b>Total</b>	<b>1,373</b>	<b>283,209</b>	<b>1,716</b>	<b>226</b>	<b>420</b>

Due to weak management missing facilities were not provided in the schools.

Non-provision of missing facilities resulted in poor service delivery in provision of quality education.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends arrangements for provision of missing facilities in the Government Schools.

[AIR Para No.38]

### Poor performance of secondary wing due to poor results

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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 audit of CEO Education Khanewal it was observed that result of class 12<sup>th</sup> class was very poor during 2018-19 before Covid-19. The result was below the result of board. The low result shows poor performance of secondary wing. The detail is given in the following table:

DISTRICT EDUCATION AUTHORITY KHANEWAL											
Result of 12 <sup>th</sup> class											
Sr. No.	Particulars	Class of 2018-19 before Covid-19	No. of Students Appeared in Exam	No. of students Passed	No. of students Attained Above 90% Marks	No. of Students Attained 80-90% Marks	No. of Students Attained 60-80% Marks	No. of Students Attained 50-60% Marks	No. of Students Attained Below 50% Marks but Passed	No. of Students Failed	
1	Higher Secondary Schools Boys	12th	637	339	6	30	95	146	62	298	47%
2	Higher Secondary Schools Girls	12th	820	496	7	54	167	220	48	324	40%

Due to weak management, result of higher secondary class was very poor.

Poor result resulted in poor performance.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends disciplinary action against responsible besides improvement in results.

[AIR para No.37]

**Poor working of CEO office being District Education Authority**

According to 18<sup>th</sup> constitutional amendment, responsibility for education was devolved to the provinces with significant legislative, fiscal and administrative autonomy.

The Chief Executive Officer DEA Sahiwal failed to maintained cooperative working environment of office. The detail of points is as under.

- The visitors were not properly guide for their grievances (average visit 60 to 70 persons)
- Information required was not properly furnished for audit and other analytical analysis / security.
- No adequate office equipment like printers etc. was available in office.
- No efforts were made to increase cooperation and coordination within and between sections for reporting.
- No efforts were made for timetabling and distribution of office work among staff
- No adequate room was available for safe keeping of official record as the record was appeared hap hazard
- No displays of work and duties of staff working in CEO office was made
- Staff behavior and attendance was not monitored
- Staff are not appropriately qualified and trained
- No method was developed to assess staff efficiency
- Staff efficiency was not analyzed periodically.
- No method was developed for systematic procedure for evaluation of progress of staff

Due to weak management controls, the working of CEO office being District Education Authority is not suitable to increase service delivery.

Less cooperative working environment of CEO office resulted in poor service delivery.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that appropriate action should be taken to improve the working environment of the CEO office being District Education Authority.

[AIR para No.08]

### Poor performance of literacy department in respect of adult literacy

Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority 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 audit of CEO Education/ DO literacy, it was observed that the performance of literacy department regarding adult literacy was very poor during 2016-21. The adult literacy rate was 38.71% which was constant from 2016-21. There was no increase in literacy rate during last five years. The literacy rate is also lower side as compare to surrendering Districts and Punjab Province. Government incurred huge amount on adult education but performance of literacy department was very poor. Further, from data analysis, it seems that fake information sent to Punjab Government about adult literacy as literacy rate was on lower side but shown on higher side. The detail is given below:

Years	Total Population of District	Total Adult population beyond 25 years	Illiterate audit population	Literate population beyond 25 years	Illiterate population %	Literacy Rate %
2016-17	1,869,457	1,159,064	710,393	448,671	61.29	38.71
2017-18	1,978,361	1,226,584	751,777	474,807	61.29	38.71



Years	Total Population of District	Total Adult population beyond 25 years	Illiterate audit population	Literate population beyond 25 years	Illiterate population %	Literacy Rate %
2018-19	2,089,158	1,295,278	793,880	501,398	61.29	38.71
2019-20	2,118,647	1,313,561	805,086	508,475	61.29	38.71
2020-21	22,778,131	1,412,441	865,690	546,751	61.29	38.71

Due to weak internal controls, literacy rate of adult population was very low.

Low adult literacy rate resulted in wastage of government resources.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry of the matter at appropriate level besides improving literacy rate of adult population.

[AIR para No.32]

## Annexure-50

### Poor performance due to decrease in number of learner and increase in expenditure

According to target 4.3 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education.

The Chief Executive Officer DEA Khanewal and DO literacy failed to increase the participation rate of adults in non-formal education centers during 2016-21. The adult’s literacy centers and learners were decrease but expenditure per learner was increased due to poor performance literacy department. Non adult literacy center was established in 2020-21 which shows poor performance of literacy department. The detail is as under.

Years	ALC Centre	Decrease % base year 2016-17	Numbers of learners	Decrease % base year 2016-17	Expenditure on ACL	Per learner expenditure
2016-17	631	0	14,513	0	2,000,000	138
2017-18	100	84.15	2,365	84	2,160,000	913
2018-19	60	90	981	93	1,080,000	1,101
2019-20	60	90	978	93	1,074,000	1,098
2020-21	0	100	0	100	-	-

Due to poor planning of literacy department, the ALCs were not established to increased equal access for all women and men to affordable and quality tertiary education (education for people above school age).

Non establishment of ALCs centers resulted in increased mismatch between the skills being imparted through the tertiary education system and the skills demanded by the market.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-

2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends establishment of ALCs to increase the participation rate of youth and adults in non-formal / tertiary education system.

[AIR para No.33]

**Non development of Infrastructure for early childhood education**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer DEA Sahiwal failed to established infrastructure for early childhood education in girls and boys schools during 2019-21. No materials were purchased to attract the children. NSB funds were also utilized by school council for school maintenance only. No serious efforts were made to attract the children towards education. This infrastructure plays important role to increase readiness of childhood for primary education. Furthermore, The CEO (DEA) Khanewal did not prepare estimate regarding proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial wellbeing against SDGs documents for development of IECE centers / rooms in schools.

Due to weak planning and development, IECE centers /rooms in schools were established.

Non-establishment of IECE rooms in schools resulted in poor participation rate in organized learning.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that the number of IECE rooms in schools should be increased in order to increase participation rate in organized learning (one year before the official primary entry age).

[AIR para No.34]

### Poor service delivery due to non-achievement of target regarding opening of Adult Literacy Centers

According to PC-1-II Adult Literacy Center (ALC), ALC shall be established and operated to impart basic literacy skills and need based life skills to adult illiterates as per revised syllabus, ALC shall be in private / community / Workplace / Technical institute premises. Learner age group shall be 17 years and above.

DO literacy under the administrative control of CEO of DEA Lodhran did not achieve the programs targets of Phase-II set by the PC-1 for the period of 2020-21. Not a single center for Adult population (ALC) was opened due to which 45% of adult illiterate population was deprived. Detail is mentioned below:

Head	Target	Achievement	Less	Achievement %	Illiterate Kids 16 Y and Above for ALC	Total Population	% of Illiterate
Adult Literacy Center	35	0	35	0%	489,138	1,080,000	45%
<b>Total</b>							

Audit if of the view that due to weak managerial controls, targets of literacy related activities were not achieved.

Non integration of Literacy related activities resulted in non-achievement of program objective.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I about integration of Literacy services.

[AIR para No.02]

### Poor performance due to decrease in number of learner and increase in expenditure

According to target 4.3 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education.

The Chief Executive Officer DEA and DO literacy failed to increase the participation rate of adults in non-formal education centers during 2016-21. The adult’s literacy centers and learners were decrease but expenditure per learner was increased due to poor performance literacy department. Non adult literacy center was established in 2018-19 and 2020-21 which shows poor performance of literacy department. The detail is as under.

(Amount in rupees)

Years	ALC Centers	Decrease% base year 2016-17	No. of Learners	Decrease % base year 2016-17	Expenditure on ALC	Per Learner Expenditure
2016-17	478	0%	10061	100%	1,130,000	112.31
2017-18	180	38%	3654	36%	2,148,000	587.85
2018-19	0	0%	0	0%	0	0
2019-20	60	13%	1317	13%	882,600	670.16
2020-21	0	0%	0	0%	0	0
<b>Total</b>	<b>718</b>		<b>15.032</b>		<b>4,160,600</b>	

Due to poor planning of literacy department, the ALCs were not established to increase equal access for all women and men to affordable and quality tertiary education (education for people above school age).

Non establishment of ALCs centers resulted in increased mismatch between the skills being imparted through the tertiary education system and the skills demanded by the market.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-

MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends establishment of ALCs to increase the participation rate of youth and adults in non-formal / tertiary education system.

[AIR para No.09]



**Non development of infrastructure for early childhood education and non-utilization of funds – Rs 4.700 million**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer DEA Lodhran failed to established infrastructure for early childhood education and libraries in girls and boys schools during 2020-21. CEO did not utilize funds of Rs 4.700 million on account of early childhood education and libraries during 2020-21. No materials were purchased to attract the children. NSB funds were also utilized by school council for schools maintenance only. No serious efforts were made to attract the children towards education. This infrastructure plays important role to increase readiness of childhood for primary education. Furthermore, the CEO DEA Lodhran did not prepare estimate regarding proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial wellbeing against SDGs documents for development of IECE centers / rooms in schools.

Due to weak planning and development, IECE centers /rooms in schools were established.

Non-establishment of IECE rooms in schools resulted in poor participation rate in organized learning.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that the number of IECE rooms in schools should be increased in order to increase participation rate in organized learning (one year before the official primary entry age).

[AIR para No.08]

**Defective Budget preparation without ascertainment of performance targets and Service delivery facilities – Rs 4363.325 million**

According to rule, 33(o)&(p) of Punjab Local Government (Budget) Rules, 2017 the budget must be prepared on the prescribed forms of performance targets in Form BSF-2 and status of service delivery facilities and targets achieved in Form BSF-3 respectively.

Deputy Director (Budget and Accounts) under the administrative control of CEO DEA Lodhran did not prepare performance targets and service delivery facilities and targets achieved in Form BSF-2 and BSF-3 respectively. Budget for the FY 2020-21 of Rs 463.325 million was allocated and approved by competent authority without preparation of requisite forms as laid down in Rules. In absence of these forms the targets and their achievement cannot be ascertained.

Due to incompetence and negligence of DD the requisite forms were not prepared prior to the preparation of budget.

Non preparation of /ascertainment of service delivery targets in budget may cause poor service delivery.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends corrective measures besides action against persons at fault.

[AIR para No.03]

## Annexure-56

### Non implementation of School Improvement Framework (SIF) on Piloting basis in place of Key Performance Indicators (KPIs)

According to letter No. DD (M&E)/ PESRP/ Misc/ 2019 -19210 dated 03.02.2020 that PMIU is already conducting a pilot of School Improvement Framework in the five districts including Lodhran as per work plan to conduct field visits, focus to group discussion and consultation sessions regarding the School Improvement Framework.

The CEO (DEA) Lodhran did not ensure to implement the following School Improvement Framework (SIF) New Indicators during the financial years 2019-20 and 2020-21:

1	Student attendance rate	HT/AEO/SC/DDEO/CEO	15
2	LND	AEO	20
3	Student cleanliness	Head Teacher	5
<b>Domain 2: Teachers and Teaching</b>			<b>40</b>
4	Teacher attendance	DDEO	15
5	Teacher allocation	SED Planning Wing	10
6	Teaching aids availability	Head Teacher	3
7	Teacher CPD participation	CEO	10
8	Teaching practice score	AEO	2
<b>Domain 3: Leadership and school support</b>			<b>10</b>
9	Head teacher attendance	DDEO	2
10	Non-teaching staff availability	Head teacher/ SED	1
11	Instructional leadership	AEO	4
12	School improvement plan	DDEO	1
13	School council meetings held	AEO	1
14	NSB disbursement	CEO	1
<b>Domain 4: School Environment</b>			<b>10</b>
15	Security and safety arrangements	DEO	1
16	Availability of safe	DEO	1

	rooms		
17	Availability of electricity	DDEO	1
18	Classrooms with adequate visibility	Head teacher	1
19	Availability of sufficient furniture	DEO	1
20	Functional toilets ratio	DEO	1
21	Provision of hand washing facilities	Head teacher	1
22	Availability of safe drinking water	DEO	1
23	Availability of play area/playground	DEO	1
24	Average cleanliness of school facilities	Head Teacher	1
			<b>100</b>
1	SED Punjab	2	
2	CEO	3	
3	DEO	3	
4	DDEO	5	
5	AEO	5	
6	Head Teacher	6	
	<b>SIF Group</b>	<b>4</b>	

Due to weak internal controls School Improvement Framework was implemented.

Non-implementation of School Improvement Framework resulted in poor service delivery and non-provision of quality education.

The matter was reported to DDO and Chief Executive Officer, DEA during September, 2021 but no reply was submitted. DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD- 2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends implementation of School Improvement Framework as a pilot basis to reach the destination of quality education and building capacity of teachers.

[AIR para No.40]

### Non achievement of Program of target of mainstreamed students

According to function mentioned on page no.40 of PC-1 of Punjab Non formal education project (Phase-II), Non formal Basic education schools are non-formal primary schools for out of school children and school dropouts, primary school education from Katchi to Grade-V, in a non-formal setting. Feeder school function in a non-formal setting to prepare children for mainstreaming into formal education schools

Under the administrative control of CEO of DEA Multan, DO literacy was not able to achieve the programs targets of Phase-II as per set by the PC-1 of Punjab Non formal Education Project for the period of 2020-21. Only four hundred sixty-seven student were included in the mainstream for the next classes against the targets of 1313 student which was 64 % less than the target. Target of 2020-21 were not achieved. Detail is mentioned below:

District	Nos.	Actual Student in main Stream	Less	Percentage of less	Reference
Multan	1,313	467	846	64.43	Page No.39, Annexure-1C of PC-1

Audit if of the view that due to weak managerial controls, targets of literacy related activities were not achieved.

Non integration of Literacy related activities resulted in non-achievement of program objective.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I about integration of Literacy services.

[AIR para No.04]



**Poor service delivery of District Education Authority due to non-appointment of teachers against vacant posts resulted increase in teacher student ratio**

According to target 4.1 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

During thematic audit of CEO District Education Authority Multan, it was observed that total working strength of teaching staff was 11,195 out of total sanction strength of 13,600. Teaching staff for vacant post of 2405 of various scales were not recruited/ appointed during the year to provide quality education to students.

Further, it was observed that teaching staff was working on administrative post causing poor service delivery in provision of quality education in government schools of district Multan.

Furthermore, it was also observed that one teacher was unqualified holding degree of under matric qualification in government schools. As per data on dash board of School Information System (SIS), one teacher was teaching to more than 30 students which was above the required standard strength. The detail is given in the following table:

<b>Number of students enrolled in government schools of Multan</b>	<b>Total sanction strength of teaching staff</b>	<b>Total working strength of teaching staff</b>	<b>Number of students per teacher</b>	<b>Source</b>
335,217	13,600	11,195	30	SIS Dash Board

Due to weak internal controls recruitment of teaching staff was not made during the last 4 years.

Non-recruitment of teaching staff/ less provision of teachers as per strength of students resulted in compromising in provision of quality education in government schools.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends appointments of qualified teachers to provide quality education in government schools and motivation to public to send their children in government schools instead of private schools.

[AIR para No.05]

### **Poor performance of literacy wing due to Low literacy Rate in Multan than the Literacy Rate of Punjab**

According to target 4.1 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

During thematic audit of CEO District Education Authority Multan, it was observed that literacy rate of Multan was 60% from the last five years not a single, no improvement in literacy rate was made in Multan District from last five year while overall rate of literacy in Punjab was 64%. Multan District was behind from the rate of literacy of Punjab.

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Literacy Rate of Multan	60	60	60	60	60
Literacy Rate of Punjab (Provide source reference also) (PSLM)	63	63	63	64	64

Due to weak management controls rate of literacy was not increased in the Multan District since long.

Low literacy rate in Multan for five year resulted into wastage of resource.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends that needful to be done to increase the rate of literacy in District Multan.

[AIR para No.06]

## Annexure-60

### Non implementation of School Improvement Framework (SIF) on Piloting basis in place of Key Performance Indicators (KPIs)

According to letter No. DD (M&E)/ PESRP/ Misc/ 2019 -19210 dated 03.02.2020 that PMIU is already conducting a pilot of School Improvement Framework in the five districts including Pakpattan as per work plan to conduct field visits, focus to group discussion and consultation sessions regarding the School Improvement Framework.

The CEO (DEA) Pakpattan did not ensure to implement the following School Improvement Framework (SIF) New Indicators during the financial year 2019-20 and 2020-21:

	Indicator	Responsibility	Weight
<b>Domain 1: Student Participation / Pers Develop</b>			40
1	Student attendance rate	HT/AEO/SC/DDEO/CEO	15
2	LND	AEO	20
3	Student cleanliness	Head Teacher	5
<b>Domain 2: Teachers and Teaching</b>			40
4	Teacher attendance	DDEO	15
5	Teacher allocation	SED Planning Wing	10
6	Teaching aids availability	Head Teacher	3
7	Teacher CPD participation	CEO	10
8	Teaching practice score	AEO	2
<b>Domain 3: Leadership and school support</b>			10
9	Head teacher attendance	DDEO	2
10	Non-teaching staff availability	Head teacher/ SED	1
11	Instructional leadership	AEO	4

12	School improvement plan	DDEO	1
13	School council meetings held	AEO	1
14	NSB disbursement	CEO	1
<b>Domain 4: School Environment</b>			10
15	Security and safety arrangements	DEO	1
16	Availability of safe rooms	DEO	1
17	Availability of electricity	DDEO	1
18	Classrooms with adequate visibility	Head teacher	1
19	Availability of sufficient furniture	DEO	1
20	Functional toilets ratio	DEO	1
21	Provision of hand washing facilities	Head teacher	1
22	Availability of safe drinking water	DEO	1
23	Availability of play area/playground	DEO	1
24	Average cleanliness of school facilities	Head Teacher	1
			100
1	SED Punjab	2	
2	CEO	3	
3	DEO	3	
4	DDEO	5	
5	AEO	5	
6	Head Teacher	6	
	SIF Group	4	

Due to weak internal controls, School Improvement Framework was implemented.

Non-implementation of School Improvement Framework resulted in poor service delivery and non-provision of quality education.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends implementation of School Improvement Framework as a pilot basis to reach the destination of quality education and building capacity of teachers.

[AIR Para No.4]

## Annexure-61

### Poor performance due to below benchmark attendance of students and teacher

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer DEA Pakpattan did not ensure better service delivery and quality education in district Pakpattan of the following grounds:

Sr. No	Monthly reports of DMO	No. of Teaching staff absenteeism	No. of schools where Students attendance was below target / benchmark	Benchmark	Attendance below benchmark (in %)
1	February 2020	23	161	100%	8%-32%
2	March 2020	8	103	100%	8%-34%
3	September, 2020	22	0	100%	-
4	October, 2020	40	0	100%	-
5	November, 2020	6	0	100%	-
6	February 2021	26	0	100%	-
7	March 2021	14	0	100%	10%-46%
	<b>Total</b>	<b>139</b>	<b>264</b>		-

**Source:** Monthly statements of observations of DMO Pakpattan

Due to weak planning and development, student attendance was below benchmark.

Non adherence of above points resulted in poor service delivery of quality education.

The matter was reported to the PAO and DDOs concerned in September-2021. DDOs did not submit the reply.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-2574 dated 14.09.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021 and No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that:

2. Teacher grievances may be redressed and attendance may be monitored properly.
3. Number of schools where students attendance was below target / benchmark, matter may be enquired at appropriate level in order to ensure attendance
4. Planning / mechanism may be devised for quality education.

[AIR Para No.2]



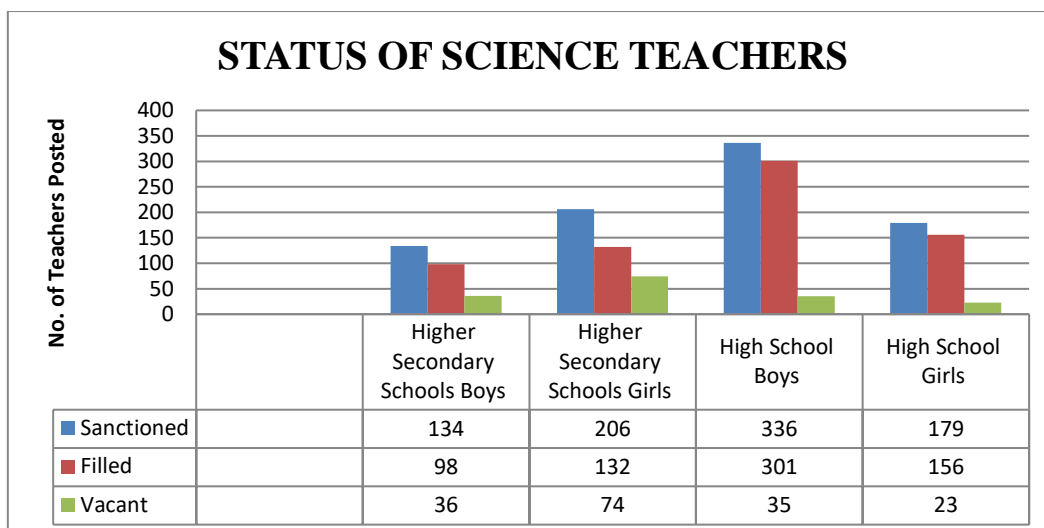
### Poor quality education due to non-availability of Science Teachers

According to target 4.7 and 4.c of SDG goal-4, by 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and nonviolence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

The CEO DEA Sahiwal could not ensure the provision of quality education to the students of districts in absence of sufficient number of skilled devoted science teachers in schools of Sahiwal. Audit obtained the status of sanctioned and vacant vacancies of science teachers which revealed that 20% of the sanctioned posts remains vacant. In absence of qualified, skilled, competent and devoted teachers, quality education cannot be provided to the students as summarized below:

<b>Status of Science Teachers in DEA Sahiwal</b>				
<b>Sr. No.</b>	<b>Category of School</b>	<b>Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
1	Higher Secondary Schools Boys	134	98	36
2	Higher Secondary Schools Girls	206	132	74
3	High School Boys	336	301	35
4	High School Girls	179	156	23
	<b>Total</b>	<b>855</b>	<b>687</b>	<b>168</b>
	<b>Percentage</b>	<b>100%</b>	<b>80%</b>	<b>20%</b>

Graphical representation of status of availability of science teachers is given on next page:



Due to poor management controls, the number of science teachers were not increase to increase global citizenship education.

Low number of science teachers resulted in decreased number of learners acquire the knowledge and skills need to promote sustainable development.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

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

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends remedial measure to increase number of science teachers to increase global citizenship education.

[AIR para No.09]

**Lake of decision making to reduced cultural diversity through registration of private schools**

According to 18<sup>th</sup> constitutional amendment, responsibility for education was devolved to the provinces with significant legislative, fiscal and administrative autonomy. According to target 4.7 of SDG goal-4 by 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and nonviolence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

The Chief Executive Officer DEA Sahiwal failed to make decisions regarding registration of private schools to reduce the cultural diversity. The laws related to private education institutions (promotion and regulation) did not address this issue. No amendments were proposed to reduce cultural diversity. It is also evident from statistics of education department that, site plan for commencement of private education schools were not obtained before issuance of registration. The operationalization of three tiers of education systems i.e. Government school education, madrasa education and private school education at same places / areas increase the cultural diversity. Furthermore, the authority did not promote registration of private education institutions to cover unattended areas of district Sahiwal.

Due to weak planning and development, the amendments in education law were not proposed to reduce cultural diversity through private schools, registration by considering the site plan.

Non considering site plans for registration of private schools resulted in increased differences of lifestyles, human rights, gender equality etc.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends amendments should be proposed regarding registration of private education institution with reference to unattended site.

[AIR para No.10]

### **Lack of personal development and capacity building in Government Schools**

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer (DEA) Vehari did not ensure improvement of student participation and personal development, capacity building of teachers as well as leadership traits in students during the authority period. It was astonishing to note that 864 school’s environment was relatively better but 1409 schools did not impart special focus on personality traits and leadership qualities among students. It indicates poor importance of teachers towards student capacity building in government schools. Therefore, parents did not prefer to teach their kids in government schools. Summarized detail is given below:

<b>Improvement Needs</b>	<b>Student Participation and Personal Development</b>	<b>Teachers and Teaching</b>	<b>Leadership and School Support</b>	<b>School Environment</b>
Low Needs	2	74	82	864
Moderate Needs	0	1173	89	133
High Needs	14	60	449	330
Critical Needs	1409	118	805	98

Due to weak monitoring controls, there was lack of personal development and capacity building in Government Schools.

Lack of personal development and capacity building resulted in poor quality education.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends corrective measures for improvement of key performance indicators including personal development and capacity building.

[AIR Para No.39]

### Need of improvement in Government Schools

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

The Chief Executive Officer (DEA) Vehari did not ensure overall improvement of schools in district Vehari during the period of authority. It was observed that in 204 schools of district, there was critical need to improve the overall performance which was 14% and 611 schools high need to improve the overall performance which was 43% of total 1,425 schools. Hence, there was need to improve the overall performance of schools to improve the quality of education and motivate the parents to educate their children in the Government schools. The summarized detail is given below:

<b>Over All Performance-Distribution of School according to their Improvement Needs</b>				
<b>Quarter</b>	<b>Improvement needs</b>	<b>Score range</b>	<b>% of Schools</b>	<b>Number of Schools</b>
2nd 2021	Low Needs	Above 80%	5%	73
	Moderate Needs	60% to 80%	38%	537
	High Needs	40% to 60%	43%	611
	Critical Needs	Below 40 %	14%	204

Due to weak monitoring controls, overall performance was miserable.

Miserable performance of schools resulted in poor quality education.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends corrective measures for improvement of key performance indicators and overall performance of schools.

[AIR Para No.40]



## High number of performance deficiencies indicators in Government Schools

According to target 4.2 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

During thematic audit of Chief Executive Officer (DEA) Vehari for the period 2020-21, it was observed that large number of schools out of total 1,425 schools were showing low performance indicator and required action of authorities for improvement of performance of schools. The detail is as under:

<b>Indicator wise Performance. This chart outlines the number of schools in which action is required for each indicator and responsible authorities</b>						
<b>Indicators</b>	<b>SED</b>	<b>CEO</b>	<b>DEOs</b>	<b>DDEOs</b>	<b>AEOs</b>	<b>Head Teachers</b>
Student Attendance Rate		1007				
LND Score					797	
Student Cleanliness						454
Teacher Attendance				192		
Teacher Allocation	1348					
Teaching Aids Availability						456
Classroom Observation Score					89	
Head Teacher Attendance				332		
Non-Teaching Staff Availability	802					802
Instructional Leadership					519	
School Improvement Plan				491		
School Council Meetings Held					242	
Security and Safety Arrangements			155			
Dangerous Buildings			222			
Availability of Electricity				155		
Black Board Visibility						434
Availability of Sufficient Furniture			190			
Provision of Toilets			275			
Maintenance of Toilet Facilities						156
Availability of Safe Drinking Water			155			
Availability of Play Area/Playground			170			
Cleanliness of School Facilities						161

Due to weak monitoring controls, performance of education authority was low.

Low performance of education authority resulted in poor quality education.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends corrective measures for improvement of key performance indicators.

[AIR Para No.41]

**Improper maintenance of store and non-maintenance of record of receipt and distribution of books**

According to rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Audit observed that maintenance of store of books was critically poor. No stock register was maintained showing the issuance of books. It was observed from the available receipt vouchers of books that total 357,010 books of different classes / jackets were received but distribution record was not matching with inventory status reports.

Due to weak internal controls the record of text books was inappropriate. Non-maintenance of store and stock may cause misappropriation.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/CD-F.163/2019/2934 dated 16.11.2021, No. RDDA-MLN/CD-2843 dated 21.10.2021, No. RDDA-MLN/CD-2729 dated 14.10.2021 and No. RDDA-MLN/CD-2574 dated 14.09.2021. No progress was intimated till the finalization of this Report.

Audit recommends corrective measures and action against the responsible(s).

[AIR Para No.42]