



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT EDUCATION AUTHORITIES  
OF 17 DISTRICTS OF PUNJAB  
(SOUTH)**

AUDIT YEAR 2023-24

**AUDITOR-GENERAL OF PAKISTAN**

## **PREFACE**

Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of 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 conduct audit of the accounts of the Federation or a Province or a Local Government and the accounts of any authority or body established by or under the control of the Federation or a Province.

The report is based on audit of the accounts of 17 District Education Authorities of the Punjab (South) for the financial year 2022-23. In some cases, audit for previous financial years was also conducted. The Directorate General of Audit, Local Governments, the Punjab (South), Multan conducted audit during Audit Year 2023-24 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 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.

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

The observations included in this report have been finalized in the light of discussions in the DAC meetings wherever convened.

There are certain audit para(s) which were also reported in last year(s) Audit Report(s) for the financial years 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18. Recurrence of such irregularities is matter of concern and needs to be addressed.

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

**Islamabad**  
**Dated:**

**(Muhammad Ajmal Gondal)**  
**Auditor-General of Pakistan**

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## **ABBREVIATIONS AND ACRONYMS**

AAA	Asaan Assignment Account
ADP	Annual Development Program
AEO	Assistant Education Officer
AG	Accountant General
AIR	Audit & Inspection Report
ALC	Adult Literacy Center
BF	Benevolent Fund
BPS	Basic Pay Scale
CA	Conveyance Allowance
CAATs	Computer Assisted Audit Techniques
CEO	Chief Executive Officer
CLC	Children Library Complex
CNIC	Computerized National Identity Card
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DDO	Drawing & Disbursing Officer
DEA	District Education Authority
DEO	District Education Officer
DFID	Department for International Development
DGA	Directorate General of Audit
DHA	District Health Authority
DPI	Director Public Instruction
ECE	Early Childhood Education
EE-M	Elementary Education-Male
EE-W	Elementary Education-Women
EOL	Extraordinary Leave
EST	Elementary School Teacher
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FIR	First Information Report
FTF	Farogh-e-Taleem Fund
FY	Financial Year
GCMHSS	Government Comprehensive Model Higher Secondary School
GGHS	Government Girls High School
GGHSS	Government Girls Higher Secondary School

GGPS	Government Girls Primary School
GHS	Government High School
GI	Group Insurance
GL	General Ledger
GMCGHSS	Government Municipal Corporation Girls Higher Secondary School
GMPS	Government Model Primary School
GST	General Sales Tax
HRA	House Rent Allowance
HRC	House Rent Charges
IASP	Insaaf Afternoon Schools Program
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
KPI	Key Performance Indicator
LCD	Liquid Crystal Display
LED	Light Emitting Diode
MC	Municipal Corporation / Municipal Committee
MEA	Monitoring & Evaluation Assistant
MFDAC	Memorandum for Departmental Accounts Committee
NCHD	National Commission for Human Development
NFBE	Non-Formal Basic Education
NOC	No Objection Certificate
NSB	Non-Salary Budget
OSD	Officer on Special Duty
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PC-IV	Planning Commission Proforma-IV
PEC	Punjab Education Commission
PEEDA	Punjab Employees Efficiency, Discipline and Accountability
PEPRIS	Private Education Provider Registration & Information System
PESRP	Punjab Education Sector Reform Program
PFC	Punjab Finance Commission
PFM	Public Financial Management
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act

PMIU	Program Monitoring & Implementation Unit
PNFEP	Punjab Non-formal Education Project
POL	Petroleum, Oil & Lubricants
PPRA	Punjab Procurement Regulatory Authority
PST	Punjab Sales Tax
PTC	Primary Teaching Certificate
S&GAD	Services & General Administration Department
SE	Secondary Education
SIS	School Information System
SMC	School Management Committee
SNE	Schedule of New Expenditure
SOP	Standard Operating Procedures
SSB	Social Security Benefit
STIs	School Teachers' Interns
TA/DA	Travelling Allowance/Daily Allowance
TSKL	Taleem Sab Kay Liay
XEN	Executive Engineer

## **EXECUTIVE SUMMARY**

The Directorate General of Audit (DGA) Local Governments, the Punjab (South), Multan is responsible for carrying out the audit of District Health and Education Authorities of seventeen (17) districts of Punjab (South). These districts are Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh and Vehari. The Directorate General also conducts audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils and Municipal Committees. Moreover, audit of Daanish Schools & Centers of Excellence and Cattle Market Management Company and Waste Management Companies of the department of Local Government and Community Development, Punjab is also carried out by this office.

The DGA, Local Governments, the Punjab (South), Multan has a human resource of 76 officers and staff constituting 19,000 person-days and Annual Budget of Rs 228.008 million during Audit Year 2023-24. This office carried out audit of the accounts of 17 District Education Authorities (DEAs) and utilized 1,646 person-days for the purpose.

The report comprises two (02) chapters, presenting the outcomes of financial attest audit and compliance with authority audit conducted during the Audit Year 2023-24 along with the number of paras relating to the previous financial years.

Audit of District Education Authorities was carried out in order to ascertain that the receipts collected and expenditure was incurred with legitimate authorization and in conformity with laws / rules / regulations.

Audit findings presented in the report underscore several critical issues that demand immediate attention. These include persistent disregard for the applicable regulatory framework, improper utilization of funds, deficient record management practices, lack of transparency in procurement processes, and mismanagement of revenue/receipts.

The report strongly emphasizes the imperative of reinforcing internal controls within audited entities. It stresses the urgency of implementing measures that ensure effective accountability and maintain organizational integrity. Addressing these concerns is vital for promoting good governance, financial prudence, and transparent operational practices within audited organizations.

To optimize the utilization of limited audit resources, a desk audit exercise was conducted leveraging Computer Assisted Audit Techniques (CAATs) to identify high-risk entities and high-value transactions with significant financial implications. Subsequently, fieldwork was undertaken concentrating on the prioritized auditable issues pinpointed during the desk audit phase besides placing reliance on the professional judgment of the auditors.

**a) Scope of Audit**

The DGA is mandated to conduct audit of 4,336 formations working under 17 PAOs of DEAs. Total expenditure and receipts of these formations were Rs 181,738.778 million and Rs 869.448 million respectively for Financial Year 2022-23.

Audit coverage relating to expenditure for the current audit year comprises of 105 formations of 17 DEAs having total expenditure of Rs 32,701.969 million for Financial Year 2022-23. In terms of percentage, the audit coverage for expenditure was 17.99% of auditable expenditure.

This Audit Report also includes audit observations resulting from audit of:

- i. Expenditure of Rs 8,169.092 million for Financial Year 2021-22 pertaining to 42 formations of 17 DEAs.
- ii. Expenditure of Rs 12,373.865 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises of 105 formations of 17 DEAs having total receipts of Rs 247.881 million for Financial Year 2022-23. In terms of percentage, the audit coverage for receipts was 28.51% of auditable receipts.



In addition to this compliance with authority audit report, the DGA also conducted 34 financial attest audits and 03 compliance with authority audits. Reports of these audits are being published separately.

**b) Recoveries at the Instance of Audit**

As a result of audit, a recovery of Rs 1,107.095 million was pointed out in this report. Recovery effected from January to December, 2023 was Rs 59.865 million which was verified by Audit.

**c) Audit Methodology**

Desk Audit techniques mentioned in Financial Audit Manual were applied during the Audit Year 2023-24. CAATs were used for analysis of HR and FI data obtained from System Application Product (SAP/R3). This was facilitated by access to data and up-dation of permanent files. Desk audit review helped auditors in understanding the systems, procedures and environment of the entities before the start of field audit activity besides identification of high-risk areas such as payment of inadmissible allowances, release of salaries after retirement and high-value vouchers for detailed scrutiny.

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

**d) Audit Impact**

Audit activity has proven to be effective in creating awareness amongst the audited entities and relevant fora regarding compliance with the rules and procedures in the public interest. Since the establishment of DEAs in 2017, a number of measures with regards to validity and reliability of SAP/R3 database, as recommended by the audit, have been initiated by the management, Accountant General Punjab and District Accounts Offices (DAOs). As a result of audit, the Accountant General Punjab has taken up a number of issues with Finance Department for streamlining financial management practices of DEAs besides issuing various instructions to DAOs for improving budgetary controls. However, audit impact in shape of change in rules is not materialized as the Public Accounts

Committee has not discussed any Audit Report since the establishment of District Education Authorities. This has seriously hampered the accountability process and has encouraged the departments to repeat the irregularities.

**e) Comments on Internal Control and Internal Audit Department**

The current audit report brings to light a series of discrepancies consistently observed by Audit over time. These recurring issues indicate potential structural problems, possibly stemming from an inadequate supervisory framework and flawed internal controls system.

Many instances of serious non-compliance of rules and regulations were noticed and reported in this Audit Report. These instances, inter alia, include misappropriation of public funds, irregularities pertaining to procurements, payment of inadmissible pay & allowances, cash payments through Drawing and Disbursing Officers (DDOs) and poor maintenance of record etc. Lack of trained staff and accountability mechanism in DEAs are major reasons for weak internal controls.

This Audit Report includes a dedicated note at the end of each audit para intended to assist the department in recognizing and addressing recurring observations.

**f) The Key Audit Findings of the Report**

- i. Procedural irregularities amounting to Rs 1,963.739 million were noticed in 40 cases<sup>1</sup>.
- ii. Value for money and service delivery issues involving Rs 454.915 million were observed in 26 cases<sup>2</sup>.
- iii. Other issues involving an amount of Rs 2,717.912 million were highlighted in 48 cases<sup>3</sup>.

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<sup>1</sup> Para 2.2.1 to 2.2.2, 2.3.1, 2.4.1 to 2.4.3, 2.5.1 to 2.5.3, 2.6.1 to 2.6.8, 2.7.1, 2.8.1, 2.9.1 to 2.9.3, 2.10.1, 2.11.1, 2.12.1 to 2.12.8, 2.13.1, 2.14.1, 2.15.1 to 2.15.4, 2.17.1 to 2.17.2

<sup>2</sup> Para 2.5.4, 2.8.2 to 2.8.4, 2.10.2 to 2.10.5, 2.11.2 to 2.11.6, 2.12.9 to 2.12.10, 2.13.2 to 2.13.4, 2.15.5 to 2.15.6, 2.16.1 to 2.16.3, 2.18.1 to 2.18.3

<sup>3</sup> Para 2.2.3 to 2.2.9, 2.3.2 to 2.3.7, 2.4.4 to 2.4.8, 2.5.5, 2.6.9 to 2.6.11, 2.7.2 to 2.7.5, 2.8.5, 2.9.4 to 2.9.5, 2.10.6 to 2.10.7, 2.11.7 to 2.11.9, 2.12.11, 2.13.5, 2.14.2 to 2.14.4, 2.15.7 to 2.15.8, 2.16.4, 2.17.3 to 2.17.6, 2.18.4 to 2.18.5

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

**g) Recommendations**

PAOs are required to:

- i. Hold inquiries and fix responsibility for irregularities, losses and wasteful expenditure besides effecting recovery.
- ii. Strengthen financial controls to avoid payment of inadmissible pay and allowances to the employees.
- iii. Make efforts for expediting the realization of various Government receipts.
- iv. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- v. Ensure the establishment of Internal Audit Department and proper implementation of monitoring system.
- vi. Improve service delivery to provide maximum benefits to the local population.

## **CHAPTER 1**

### **District Education Authorities – School Education Department**

#### **1.1 Introduction**

**A.** District Education Authorities (DEAs) were established on 01.01.2017 under Punjab Local Government Act, (PLGA) 2013. DEAs are 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 is the Principal Accounting Officer of the DEA and is accountable 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 as well as to coordinate the activities of the groups of offices for coherent, effective and efficient functioning of DEA.

The functions of DEA 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.

Administrative structure of DEAs is given below:

#### **Administrative Structure of DEA**

<b>Description</b>	<b>No. of Administrative Offices</b>
Chief Executive Officer	1
District Education Officer (SE)	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 Officer (SE)	1
Deputy District Education Officer (EE-M)	1 in each Tehsil
Deputy District Education Officer (EE-W)	1 in each Tehsil

\*Source: Data received from CEO DEA Offices

Total number of educational institutions in 17 DEAs under jurisdiction of DGA, Local Governments, the Punjab (South) is given below:

#### **Educational Institutions**

<b>Description</b>	<b>Total No. of Educational Institutions</b>
Higher Secondary Schools (Boys)	183
Higher Secondary Schools (Girls)	188

Description	Total No. of Educational Institutions
High Schools (Boys)	1,844
High Schools (Girls)	1,687
Special Education Schools / Centers	135
Elementary Schools (Boys)	1,688
Elementary Schools (Girls)	2,036
Primary Schools (Boys)	8,668
Primary Schools (Girls)	8,074
Mosque / Madrassa Schools	408

DEA wise detail of educational institutions is attached as **Annexure-B**.

The following table shows detail of total & audited formations of 17 DEAs:

#### **Audit Profile of DEAs of the Punjab (South)**

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure Audited FY 2022-23	Revenue / Receipts Audited FY 2022-23
1	Formations	4,336	105	32,701.969	247.881
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAOs	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

DEA wise detail of total & audited formations is attached as **Annexure-C**.

#### **B. Comments on Budget and Accounts (Variance Analysis)**

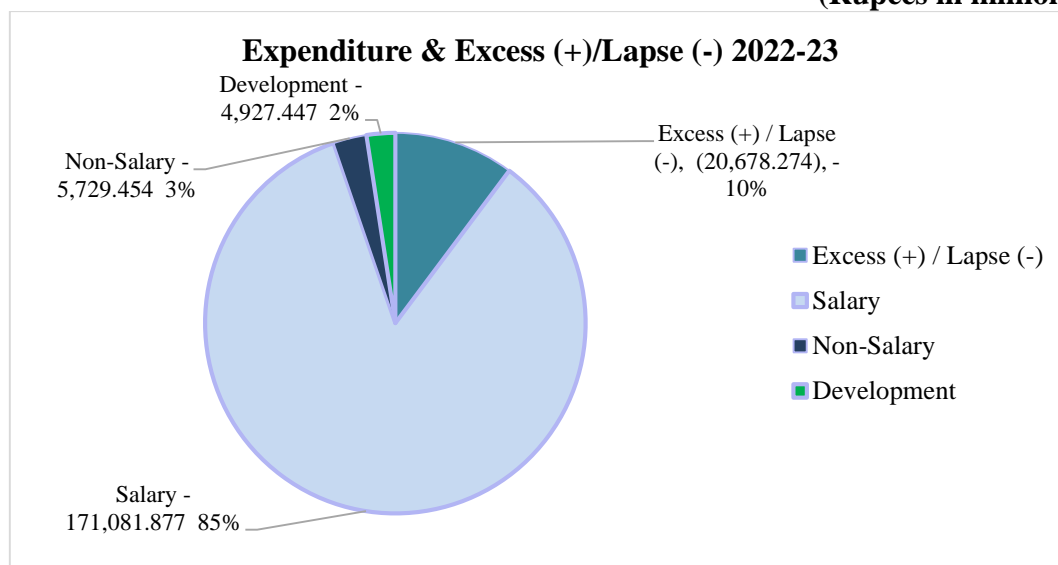
Consolidated statement of budget, expenditure and receipts of 17 DEAs for Financial Year 2022-23 is given below:

(Rupees in million)

Description	Budget	Expenditure	Excess (+) / Lapse (-)	Variance
Salary	185,986.344	171,081.877	(14,904.467)	8.01%
Non-Salary	8,265.794	5,729.454	(2,536.340)	30.68%
Development	8,164.914	4,927.447	(3,237.467)	39.65%
<b>Total</b>	<b>202,417.052</b>	<b>181,738.778</b>	<b>(20,678.274)</b>	<b>10.22%</b>
Description	Target	Actual	Surplus (+) / Shortfall (-)	Variance
Receipts	455.426	869.448	414.022	90.91%

DEA wise detail of budget, expenditure and receipts of 17 DEAs for Financial Year 2022-23 is attached as **Annexure-D**.

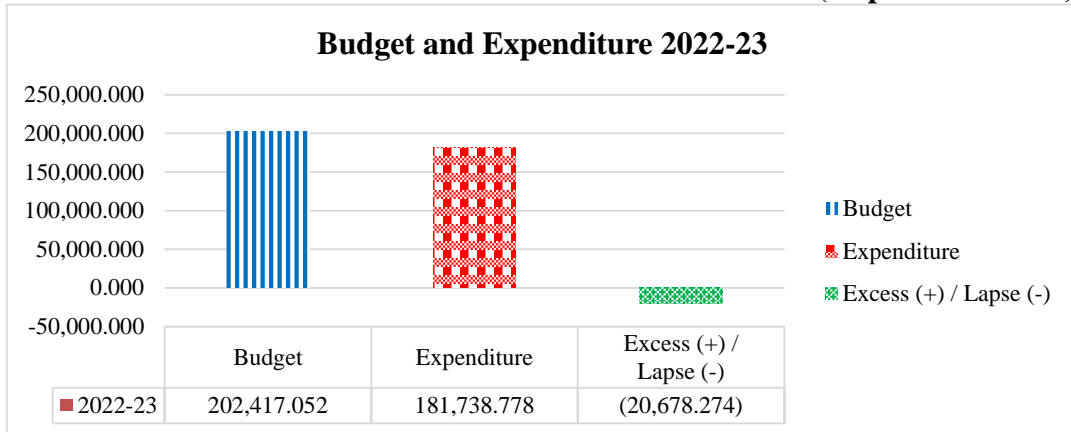
**(Rupees in million)**



Against budget of Rs 202,417.052 million for Financial Year 2022-23, DEAs could utilize only Rs 181,738.778 million, resultantly 8% of salary component, 31% of non-salary component and 40% of development funds remained unspent, reflecting poor financial management. The management exaggerated the allocation under the different components of budget to make the whole exercise unrealistic and prone to overspending. The unspent percentage of the allocation clearly shows poor planning and budgeting. An overall lapse of Rs 20,678.274 million was more than 10% of total budget allocation.

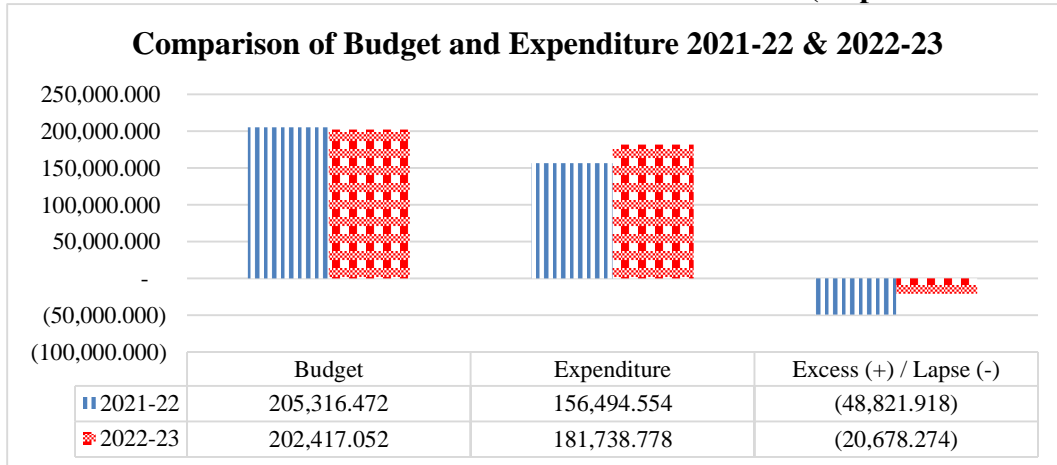
Poor financial management resulted in depriving the local population of the benefits likely to have accrued to them because of development planned but not properly undertaken by the management.

(Rupees in million)



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

(Rupees in million)



The comparative analysis of the budget and expenditure for the Financial Years 2021-22 and 2022-23 depicts poor planning and budgeting. During the Financial Year 2022-23 the budget allocation decreased viz-a-viz FY 2021-22



whereas the expenditure increased by 16% despite significant saving ranging from 8% to 40% in all three components of budget with overall saving of more than 10%. Comparatively during the Financial Year 2021-22 there was huge saving ranging from 23% to 32% in all three components of budget culminating at 24% of overall budget during the concerned year. **Annexure-D**

The comparative data for the Financial Years 2021-22 and 2022-23 reflects the systemic issue of poor planning, budgeting, and implementation. The tendency reflects poor financial management, withholding the higher portfolio with the education sector, depriving the other sectors from the re-allocation of resources, and defeating the likely benefits to be achieved through proper utilization of funds.

## **C Sectoral Analysis on the Achievements against Targets**

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

DEAs got the budgets approved from the administrators concerned with unrealistic allocations under all three components of budget namely salary, non-salary and development. Lapse of funds amounting to Rs 20,678.274 million (as reflected above) equivalent to 8%, 31% and 40% of the budgeted amount against salary, non-salary and development components respectively reflects poor financial management, resulting in minimum service delivery and non-achievement of infrastructure targets during the financial year. Consequently, the management failed to provide basic facilities in schools such as furniture, well equipped IT labs, boundary walls and hygienic environment.

### **ii. Service Delivery Issues**

The poor service delivery has always been key outcome of education authorities after the promulgation of the Punjab Local Government Act. The authorities have huge human resource consuming 94% of the budget and very little is left for the rehabilitation of available and introduction of new facilities. Resultantly, the management failed to ensure 100% availability of basic facilities /

infrastructure in schools. The following table shows percentage of availability of basic facilities in schools of DEAs of 17 districts:

District	Status of Availability of Basic Facilities (June, 2023)					
	Teacher Presence (%)	Boundary Wall (%)	Drinking Water (%)	Furniture (%)	Toilets (%)	School Hygiene (%)
Bahawalnagar	92	93.88	100	92.94	80.94	75.93
Bahawalpur	91	95.16	100	91.94	96.24	76.18
Chiniot	89.30	98.94	100	88.30	92.55	66.81
Dera Ghazi Khan	90.20	98.61	98.61	88.89	65.97	75.90
Faisalabad	93.30	97.97	97.29	93.68	90.29	75.49
Jhang	89.10	97.18	98.87	84.18	78.53	70.96
Khanewal	91.90	100	100	81.38	82.07	81.52
Layyah	90.90	98.81	99.40	66.07	82.14	75.06
Lodhran	90.20	100	100	85.71	89.29	75.95
Multan	93	100	98.86	91.29	82.58	83.11
Muzaffargarh	92.10	98.72	98.72	80.13	88.46	73.85
Pakpattan	91.10	100	100	86.67	95.56	76.67
Rahim Yar Khan	90.90	100	100	85.87	88.59	80.38
Rajanpur	90	100	100	89.13	82.61	86.30
Sahiwal	90.70	94.54	98.91	80.33	85.25	80.11
Toba Tek Singh	93	87.94	100	92.96	90.95	71.16
Vehari	91.40	99.10	99.55	95.02	91.40	81

\*Source: [https://open.punjab.gov.pk/schools/home/districts\\_performance](https://open.punjab.gov.pk/schools/home/districts_performance)

Service delivery issues such as non-completion of development schemes and non-establishment of IT labs despite availability of funds were observed. However, various development schemes for construction / reconstruction of school buildings, provision of missing facilities etc. were also not completed.

### iii. Serious Financial Irregularities and Findings

Following serious irregularities were found during field audit execution:

- i. Procurements were made by DDOs / school councils in violation of procurement rules.
- ii. Civil works were executed by DDOs / school councils without following the Government approved design and technically sanctioned estimates.

- iii. Encroachment of Government land and theft of assets including solar panels from schools due to connivance and non-availability of security staff.
- iv. Absence of Authorities' receipts recovery mechanism and policy.
- iv. Expectation Analysis and Remedial Measures**

The poor service delivery, occurrence of irregularities, incidents of theft, improper utilization of NSB funds, violation of procurement rules and encroachment of land clearly reflects the failure of the management to meet the expectations of the administration in general and public in particular.

Following remedial measures need to be taken to achieve the expected service delivery standards:

- i. Proper planning and budgeting should be done viz-a-viz expected resources.
- ii. Action against the school councils for improper utilization of NSB allocated and deviating from standard operating procedures.
- iii. Proper allocation of resources for timely completion of works regarding rehabilitation, reconstruction and maintenance of educational institutions.
- iv. Ensure provision of conducive learning environment to students.
- v. Evolve internal control mechanism, its proper implementation and monitoring to safeguard the public resources.

## **1.2 Classified Summary of Audit Observations**

Audit observations amounting to Rs 5,136.566 million were raised as a result of this audit. This amount also includes recoverable of Rs 1,107.095 million as pointed out by Audit. Consolidated summary of audit observations on the accounts of 17 DEAs classified by nature is given in the following table.

### **Overview of Audit Observations**

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Classification</b>	<b>Amount</b>
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-

Sr. No.	Classification	Amount
3	<b>Procedural irregularities</b>	-
A	HR/Employees related irregularities	1,258.836
B	Procurement related irregularities	645.111
C	Management of Accounts with Commercial Banks	59.792
4	Values for money and service delivery issues	454.915
5	Others*	2,717.912
	<b>Total</b>	<b>5,136.566</b>

\*It includes issues pertaining to overpayment of pay & allowances, encroachment of land, theft of assets, non-recovery of receipts etc.

DEA wise summary of audit observations classified by nature is attached as **Annexure-E**.

DEA / DDO wise list of audit observations included in this Report is attached as **Annexure-F**.

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

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	188	PAC meeting was not convened
2	2018-19	409	PAC meeting was not convened
3	2019-20	384	PAC meeting was not convened
4	2020-21	202	PAC meeting was not convened
5	2021-22	199	PAC meeting was not convened
6	2022-23	219	PAC meeting was not convened

DEA wise status of previous Audit Reports is attached as **Annexure-G**.

**Note:** Non-convening of PAC has seriously hampered the accountability process and has encouraged the departments to repeat the irregularities.

## **CHAPTER 2**

### **2.1 Public Financial Management**

Public Financial Management (PFM) is a central element of a functioning administration, underlying all government activities. It encompasses the mechanisms through which public resources are collected, allocated, spent and accounted for.

It is a proven fact that fiscal governance of any country is closely linked to an effective Public Financial Management (PFM) system, which focuses on principles of fiscal discipline, legitimacy, transparency and accountability of public finances. PFM is framed around achieving an overall discipline which specifically includes resource allocation and operational efficiency and effectiveness of public expenditure. The maintenance of “aggregate fiscal discipline” is foremost and primary objective of PFM which revolves around interaction of two streams; revenue and expenditure. Revenue generation and Public Expenditure Management complement each other in attaining the strategic macroeconomic objectives of the state.

Punjab Public Financial Management Act, 2022 provides a broad framework for regulating the public sector financial management from budget making, revenue generation, cash management, expenditure, accounting to scrutiny through public audit.

DEAs were established on 01.01.2017 under PLGA, 2013 in thirty-six (36) districts of the Punjab. The purpose was to provide better education services to the local community. DEA is body corporate having perpetual succession and common seal with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The Chief Executive Officer / Principal Accounting Officer shall be responsible:

- To adhere to and enforce the principles of financial propriety, including the compliance of laws, rules, regulations, maintaining high standard of prudence, vigilance, due diligence and ensuring value for money while incurring expenditure and collecting government receipts;
- To prepare budgetary proposals within the indicative budget ceilings agreed by the Finance Department. All expenditure proposals shall be based on well-defined plans. Budget allocation to various heads of expenditures, to the offices under his control may be made as per government plans and priorities and in such a way that during the currency of year, requirements for additional budget or re-appropriation are minimized if not eliminated altogether;
- To ensure the availability of budgetary allocations in various heads of accounts especially under the employee related expenditure in order to ensure timely payment of employee emoluments;
- To prepare development budget proposals and include the realization of economic forecasts and projections as well as achievement of goals and targets committed with reference to development budget;
- To sanction expenditure as per the delegated financial powers. Such sanctioning of expenditure shall not exceed the allocated budget. Prior to approving of expenditure sanction, principal accounting officer shall ensure that the required budget is available in the relevant head of account. Sanctioning of expenditure shall be based on the purpose for which the funds are allocated;
- To ensure revenue collection particularly non-tax revenue pertaining to concerned Authority to be realized on timely basis;
- To monitor the budget execution progress, and undertake reconciliation with accounting offices on monthly basis, related to revenues and expenditure of the Authority through Budget and Accounts Officer and furnish reconciled

statement of revenue and expenditure, separately to Finance Department on quarterly basis, through Budget and Accounts Officer;

- To ensure that departmental accounts of a District Authority are maintained correctly and efficiently; and
- Any sums due to a District Authority are promptly realized and credited to the Local Fund / Public Account.

### Resource Mobilization

DEAs of South Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during the FY 2022-23 to meet their administrative and operating expenses. Out of total receipts of DEAs, PFC share consisted of 99.31% in FY 2022-23 as compared to 99.24% in FY 2021-22.

(Rupees in million)

Description	2022-23		2021-22	
	Amount	%	Amount	%
<b>Tax Revenue</b>	10.049	0.01	1.235	0
<b>Non-Tax Revenue</b>				
• Share of PFC / Grants	180,072.440	99.31	156,305.526	99.24
• Other receipts	1,236.337	0.680	1,200.477	0.76
<b>Total</b>	<b>181,318.826</b>	<b>-</b>	<b>157,507.238</b>	<b>-</b>

DEA wise detail of Tax and Non-Tax Revenue of 17 DEAs for Financial Years 2022-23 and 2021-22 is attached as **Annexure-1**.

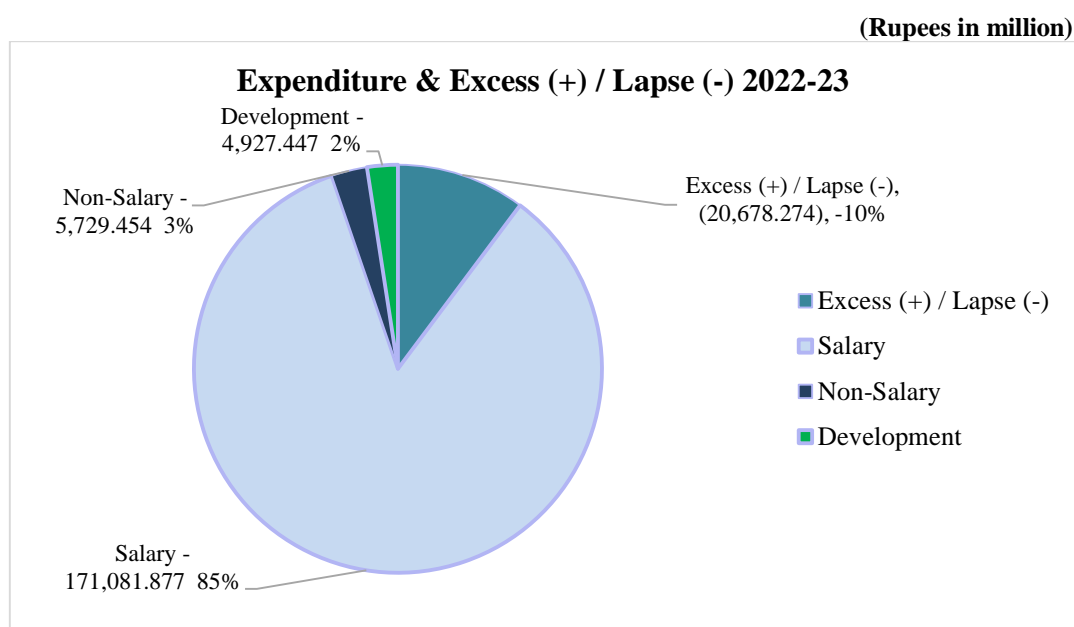
An overall view of budget and expenditure of 17 DEAs for the FY 2022-23 is given in the table below, whereas, Authority wise detail of budget and expenditure is placed at **Annexure-D**.

(Rupees in million)

Description	Budget	Expenditure	Excess (+) / Lapse (-)	Variance
Salary	185,986.344	171,081.877	(14,904.467)	8.01%
Non-Salary	8,265.794	5,729.454	(2,536.340)	30.68%
Development	8,164.914	4,927.447	(3,237.467)	39.65%
<b>Total</b>	<b>202,417.052</b>	<b>181,738.778</b>	<b>(20,678.274)</b>	<b>10.22%</b>

Audit also noted that material payments were made from Account-V of DEAs without valid authorization during FY 2022-23. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017 under Section 30(3) of the PLGA, 2013. However, the period of appointment under above notification lapsed on 31.12.2018. Moreover, there is no provision for extension and continuity of the Administrators in PLGA, 2022 after the expiry of notified period.

DEA wise detail of budget, expenditure and receipts of 17 DEAs for Financial Year 2022-23 is attached as **Annexure-D**.



Moreover, budget of Rs 202,417.052 million for Financial Year 2022-23, DEAs could utilize only Rs 181,738.778 million, resultantly 8% of salary component, 31% of non-salary component and 40% of development funds remained unspent, reflecting poor financial management. The unspent percentage of the allocation clearly shows poor planning and budgeting. An overall lapse of Rs 20,678.274 million was more than 10% of total budget allocation.



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

**Revenue expenditure** constituted 97% of the total expenditure incurred by the Authorities during the FY 2022-23. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was almost 97% of total revenue expenditure, whereas, non-salary was 3% during FY 2022-23.

**Capital Receipts** comprise receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government as well as accruals from Public Account.

### **Appropriation Accounts**

(Rupees in million)						
Description	Original Budget	Supplementary Grant	Amount Surrendered	Final Budget	Actual Expenditure	Excess (+)/ Lapse (-)
Salary	201,864.988	12,716.130	(28,594.774)	185,986.344	171,081.877	(14,904.467)
Non-Salary	11,136.870	638.191	(3,509.267)	8,265.794	5,729.454	(2,536.340)
Development	6,752.318	2,029.885	(617.289)	8,164.914	4,927.447	(3,237.467)
<b>Total</b>	<b>219,754.176</b>	<b>15,384.206</b>	<b>(32,721.330)</b>	<b>202,417.052</b>	<b>181,738.778</b>	<b>(20,678.274)</b>

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

Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also

spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation accounts and financial statements of DEAs for the FY 2022-23, audit emphasized on the following matters:

- i. 17 DAOs of the Punjab (South) made payments of Rs 181,912.331 million to the DEAs against the budget authorized by the irrelevant authority in violation to the provisions of notification No. SOR(LG)38-5/2014 dated 01.01.2017 under section 30(3) of the PLG Act 2013. However, the period of appointment under above notification lapsed on 31-12-2018. Moreover, there is no provision for extension and continuity of the Administrators in PLGA, 2022 after the expiry of notified period.
- ii. In violation to Para 5.2.2.2 of Accounting Policies and Procedures Manual, “Public Account receipts, other than revenue, must be banked in the name of the Government without delay and included in the Public Account of the respective Federal or Provincial Government.” 15 DAOs of the Punjab (South) did not transfer receipts to concerned Governments and retained in its Public Account resulting in overstatement of closing balances amounting to Rs 4,600.295 million. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund receipts invariably by retaining an amount of Rs 4,600.295 million on account of General Provident Fund, Group Insurance (GI), Benevolent Fund (BF), Income Tax and General Sales Tax (GST) during the FY 2022-23. This phenomenon overstated the cash closing balance of DEAs as given in the following table:

## Closing Cash Balance and Public Account Liabilities

(Rupees in million)

Closing Cash Balance as per Financial Statements as on 30.06.2023	Liabilities of Public Account	Actual Closing Cash Balance
5,806.258	4,600.295	1,205.963

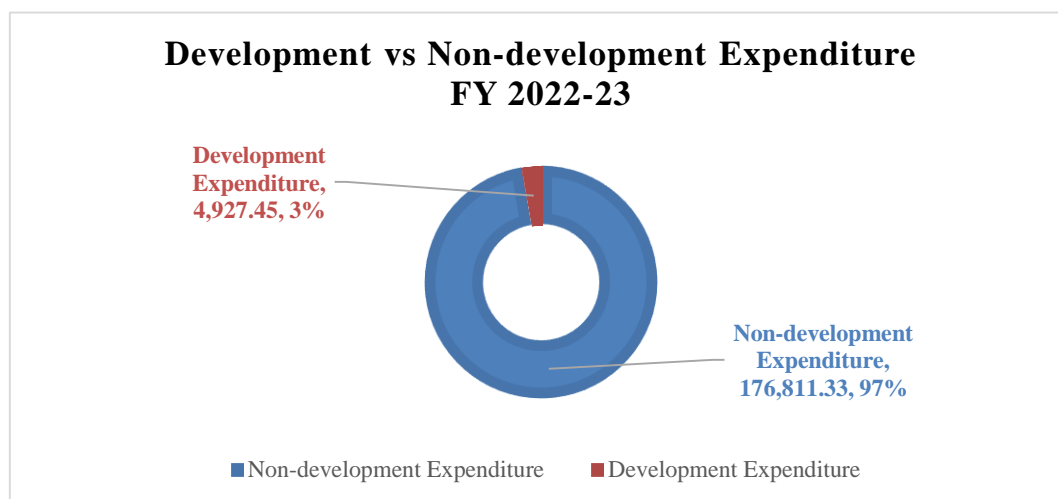
DEA wise detail of closing cash balance and Public Account liabilities of 17 DEAs for Financial Years 2022-23 is attached as **Annexure-2**.

## Medium Term Development Framework

The table given below analyses the fiscal priority and fiscal capacity of the DEAs with regard to development expenditure during FY 2022-23 which clearly shows the inadequate and inefficient expenditure on key social services like primary and secondary education etc. Out of total expenditure of 17 DEAs, almost 3% was incurred on development activities. The detail is given below:

(Rupees in million)

Description	Amount	%
Non-development Expenditure	176,811.331	97
Development Expenditure	4,927.447	3
<b>Total</b>	<b>181,738.778</b>	<b>100</b>



The table below shows DEA wise budget allocation and expenditure under development component:

(Rupees in million)

DEAs	FY 2021-22		FY 2022-23		Budget Variance Increase (+)/ Decrease (-)	Expenditure Variance Increase (+)/ Decrease (-)
	Budget	Expenditure	Budget	Expenditure		
<b>Bahawalnagar</b>	681.378	509.046	898.064	357.802	216.686	-151.244
<b>Bahawalpur</b>	586.275	500.378	292.619	292.619	-293.656	-207.759
<b>Chiniot</b>	261.573	182.798	276.848	132.358	15.275	-50.44
<b>DG Khan</b>	1,080.53	604.974	999.684	443.836	-80.846	-161.138
<b>Faisalabad</b>	618.487	466.07	434.642	208.99	-183.845	-257.08
<b>Jhang</b>	689.107	530.641	379.367	276.751	-309.74	-253.89
<b>Khanewal</b>	325.675	323.531	223.01	212.246	-102.665	-111.285
<b>Layyah</b>	551.97	484.014	320.471	272.832	-231.499	-211.182
<b>Lodhran</b>	187.516	181.137	202.501	157.33	14.985	-23.807
<b>Multan</b>	688.39	428.032	698.197	554.21	9.807	126.178
<b>Muzaffargarh</b>	363.745	363.742	301.782	301.781	-61.963	-61.961
<b>Pakpattan</b>	492.831	260.238	350.792	179.07	-142.039	-81.168
<b>Rahim Yar Khan</b>	812.746	679.537	689.987	638.69	-122.759	-40.847
<b>Rajapur</b>	537.989	283.451	245.689	136.811	-292.3	-146.64
<b>Sahiwal</b>	627.773	280.954	502.539	263.113	-125.234	-17.841
<b>Toba Tek Singh</b>	628.61	296.848	822.735	166.807	194.125	-130.041
<b>Vehari</b>	633.642	237.638	525.987	332.201	-107.655	94.563
<b>Total of 17 DEAs</b>	<b>9,768.24</b>	<b>6,613.03</b>	<b>8,164.914</b>	<b>4,927.447</b>	-1,603.323	-1,685.582

Source: Appropriation Accounts of above 17 DEAs for FYs 2021-22 and 2022-23.

Above table shows DEA wise comparison of budget and expenditure of development component for the FYs 2021-22 and 2022-23. The analysis showed overall decrease in budget and expenditure during FY 2022-23 in comparison to FY 2021-22. The major abnormality was observed in DEA Bahawalpur where budget and expenditure both decreased by Rs 293.656 million & Rs 207.759 million respectively. Furthermore, comparison also showed inverse relation in budget allocation and expenditure incurred by DEAs Bahawalnagar, Chiniot, Lodhran and Toba Tek Singh where budget increased but expenditure decreased viz-a-viz last year's allocation.

The data presented in the above table indicates serious inadequacies in the initial planning and resource allocation. The discrepancies underscore the necessity for an in-depth analysis of the planning process within DEAs. Identifying and understanding inconsistencies in the planning phase is crucial for enhancing the effectiveness of future development initiatives.

Overall evaluation of financial data indicated that DEAs had less focus on development activities and available resources were not adequately utilized to improve infrastructure and service delivery. Only 3% of total funds were allocated for development of infrastructure whereas major part i.e. 97% of available financial resources were utilized on salary and non-salary components.

## **Compliance with Authority Audit**

### **2.2 District Education Authority, Bahawalnagar**

There are 271 formations in DEA Bahawalnagar out of which 05 formations were audited during Audit Year 2023-24.

#### **Procedural irregularities**

##### **2.2.1 Unauthentic expenditure on Madaris – Rs 37.678 million**

According to Sections 6 & 17 of the Punjab Seized and Freezed Institutions (Madaris and Schools) Act 2019, “The Board shall have the powers to recruit and determine terms and conditions of employees of the institutions, formulate the budget of the institutions, lay down the procedure for the conduct of its business. The Board may frame regulations for delegation of administrative and financial powers to the Directorate, a Committee or an employee of the Board, manner in which the Board Fund shall be disbursed, procurement of goods and services and any other matter within the scope of the Act.” Moreover, according to Rule 15.5 of the PFR Vol-I, “When materials are issued from stock the in-charge of the stores should seek indent from authorized person, issue stores and obtain a written acknowledgment from the recipient.”

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that CEO incurred expenditure amounting to Rs 37.678 million pertaining to eight Madaris on account of salaries of staff, procurement of food items, electricity charges and operating expenditure. However, the expenditure was subject to following observations:

- i. Salaries amounting to Rs 15.811 million were paid without following prescribed parameters including qualification and attendance of staff etc.
- ii. Expenditure amounting to Rs 16.170 million was incurred on procurement of food items during Financial Year 2022-23 without fresh tendering and

procurements were made by extending tender rates for the Financial Year 2019-20 in violation of procurement rules.

- iii. Expenditure amounting to Rs 5.697 million was incurred on procurement of stationery, machinery & equipment, furniture etc. and repair thereof without maintenance of stock register, consumption record and history sheets of repair work.

Due to weak internal controls, payments were made to Madaris without maintaining mandatory record which resulted in unauthentic expenditure.

The matter was reported to PAO in August, 2023. CEO replied that record was available in the office of concerned Administrator of Madaris which would be produced. Reply was not tenable as relevant record was not produced for verification.

DAC in its meeting held on 18.01.2024 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter besides deposit of taxes into the Government treasury. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 18]

### **2.2.2 Mis-procurement of stationery and other store items – Rs 8.022 million**

According to Rule 9 of the Punjab Procurement Rules, 2014, “Procuring agency shall announce 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.”

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that CEO and DEO (SE) incurred expenditure amounting to Rs 8.022 million for repeated purchase of similar stationery and other store items without calling quotations / adopting tendering process for the Financial Years 2018-19 to 2022-23. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website. The procurements were made through splitting. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Financial Year(s)	Amount
1	CEO, DEA Bahawalnagar	Stationery, printing items, cost of other store, plant & machinery, etc.	2022-23	7.522
2	DEO (SE), Bahawalnagar	Stationery and other store items	2018-19 to 2022-23	0.500
<b>Total</b>				<b>8.022</b>

Due to weak internal controls, purchases were made without quotations and adopting tendering process which resulted in mis-procurement.

The matter was reported to PAO in August, 2023. DDOs replied that all items were purchased through petty purchases after observing the procurement rules. Further, budget was received from the Finance Department on quarterly basis due to which it was not possible to call tenders. Reply was not tenable as procurement planning was not carried out and purchases were made in violation of procurement rules.

DAC in its meeting held on 18.01.2024 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter within a month besides regularization of expenditure from competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number



2.2.4, 1.4.4, 1.2.5.2.4, 1.2.3.4 and 1.2.1.1 respectively having financial impact of Rs 152.477 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 15, 3]

## **Others**

### **2.2.3 Irregular transfer and utilization of development funds – Rs 491.651 million**

According to Rules 35 and 41 of the Punjab District Authorities (Accounts) Rules 2017, “The DDO shall record the payments of District Authority in register for development expenditure and maintain cash book. No payment for works shall be made unless administrative approval has been obtained, technical sanction of detailed design and estimates has been accorded by a sanctioning authority. DDOs and Head of offices shall ensure that the claims submitted for payment are valid claims for works actually executed at site.” Furthermore, according to Rules 38 and 39 of the District Authorities (Budget) Rules 2017, “The CEO shall visit not less than 20% of the projects being funded through ADP and the planning officer shall visit regularly major development projects. The PC-IV signed by the head of offices and institutions shall be mandatory for all the projects. The post completion evaluation of each development project shall be undertaken jointly by the planning officer and concerned head of office or institutions and a report shall be submitted to the CEO.”

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that CEO transferred funds of Rs 491.651 million to Executive Engineer Buildings Division Bahawalnagar for execution of different schemes. However, following irregularities were observed regarding execution of schemes and utilization of funds:

1. Genuineness of claims could not be ascertained as payment record on prescribed forms, cash book for development expenditure, rough cost estimates, detailed design estimates technically sanctioned by the competent authority, evidences regarding mandatory inspection / visit by CEO and planning officer were not maintained.

2. A per unspent balance statement provided by the Executive Engineer Buildings Division Bahawalnagar, total funds of Rs 477.846 million were received by him out of which Rs 259.234 million was utilized and unspent balance of Rs 218.612 million was deposited back into Account-V on 26.06.2023. Whereas, as per FI data / record maintained by CEO (DEA) Bahawalnagar an amount of Rs 491.651 million was released / transferred. In this way unspent balance amounting to Rs 13.805 million was less deposited into Account-V.
3. As per progress report of deposit works, 45 schemes were completed during Financial Year 2022-23 but PC-IV and post completion evaluation reports were not available in CEO office.
4. Scrutiny of progress report of deposit works for the month of June, 2023 revealed that works were not carried out on desired pace and remained incomplete after due date of completion as per work orders issued but proof regarding imposition of penalty was not available.
5. In some cases, excess amount was paid to the contractors than agreement amount which resulted in overpayment of Rs 5.978 million.

Due to weak internal controls, funds were transferred without maintaining proper record and reconciliation resulting in irregular transfer and utilization of funds.

The matter was reported to PAO in August, 2023. CEO replied that relevant record was already produced during audit. Reply was not tenable as relevant record was neither produced during audit nor at the time of DAC meeting.

DAC in its meeting held on 18.01.2024 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 06]

#### **2.2.4 Irregular payment of salaries against erratic posting of teachers – Rs 155.968 million**

According to Government of the Punjab, DPI (SE) letter No.1236/AdmnF-1 dated 01.02.2005 and Education Department (School Wing) letter No.SO(S-V)1-33/2003 dated 19.05.2006 “Ensure the postings / transfers of all the officers in commensurate with their regular grade / subject / cadre and the existing erratic / mismatch postings be rectified.”

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that CEO made irregular payment of salaries amounting to Rs 155.968 million to one hundred and sixty teachers who remained posted against irrelevant posts as evident from School Information System (SIS) data.

Due to weak internal controls, teachers were not posted against their relevant posts which resulted in irregular payment.

The matter was reported to PAO in August, 2023. CEO replied that powers of transfer / posting of teachers were withdrawn from District level by Government of the Punjab, School Education Department vide Notification No.SO(SE-IV) 7-28/2018(Transfer) dated 08.10.2019. Reply was not tenable as erratic postings were not rectified.

DAC in its meeting held on 18.01.2024 directed the CEO to get the expenditure regularized from the competent authority within a month besides rectification of erratic posts. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2019-20 vide para number 1.2.5.2.5 having financial impact of Rs 7.214 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 10]

### **2.2.5 Overpayment of honorarium to staff of Insaf Afternoon Schools – Rs 26.842 million**

According to Para 2(iv)&(v) of Annexure-1 of letter No.DDP/PMIU/2019-17599 dated 29.03.2019, “Minimum enrolment for elementary schools was 100 students. If the total enrolment in all classes of an afternoon school remains less than the minimum enrolment mentioned above, the honorarium will be paid on proportionate basis i.e. it should be proportionate to the actual enrolment viz-a-viz the required minimum enrolment.”

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that CEO did not monitor the expenditure incurred on honorarium paid to the teachers and staff working in Insaf Afternoon Schools. Scrutiny of claims for the period 01.08.2022 to 31.10.2022 revealed that honorarium was paid to the staff at full rate instead of proportionate basis without ensuring the condition of minimum enrollment of hundred students which resulted in overpayment of Rs 26.842 million. The detail is as under:

**(Rupees in million)**

<b>DDOs</b>	<b>Period</b>	<b>Payment Made</b>	<b>Payment Due</b>	<b>Overpayment</b>	<b>%age of Overpayment</b>
DEO (EE-W), Bahawalnagar	01.08.2022 to 31.10.2022	25.046	10.257	14.789	59%
DEO (EE-M), Bahawalnagar		22.746	10.693	12.053	53%
<b>Total</b>		<b>47.792</b>	<b>20.950</b>	<b>26.842</b>	<b>56%</b>

Due to poor financial management, payment was made without observing policy guidelines which resulted in overpayment.

The matter was reported to PAO in August, 2023. CEO replied that honorarium was paid to teachers employed in Insaaf Afternoon School Program in accordance with prescribed instructions. Reply was not tenable as honorarium was paid without observing enrollment of students.

DAC in its meeting held on 18.01.2024 directed to recover the overpaid amount from the concerned within a week. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

[AIR Para: 16]

### **2.2.6 Unauthorized retention of public money in DDO bank account – Rs 26.633 million**

According to Rule 2.10(3) of PFR Vol-1, "All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-1."

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that bank statement of DDO bank account of CEO depicted closing balance of Rs 26.633 million as on 30.06.2023. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book.

Due to weak internal controls, funds were parked in DDO bank account without plausible justification which resulted in unauthorized retention of public money.

The matter was reported to PAO in August, 2023. CEO replied that available amount was not utilized due to non receiving of clear directions from Government of the Punjab Education Department as the funds pertained to construction works of twelve schools. Reply was not tenable as relevant record in support of reply was not produced and detail of closing balance was not provided.

DAC in its meeting held on 18.01.2024 directed the CEO to take up the matter with competent authority for utilization of funds besides fixing responsibility on the person(s) at fault. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2019-20 vide para number 1.2.5.4.8 having financial impact of Rs 5.125 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 19]

### **2.2.7 Loss due to non-recovery of proportionate share of pension – Rs 22.311 million**

According to Chapter-IV Rule 4.7(1) of the Punjab Financial Rules Vol-I, "It is the primarily responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account."

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that CEO failed to recover proportionate share of pension amounting to Rs 22.311 million from Municipal Committees Haroonabad, Bahawalnagar and Chishtian with respect to LG cadre employees of the erstwhile local governments who were retired from District Education Authority Bahawalnagar. The detail is given below:

(Rupees in million)					
Sr. No.	Name of School	PPO Number	Designation	Municipal Committee	Proportionate Pension Share
1	Government MC Girls Primary School, Baldia Colony, Haroonabad	4960/CEO(DEA) BWN/M.C(B&A) dated 29.09.2022	PST	Haroonabad	2.792
2	Government Girls Community Model School, Rojhan Wali, Bahawalnagar	4534/CEO(DEA) BWN/M.C(B&A) dated 29.09.2022	PTC	Bahawalnagar	2.935

Sr. No.	Name of School	PPO Number	Designation	Municipal Committee	Proportionate Pension Share
3	Government MC High School, Wukla Colony, Bahawalnagar	4596/CEO(DEA) BWN/M.C(B&A) dated 04.10.2022	EST	Bahawalnagar	3.427
4	Government MC High School, Haroonabad	6207/CEO(DEA) BWN/M.C(B&A) dated 29.12.2022	EST	Haroonabad	3.749
5	MC Primary School, Tehsil Masjid Chishtian	6207/CEO(DEA) BWN/M.C(B&A) dated 29.12.2022	PTC	Chishtian	3.170
6	Government Elementary School, M.C Tehsil Chishtian	1667/CEO(DEA) BWN/M.C(B&A) dated 26.04.2023	PST	Chishtian	2.183
7	Government Model Elementary School, Noor Pur Tehsil Chishtian	3445/CEO(DEA) BWN/M.C(B&A) dated 24.07.2023	Headmaster	Chishtian	4.055
<b>Total</b>					<b>22.311</b>

Due to weak administrative and financial controls, proportionate share of pension was not recovered from concerned local governments which resulted in loss as well as extra burden on DEA.

The matter was reported to PAO in August, 2023. CEO replied that matter was taken up with local governments concerned as well as request was made to the Deputy Commissioner, Bahawalnagar for transfer of proportionate share. Reply was not tenable as proportionate share was not recovered despite lapse of considerable time.

DAC in its meeting held on 18.01.2024 directed the CEO to recover proportionate share from the local governments concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 13]



## 2.2.8 Loss due to payment of inadmissible allowances to employees – Rs 14.881 million

According to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II) (PR) dated 21.08.2015, “Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home.” Further, according to Rule 2.31 of the PFR, Volume-I, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.”

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that two DDOs made payment of inadmissible pay and allowances amounting to Rs 14.881 million to 2,738 employees for the Financial Years 2021-22 and 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Nature of Allowance	No. of Employees	Amount
1	Deputy DEO (EE-W), Chishtian	CA, SSB, Adhoc Relief Allowance and Science Teaching Allowance	1,635	10.348
2	Deputy DEO (EE-W), Haroonabad	Integrated Allowance, CA during winter vacation & leaves, pay & allowances during EOL and after retirement	1,103	4.533
<b>Total</b>			<b>2,738</b>	<b>14.881</b>

Due to weak internal controls, inadmissible allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that DAO, Bahawalnagar was requested to effect recovery. Reply was not tenable as recovery of overpayment was not made from the concerned.

DAC in its meeting held on 18.01.2024 directed the DDOs to expedite the recovery. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.2.10, 1.2.4.5, 1.5.2, 1.2.5.4.7, 1.2.4.2 and 1.2.2.1 respectively having financial impact of Rs 304.353 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 5, 11]

### **2.2.9 Loss due to theft of solar panels and allied accessories – Rs 12.319 million**

According to Rule 2.33 of PFR Volume-I, "Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part."

During audit of DEA Bahawalnagar for the FY 2022-23, it was observed that head teachers of 92 schools working under administrative control of CEO failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 12.319 million were stolen.

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. CEO replied that incidents of theft of solar panels in different schools occurred due to non-availability of school guards. However, FIRs had been lodged with the Police Department. Reply was not tenable as proper follow-up was not carried out for recovery of loss from the concerned.

DAC in its meeting held on 18.01.2024 directed the CEO to ensure recovery of stolen items besides fixing responsibility against the person(s) at fault. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

[AIR Para: 5]

## **2.3 District Education Authority, Bahawalpur**

There are 254 formations in DEA Bahawalpur out of which 10 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.3.1 Irregular payment of Inspection Allowance – Rs 9.859 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, “Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs.”

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that Deputy DEO (EE-M), Bahawalpur Sadar made payment of Inspection Allowance amounting to Rs 9.859 million for the Financial Years 2020-21 to 2022-23 to ten AEOs without ensuring compliance of KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. DDO replied that Inspection Allowance was paid to AEOs after verification of KPIs. Reply was not tenable as relevant record was not produced and payment of the allowance was made without ensuring achievement of KPIs.

DAC in its meeting held on 17.01.2024 directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.3.4, 2.2.4.6, 2.4.1, 2.2.5.2.5 and 2.2.4.4 respectively having financial impact of Rs 92.068 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 7]

## Others

### 2.3.2 Unauthentic expenditure on Madaris – Rs 149.070 million

According to Sections 6 & 17 of the Punjab Seized and Freezed Institutions (Madaris and Schools) Act 2019, “The Board shall have the powers to recruit and determine terms and conditions of employees of the institutions, formulate the budget of the institutions, lay down the procedure for the conduct of its business. The Board may frame regulations for delegation of administrative and financial powers to the Directorate, a Committee or an employee of the Board, manner in which the Board Fund shall be disbursed, procurement of goods and services and any other matter within the scope of the Act.”

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that CEO made payment of Rs 149.070 million to four Madaris on account of salary and non-salary expenditure. While making payment the department did not ensure that salaries were fixed by keeping in view the prescribed parameters. Furthermore, bank accounts and various essential documents were also not verified before payment of salaries to staff. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>Name of Madaris</b>	<b>Salary Expenditure</b>	<b>Non-salary Expenditure</b>	<b>Total Expenditure</b>
1	Jamia-tul-Sabir Masjid Subhan Allah	17.510	51.896	69.406
2	Jamia-tul-Sabir Masjid Usman-o-Ali	11.982	19.029	31.011
3	Jamia Muhammadia Shikarpuri Gate	14.869	33.367	48.236
4	Jamia Masjid-e-Aqsa One Unit Chowk Bahawalpur	-	0.417	0.417
<b>Total</b>		<b>44.361</b>	<b>104.709</b>	<b>149.070</b>

Due to weak managerial controls, salaries of the management of Madaris were fixed without parameters which resulted in unauthentic expenditure.

The matter was reported to PAO in August, 2023. CEO replied that payments were made to Madaris through Special Drawing Accounts / Asaan

Assignment Account which was jointly operated by CEO and Deputy Commissioner. Reply was not tenable as salaries were paid without observing provisions of the Act *ibid*.

DAC in its meeting held on 17.01.2024 directed the CEO to get the expenditure regularized from the competent authority besides refixation of salaries according to provisions of the Act *ibid*. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 18]

### **2.3.3 Irregular payment of salaries against erratic posting of teachers – Rs 111.256 million**

According to Government of the Punjab, DPI (SE) letter No.1236/AdmnF-1 dated 01.02.2005 and Education Department (School Wing) letter No.SO(S-V)1-33/2003 dated 19.05.2006 “Ensure the postings / transfers of all the officers in commensurate with their regular grade / subject / cadre and the existing erratic / mismatch postings be rectified.”

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that CEO authorized irregular payment of salaries amounting to Rs 111.256 million to one hundred and twenty teachers who remained posted against irrelevant posts as evident from School Information System (SIS) data.

Due to weak internal controls, teachers were not posted against their relevant posts which resulted in irregular payment.

The matter was reported to PAO in August, 2023. CEO replied that the data regarding erratic postings was taken from SIS. The erratic postings in said system were shown due to systematic error. However, efforts in this regard were being

made to rectify the issue. Reply was not tenable as erratic postings were not rectified.

DAC in its meeting held on 18.01.2024 directed the CEO to get the expenditure regularized from the competent authority besides rectification of erratic posts. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.3.5 and 2.2.4.3 respectively having financial impact of Rs 25.193 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 2]

#### **2.3.4 Loss due to theft of solar panels and allied accessories – Rs 21.800 million**

According to Rule 2.33 of PFR Volume-I, "Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part."

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that head teachers of 218 schools working under administrative control of CEO failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 21.800 million were stolen.

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. CEO replied that necessary directions were issued to all DDOs for making esteemed efforts for



protection of solar panels. Reply was not tenable as neither stolen items were got recovered from the concerned nor proper follow-up was carried out.

DAC in its meeting held on 18.01.2024 directed the CEO to ensure recovery of stolen items besides fixing responsibility against the person(s) at fault. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.3.8 and 2.2.4.8 respectively having financial impact of Rs 9.680 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 20]

### **2.3.5 Loss due to non recovery of proportionate share of pension – Rs 13.008 million**

According to Chapter-IV Rule 4.7(1) of the Punjab Financial Rules Vol-I, “It is the primarily responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.”

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that CEO failed to recover proportionate share of pension amounting Rs 13.008 million from concerned local governments i.e. Municipal Corporation Bahawalpur and Municipal Committee Ahmadpur East with respect to those employees of erstwhile local governments who were retired from District Education Authority Bahawalpur. The detail is given in the following table:

(Rupees in million)					
Sr. No.	Pensioners with Designation	Date of Retirement	PPO No. & Date	Name of Local Government	Proportionate Share
1	Abid Mustafa Khawkwani HM	28.02.2022	BWP/DEA/MC/PE N/ 41 dated 22.09.2022	MC Ahmadpur East	4.303
2	Muhammad Amin HM	15.08.2022	BWP/DEA/MC/PE N/ 44 dated 26.05.2023	MC Bahawalpur	3.568
3	Sana-Ullah SST	31.08.2022	BWP/DEA/MC/PE N/ 42 dated 06.09.2023	MC Bahawalpur	3.707
4	Samina Qadir PST	29.05.2023	BWP/DEA/MC/PE N/ 46 dated 11.07.2023	MC Bahawalpur	1.430
<b>Total</b>					<b>13.008</b>

Due to weak administrative and financial controls, proportionate share of pension was not recovered from concerned local governments which resulted in loss as well as extra burden on DEA.

The matter was reported to PAO in August, 2023. CEO replied that DEA, Municipal Corporation and Zila Council were established under the PLGA, 2013. As per Government of the Punjab letter No.FD(DG)Instruction-Act-13/2016 dated 25.05.2017, pension contribution of the employees of the MC / Zilla Council would be 40% of their basic pay. Reply was not tenable being irrelevant.

DAC in its meeting held on 18.01.2024 directed the CEO to recover proportionate share from the concerned local governments within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility on the person(s) at fault.

[AIR Para: 23]

### 2.3.6 Loss due to payment of inadmissible allowances to employees – Rs 4.885 million

According to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II) (PR) dated 21.08.2015, “Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home.” Further, according to Rule 2.31 of the PFR, Volume-I, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.” Moreover, according to Clause 9 of the Punjab Regularization of Service Act 2018, “Contract employee, on regularization, shall be allowed the initial stage of pay and the increments earned shall be converted into Personal Allowance.”

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that three DDOs made payment of inadmissible pay and allowances amounting to Rs 4.885 million to 162 employees for the Financial Years 2014-15 to 2022-23 on account of Qualification Allowance, Conveyance Allowance during vacations/leave, Personal Allowance due to wrong fixation of pay etc. The detail is as under:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of Allowance</b>	<b>No. of Employees</b>	<b>Amount</b>
1	Principal, GGHSS Comprehensive Bahawalpur	Conveyance Allowance during vacation and leave	49	2.545
2	Principal, Government Abbasia Higher Secondary School Bahawalpur	Qualification Allowance, Special Allowance, Conveyance Allowance, Personal Allowance, Charge & Unattractive Area Allowances etc.	93	1.505
3	Principal, Government SD High School Bahawalpur	Special Allowance	20	0.835
<b>Total</b>			<b>162</b>	<b>4.885</b>

Due to weak internal controls, inadmissible allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that recovery was in progress. Audit stressed to expedite the recovery.

DAC in its meeting held on 17.01.2024 directed the DDOs to expedite the recovery. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.3.10, 2.2.4.5, 2.4.2, 2.2.5.3.3 and 2.2.4.1 respectively having financial impact of Rs 63.991 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 6, 1, 6]

### **2.3.7 Unauthorized payment of GST on exempted items – Rs 1.961 million**

According to FBR, Inland Revenue letter No.C.No.9(11)ST-LPE/Misc/2017/44 768-R dated 18.02.2021, "General Sales Tax was not admissible on sand, soil, crush, Pana flexes, banners, medicine, photocopies, caregiver salary, teacher salary and utility bills."

During audit of DEA Bahawalpur for the FY 2022-23, it was observed that three DDOs purchased different exempted items including cement, sand, paint, bricks, store items etc. for the Financial Years 2021-22 to 2022-23 and paid GST amounting to Rs 1.961 million to vendors on the said exempted items. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Years</b>	<b>GST Paid</b>
1	Deputy DEO (EE-W), Hasilpur	2021-22 to 2022-23	1.072
2	Deputy DEO (EE-M), Bahawalpur Sadar	2020-21 to 2022-23	0.652
3	Deputy DEO (EE-W), Yazman	2021-22 to 2022-23	0.237
<b>Total</b>			<b>1.961</b>

Due to weak internal controls, sales tax was paid for the purchase of exempted items which resulted in unauthorized payment.

The matter was reported to PAO in August, 2023. DDOs replied that letters were written to the concerned suppliers for recovery.

DAC in its meeting held on 17.01.2024 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

[AIR Paras: 18, 12, 12]

## **2.4 District Education Authority, Chiniot**

There are 100 formations in DEA Chiniot out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.4.1 Non-deposit of pension contribution and payment of pension without creation of Pension Fund – Rs 27.592 million**

According to Rule 6 of the Punjab District Authorities (Budget) Rules, 2017, “The Budget and Accounts Officer shall be responsible to maintain Pension Fund for the Government employees of Education or Health sectors adjusted in the District Authority.” Further, according to Para 5 of Government of the Punjab, Finance Department Letter No.FD(DG)1-Insructions-Act-13/2016 dated 25.05.2017, “The concerned District Authority shall deposit monthly pension contribution @ 40% of the pay of serving employees w.e.f. 01.01.2017 to District Education Authority Pension Fund or District Health Authority Pension Fund, as the case may be, in prescribed manner.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that CEO withdrew funds amounting to Rs 27.592 million from Account-V under GL Account “A04110” (Pension Contribution) for onward transfer to pension payment bank account but the bank statement showed deposit of Rs 8.895 million only. However, status of disbursement of remaining amount of Rs 18.697 million was not forthcoming from the bank statement. Furthermore, total disbursement on account of pension payments to retired employees out of said account was Rs 10.706 million but same was paid to pensioners without creation of Pension Fund as required under law. (**Annexure-3**)

Due to weak internal controls, Pension Contribution was not deposited in relevant bank account and payment was made to pensioner without creation of Pension Fund which resulted in violation of laws / rules.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No.Dir/Aud/Local.Govts/Fsd/1485 dated 04.12.2023, No. 1546 dated 18.12.2023 and No.1473 dated 30.11.2023.

Audit recommends fixing responsibility against the person(s) at fault besides creation of Pension Fund and deposit of requisite amount in pension payment bank account.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2021-22 vide para number 1.2.4.4 having financial impact of Rs 19.977 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 7]

#### **2.4.2 Irregular expenditure on remuneration of IASP teachers and caregivers – Rs 12.267 million**

According to Para 2(iv)&(v) of letter No.DDP/PMIU/2019-17599 dated 29.03.2019 read with letter dated 12.11.2021 regarding establishment of schools under Insaaf Afternoon Schools Program (IASP), “Minimum enrolment for elementary schools was 100 students. For selection of teachers, preference will be given to the teacher of the same school or nearby school. However, in case of non-availability, private teachers may be hired by the respective school councils under the notified policy of school teachers’ interns (STIs) and honorarium will be paid to teachers via cross cheque out of the funds provided for the purpose.” Moreover, according to Para 4.8.2 of School Council Policy 2007, “School Council was authorized to hire temporary teacher for the maximum period of four months and thereafter for extension in contract, application will be submitted to EDO (Education) who is authorized for extension up to maximum period of four months.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that CEO and head teachers of 10 primary / elementary schools working under the administrative control of Deputy DEO (EE-W), Lalian paid remuneration amounting to Rs 12.267 million to teachers of IASP and temporary teachers/ caregivers hired by school councils. However, following discrepancies were noticed in utilization of funds provided for the purpose:

- i. Schools for holding afternoon classes under IASP were selected and teachers were hired without observing prescribed criteria. Moreover, claim vouchers were submitted to DAO without supporting record and amount was disbursed to teachers in cash instead of crossed cheque. Resultantly expenditure amounting to Rs 10.831 million was incurred in violation of Government instructions during Financial Year 2022-23.
- ii. Furthermore, school councils paid remuneration amounting to Rs 1.436 million for the Financial Years 2020-21 to 2022-23 to temporary teachers / caregivers exceeding permissible tenure of four months without approval of CEO, DEA Chiniot.

Due to weak internal controls, employees were recruited and funds were drawn / utilized in violation of prescribed policy and without maintaining supporting record which resulted in irregular expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Paras: 11, 5, 13]



### 2.4.3 Loss due to shortage of assets – Rs 4.080 million

According to Rule 2.33 of the PFR Volume-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that DEO (SE), Chiniot made procurement of below mentioned assets for the Financial Years 2017-18 to 2022-23 but same were not recorded in fixed asset register on prescribed format and due to non-carrying out of periodic physical verification, shortage of assets costing Rs 4.080 million was noticed during course of audit. The detail is as under:

(Total in numbers)				
Sr. No.	Description of Items	Quantity Purchased	Available Quantity	Shortage
1	Laptop computers	5	-	5
2	Desktop computers	11	2	9
3	Printers	7	1	6
4	Water dispensers	5	1	4
5	LCDs/LEDs TVs 22” to 42”	6	1	5
6	Steel Almirahs	12	4	8
7	Ceiling fans	15	2	13
8	Office tables	6	4	2
9	Office chairs	49	19	30
10	Computer table	3	1	2
11	Revolving chairs	6	2	4
12	Executive tables	3	1	2

Due to weak internal controls, assets were not safeguarded properly which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides recovery of the cost of missing items.

[AIR Para: 06]

## Others

### 2.4.4 Non-vacation of encroached school land – Rs 497.250 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, “The manager shall take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature. The manager shall be vigilant about and to check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that CEO failed to get vacated school land (named as Kamal Ground) of Government Al-Islah High School Chiniot from illegal occupants measuring 38 kanal & 05 marlas valuing Rs 497.250 million (value of land measuring 765 marlas @ Rs 0.650 million per marla).

Due to weak internal controls, action was not taken against illegal occupants which resulted in non-vacation of encroached land.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends to make concrete efforts for vacation of land from illegal occupants besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2021-22 vide para number 1.2.4.6 having financial impact of Rs 8.375 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 13]

#### 2.4.5 Loss due to payment of inadmissible pay and allowances to employees – Rs 52.735 million

According to Sections 3(2) and 9 of the Punjab Regularization of Service Act 2018, “The contract employees who has continuously been serving as such for a period not less than three years on commencement of the Act shall be eligible to be considered for appointment on regular basis if he does not opt to continue as contract employee. A contract employee, on regularization, shall be allowed the initial stage of the respective pay scale and the increments earned by his during the contract appointment shall be converted into personal allowance but no other privilege allowed to a contract employee shall be admissible.” Furthermore, according to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II) (PR) dated 21.08.2015, “Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home.” Moreover, according to Rule 2.31 of the PFR, Volume-I, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that CEO and four other DDOs made payment of inadmissible pay and allowances amounting to Rs 52.735 million to 6,290 employees for the Financial Years 2017-18 to 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Detail of Inadmissible Payments	No. of Employees	Amount
1	CEO, DEA Chiniot	Conveyance Allowance during winter & summer vacation, non-fixation of pay after regularization of services and unauthorized time scale promotion, SSB to employees	4,599	34.772
2	Deputy DEO (EE-W), Bhowana	Conveyance Allowance despite availing facility of official vehicle	01	0.083
		Pay & allowances after transfer from post	04	0.407
		Pay & allowances after regularization of services	30	1.128

Sr. No.	DDOs	Detail of Inadmissible Payments	No. of Employees	Amount
3	Deputy DEO (EE-W), Lalian	Annual increment before completion of six months qualifying service	05	0.060
		Non deduction of Social Security Benefit, Benevolent Fund & Group Insurance	03	0.418
		Pay & allowances during EOL	01	0.040
		Pay & allowances after resignation	01	0.176
		Conveyance Allowance during leave	14	0.061
4	DEO (SE), Chiniot	Charge Allowance, Qualification Allowance, Adhoc Allowance, 2010 after discontinuation, pay & allowances during absent period, Conveyance Allowance during winter / summer vacation etc.	1,628	15.009
5	Principal, GGHS Bhowana	Pay & allowances after regularization of services	01	0.319
		Inadmissible Charge Allowance	01	0.009
		Special Allowance to OSD (deceased)	01	0.127
		Pay & allowances to Chowkidar due to bogus appointment	01	0.126
<b>Total</b>			<b>6,290</b>	<b>52.735</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees resulting in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.4.10, 1.2.4.1, 8.3.1 & 8.3.13, 8.2.5.1.2 & 8.2.5.1.6, 8.2.2.7 & 8.2.2.12 and 3.2.1.5 & 3.2.1.8 respectively having financial impact of Rs 75.154 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 14, 2, 3, 5, 2, 3, 4]

#### **2.4.6 Non-imposition of penalty and non-realization of revenue from unregistered schools – Rs 16.207 million**

According to the Punjab Private Educational Institutions (Promotions and Regulation) Ordinance 2016, “The owner of every institution shall get it registered from registering authority before starting the business of the institution and in case of failure, penalty / fine to the extent of Rs 0.300 million to Rs 4 million may be imposed.” Further, according to Government of the Punjab, School Education Department letter No.SO(A-II)3-3/99(P) dated 22.01.2009, “The registration and annual inspection fee for each elementary / primary school will be Rs 5,000 and Rs 500 respectively.” Furthermore, the registration and annual inspection fee for each high / higher secondary school was Rs 7,000 and 1,000 respectively.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that CEO did not impose penalty amounting to Rs 15.900 million against the owners of 53 private schools functioning without registration. Moreover, due to no punitive action against the unregistered schools, income amounting to Rs 0.307 million on account of registration and annual inspection fee was also not realized. **(Annexure-4)**

Due to weak internal controls, action was not taken against unregistered schools under the Law which resulted in non-imposition of penalty as well as realization of revenue.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.4.12 having financial impact of Rs 3.055 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 5]

#### **2.4.7 Loss due to non-recovery of proportionate share of pension – Rs 13.749 million**

According to Rule 6 of the Punjab District Authorities (Budget) Rules, 2017, “The Budget and Accounts Officer shall be responsible to maintain Pension Fund for the Government employees of Education or Health sectors adjusted in the District Authority.” Furthermore, according to Para 4(c) of Government of the Punjab, Finance Department letter No.FD(DG)1-Instructions-Act-13/2016 dated 25.05.2017, “The Pension Fund maintained by the erstwhile District Government shall be apportioned proportionately amongst the District Education Authority, District Health Authority and respective District Council.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that CEO being PAO of DEA Chiniot did not recover Authorities’ proportionate share of pension amounting to Rs 6.900 million out of the amount of Pension Fund invested by the erstwhile District Government, Chiniot in Term Deposit Receipt (TDR) alongwith profit (@ 9% per annum) amounting to Rs 6.849 million\* till the end of Financial Year 2022-23. The detail is as under:

(Rupees in million)

<b>TDR No. Deposited in BoP</b>	<b>Date of Deposit of TDR</b>	<b>Amount Deposited</b>	<b>No. of Years</b>	<b>Interest Amount (@ 9% per annum)</b>	<b>Total Amount</b>
003612	25.05.2015	6.900	08	6.849 *	13.749

\*Compound interest calculated by applying rate at which funds were initially invested. However, this amount may be much more in the wake of increased interest rates.

Due to weak internal controls, proportionate share of pension was not recovered from the quarters concerned which resulted in violation of the Government instructions and loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 1.2.4.5, 8.3.4, 8.2.5.2.2 and 8.2.2.9 respectively having financial impact of Rs 39.746 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 2]

#### **2.4.8 Excess payment due to non-deduction of taxes – Rs 1.297 million**

According to Serial No.1(b)(ii), 2(ii)(b) and 3(iii) of Division III of Part III of First Schedule of the Income Tax Ordinance, 2001, “The rate of Income Tax to be deducted from a payment for goods or services shall be 4.5% and 10% respectively of the gross amount payable.” Further, according to Serial No. 11 of the Second Schedule to the Punjab Sales Tax on Services Act 2012, “Punjab Sales Tax on Services @ 16% shall be applicable on services provided.”

During audit of DEA Chiniot for the FY 2022-23, it was observed that Deputy DEO (EE-W), Bhowana and two other DDOs failed to deduct / withhold Income Tax, PST and General Sales Tax amounting to Rs 1.297 million on prescribed rates from the payments made to the service providers and vendors for supply of goods for the Financial Years 2020-21 to 2022-23. The details are given in the following table:



**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>GST</b>	<b>Income Tax</b>	<b>PST</b>	<b>Total</b>
1	Deputy DEO (EE-W), Bhowana	Non deduction of Income Tax & General Sales Tax	0.417	0.424	-	0.841
2	Deputy DEO (EE-W), Lalian	Non-deduction of Income Tax and Punjab Sales Tax on services	-	0.077	0.123	0.200
3	Principal, GGHSS Bhowana	Non-deduction of taxes	0.182	0.074	-	0.256
<b>Total</b>			<b>0.599</b>	<b>0.575</b>	<b>0.123</b>	<b>1.297</b>

Due to weak internal controls, payments were made to vendors / service providers without deduction of taxes at prescribed rates which resulted in excess payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 1.2.4.3, 8.3.12, 8.2.5.1.8 & 8.2.5.3.10, 8.2.2.14 and 3.2.1.7 respectively having financial impact of Rs 11.527 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 6, 8, 10, 7]

## **2.5 District Education Authority, Dera Ghazi Khan**

There are 184 formations in DEA Dera Ghazi Khan out of which 10 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.5.1 Excess expenditure beyond work order cost of development schemes – Rs 23.508 million**

According to Government of the Punjab, Finance Department Notification No.SO(H-1)I-41/2017(P&SHCD)(AD)(Prov) dated 04.04.2019, “The authority shall make the payment of approved cost of the scheme to the concerned XEN. XEN shall execute the schemes and report progress to the authority. After execution of scheme, the XEN shall return the balance amount if any to the authority.”

During audit of DEA Dera Ghazi Khan for the FY 2022-23, it was observed that CEO got executed development schemes through Executive Engineers Building Divisions Dera Ghazi Khan and Taunsa. Monthly progress report as on 30.06.2023 showed expenditure of Rs 492.055 million was incurred against 14 development schemes and completion progress was shown as 95%. Comparison of contractor’s agreement / work order cost revealed that the said schemes were awarded for Rs 468.547 million. So, expenditure amounting to Rs 23.508 million was incurred by the XEN Buildings over and above the cost of the work orders from the released amounts of Rs 492.055 million.

Due to weak internal controls, payments were made without considering work order cost resulting in excess expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No.RDA/DGK/CD-982 dated 14.09.2023, No.1034 dated 22.09.2023 and No.1176 dated 13.10.2023.

Audit recommends fixing responsibility against the person(s) at fault besides recovery of excess payment than agreed cost from contractors.

[AIR Para: 13]

### **2.5.2 Irregular transfer of funds to learning camp schools without monitoring – Rs 13.836 million**

According to Serial-3 of PMIU, Punjab Education Sector Reform Programme vide letter No.OOSC/PESRP/Taleem/2022/27073 dated 17.05.2023 guidelines regarding opening of learning camp school “DEOs as focal person shall monitor the social contact policy, to ensure admission of out of school children in learning campus, personal attendance in social contact meetings, to motivate school councils for success, weekly meetings and forwarding of social contact pics to PMIU, Community Centre Pics and arrangement of record, supervision of door to door campaign for admission of students.”

During audit of DEA Dera Ghazi Khan for the FY 2022-23, it was observed that CEO transferred fund to the extent of Rs 13.836 million to 545 learning camps schools, established for in-or-out of school students from class 1 to 3 during summer vacations in Dera Ghazi Khan District without following KPIs as mentioned above.

Due to weak financial controls, funds were transferred to schools / learning camps without monitoring of its utilization which resulted in irregular transfer of funds.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 13]

### 2.5.3 Loss due to less realization of unspent balance – Rs 12.556 million

According to Government of the Punjab, Finance Department Notification No. SO(H-1) I-41/2017 (P&SHCD) (AD) (Prov) dated 04.04.2019, “The authority shall make the payment of approved cost of the scheme to the concerned XEN, XEN shall execute the schemes and report progress to the authority. After execution of scheme, the XEN shall return the balance amount if any to the authority.”

During audit of DEA Dera Ghazi Khan for the FY 2022-23, it was observed that CEO transferred funds Rs 377.482 million against deposit works to Executive Engineer, Buildings Division Dera Ghazi Khan and Taunsa. Annual progress report as on 30.06.2023 of Buildings Divisions showed the annual expenditure of Rs 320.775 million. While, un-spent balance, returned back by both Division was Rs 44.151 million instead of Rs 56.707 million. An un-spent balance of Rs 12.556 million was less refunded to the DEA. The detail is as under:

(Rupees in million)

Sr. No.	Executing Authority	Total Allocation (AS FI data)	Total Expenditure	Unspent balance returned from XEN Buildings	Actual Unspent Balance	Difference
1	Buildings Division Dera Ghazi Khan	377.482	209.110	22.599	56.707	12.556
2	Buildings Division Taunsa		111.665	21.552		
<b>Total</b>		<b>377.482</b>	<b>320.775</b>	<b>44.151</b>	<b>56.707</b>	<b>12.556</b>

Due to weak internal financial controls, the unspent balance was less refunded back to treasury which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends fixing responsibility against the person(s) at fault besides collection of balance amount from the concerned agency.

[AIR Para: 5]

## **Value for money and service delivery issues**

### **2.5.4 Loss due to theft of solar panels and allied accessories – Rs 1.248 million**

According to Rule 2.33 of the PFR Vol-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DEA Dera Ghazi Khan for the FY 2022-23, it was observed that head teachers of 9 schools working under administrative control of Deputy DEO (EE-M), Taunsa failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 1.248 million were stolen.

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends proper action be taken for prompt recovery of stolen items besides fixing responsibility against the person(s) at fault.

[AIR Para: 2]

## Others

### 2.5.5 Loss due to payment of inadmissible allowances to employees – Rs 29.851 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of the Punjab Education Department (School Wing) letter No.SO(S-III)1-2-16/2007 dated 24.09.2007, “Conveyance / mobility allowance is not admissible during the period of leave of any kind or vacations.” Further, according to Punjab Regularization of Services Act, 2018 read with Notification No.SO(ERB)(S&GAD)5-19/2018 and Government of the Punjab, School Education Department Lahore, notification No.SO(SE-III)2-16/2007(P-V) dated 07.08.2015, “The Educators already appointed on contract basis under the provision of contract policy were regularized w.e.f. 19.10.2019 and these appointees would not be entitled to the payment of 30% SSB.”

During audit of DEA Dera Ghazi Khan for the FY 2022-23, it was observed that DEO (Special Education), Dera Ghazi Khan and eight other DDOs made payments of Rs 29.851 million on account of pay and allowances, Social Security Benefit etc. to the employees without admissibility. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	DEO (Special Education), Dera Ghazi Khan	CA, HRA, Personal Allowance	0.391
2	Deputy DEO (EE-M), Dera Ghazi Khan	Charge Allowance, CA, Hill Allowance.	6.082
3	Deputy DEO (EE-W), Dera Ghazi Khan	Hill Allowance, Special Allowance, CA, Charge Allowance, Adhoc Allowance	5.041
4	Deputy DEO (EE-M), Taunsa	Inadmissible Hill Allowance	0.459
		SSB, CA, Charge Allowance, Adhoc Allowance and Qualification Allowance	4.734
5	Principal, Government City High School Boys Dera Ghazi Khan	Overpayment of Pay and allowances after regularization	1.685

Sr. No.	DDOs	Description	Amount
6	Principal, Government Girls Higher Secondary School City Dera Ghazi Khan	Unauthorized payment of Basic Pay, Adhoc Relief Allowances, SSB after regularization	0.181
		SSB to the Employees regularized /appointed under Rule 17-A	0.177
		Unauthorized payment of Conveyance Allowances during Leaves/Vacation	3.541
7	Principal, Government Girls High School No.1 Dera Ghazi Khan	Unauthorized payment of Conveyance Allowance during vacation	1.978
8	Principal, Government Comprehensive High School, Dera Ghazi Khan	Inadmissible pay and allowances	2.450
		Unauthorized payment of Salaries and allowances after transfer and absent period	1.464
9	Principal, Government Higher Secondary School, Mana Ahmadani	Overpayment of SSB to the employees regularized/ appointed under Rule 17-A	0.759
		CA, SSB, Adhoc Allowance	0.909
<b>Total</b>			<b>29.851</b>

Due to weak internal controls, inadmissible allowances were paid which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 1.2.4.6, 4.4.2, 4.2.5.2.8 and 4.2.2.7 respectively having financial impact of Rs 107.245 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 1, 2, 4, 1, 8, 1, 5, 6, 8, 8, 5, 6, 1, 2]



## **2.6 District Education Authority, Faisalabad**

There are 635 formations in DEA Faisalabad out of which 10 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.6.1 Financial burden due to non-creation of Pension Fund / undue pension payments – Rs 586.520 million**

According to Rule 6 of the Punjab District Authorities (Budget) Rules, 2017, “The budget and accounts officer shall be responsible to maintain Pension Fund for the Government employees of Education or Health sectors adjusted in the District Authority.” Moreover, according to Rule 9 of the 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.”

During audit of DEA Faisalabad for the FY 2022-23, it was observed that CEO paid pension to LG cadre pensioners amounting to Rs 693.950 million during Financial Year 2022-23 and Rs 108.576 million during January to November, 2017. However, following discrepancies were observed in pension payments:

1. Funds available in pension payment bank account and monthly pension contribution of existing LG cadre employees were insufficient to meet the pension payments amounting to Rs 693.950 million for the Financial Year 2022-23. In order to recoup the shortfall, DEA authorities transferred amount of Rs 477.944 million out of DEA’s Consolidated Fund into pension payment bank account. It is pertinent to mention here that DEA authorities did not devise strategy to recoup the above shortfall by creating a Pension Fund, as required under Law/ Rules.

2. Moreover, DEA Faisalabad, being successor of EDO (Education) City District Government Faisalabad, continued to pay pension amounting to Rs 108.576 million during January to November, 2017 to 723 retired Local Government cadre employees of Municipal Corporation and District Council Faisalabad. The pensioners were not eligible to withdraw pension from DEA, Faisalabad as their date of retirement was earlier than year 2001. However, undue amount paid to ineligible pensioners was not recovered from the Local Governments concerned.

Due to weak internal controls, pension was paid without creation of Pension Fund and deficit was recouped from DEA Account-V and undue pension payment was not recovered from Local Governments concerned which resulted in undue financial burden on the Authority.

The matter was reported to PAO in August, 2023. It was replied that as per policy of Government of the Punjab Pension Payment Account was opened in Bank of the Punjab and payment was made either from Pension Contribution or transferring additional funds from Account-V of DEA Faisalabad. Reply was not tenable as DEA was responsible to create Pension Fund for pension payments according to above mentioned rules.

DAC in its meeting held on 14.02.2024 directed CEO to create Pension Fund for pension payments besides regularization of matter from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 14]

### **2.6.2 Unauthentic expenditure on Madaris – Rs 102.946 million**

According to Sections 6 & 17 of the Punjab Seized and Freezed Institutions (Madaris and Schools) Act 2019, "The Board shall have the powers to recruit and determine terms and conditions of employees of the institutions, formulate the

budget of the institutions, lay down the procedure for the conduct of its business. The Board may frame regulations for delegation of administrative and financial powers to the Directorate, a Committee or an employee of the Board, manner in which the Board Fund shall be disbursed, procurement of goods and services and any other matter within the scope of the Act.” Moreover, according to Rule 15.5 of the PFR Vol-I, “When materials are issued from stock the in-charge of the stores should seek indent from authorized person, issue stores and obtain a written acknowledgment from the recipient.”

During audit of DEA Faisalabad for the FY 2022-23, it was observed that CEO withdrew funds amounting to Rs 102.946 million out of AAA, provided for management of eight taken over/proscribed educational institutions (Schools/Madaris). However, the funds were utilized on salaries of employees, procurement of food items / assets, payment of utilities bills, other operating expenditure etc. Scrutiny of record depicted that funds were utilized without observing provisions of the Act as well as other laws / rules. However, following discrepancies were observed:

- i. Expenditure was incurred without formulating rules, regulations, delegation of administrative and financial powers, procurement of goods and services rules etc. Salaries and wages were paid to staff without any authentication / detail of employees, their terms of appointment / service, salary structure etc.
- ii. It was also noticed that food items including some perishable nature items like meat, milk, chicken, vegetables etc. were procured in bulk quantity on weekly or monthly basis and same were shown issued as received even within same day.

Due to weak administrative controls, funds were utilized without framing rules, regulations, proper record and in violation of financial propriety which resulted in unauthentic expenditure.

The matter was reported to PAO in August, 2023. It was replied that employees were recruited and their salaries were fixed since when these institutions were taken over by the Government and thereafter no staff had been recruited. Moreover, edibles including perishable nature items were purchased on weakly basis by keeping in view the mess menu and storage capacity of institutions and same were issued accordingly. Reply was not tenable as the perishable items were purchased in bulk and issued as procured.

DAC in its meeting held on 14.02.2024 directed CEO to inquire the matter and submit report besides regularization of expenditure from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 11]

### **2.6.3 Irregular utilization of funds under IASP – Rs 38.020 million**

According to Section 4.2.1.2 of the Accounting Policies and Procedures Manual, "Sanction of expenditure, preparation of claim voucher for payment, approval of expenditure, certification (pre-audit) of claims and recording of expenditure in the accounting records are the key steps required to be followed in all expenditure transactions." Furthermore, according to Para 2(iv)&(v) of letter No.DDP/PMIU/2019-17599 dated 29.03.2019 read with letter No.SO(SNE) Upgradation/2021(IASP) dated 12.11.2021 and Sr. No. (2)(iii) of Policy for IASP regarding establishment of schools, "Minimum enrolment for elementary schools was 100 students. For selection of teachers, preference will be given to the teacher of the same school or nearby school. In case of non-availability private teachers may be hired by the respective school councils under the notified policy of school teachers' interns (STIs) and honorarium will be paid via cross cheque out of the funds provided for the purpose. Upgraded schools will be monitored and evaluated as per indicators by PMIU through MEAs & district supervisory staff."

During audit of DEA Faisalabad for the FY 2022-23, it was observed that CEO made payment of remuneration amounting to Rs 38.020 million to staff of 148 IASP schools contrary to the above provisions as remuneration was paid to staff without preparation of requisite accounting record as well as record of staff recruitment, student enrolment and school wise monitoring reports of MEAs/AEOs.

Due to weak internal controls, expenditure was incurred without following prescribed procedure which resulted in irregular utilization of funds.

The matter was reported to PAO in August, 2023. It was replied that CEO, DEA received said amount through cheque from Programme Director PMIU PESRP for payment of remuneration to staff of 148 Afternoon Schools therefore, payments were made through DDO Bank Account. However, hiring of staff was made according to policy guidelines of Punjab School Education Department. Reply was not tenable as no record was provided regarding recruitment of employees and payment of remuneration as per policy guidelines.

DAC in its meeting held on 14.02.2024 directed CEO to probe the matter and get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 8]

#### **2.6.4 Irregular / unauthentic expenditure out of NSB – Rs 27.428 million**

According to Rules 4, 9, 10 and 12 of the Punjab Procurement Rules 2014, “A procuring agency shall ensure that the procurement is made in a fair and transparent manner. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. A procuring agency shall determine specifications in a manner to allow the widest possible competition. Procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority.” Further, according to Rules 2.32 and 15.4 of the PFR, Volume-I, “A Government Servants accounts should be correct to his own satisfaction. He has to satisfy not only himself but also to the accountant General that the claim which has been accepted is valid. All materials received should be examined, counted, measured and weighed and be kept in-charge of a responsible Government Servant.”

During audit of DEA Faisalabad for the FY 2022-23, it was observed that DEO (EE-W), Faisalabad and eight other DDOs incurred expenditure of Rs 27.428 million on procurement / repair of machinery, equipment, furniture & fixture, printer, vehicles, whitewash & construction material etc. for the Financial Years 2009-10 to 2022-23. Contrary to the provisions of above rules, procurements were made without open competitive bidding, mentioning specifications (regarding size/make material/quality), maintenance of consumption record, history sheet of repair and other ancillary record. Moreover, in some cases procurements were made either through managed invoices or without sanction of competent authority. **(Annexure-5)**

Due to weak internal controls, expenditure was incurred in violation of procurement / financial rules and without maintaining supporting record which resulting in irregular / unauthentic expenditure.

The matter was reported to PAO in August, 2023. DDOs replied that expenditure was incurred with approval of school councils / sanctioning authorities on petty purchases as per need of the institutions/offices. Moreover, due to quarterly release of NSB purchases were made in peace meal upon availability of funds. However, consumption / other relevant record was now available for verification. The reply was not tenable as the expenditure was incurred in violation of procurement rules and against the financial propriety and no record was provided in support of reply to Audit for verification.

DAC in its meeting held on 14.02.2024 directed CEO to initiate action against the concerned for fixing responsibility and also directed DDOs to produce relevant record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.6.8, 9.3.3 & 9.3.8, 9.2.5.2.3, 9.2.2.3 & 9.2.2.20 and 5.2.2.3 respectively having financial impact of Rs 90.051 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 5, 9, 8, 10, 6, 4, 7, 6, 3, 5, 6, 2, 5, 6, 2, 5]

### **2.6.5 Irregular payment of Inspection Allowance – Rs 15.075 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, "Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs."

During audit of DEA Faisalabad for the FY 2022-23, it was observed that DEO (EE-W), Faisalabad paid Inspection Allowance amounting to Rs 15.075 million to 45 AEOs without ensuring compliance of KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. It was replied that relevant record was available for verification. However, DDOs and AEOs concerned had been directed that in future claims of Inspection Allowance would be submitted and sanctioned after ensuring achievement of KPIs. The reply was not tenable as no record in support of reply was provided to Audit for verification.

DAC in its meeting held on 14.02.2024 directed DEO (EE-W) to produce record to Audit for verification otherwise fix responsibility on the person(s) at fault. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 1]

#### **2.6.6 Irregular expenditure by school councils – Rs 11.215 million**

According to Government of the Punjab, Education Department (School Wing) letter No.SO (SNE)PMU/2010 (P) dated 11.03.2013 read with Para 4.9 of School Council Policy, 2007, "The school council shall be authorized to spend upto a maximum of four lac rupees in one financial year as provided in Notification No.IT(FD)3-13/2002 dated 07.01.2004 and 29.01.2005 of Government of the Punjab, Finance Department." Further, according to Section 3.3.2 of School Council Policy, 2007, "Tenure of School Council will be two years from the date of School Council notification, issued by AEO."

During audit of DEA Faisalabad for the FY 2022-23, it was observed that school councils of 30 primary / elementary schools working under administrative



control of Deputy DEO (EE-M), Faisalabad Sadar incurred expenditure of Rs 11.215 million out of NSB for the Financial Years 2020-21 to 2022-23. Contrary to the provisions of above policy, expenditure was incurred excess than authorized per year limit of school councils and even after expiry two years' legal tenure. The detail is as under:

(Rupees in million)			
DDO	Description	No. of Schools	Amount
Deputy DEO (EE-M), Faisalabad Sadar	Expenditure beyond the competence of school councils	19	5.856
	Expenditure through irregular school councils	11	5.359
<b>Total</b>		<b>30</b>	<b>11.215</b>

Due to weak internal controls, school councils utilized NSB beyond permissible limit and even after expiry of legal tenure which resulted in irregular expenditure.

The matter was reported to PAO in August, 2023. It was replied that the notification of prescribed limit was about expenditure incurred on minor repair works only. Moreover, schools under observation were IASP schools or had ECE Rooms and due to payment of remuneration to staff expenditure exceeded from prescribed limit. The reply was not tenable as expenditure was incurred in violation of School Council's Policy and no record in support of reply was provided for verification.

DAC in its meeting held on 14.02.2024 directed DDO to produce relevant record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2018-19 and 2017-18 vide para(s) number 2.6.5, 9.2.2.4 and 5.2.2.1 respectively having financial impact of Rs 61.380 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 4, 6]

### **2.6.7 Loss due to non recovery of penal rent from illegal occupant of Government residence – Rs 3.962 million**

According to Sr. No. 23, 29(A) & 30(iv & v)) of Policy Governing Allotment of Residential Government Accommodation at District Level, “No Government servant will be allowed to surrender the allotment in favour of any particular person.” Moreover, “A government servant occupying a house unauthorizedly and illegally will be charged penal rent @ 60% of his basic salary. A government servant occupying government accommodation illegally or facilitating, conniving at or offering any government accommodation for unauthorized occupation will render himself liable to be proceeded against under E&D Rules, in vogue for the misconduct.”

During audit of DEA Faisalabad for the FY 2022-23, it was observed that designated residence of Principal, GCMHS Samanabad was illegally occupied by Senior Headmaster, of Government Jamia Chistia High School Faisalabad w.e.f. 01.01.2011. Thereafter, said residence was allotted to Subject Specialist of GCMHSS, Samanabad w.e.f. 21.12.2012 but remained under the occupancy of said Senior Headmaster. It was pertinent to mention that the authorities did not take action against the incumbent regarding imposition of penalty and recovery of penal rent amounting to Rs 3.962 million.

Due to weak internal controls, designated residence was occupied by unauthorized person without recovery of penal rent which resulted in loss to the Government.

The matter was reported to PAO in August, 2023. It was replied that enquiry was conducted by Administrative Secretary against the Principal concerned regarding said allegations under PEEDA Act, 2006 and the competent authority exonerated former Principal from charges. The reply was not tenable as no record was produced in support of reply to Audit for verification.

DAC in its meeting held on 14.02.2024 directed DDO concerned to produce relevant record in support of reply to Audit for verification otherwise initiate action against the Principal. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides recovery of penal rent from the defaulter.

[AIR Para: 4]

### **2.6.8 Loss due to non-recovery of Government receipts – Rs 2.924 million**

According to Rule 68 of the Punjab District Authorities (Budget) Rules 2017, "The primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority fund."

During audit of DEA Faisalabad for the FY 2022-23, it was observed that Principals, GGHSS Chak 202/RB and GMCGHSS Samanabad auctioned the school canteens for the Financial Years 2008-09 to 2022-23 at an auction price of Rs 6.824 million. Principals of said schools could recover amount of Rs 3.900 million against total auction amount leaving balance of Rs 2.924 million.

Due to weak internal controls and negligence, auction amount of canteens was not recovered which resulted in loss.

The matter was reported to PAO in August, 2023. DDOs replied that the contractors left the canteens without depositing full auction money. However, matter had been communicated to DEO (SE), Faisalabad and Police Authorities for action against the defaulters. Moreover, security deposit of contractor amounting to Rs 300,000 had been forfeited and deposited into Government treasury. Audit stressed for active pursuance of case for recovery of loss.

DAC in its meeting held on 14.02.2024 directed CEO to take up the matter with District Collector, Faisalabad for initiating action against the defaulters under Land Revenue Act besides production of record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Paras: 1, 1]

## Others

### 2.6.9 Non-vacation of encroached school land – Rs 70.200 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, “The manager shall take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature. The manager shall be vigilant about and to check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.”

During audit of DEA Faisalabad for the FY 2022-23, it was observed that DEO (EE-W), Faisalabad and Deputy DEO (EE-M), Faisalabad Sadar failed to get the encroached properties vacated from illegal occupants. Record showed that land measuring 1,404 marlas valuing Rs 70.200 million pertaining to seven schools of DEO (EE-W), Faisalabad and eleven schools of Deputy DEO (EE-M), Faisalabad Sadar was encroached by illegal occupants. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Area in Marlas	Amount
1	DEO (EE-W), Faisalabad	621	31.050
2	Deputy DEO (EE-M), Faisalabad Sadar	783	39.150
<b>Total</b>		<b>1,404</b>	<b>70.200</b>

Due to weak internal controls, action was not taken against illegal occupants which resulted in non-vacation of encroached school land.

The matter was reported to PAO in August, 2023. DDOs replied that matter had been taken up with higher authorities for action against the encroachers. Audit stressed to initiate action against the culprits immediately.

DAC in its meeting held on 14.02.2024 directed CEO to take up the matter with District Authorities for quick action against the culprits. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Paras: 7, 7]

#### **2.6.10 Loss due to payment of inadmissible pay and allowances to employees – Rs 61.077 million**

According to Government of the Punjab, School Education Department Notification No.SO(SE-III)2-16/2007 dated 19.10.2009 read with Punjab S&GAD letters No.(O&M)S&GAD)5-3/2013 dated 01.03.2013 & 19.08.2013 and No.SOR-III(S&GAD)2-8/2018 dated 29.10.2019, "The pay of contract employees, upon regularization of their services, shall be fixed at the initial of the respective pay scales." Furthermore, according to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II)(PR) dated 21.08.2015, "Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home."

During audit of DEA Faisalabad for the FY 2022-23, it was observed that CEO and nine other DDOs made overpayment of pay and allowances amounting to Rs 61.077 million to 9,646 employees for the Financial Years 2008-09 to 2022-23 on account of inadmissible Conveyance Allowance, Charge Allowance, Special Allowance, Science Teaching Allowance, salary during EOL, and SSB after regularization of services. (**Annexure-6**)

Due to weak internal controls, inadmissible pay & allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that recovery had been started from the employees concerned and progress would be shown to Audit. Audit stressed for early recovery besides provision of record for verification.

DAC in its meeting held on 14.02.2024 directed DDOs concerned to expedite the recovery and report progress besides provision of record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-8 vide para(s) number 2.6.14, 2.2.4.4, 9.3.5 & 9.3.9, 9.2.5.2.2 & 9.2.5.2.11, 9.2.2.10 & 9.2.2.15 and 5.2.2.6 to 5.2.2.8 respectively having financial impact of Rs 52.873 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 15, 2, 1, 3, 3, 2, 3, 3, 2, 4]

#### **2.6.11 Excess payment due to non-deduction / recovery of taxes – Rs 4.431 million**

According to FBR, Inland Revenue letter No.C.No.9(11)ST-LPE/Misc/2017/44 768-R dated 18.02.2021, "General Sales Tax was not admissible on sand, soil, crush, panaflexes, banners, medicine, photocopies, caregiver salary, teacher salary and utility bills." Further, according to Sales Tax Act 1990, "Bricks and paints were exempted vide SRO No.896 (I)/2013 dated 04.10.2013. Moreover, the cement price is ex-factory price and the rate of cement includes all types of taxes hence, need not to charge sales tax in bills."

During audit of DEA Faisalabad for the FY 2022-23, it was observed that CEO and six other DDOs purchased cement, sand, paint, bricks etc. for the Financial Years 2008-09 to 2022-23. However, payment was made to the suppliers without deduction of Income Tax, General Sales Tax and Punjab Sales Tax on Services amounting to Rs 3.080 million. Further, General Sales Taxes of Rs 0.550 million was claimed by the suppliers and paid against exempted supplies and Income Tax of Rs 0.119 million was deducted but not deposited into Government Treasury.

Furthermore, DDOs did not ensure recovery of Income Tax amounting to Rs 0.682 million from contractors of auction of canteen. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Financial Year(s)	Income Tax	GST	PST	GST on Exempted Items	Income Tax on Auction	Income Tax not deposited	Total
1	CEO DEA Faisalabad	2022-23				0.387			0.387
2	Deputy DEO (EE-W), Samundri	2019-20	-	0.060	0.120	0.102		-	0.282
3	Deputy DEO (EE-M), Tandlianwala	2017-23	1.036	0.387	0.290	-		-	1.713
4	Principal, GGHSS 202/RB Faisalabad	2008-23		0.139	-	-	0.085	-	0.224
5	Principal, GMC GHSS Samanabad	2019-23	0.066	0.107	-	-	0.597	0.119	0.889
6	Principal, GGHSS Chak Jhumra	2016-23	-	0.129	0.168	0.061		-	0.358
7	Principal, GHS No.2 Samundri	2017-22	0.122	0.456	-	-		-	0.578
<b>Total</b>			<b>1.224</b>	<b>1.278</b>	<b>0.578</b>	<b>0.550</b>	<b>0.682</b>	<b>0.119</b>	<b>4.431</b>

Due to weak internal controls, taxes were paid against exempted supplies, without deduction / recovery of taxes which resulted in excess payment.

The matter was reported to PAO in August, 2023. DDOs replied that in most of the cases payments were made to vendors after deduction of taxes. However, notices had been issued to vendors for recovery of taxes where deduction had not been made and asked them to deposit the taxes into Government treasury. Audit stressed for early recovery from the defaulters besides action against the DDOs who made payments without deduction of taxes.



DAC in its meeting held on 14.02.2024 directed DDOs to recover the amount of taxes from the vendors and produce updated status to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

[AIR Paras: 11a, 5, 8, 1a, 7, 1a, 4, 3, 8]

## **2.7 District Education Authority, Jhang**

There are 241 formations in DEA Jhang out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.7.1 Irregular expenditure on honorarium of teachers under IASP – Rs 45.002 million**

According to Para 2(iv)&(v) of letter No.DDP/PMIU/2019-17599 dated 29.03.2019 read with letter No.SO(SNE)Upgradation/2021(IASP) dated 12.11.2021 and Sr. No. (2)(iii) of Policy for IASP regarding establishment of schools, “For selection of teachers, preference will be given to the teacher of the same school or nearby school. In case of non-availability private teachers may be hired by the respective school councils under the notified policy of school teachers’ interns (STIs). Upgraded schools will be monitored and evaluated as per indicators by PMIU through MEAs & district supervisory staff. All AEOs will visit the schools as per laid down mechanism. The eligibility criteria for provision of transport facility includes that Parents / guardian of the student provides an affidavit that the student will continue his / her education till completion of the secondary schooling.”

During audit of DEA Jhang for the FY 2022-23, it was observed that CEO incurred expenditure of Rs 45.002 million on honorarium of IASP staff. However, expenditure was incurred without maintaining list of appointed staff, evaluation of monthly monitoring reports, obtaining affidavits from parents/ guardians regarding continuation of students’ education and capacity building of teachers through requisite / mandatory training.

Due to weak internal controls, expenditure on honorarium under IASP was incurred without considering the prescribed criteria and performance evaluation which resulted in irregular expenditure.

The matter was reported to PAO in August, 2023. CEO replied that 75% Government teachers and 25% private teacher were employed in afternoon schools according to the policy. The reply was not tenable as no record for hiring of teachers from the private sector and staff available in afternoon schools was provided for verification.

DAC in its meeting held on 02.11.2023, directed CEO to produce record of hiring of teachers from the private sector and available staff in the schools to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 7]

## **Others**

### **2.7.2 Non-vacation of encroached school land – Rs 23.128 million**

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, “The manager shall take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature. The manager shall be vigilant about and to check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.”

During audit of DEA Jhang for the FY 2022-23, it was observed that CEO and Deputy DEO (EE-M), Jhang did not make efforts to get the encroached land of seven schools vacated from illegal occupants measuring 2,292 marlas valuing Rs 23.128 million.

Due to weak internal controls, action was not taken against illegal occupants which resulted in non-vacation of encroached school land.

The matter was reported to PAO in August, 2023. CEO replied that the land of said seven schools was not mutated in the name of School Education Department and comes under the jurisdiction of the Provincial Government. Therefore, matter was related to Deputy Commissioner / Collector District Jhang. Audit stressed to pursue the matter vigorously and communicate the matter to the competent authority for vacation of Government land.

DAC in its meeting held on 02.11.2023, directed CEO to refer the case to competent authority for vacation of Government land at the earliest. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

[AIR Paras: 15, 4]

### 2.7.3 Loss due to payment of inadmissible pay & allowances to employees – Rs 17.331 million

According to Government of the Punjab, School Education Department Notification No.SO(SE-III)2-16/2007 dated 19.10.2009 read with S&GAD Punjab letters No.(O&M)S&GAD)5-3/2013 dated 01.03.2013 & 19.08.2013 and No.SOR-III(S&GAD)2-8/2018 dated 29.10.2019, “The contract employees will not be entitled for SSB after regularization of their services and their pay shall be fixed at the initial of their respective pay scales.” Moreover, according to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II)(PR) dated 21.08.2015, “Conveyance Allowance (CA) is compensation to those employees who spend daily expenditure either to reach offices or back to home.” Furthermore, according to Rule 2.31 of the PFR Volume-1, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.”

During audit of DEA Jhang for the FY 2022-23, it was observed that CEO and four other DDOs made overpayment of pay and allowances amounting to Rs 17.331 million due to inadmissibility or beyond entitlement of 1,527 employees for the Financial Years 2018-19 to 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Description	No. of Employees	Financial Year(s)	Amount
1	CEO, DEA Jhang	SSB after regularization, Personal Allowance after promotion, Science Teaching Allowance & Hill Allowance	132	2022-23	4.011
2	DEO (EE-W), Jhang	SSB after regularization of services and salary during absent period	12	2021-23	1.134
3	Deputy DEO (EE-M), Jhang	Conveyance Allowance during vacations, Science Teaching Allowance, Charge Allowance, Personal Allowance, Qualification Allowance & Special Allowance on OSD post and advance increment	1,197	2020-23	6.729
		Pay & allowances for absent period	22	2020-23	1.589

Sr. No.	DDOs	Description	No. of Employees	Financial Year(s)	Amount
4	Deputy DEO (EE-W), Jhang	Charge Allowance, Personal Allowance, Qualification Allowance & Special Allowance on OSD post, advance increment. Conveyance Allowance during vacations, salary during absent period and pay & allowances due to wrong fixation of pay	92	2021-23	3.722
5	Principal, GHSS Bagh	Conveyance Allowance during vacations and Charge Allowance	71	2018-23	0.146
<b>Total</b>			<b>1,526</b>		<b>17.331</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that employees concerned had been directed to deposit the overdrawn amount in Government Treasury. Furthermore, cases for regularization of teachers had been submitted to the competent authority however, during period of their contract appointment they were entitled to draw SSB. Audit stressed to expedite the recovery and produce documentary evidence in support of reply to Audit for verification.

DAC in its meeting held on 02.11.2023, directed the DDOs to probe the matter regarding overpayment to employees and effect recovery from the concerned at the earliest. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.7.12, 3.2.4.3 & 3.2.4.5, 10.4.4 & 10.4.7 to 10.4.8, 10.2.5.2.5 & 10.2.5.2.10 to 10.2.5.2.11 & 10.2.5.2.14 to 10.2.5.2.15, 10.2.2.3 & 10.2.2.9 & 10.2.2.14 to 10.2.2.15 and 6.2.2.3 to 6.2.2.4 & 6.2.4.6 to 6.2.4.7 respectively having financial impact of Rs 92.744 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 16, 9, 3, 11, 8, 5]

#### 2.7.4 Non-imposition of penalty and non-realization of revenue from unregistered schools – Rs 6.260 million

According to the Punjab Private Educational Institutions (Promotions and Regulation) Ordinance 2016, “The owner of every institution shall get it registered from registering authority before starting the business of the institution and in case of failure, penalty / fine to the extent of Rs 0.300 million to Rs 4 million may be imposed.” Further, according to Government of the Punjab, School Education Department letter No.SO(A-II)3-3/99(P) dated 22.01.2009, “The registration and annual inspection fee for each elementary / primary school will be Rs 5,000 and Rs 500 respectively.” Furthermore, the registration and annual inspection fee for each high / higher secondary school will be Rs 7,000 and 1,000 respectively.”

During audit of DEA Jhang for the FY 2022-23, it was observed that CEO did not collect annual inspection fee of Rs 0.146 million, registration fee of Rs 0.114 million and also not imposed penalty of Rs 6.000 million to 275 private schools operating either without registration or renewal of registration. Consequently, revenue of Rs 6.260 million, was not realized due to lack of punitive measures against unregistered schools. The detail is as under:

(Rupees in million)

Sr. No.	Description	Level of School	No. of Schools	Rate of Registration Fee	Rate of Inspection Fee	Rate of Fine	Total Amount Recoverable
1	Non-renewal of school	Higher/High	38	-	1,000	-	0.038
		Middle and Primary	217	-	500	-	0.108
2	Un-registered school	Higher/High	7	7,000	-	0.300	2.149
		Middle and Primary	13	5,000	-	0.300	3.965
<b>Total</b>			<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.260</b>

Due to weak internal controls, action was not taken against unregistered schools under the Law which resulted in non-imposition of penalty as well as realization of revenue.

The matter was reported to PAO in August, 2023. CEO replied that procedure to issue building fitness certificate and hygiene certificate regarding private schools had been changed due to which registration / renewal of registration of private schools was delayed. However, notices had been issued to schools concerned for registration / renewal of registration. The reply was not tenable as no penalty was imposed on unregistered schools besides recovery of prescribed fee.

DAC in its meeting held on 02.11.2023, directed CEO to pursue the matter regarding registration / renewal of registration of private schools and recovery of fine and prescribed fee at the earliest. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

[AIR Para: 6]

### **2.7.5 Excess payment due to non-deduction of taxes – Rs 1.968 million**

According to Section 153(1) and 1(c) of Income Tax Ordinance, 2001, "Every prescribed person shall deduct tax at the specified rate from the gross amount payable." Further, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules 2007, "Withholding agents are required to deduct an amount equal to 1/5<sup>th</sup> of the total Sales Tax." Furthermore, according to Rule 5 of the Punjab Sales Tax on Services (Withholding) Rules, 2012, "A withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider." Furthermore, according to FBR, Inland Revenue letter No.C.No.9(11)ST-LPE/Misc/2017/44 768-R dated 18.02.2021, "GST was not admissible on sand, soil, crush, panaflexes, banners, medicine, photocopies, caregiver salary, teacher salary and utility bills." Moreover, according to Sales Tax Act 1990, "Bricks and paints were exempted vide SRO No.896 (I)/2013 dated 04.10.2013. Moreover, the cement price is ex-factory price includes all types of taxes hence, need not to charge sales tax in bills."



During audit of DEA Jhang for the FY 2022-23, it was observed that Deputy DEO (EE-M), Jhang and two other DDOs procured cement, sand, paint, bricks etc. and made payment to suppliers / service provider without deduction of taxes amounting to Rs 1.968 million for the Financial Years 2017-18 to 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Subject of Para of AIR	Non-deduction of GST	Non-deduction of Income Tax	Non-deduction of PST	Total
1	Deputy DEO (EE-M), Jhang	Non deduction and deposit of GST, PST & Income tax	0.156	0.281	0.016	0.453
2	Deputy DEO (EE-W), Jhang	Non-deduction of taxes	0.417	0.389	0.435	1.241
3	Principal, GHSS Bagh	Non-deduction of taxes	0.110	0.115	0.049	0.274
<b>Total</b>			<b>0.683</b>	<b>0.785</b>	<b>0.500</b>	<b>1.968</b>

Due to weak internal controls, payment was made to supplier / service provider without deduction of taxes which resulted in excess payment.

The matter was reported to PAO in August, 2023. DDOs replied that head teachers of schools concerned had been directed to provide the proof of deposit of taxes. Audit stressed to submit proof of deposit of taxes for verification at the earliest otherwise effect recovery.

DAC in its meeting held on 02.11.2023, directed DDOs to get the record verified from Audit regarding deposit of taxes at the earliest. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Paras: 10, 8, 3]

## **2.8 District Education Authority, Khanewal**

There are 270 formations in DEA Khanewal out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.8.1 Irregular procurement of water coolers – Rs 3.667 million**

According to minutes of meeting of Focal Person Water Cooler Project with Deputy Director (Finance), PMIU-PESRP dated 12.11.2021, “No retailer / dealer should be involved and purchase should directly be made from manufacturer/ factory.” Further, according to PMIU-PESRP Government of the Punjab letters No. PD/PMIU/WC/2021-24526 dated 04.02.2022 and No.PMIU/FCDO/P-SCR/P/WC/2021-24465 dated 26.01.2022, “Procurements of water coolers had not been made as per specifications in the three out of four districts visited by the Provincial Technical Committee. So, CEO DEAs were directed to observe transparent procurements according to the relevant rules and approved specifications and payment may not be made prior to the satisfactory report of the Provincial Technical Committee.”

During audit of DEA Khanewal for the FY 2022-23, it was observed that school councils of various schools under the administrative control of Deputy DEOs (EE-W), Jhanian and Kabirwala purchased electric water coolers costing Rs 3.667 million for the Financial Years 2021-22 and 2022-23. Funds were received from Program Monitoring & Implementation Unit, Punjab Education Sector Reforms Program (PMIU-PESRP), Government of the Punjab for procurement of water coolers under Insaaf Afternoon Schools Program (IASP) in Tehsil Jhanian and Kabirwala along with specifications of electric water cooler. Neither District Procurement Committee was involved in the process nor Provincial Technical Committee was asked for inspection of specifications. Further, water coolers were

purchased in deviation of the specifications notified by the Government. The detail is given below:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Years</b>	<b>Amount</b>
1	Deputy DEO (EE-W), Jahanian	2021-22 to 2022-23	1.995
2	Deputy DEO (EE-W), Kabirwala		1.672
<b>Total</b>			<b>3.667</b>

Due to weak internal controls, expenditure was incurred without inspection / satisfactory report of the Provincial Technical Committee which resulted in irregular procurement.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No. RDDA-MLN/F.164/CD-1492 dated 18.09.2023, No. 1709 dated 21.11.2023 and No. 1797 dated 22.12.2023.

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

[AIR Paras: 4, 7]

## Value for money and services delivery issues

### 2.8.2 Unauthorized retention of public money in DDO bank accounts – Rs 49.041 million

According to Rule 2.10(3) of PFR Vol-1, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-1.”

During audit of DEA Khanewal for the FY 2022-23, it was observed that as per bank statements of DDO bank accounts of CEO and DEO (SE) amount of Rs 49.041 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Financial Year(s)	Amount
1	CEO, DEA Khanewal	2022-23	23.390
2	DEO (SE), Khanewal	2014-15 to 2022-23	25.651
<b>Total</b>			<b>49.041</b>

Due to weak internal controls, funds were parked in DDO bank accounts without plausible justification which resulted in unauthorized retention of public money.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Paras: 22, 3]

### 2.8.3 Loss due to theft of solar panels and allied accessories – Rs 14.098 million

According to Rule 2.33 of PFR Volume-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DEA Khanewal for the FY 2022-23, it was observed that head teachers of 82 schools working under administrative control of CEO and Deputy DEO (EE-W), Kabirwala failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 14.098 million were stolen. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Description	No. of Schools	Financial Year(s)	Amount
1	CEO, DEA Khanewal	Theft of solar panel and allied accessories	41	2022-23	6.658
2	Deputy DEO (EE-W), Kabirwala	Theft of solar panel and allied accessories	41	2021-22 to 2022-23	7.440
<b>Total</b>			<b>82</b>		<b>14.098</b>

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends proper action be taken for prompt recovery of stolen items besides fixing responsibility against the person(s) at fault.

[AIR Paras: 13, 4]

#### **2.8.4 Irregular payments to vendors in cash – Rs 1.601 million**

According to 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.”

During audit of DEA Khanewal for the FY 2022-23, it was observed that Senior Headmistress, Government Junior Model High School (Girls), Mian Channu made payments of Rs 1.601 million out of NSB for the Financial Years 2017-18 to 2019-20 to vendors / suppliers in cash instead of cross non-negotiable cheques in violation of above rules. (**Annexure-7**)

Due to weak internal controls, claims were paid to vendors in cash instead of cross cheques which resulted in irregular payments.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.8.4, 1.2.4.3 and 1.2.4.1 respectively having financial impact of Rs 14.882 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 6]

## Others

### 2.8.5 Loss due to payment of inadmissible allowances to employees – Rs 99.110 million

According to Government of the Punjab, Finance Department letter No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.” Further, according to Government of the Punjab, School Education Department Notification No.SO(SE-III)2-16/2007 dated 19.10.2009 read with S&GAD, Government of the Punjab letter No.(O&M) S&GAD)5-3/2013 dated 01.03.2013, “The contract employees will not be entitled for SSB after regularization of their services.”

During audit of DEA Khanewal for the FY 2022-23, it was observed that CEO and two other DDOs made payment of inadmissible allowances amounting to Rs 99.110 million to different employees on account of Conveyance Allowance, Charge Allowance, Special Allowance and SSB etc. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO, DEA Khanewal	Conveyance Allowance during summer & winter vacations	1.637
		Inadmissible Charge Allowance	5.931
		SSB despite regularization of employees	72.436
		Conveyance Allowance during leave	2.555
		Inadmissible Special Allowance	9.089
2	Deputy DEO (EE-W), Jahanian	Inadmissible allowances	1.451
3	Deputy DEO (EE-W), Kabirwala		6.011
<b>Total</b>			<b>99.110</b>

Due to weak internal controls, inadmissible allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.8.6, 1.2.4.5, 12.5.1, 12.2.5.2.2 and 12.2.3.1 respectively having financial impact of Rs 430.120 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 3, 5, 6, 14, 20, 9, 2]



## 2.9 District Education Authority, Layyah

There are 210 formations in DEA Layyah out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.9.1 Irregular expenditure out of NSB – Rs 42.293 million

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

During audit of DEA Layyah for the FY 2022-23, it was observed that head teachers of schools working under the administrative control of Deputy DEO (EE-W), Layyah and Principal, Government High School Chowk Azam made payments of Rs 42.293 million out of NSB to various suppliers on account of purchase of stores and repair & maintenance work. However, expenditure was incurred without approval of school councils, stock register and consumption record. Moreover, physical verification of repair works was also not conducted by the school councils. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	Deputy DEO (EE-W), Layyah	28.723
2	Principal, Government Muslim School, Chowk Azam	13.570
<b>Total</b>		<b>42.293</b>

Due to weak internal controls, expenditure was made without observing codal formalities which resulted in irregular expenditure.

The matter was reported to PAO in August, 2023. DDOs replied that payments out of NSB was made according to school council policy. The reply was not tenable because the procurement, repair and maintenance work was not

inspected by the Education Authorities or by the school council member before or after completion of work.

DAC in its meeting held on 18.01.2024, directed to inquire the matter. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.9.6, 5.2.5.2.9 and 5.2.2.1 respectively having financial impact of Rs 144.782 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 9, 3]

## **2.9.2 Irregular appointments without proof of merit – Rs 13.830 million**

According to directions of School Education Department in the light of Recruitment Policy, 2022, "Advertisement as well as the proof of verified documents from all candidates of all quota / open merit between age of 18 to 40 years as on 31.12.2022 was required. 20% quota for the children of serving / retired employees (BS-01 to BS-11) was provided."

During audit of DEA Layyah for the FY 2022-23, it was observed that CEO being chairman of the committee appointed 104 number of officials (Chowkidar / Naib Qasid) and they were authorized salaries w.e.f. 11.01.2023 to 30.06.2023 amounting to Rs 13.830 million. The appointments were made without approved merit list from the competent forum and observing the prescribed quota.

Due to weak internal controls and negligence of authorities, the appointments were made without following due process which resulted in irregular appointments.

The matter was reported to PAO in August, 2023. CEO replied that all the appointments of C-IV, Chowkidar, Naib Qasid etc. were made by the concerned appointing authorities i.e. Deputy DEOs and Headmaster / Headmistress in case of high / higher secondary schools. The reply was not tenable because the Chairman of Recruitment Committee was CEO, DEA Layyah and recruitments were made without approval of the Chairman.

DAC in its meeting held on 18.01.2024, directed to produce the recruitment record. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 14]

### **2.9.3 Irregular payment of Inspection Allowance – Rs 12.600 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, "Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs."

During audit of DEA Layyah for the FY 2022-23, it was observed that Deputy DEO (EE-W), Layyah made payment of Inspection Allowance amounting to Rs 12.600 million for the Financial Years 2021-22 and 2022-23 to the 21 AEOs without ensuring compliance of KPIs. **(Annexure-8)**

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. DDO replied that Inspection Allowance was allowed to the AEOs after observing all codal formalities

under the rules. The reply was not tenable because the allowance was paid without verification of KPIs by the CEO, DEA Layyah.

DAC in its meeting held on 18.01.2024, directed to probe the matter for authorizing payment of Inspection Allowance without ensuring the achievement of KPIs. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2020-21, 2019-20 and 2018-19 vide para(s) number 5.4.4, 5.2.5.2.7 and 5.2.2.16 respectively having financial impact of Rs 37.118 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 7]

## Others

### 2.9.4 Unauthentic expenditure on remunerations of literacy teachers – Rs 12.336 million

According to Clause 4.3 and 9.1 of Annexure-II of the PC-I for Punjab Accelerated Functional Literacy & Non-Formal Basic Education Project, “In each district, 40 CLCs in 30 UCs will be established to promote literacy and learning. The CLCs will provide literacy as well as functional skills including aspects related to agriculture, horticulture, livestock and other similar courses. There will be two teachers in CLCs. Basic literacy will be imparted by a literacy teacher whereas functional skills will be imparted by skills/vocational teacher.”

During audit of DEA Layyah for the FY 2022-23, it was observed that DEO (Literacy), Layyah made payment of remuneration / stipends to teachers amounting to Rs 12.336 million for the Financial Years 2017-18 to 2022-23 but the appointment record, attendances duly verified by the supervisor and record of replaced and renewal of contracts of concerned teacher not available. The outcome against the expenditure was also not documented. The detail of expenditure is as under:

(Rupees in million)					
Year	No. of Replaced Teacher	Project Name	Months	Monthly Rate	Amount
2017	26	PNFEP	12	4,000	1.248
2018	47	TSKL	12	4,000	2.256
2019	74	PNFEP	12	4,000	3.552
2020	2	PNFEP	12	5,000	0.120
2021	23	PNFEP	12	5,000	1.380
2022	29	PNFEP	12	7,000	2.436
2023	16	NCHD	12	7,000	1.344
<b>Total</b>					<b>12.336</b>

Due to weak internal controls, remuneration / stipend was paid to teachers without adopting proper procedure which resulted in unauthentic expenditure.

The matter was reported to PAO in August, 2023. DDO replied that record regarding contracts & renewal of contracts of teachers w.e.f. 2017 to 2023 under different projects (NFBE, TSK, BECS, and NCHD etc.) was available. The reply was not tenable because no record in support of reply was produced.

DAC in its meeting held on 18.01.2024, directed the DDO to produce the complete record for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 13]

### **2.9.5 Loss due to payment of inadmissible allowances to employees – Rs 3.325 million**

According to Government of the Punjab, School Education Department Notification No.SO(SE-III)2-16/2007(P-V) dated 07.08.2015, "The Educators already appointed on contract basis are regularized w.e.f. 19.10.2019 and their pay was to be fixed at the initial of the respective pay scales. These appointees shall not be entitled to the payment of 30% SSB." Furthermore, according to S&GAD notification No.SOR-III(S&GAD)2-8/2018 dated 19.01.2021, "The services of in-service contract employees who are recruited under rule 17-A of the Punjab Civil Servants Appointment and Conditions of Services Rules, 1974 should be regularized from the date of their initial recruitment / induction into Government service, subject to recovery of 30% SSB." Moreover, according to Government of the Punjab Education Department (School Wing) letter No.SO(S-III)1-2-16/2007 dated 24.09.2007, "Conveyance / mobility allowance is not admissible during the period of leave of any kind or vacations."

During audit of DEA Layyah for the FY 2022-23, it was observed that Deputy DEO (EE-W) Layyah and two other DDOs made payment of inadmissible pay and allowances to employees amounting to Rs 3.325 million for the Financial

Years 2021-22 and 2022-23 on account of Social Security Benefit, Conveyance Allowance, Charge Allowance, Personal Allowance and salary during absent from duty. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	Deputy DEO (EE-W), Layyah	Personal Allowance and salary during absent period	0.742
2	Deputy DEO (EE-M), Choubara	Conveyance Allowance during vacation and leave	0.300
		Special Allowance	0.168
		Social Security Benefit	1.445
		Integrated Allowance	0.080
		Salaries during absent period	0.235
		Penalty imposed by authority	0.066
3	DEO (Literacy), Layyah	Grant of time scale without admissibility	0.223
		Charge Allowance	0.066
<b>Total</b>			<b>3.325</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that recovery was in progress. Audit stressed to effect recovery from the defaulters.

DAC in its meeting held on 18.01.2024, directed to recover the remaining amount within one month and stoppage of such allowances. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s).

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.9.15, 2.2.4.2, 5.4.7, 5.2.5.2.13 and 5.2.2.11 respectively having financial impact of Rs 203.282 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 2, 5, 12, 14]

## **2.10 District Education Authority, Lodhran**

There are 229 formations in DEA Lodhran out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.10.1 Irregular procurement of water coolers – Rs 1.045 million**

According to minutes of meeting of Focal Person Water Cooler Project with Deputy Director (Finance), PMIU-PESRP dated 12.11.2021, “No retailer / dealer should be involved and purchase should directly be made from manufacturer/ factory.” Further, according to PMIU-PESRP Government of the Punjab letters No. PD/PMIU/WC/2021-24526 dated 04.02.2022 and No. PMIU/FCDO/P-SCR/P/WC/2021-24465 dated 26.01.2022, “Procurements of water coolers had not been made as per specifications in the three out of four districts visited by the Provincial Technical Committee. So, CEO DEAs were directed to observe transparent procurements according to the relevant rules and approved specifications and payment may not be made prior to the satisfactory report of the Provincial Technical Committee.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that school councils of various schools under the administrative control of Deputy DEO (EE-W), Dunyapur purchased electric water coolers costing Rs 1.045 million during Financial Year 2021-22. Funds were received from Program Monitoring & Implementation Unit, Punjab Education Sector Reforms Program (PMIU-PESRP), Government of the Punjab for procurement of water coolers under Insaaf Afternoon Schools Program (IASP) in Tehsil Dunyapur along with specifications of electric water cooler. Neither District Procurement Committee was involved in the process nor Provincial Technical Committee was asked for inspection of specifications. Further, water coolers were purchased in deviation of the specifications notified by the Government. **(Annexure-9)**



Due to weak internal controls, expenditure was incurred without inspection / satisfactory report of the Provincial Technical Committee which resulted in irregular procurement.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No. RDDA-MLN/F.164/CD-1492 dated 18.09.2023, No. 1709 dated 21.11.2023 and No. 1797 dated 22.12.2023.

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

[AIR Para: 10]

## **Value for money and services delivery issues**

### **2.10.2 Irregular payment of Inspection Allowance – Rs 12.665 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, “Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that CEO allowed payment of Inspection Allowance amounting to Rs 12.665 million for the Financial Years 2021-22 and 2022-23 to the AEOs without ensuring compliance of KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 14]

### 2.10.3 Loss due to theft of solar panels and allied accessories – Rs 4.910 million

According to Rule 2.33 of PFR Volume-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that head teachers of thirty two schools working under administrative control of Deputy DEOs (EE -W) Dunyapur and Lodhran failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 4.910 million were stolen. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>No. of Schools</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	Deputy DEO (EE-W), Dunyapur	Loss due to theft of solar penal items	14	2021-22 to 2022-23	2.800
2	Deputy DEO (EE-W), Lodhran	Theft of solar energy panels of various schools	18	2022-23	2.110
<b>Total</b>			<b>32</b>		<b>4.910</b>

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends proper action be taken for prompt recovery of stolen items besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.10.4 having financial impact of Rs 33.500 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 2, 4]

#### **2.10.4 Irregular appointment of teachers and payment of salaries – Rs 2.770 million**

According to condition 4 of letter of agreement for appointment of teacher issued by the DEO (EE-W) District Lodhran, “Selected candidates who don’t possess professional qualification will have to acquire the requisite qualification within five years, otherwise their contract will be terminated.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that Deputy DEO (EE-W), Lodhran made payment of salaries to five teachers amounting to Rs 2.770 million who were appointed during 2017 and could not acquire their required professional qualification within stipulated time period. Furthermore, the contract of said teachers was also not terminated by the DEA. The detail is as under:

(Rupees in million)

Sr. No.	Name of Teacher	Date of Contract	05 years period to complete B.Ed. Ends on	B.Ed. Status on 28.07.2022	Amount
1	Noureen Altaf	28.07.2017	28.07.2022	Not Completed	0.554
2	Hafeez Bibi				0.554
3	Nighat Sohail				0.554
4	Samina Aleem				0.554
5	Kausar Sultana				0.554
<b>Total</b>					<b>2.770</b>

Due to weak internal controls, teachers were recruited without having prescribed qualification resulting in irregular appointments and payment of salaries.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 5]

#### **2.10.5 Non-imposition of penalty against unregistered schools – Rs 1.217 million**

According to the Punjab Private Educational Institutions (Promotions and Regulation) Ordinance 2016, “The owner of every institution shall get it registered from registering authority before starting the business of the institution and in case of failure, penalty / fine to the extent of Rs 0.300 million to Rs 4 million may be imposed.” Further, according to Government of the Punjab, School Education Department letter No.SO(A-II)3-3/99(P) dated 22.01.2009, “The registration and annual inspection fee for each elementary / primary school will be Rs 5,000 and Rs 500 respectively.” Furthermore, the registration and annual inspection fee for each high / higher secondary school was Rs 7,000 and 1,000 respectively.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that CEO did not impose penalty against the owners of three private schools functioning without registration. Resultantly, due to no punitive action against the unregistered schools, income on account of registration and annual inspection fee and penalty amounting to Rs 1.217 million was not realized from defaulters.

Due to weak internal controls, action was not taken against unregistered schools under the Law which resulted in non-imposition of penalty.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2018-19 vide para(s) number 12.2.3.12 having financial impact of Rs 3.360 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 11]

## **Others**

### **2.10.6 Loss to District Authority due to non-deposit of receipts in Account-V – Rs 22.129 million**

According to Government of the Punjab, Finance Department, Letter No. BI-3(120)(AGP)2017-18 dated 16.08.2019, “All the DEAs and DHAs in the Punjab are directed regarding Accounts-V & VI that all Public Accounts receipts as well as Consolidated Funds receipts are transferred to the Provincial Consolidated Funds or Provincial Public Account Fund as the case may be except the heads of accounts i.e. C02865, C02866, C02814, C03616 related to A/C-V & VI of the DEAs and DHAs.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that local receipts pertaining to Consolidated Fund Receipts of Account-V on account of C02814 Education – General Recoveries of Overpayments amounting to Rs 22.129 million were deposited into Account-I of the Provincial Government instead of Account-V of DEA.

Due to weak financial management, DEA receipts were not deposited in District Education Authority Fund, Account-V which resulted in loss to the authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends transfer of receipts from Account-I to Account-V besides fixing responsibility against the person(s) at fault.

[AIR Para: 3]

### 2.10.7 Loss due to payment of inadmissible pay and allowances to employees – Rs 6.636 million

According to Clause 9 of the Punjab Regularization of Service Act 2018, “Contract employee, on regularization, shall be allowed the initial stage of pay and the increments earned shall be converted into Personal Allowance but no other privilege allowed to a contract employee shall be admissible including SSB etc.” Moreover, according to Rule 1.15(2) of the Punjab Traveling Allowance Rules, “Conveyance Allowance will not be admissible during leave or joining time.”

During audit of DEA Lodhran for the FY 2022-23, it was observed that CEO and two other DDOs made payment of inadmissible pay and allowances amounting to Rs 6.636 million to employees for the Financial Years 2021-22 and 2022-23 on account of SSB after regularization of services, Conveyance Allowance during vacations / leave / lock down period, Personal Allowance due to wrong fixation of pay, payment of Integrated Allowance, inadmissible salary etc. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Financial Year(s)	Amount
1	CEO, DEA Lodhran	Inadmissible allowances / excess than admissibility	2022-23	1.040
2	Deputy DEO (EE-W), Dunyapur	Inadmissible pay and allowances	2021-22 & 2022-23	1.489
3	Deputy DEO (EE-W), Lodhran	Conveyance Allowance during summer vacation / leave	2022-23	3.052
		Social Security Benefit after regularization of services	2022-23	1.055
<b>Total</b>				<b>6.636</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.



DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.10.6, 2.2.4.5, 13.4.8, 13.2.5.2.9 and 12.2.4.1 respectively having financial impact of Rs 121.560 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 18, 7, 2, 6]

## **2.11 District Education Authority, Multan**

There are 244 formations in DEA Multan out of which 10 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.11.1 Irregular procurement of water coolers – Rs 5.016 million**

According to minutes of meeting of Focal Person Water Cooler Project with Deputy Director (Finance), PMIU-PESRP dated 12.11.2021, “No retailer / dealer should be involved and purchase should directly be made from manufacturer/ factory.” Further, according to PMIU-PESRP Government of the Punjab letters No. PD/PMIU/WC/2021-24526 dated 04.02.2022 and No. PMIU/FCDO/P-SCR/P/2021-24465 dated 26.01.2022, “Procurements of water coolers had not been made as per specifications in the three out of four districts visited by the Provincial Technical Committee. So, CEO DEAs were directed to observe transparent procurements according to the relevant rules and approved specifications and payment may not be made prior to the satisfactory report of the Provincial Technical Committee.”

During audit of DEA Multan for the FY 2022-23, it was observed that school councils of various schools under the administrative control of Deputy DEOs (EE-W), City Multan and Shujabad purchased electric water coolers costing Rs 5.016 million for the Financial Years 2021-22 and 2022-23. Funds were received from Program Monitoring & Implementation Unit, Punjab Education Sector Reforms Program (PMIU-PESRP), Government of the Punjab for procurement of water coolers under Insaaf Afternoon Schools Program (IASP) in Tehsil Multan and Shujabad along with specifications of electric water cooler. Neither District Procurement Committee was involved in the process nor Provincial Technical Committee was asked for inspection of specifications. Further, water coolers were

purchased in deviation of the specifications notified by the Government. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Financial Years</b>	<b>Amount</b>
1	Deputy DEO (EE-W), City Multan	Non-transparent procurement of water coolers	2021-22 to 2022-23	1.596
2	Deputy DEO (EE-W), Shujabad			3.420
<b>Total</b>				<b>5.016</b>

Due to weak internal controls, expenditure was incurred without inspection / satisfactory report of the Provincial Technical Committee which resulted in irregular procurement.

The matter was reported to PAO in August, 2023. DDOs replied that purchases were made in compliance with Government instructions and according to rules. Reply was not tenable because Government instructions regarding purchase of water coolers directly from manufacturer through District purchase Committee according to Government approved specification were violated.

DAC in its meeting held on 19.01.2024, directed the CEO to hold inquiry regarding procurement of electric water coolers in violation of approved guidelines / instructions of Government and submit report within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Paras: 8, 3]

## **Value for money and services delivery issues**

### **2.11.2 Non-vacation of encroached school land – Rs 126.215 million**

According to Section 17(6) of the PLGA 2013, “The Chairman and Chief Executive Officer of the Authority (DEA / DHA) shall be personally responsible to ensure that the business of the Authority is conducted proficiently, in accordance with the law, and to promote the objectives of the Authority.”

During audit of DEA Multan for the FY 2022-23, it was observed that DEO (EE-M), Multan submitted report to the Deputy Commissioner, Multan regarding vacation of land / property of eleven schools measuring 252.43 marlas from illegal occupants. However, Deputy Commissioner and CEO, DEA did not make strenuous efforts to get the school land valuing Rs 126.215 million (value of land measuring 252.43 marlas @ Rs 0.500 million per Marla) vacated from encroachers.

Due to weak internal controls, action was not taken against illegal occupants which resulted in non-vacation of encroached school land.

The matter was reported to PAO in August, 2023. DDO replied that matter had been taken up with higher office for vacation of school land. The reply was not tenable because school land was not got vacated from illegal occupants.

DAC in its meeting held on 19.01.2024, directed the CEO to enquire the matter regarding vacation of encroached school land and submit report. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

[AIR Para: 4]

### **2.11.3 Unauthorized retention of public money in DDO bank accounts – Rs 32.161 million**

According to Rule 2.10(3) of PFR Vol-1, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-1.”

During audit of DEA Multan for the FY 2022-23, it was observed that as per bank statements of DDO bank accounts of CEO and two other DDOs amount of Rs 32.161 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is given below:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	CEO, DEA Multan	2022-23	29.541
2	Deputy DEO (EE-M), Jalapur Pirwala	2019-20 to 2022-23	1.809
3	Deputy DEO (EE-W), Shujabad	2021-22 to 2022-23	0.811
<b>Total</b>			<b>32.161</b>

Due to weak internal controls, funds were parked in DDO bank accounts without plausible justification which resulted in unauthorized retention of public money.

The matter was reported to PAO in August, 2023. DDOs replied that there was no advance withdrawal from Government treasury. However, in some cases, amounts remained undisbursed due to posting / transfer of DDOs and the same were disbursed in subsequent months. Reply was not tenable because no disbursement record was produced in support of reply to Audit for verification.

DAC in its meeting held on 19.01.2024, directed the DDOs to produce record in support of reply to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 vide para(s) number 14.2.5.3.4 having financial impact of Rs 9.630 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 19, 6, 10]

#### **2.11.4 Irregular payments to vendors in cash – Rs 15.646 million**

According to 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.”

During audit of DEA Multan for the FY 2022-23, it was observed that Deputy DEO (EE-M), Jalalpur Pirwala and Principal, Government Girls High School, New Central Jail Multan made payments amounting to Rs 15.646 million out of NSB / FTF to the vendors / suppliers in cash instead of cross non-negotiable cheques in violation of above rules. The detail is as under:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	Deputy DEO (EE-M), Jalalpur Pirwala	Irregular cash payments	2019-20 to 2022-23	4.891
2	Principal, Government Girls Higher School New Central Jail Multan	Irregular cash payment	2010-11- to 2022-23	10.755
<b>Total</b>				<b>15.646</b>

Due to weak internal controls, claims were paid to vendors in cash instead of cross cheques which resulted in irregular payments.

The matter was reported to PAO in August, 2023. DDOs replied that payments were made on account of utility bills and remuneration to care givers/ chowkidar through cheques. Reply was not tenable because payments were made through open cheques instead of cross non-negotiable cheques and no record was produced in support of reply to Audit for verification.

DAC in its meeting held on 19.01.2024, directed the DDOs to produce record for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.11.11, 14.2.5.3.13, and 14.2.2.11 respectively having financial impact of Rs 5.391 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 7, 3]

#### **2.11.5 Loss due to theft of solar panels and allied accessories – Rs 6.343 million**

According to Rule 2.33 of PFR Volume-I, "Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part."

During audit of DEA Multan for the FY 2022-23, it was observed that head teachers of forty five schools working under administrative control of Deputy DEO (EE-M), Jalalpur Pirwala and Deputy DEO (EE-W), Shujabad failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 6.343 million were stolen. The detail is given in the following table.

(Rupees in million)

Sr. No.	DDOs	No. of Schools	Financial Year(s)	Amount
1	Deputy DEO (EE-M), Jalalpur Pirwala	14	2019-20 to 2022-23	2.188
2	Deputy DEO (EE-W), Shujabad	31	2022-23	4.155
<b>Total</b>		<b>45</b>		<b>6.343</b>

Due to weak internal controls, solar panels and allied accessories were stolen which resulted into loss.

The matter was reported to PAO in August, 2023. DDOs replied that FIRs had been lodged with Police Authorities by Schools Management and progress would be shown. Reply was not tenable as no record was produced in support of reply to Audit for verification and no efforts were made for recovery of loss.

DAC in its meeting held on 19.01.2024, directed the CEO to constitute inquiry committee regarding subject matter and submit report within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Paras: 2, 6]

#### **2.11.6 Irregular hiring of teachers for Insaf schools – Rs 5.810 million**

According to Government of the Punjab, School Education Department letter No.SO(SNE)Upgradation/2021(IASP) dated 12.11.2021, "For evening classes preference will be given to the teacher of the same school or nearby schools. In case of non-availability of teachers, both from same and nearby schools, private teachers may be hired by the respective school councils by inviting applications locally under the notified policy of School Teacher Interns (STIs) i.e. age limit 20 year to 55 years, SSC 55 marks, HSSC 15 marks, Graduation 15 marks, Master 25 Marks and interview 5 marks. Moreover, honorarium will be paid to IASP teacher via crossed cheque out of the funds released in bank account of the school council."



During audit of DEA Multan for the FY 2022-23, it was observed that head teachers of various primary schools under the administrative control of Deputy DEO (EE-W) City, Multan hired private teachers in Insaaf Afternoon Schools without observing the government policy and paid irregular honorarium amounting to Rs 5.810 million for the Financial Years 2021-22 and 2022-23.

Due to weak administration and internal controls, teachers were recruited without observing the prescribed policy which resulted in irregular hiring and payment of honorarium.

The matter was reported to PAO in August, 2023. DDO replied that teachers were hired after full filling the codal formalities. Reply was not tenable as no recruitment record i.e. approval of school councils, applications from candidates and short listing of applicants on merit was produced to Audit for verification.

DAC in its meeting held on 19.01.2024, directed the DDO to produce record for verification within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 7]

## **Others**

### **2.11.7 Loss to District Authority due to non-deposit of receipts in Account-V – Rs 63.242 million**

According to Government of the Punjab, Finance Department, Letter No. BI-3(120)(AGP)2017-18 dated 16.08.2019, “All the DEAs and DHAs in the Punjab are directed regarding Accounts-V & VI that all Public Accounts receipts as well as Consolidated Funds receipts are transferred to the Provincial Consolidated Funds or Provincial Public Account Fund as the case may be except the heads of accounts i.e. C02865, C02866, C02814, C03616 related to A/C-V & VI of the DEAs and DHAs.”

During audit of DEA Multan for the FY 2022-23, it was observed that local receipts pertaining to Consolidated Fund Receipts of Account-V on account of C02814 Education – General Recoveries of Overpayments amounting to Rs 63.242 million were deposited into Account-I of the Provincial Government instead of Account-V of DEA.

Due to weak financial management, DEA receipts were not deposited in District Education Authority Fund, Account-V which resulted in loss to the authority.

The matter was reported to PAO in August, 2023. DDO replied that all the recoveries of overpayments had been deposited into Account-V of DEA Multan instead of head of accounts of the Provincial Government. Reply was not tenable because no record in support of reply was produced to Audit for verification.

DAC in its meeting held on 19.01.2024, directed the DDO to get certificate from the DAO regarding deposit of recoveries into Account-V of DEA. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.11.14 having financial impact of Rs 68.014 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 6]

### **2.11.8 Loss due to payment of inadmissible allowances – Rs 20.907 million**

According to Government of the Punjab, Finance Department letter No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.” Further, according to School Education Department, Government of the Punjab Notification No.SO(SE-III)2-16/2007 dated 19.10.2009 read with S&GAD, Government of the Punjab letters No.(O&M) S&GAD)5-3/2013 dated 01.03.2013, “The contract employees will not be entitled for SSB after regularization of their services.”

During audit of DEA Multan for the FY 2022-23, it was observed that Deputy DEO (EE-W) City, Multan and five other DDOs made payment of various allowances amounting to Rs 20.907 million to employees either without admissibility or beyond entitlement for the Financial Years 2005-06 to 2022-23 on account of Conveyance Allowance, House Rent Allowance, Personal Allowance etc. The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	Deputy DEO (EE-W), City Multan	Conveyance Allowance during winter vacation	1.140
		Inadmissible allowances	1.508
2	Principal, GGHS Model Shamsabad Colony 2 Multan	HR Allowance, 5% HRC and Conveyance Allowance	2.576
		Conveyance Allowance during vacation	3.312
3	Principal, GGHS New Central Jail Multan	Inadmissible allowances	6.452
4	Principal, GGHS Comprehensive Gulgasht Colony Multan	HR Allowance and 5% HRC	1.344

Sr. No.	DDOs	Description	Amount
5	Principal, GHSS Comprehensive Bosan road Multan	Personal Allowance after regularization	1.004
		Conveyance Allowance during summer & winter vacation	1.635
6	Principal, Government Moon Light GHSS New Multan	Conveyance Allowance during vacation	1.086
		Conveyance Allowance during Leave	0.850
<b>Total</b>			<b>20.907</b>

Due to weak internal controls, inadmissible allowances were paid to employees which resulted in loss.

The matter was reported to PAO in August, 2023. DDOs replied that recoveries were in process and progress would be shown to Audit. Reply was not tenable as no record was produced in support of reply to Audit for verification.

DAC in its meeting held on 19.01.2024, directed the DDOs to expedite the recovery. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.11.9, 3.2.4.7, 14.6.1, 14.2.5.3.5, 14.2.5.3.6, 14.2.5.3.7, and 14.2.4.2 respectively having financial impact of Rs 283.230 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 3, 5, 6, 14, 6, 6, 3, 4, 1, 6]

### **2.11.9 Loss due to non-recovery of Government receipts – Rs 6.077 million**

According to Rule 68 of the Punjab District Authorities (Budget) Rules 2017, "The primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority fund."

During audit of DEA Multan for the FY 2022-23, it was observed that Principal, Government Girls High School New Central Jail Multan and three other DDOs did not recover auction money from contractors of canteen and cycle stand amounting to Rs 6.077 million for the Financial Years 2005-06 to 2022-23. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	Principal, Government Girls High School New Central Jail, Multan	2007-08 to 2022-23	1.067
2	Principal, Government Girls Higher Secondary School Comprehensive Gulgasht Colony, Multan	2013-14 to 2022-23	1.185
3	Principal, Government Higher Secondary School (Boys) Comprehensive Bosan road Multan	2019-20	3.317
4	Principal, Government Moon Light Girls Higher Secondary School New Multan	2005-06 to 2022-23	0.508
<b>Total</b>			<b>6.077</b>

Due to weak internal controls, Government receipts were not recovered which resulted in loss to the Government exchequer.

The matter was reported to PAO in August, 2023. DDOs replied that letters had been written to the defaulters. Reply was not tenable as no recovery was made.

DAC in its meeting held on 19.01.2024, directed the DDOs to take necessary action for immediate recovery from defaulters. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2019-20 vide para numbers 14.2.5.4.3 and 14.2.5.4.6 respectively having financial impact of Rs 37.235 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 1, 7, 6, 5]

## **2.12 District Education Authority, Muzaffargarh**

There are 215 formations in DEA Muzaffargarh out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.12.1 Unauthorized expenditure on leave encashment and financial assistance – Rs 359.764 million**

According to Rule 8 (1) (b) of the Punjab District Authorities (Budget) Rules 2017, “It is responsibility of DDO to incur expenditure strictly against the allocation under the relevant object code and in accordance with the rules.” Furthermore, according to Rule 27(1)(c) of the Punjab District Authorities (Accounts) Rules 2017, “DDOs, expenditure sanctioning authorities and budget accounts officer shall ensure for claims preparation that availability of funds in the relevant object code of the charge is there.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that Government of the Punjab, Finance Department released amount of Rs 15.826 million to CEO, DEA Muzaffargarh for payment of claims of leave encashment and financial assistants during Financial Year 2022-23. Whereas, CEO issued release orders for Rs 375.590 million during the financial year for payment of said claims without any budgetary allocation in originally approved budget against DDOs concerned in respective head of accounts to proceed the cases. Further, scrutiny of record depicted that above said amount was released for clearance of claims out of non-salary components in lump-sum which caused extra financial burden of Rs 359.764 million on DEA fund than the actual allocation made by the Finance Department.

Due to financial mismanagement, leave encashment and financial assistance were paid without allocation of funds in original budget of the DDOs concerned which resulted in unauthorized expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No.RDA/DGK/CD-982 dated 14.09.2023, No.1034 dated 22.09.2023 and No.1176 dated 13.10.2023.

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

[AIR Para: 16]

### **2.12.2 Unauthorized expenditure out of school council funds – Rs 129.433 million**

According to School Council Policy 2007, “All expenditure shall be incurred with prior approval of the school council and all purchases/ execution of work shall be carried out in a transparent and economical manner. Maintain record of planned development projects of school according to priority on Form-6 and expenditure on execution of development work will be on minimum market rates. If 2/3 quorum of meeting are not present, the meeting shall be postponed and new date of meeting shall be conveyed to all members.” Moreover, according to Government of the 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 lacs in one financial year i.e. July to June.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that head teachers of various schools working under administrative control of DEO (EE-M), Muzaffargarh and three other DDOs allowed payments amounting to Rs 129.433 million out of NSB to various suppliers on account of contingent expenditure without approval from School Councils. Further, the expenditure on procurement was made without advertisement and maintenance of cash book. The detail is given in the following table.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Deputy DEO (EE-W), Muzaffargarh	Irregular Expenditure out of SMC / NSB Fund	14.100
2	Deputy DEO (EE-W), Kot Addu	Expenditure by School Councils beyond permissible limit	5.949
		Irregular expenditures from NSB funds	24.636
3	Principal GGHSS, Daira Din Pannah	Irregular Incurrence of expenditure against Farogh-e-Taleem Fund (FTF)	1.744
		Irregular Expenditure on Repair and Maintenance of Building from NSB Funds	1.093
4	Deputy DEO (EE-M), Muzaffargarh	Doubtful expenditure out of SMC / NSB Fund	81.911
<b>Total</b>			<b>129.433</b>

Due to weak internal controls, expenditure was incurred without observing policy guidelines which resulted in unauthorized expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.12.12, 6.2.5.3.3 and 6.2.2.4 respectively having financial impact of Rs 48.283 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 9, 7, 11, 2, 3, 9]



### 2.12.3 Unauthorized retention of public money in DDO bank accounts – Rs 59.792 million

According to Rule 2.10(3) of PFR Vol-1, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-1.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that as per bank statements of DDO bank accounts of CEO and three other DDOs amount of Rs 59.792 million was available as on 30.06.2023. However, status of available balance was neither produced during audit. Whereas, as per cash book all payments were shown disbursed. Resultantly, whereabouts of said amount were remained unknown as detail of closing balance was not given in the cash book. The detail is given below:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Period</b>	<b>Amount</b>
1	CEO, DEA Muzaffargarh	Funds from PMIU for Madaris	30.06.2023	8.677
2	Deputy DEO (EE-W), Kot Addu	Closing balance of NSB/FTF accounts of 292 schools		47.892
3	Deputy DEO (EE-W), Muzaffargarh	NSB funds double Shift Schools etc.		1.503
4	Principal, GGHSS, Daira Din Pannah	NSB Funds		1.720
<b>Total</b>				<b>59.792</b>

Due to weak internal controls, funds were parked in DDO bank accounts without plausible justification which resulted in unauthorized retention of public money.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Paras: 8, 6, 6, 9]

#### **2.12.4 Irregular payment of salaries against erratic posting of teachers – Rs 52.148 million**

According to Government of the Punjab, DPI (SE) letter No.1236/AdmnF-1 dated 01.02.2005 and Education Department (School Wing) letter No.SO(S-V)1-33/2003 dated 19.05.2006 “Ensure the postings / transfers of all the officers in commensurate with their regular grade / subject / cadre and the existing erratic / mismatch postings be rectified.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that CEO made irregular payment of salaries amounting to Rs 52.148 million to forty-seven teachers who remained posted against irrelevant posts as evident from School Information System (SIS) data.

Due to weak internal controls, teachers were not posted against their relevant posts which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 6]

### **2.12.5 Irregular payment of honorarium to staff of IASP – Rs 23.560 million**

According to Para 2(iv)&(v) of letter No.DDP/PMIU/2019-17599 dated 29.03.2019 read with letter dated 12.11.2021 regarding establishment of schools under Insaaf Afternoon Schools Program (IASP), “Minimum enrolment for elementary schools was 100 students. For selection of teachers, preference will be given to the teacher of the same school or nearby school. However, in case of non-availability, private teachers may be hired by the respective school councils under the notified policy of school teachers’ interns (STIs) and honorarium will be paid to teachers via cross cheque out of the funds provided for the purpose.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that various head teachers working under administrative control of Deputy DEO (EE-W), Kot Addu paid honorarium amounting to Rs 23.560 million to staff of IASP for the Financial Years 2021-22 and 2022-23. Expenditure on remuneration of ISAP teachers was incurred without evidence regarding fulfilling the criteria for selection of schools, minimum enrolment required for holding afternoon classes and assessment of staff requirement.

Due to weak internal controls, employees were recruited and funds were utilized in violation of prescribed policy and without maintenance of requisite record which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 5]

### **2.12.6 Irregular sanction of arrear claims of pay and allowances without financial powers – Rs 6.346 million**

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

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that Deputy DEO (EE-W), Muzaffargarh sanctioned and made payment amounting to Rs 6.346 million for the Financial Years 2020-21 to 2022-23 against arrear claim of pay and allowances of teachers BS-14 & BS15, while, the officer was not the competent authority to appoint the said category of teachers as well as not competent to accord the sanction of arrears claim of BS-14 & BS-15.

Due to weak financial controls, arrear claim of pay and allowances was sanctioned by unauthorized officer which resulted in irregular expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 8]

### **2.12.7 Unauthentic expenditure on Madaris – Rs 6.159 million**

According to Sections 6 & 17 of the Punjab Seized and Freezed Institutions (Madaris and Schools) Act 2019, “The Board shall have the powers to recruit and determine terms and conditions of employees of the institutions, formulate the budget of the institutions, lay down the procedure for the conduct of its business.

The Board may frame regulations for delegation of administrative and financial powers to the Directorate, a Committee or an employee of the Board, manner in which the Board Fund shall be disbursed, procurement of goods and services and any other matter within the scope of the Act.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that CEO made payment of Rs 6.159 million to two Madaris on account of salary and non-salary expenditure. While making payment the department did not ensure that the salaries were fixed keeping in view the prescribed parameters. Moreover, bank accounts and various essential documents were also not verified before fixation / payment of salaries to staff of Madaris.

Due to weak managerial controls, salaries of the management of Madrassa were fixed without parameters which resulted in unauthentic expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides provision of relevant record and deposit of taxes into the Government treasury.

[AIR Para: 3]

#### **2.12.8 Irregular appointment of teachers and payment of salaries – Rs 4.213 million**

According to condition 4 of letter of agreement for appointment of teacher issued by the DEO (EE-W) District Muzaffargarh, “Selected candidates who don’t possess professional qualification will have to acquire the requisite qualification within five years, otherwise their contract will be terminated.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that Deputy DEO (EE-W), Kot Addu made payment of salaries to 19 teachers amounting to Rs 4.213 million, who were appointed during 2017 and could not acquire their required professional qualification within stipulated time period. Furthermore, the contract of said teachers was also not terminated by the DEA.

Due to weak internal controls, teachers were recruited without having prescribed qualification resulting in irregular appointment and payment of salaries.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 13]

## **Value for money and service delivery issues**

### **2.12.9 Wasteful expenditure on establishment of Insaf Afternoon Schools – Rs 30.938 million**

According to letter No. DD(P)/PESR/GENERAL/2021/22943 dated 12.07.2021 issued by Program Director PMIU- PERSP, “Programme Director PMIU directed that enrolment drive was launched with particular focus on dropped out, missed out and never gone to school children during the prolonged closure of school twice in the wake of COVID-19 Pandemic.” Moreover, according to Sr. No. (3), (4) and (5) letter No. DDP/PMIU/2019-17599 dated 29.03.2019 issued by the PMIU-PERSP Lahore, “The CEOs are required to convey clear directions to all concerned schools to immediately start enrolment in upgraded afternoon classes and hire part time teachers as per policy guidelines. Moreover, reports of enrolment and teaching activities will be submitted to the Minister and Secretary of the School Education Department on a monthly basis. The CEOs are expected to play a leading role in this special initiative and issue necessary instructions to field staff to start enrolment in the selected afternoon schools in their respective districts.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that CEO selected total 266 Insaf Afternoon schools out of which 66 schools subsequently were closed by the department due to less enrolment and other issues. The Payment of Rs 30.938 million was made to these closed schools and remaining claims of these closed schools of Rs 1.023 million were pending till 30.06.2023. This act showed that Government funds were wasted and outcomes / objectives of the initiatives taken by the Government were not achieved. Moreover, record of students appeared in any exam which enrolled in IAN Schools was not available for verification of payment.

Due to weak administrative controls, schools were selected under Insaf Afternoon School initiative without observing actual need, which resulted in closure of schools and wastage of funds.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 19]

#### **2.12.10 Loss due to theft of solar panels and allied accessories – Rs 6.603 million**

According to Rule 2.33 of PFR Volume-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that CEO and Deputy DEO (EE-M), Muzaffargarh failed to ensure safe custody of solar panels installed in 95 elementary and primary schools, resultantly solar panels costing Rs 6.603 million were stolen. Moreover, prompt action was not taken to recover the stolen items. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	No. of Schools	Amount
1	CEO, DEA Muzaffargarh	73	3.650
2	Deputy DEO (EE-M), Muzaffargarh	22	2.953
<b>Total</b>		<b>95</b>	<b>6.603</b>

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.



DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends proper action be taken for prompt recovery of stolen items besides fixing responsibility against the person(s) at fault.

[AIR Paras: 22, 8]

## Others

### 2.12.11 Loss due to payment of inadmissible pay & allowances to employees – Rs 155.506 million

According to Government of the Punjab, Finance Department Notification No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.” Further, according to Government of the Punjab, School Education Department Notification No. SO(SE-III)2-16/2007(P-V) dated 07.08.2015, “The Educators already appointed on contract basis under the provision of contract policy are regularized w.e.f. 19.10.2019, and their pay was to be fixed at the initial of the respective pay scale and services period of contract shall not be counted for any purpose Pension, gratuity, leave, etc.). These appointees shall not be entitled to the payment of 30% SSB.”

During audit of DEA Muzaffargarh for the FY 2022-23, it was observed that CEO and four other DDOs made payments of Rs 155.506 million on account of pay and allowances, social security benefit, conveyance allowance, qualification allowance and personal allowance to the employees without admissibility. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO, DEA Muzaffargarh	Conveyance Allowance during leave	0.244
2	Principal, Government Girls Higher Secondary School, Daira Din Pannah	Conveyance Allowance	2.412
3	Deputy DEO (EE-W), Muzaffargarh	Social Security Benefit	1.960
		Salary during absent period	0.030
		Conveyance Allowance during vacations	14.713
		Conveyance Allowance during Vacations	4.955

Sr. No.	DDOs	Description	Amount
		Integrated Allowance	3.276
		Salary during EOL and Conveyance Allowance during leave	1.540
		SSB to regular employees	16.401
		Non fixation of Basic pay on initial basic after regularization	14.451
4	Deputy DEO (EE-M), Muzaffargarh	SSB to regular employees	15.371
		Non fixation of Basic pay on initial basic after regularization	21.433
		Adhoc allowances 2017, 2018, 2019, 2020 and 2021	23.580
		Personal Allowance after promotions	0.201
		Conveyance Allowance during leave	0.345
		Science Teaching Allowance	0.020
		Personal Allowance to Contract employees	1.190
		Qualification Allowance	3.180
		Conveyance Allowance during vacations	15.656
5	Deputy DEO (EE-W), Kot Adu	Conveyance Allowance during leave	0.943
		Social Security Benefit	2.061
		Conveyance Allowance during vacations	11.462
		NAB Allowance	0.010
			0.072
<b>Total</b>			<b>155.506</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.12.15, 3.2.4.1, 6.3.2, 6.2.5.3.12 and 6.2.2.5 respectively having financial impact of Rs 123.120 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 13, 18, 7, 4, 7, 4, 2]

## **2.13 District Education Authority, Pakpattan**

There are 112 formations in DEA Pakpattan out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.13.1 Mis-procurement of stationery and other store items – Rs 3.568 million**

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

During audit of DEA Pakpattan for the FY 2022-23, it was observed that CEO incurred expenditure amounting to Rs 3.568 million for repeated purchase of stationery, computer stationery, purchase of hard ware, machinery and purchase of furniture without calling quotations / adopting tendering process. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA’s website. The procurements were made through splitting. **(Annexure-10)**

Due to weak internal controls, purchases were made without quotations and adopting tendering process which resulted in mis-procurement.

The matter was reported to PAO in August, 2023. DDO replied that splitting of expenditure was not made deliberately. However, purchases were made in peace meal due to release of budget on quarterly basis. Reply was not tenable because purchases were made by splitting the cost of procurements.

DAC in its meeting held on 30.01.2024, directed the DDO to produce annual demand and record of allocation of budget on pro-rata basis. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.13.5, 15.2.5.2.8 and 15.2.2.8 respectively having financial impact of Rs 21.625 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 7]

## **Value for money and services delivery issues**

### **2.13.2 Irregular payment of Inspection Allowance – Rs 15.853 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, “Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs.”

During audit of DEA Pakpattan for the FY 2022-23, it was observed that CEO made payment of Inspection Allowance amounting to Rs 15.853 million for the Financial Years 2021-22 and 2022-23 to the 57 AEOs without ensuring compliance of KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. DDO replied that letter had been issued to controlling authorities of AEOs for provision of record regarding achievement of KPIs. Reply was not tenable because no record was produced in support of reply to Audit for verification.

DAC in its meeting held on 30.01.2024, directed CEO to constitute an inquiry committee to evaluate the extent of performance of AEOs on KPIs and payment allowed accordingly. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2018-19 vide para(s) number 15.2.5.2.6 and 15.2.2.5

respectively having financial impact of Rs 31.350 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 12]

### 2.13.3 Irregular payments to vendors in cash – Rs 10.843 million

According to 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.”

During audit of DEA Pakpattan for the FY 2022-23, it was observed that Deputy DEO (EE-M) and Deputy DEO (EE-W), Arifwala made payments amounting to Rs 10.843 million from NSB account in cash to the vendors / suppliers in violation of above rules. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	Deputy DEO (EE-M), Arifwala	Payments in cash instead of crossed cheques.	5.122
2	Deputy DEO (EE-W), Arifwala		5.721
<b>Total</b>			<b>10.843</b>

Due to weak internal controls, payments were made in cash to vendors resulting in irregular payments.

The matter was reported to PAO in August, 2023. DDOs replied that payments were made with the consent and approval of school councils. Reply was not tenable because payments were made in violation of rules.

DAC in its meeting held on 30.01.2024, directed the CEO to issue warning to the DDOs concerned for non-production of record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.



**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2018-19 vide para(s) number 2.13.8 and 15.2.2.13 respectively having financial impact of Rs 2.820 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 11, 11]

#### **2.13.4 Unauthorized retention of public money in DDO bank accounts – Rs 2.747 million**

According to Rule 2.10(3) of PFR Vol-1, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-1.”

During audit of DEA Pakpattan for the FY 2022-23, it was observed that as per bank statements of DDO bank accounts of CEO and Government Girls High School Colony Area Pakpattan amount of Rs 2.747 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	CEO, DEA Pakpattan	2022-23	1.502
2	Principal, GGHS Colony Area Pakpattan	2018-19 to 2022-23	1.245
<b>Total</b>			<b>2.747</b>

Due to weak internal controls, funds were parked in DDO bank accounts without plausible justification which resulted in unauthorized retention of public money.

The matter was reported to PAO in August, 2023. DDOs replied that balance shown as on 30.06.2023 pertained to honorarium of PEC which was

subsequently disbursed to the payees concerned through cross cheques and bank invoices. Reply was not tenable because no record in support of reply was produced to Audit for verification.

DAC in its meeting held on 30.01.2024, directed DDOs to get the record verified from Audit at the earliest. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Paras: 11, 9]

## Others

### 2.13.5 Loss due to payment of inadmissible allowances to employees – Rs 76.991 million

According to Rule 9(b) of the Punjab District Authorities (Accounts) Rules 2017, “The DDO 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 Government of the Punjab, Finance Department Notification No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.”

During audit of DEA Pakpattan for the FY 2022-23, it was observed that CEO and three other DDOs made payment of inadmissible allowances amounting to Rs 76.991 million to various employees for the Financial Years 2018-19 to 2022-23 on account of SSB after regularization of services, Conveyance Allowance during vacations / leave due to wrong fixation of pay, payment of Integrated Allowance etc. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Financial Year(s)	Amount
1	CEO, DEA Pakpattan	Pay and allowances during leave	2022-23	1.431
		Conveyance Allowance during summer & winter vacations		8.980
		Charge Allowance		1.131
		Social Security Benefit despite regularization of employees		35.150
2	Deputy DEO (EE-M), Arifwala	Payment of inadmissible allowance	2022-23	2.570
		Inadmissible allowances		1.140
3	Deputy DEO (EE-W), Arifwala	Payment of inadmissible allowances	2022-23	2.800
4	DEO (SE), Pakpattan	Payment of inadmissible allowances	2018-19 to 2022-23	23.789
<b>Total</b>				<b>76.991</b>

Due to weak internal controls, inadmissible allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that recovery was in process. Audit stressed to expedite the recovery.

DAC in its meeting held on 30.01.2024, directed the DDOs to produce progress of recovery and get record verified from Audit. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.13.10, 4.2.4.3, 15.6.1, 15.2.5.2.9, 15.2.5.2.11, 15.2.5.2.16 and 15.2.3.4 respectively having financial impact of Rs 94.832 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 5, 19, 20, 21, 3, 7, 14, 4]

## **2.14 District Education Authority, Rahim Yar Khan**

There are 348 formations in DEA Rahim Yar Khan out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.14.1 Irregular appointment of over-aged employees – Rs 9.523 million**

According to Para (5)(b)(c) of Recruitment Policy 2022 issued by Government of the Punjab, S&GAD (Regulation wing) vide No.SOR-IV (S&GAD)10-142/2021 dated 09.03.2022, “No recruitment shall be made without observing rules and prescribed procedure. Hence, no question arises for relaxation of qualification, experience, physical criteria etc. as provided in the relevant service rules, except as prescribed under the rules. The relevant Selection Committees shall ensure that recruitments are made strictly on merit and in accordance with the rules, selection criteria and other provisions of this policy.”

During audit of DEA Rahim Yar Khan for the FY 2022-23, it was observed that CEO allowed payment of Rs 9.523 million on account of pay & allowances to 51 new appointees out of 388 selected candidates who were appointed without observing codal formalities specially age limit for the Financial Years 2021-22 to 2022-23. (**Annexure-11**)

Due to weak internal controls, candidates were selected without observing selection criteria which resulted in irregular appointments.

The matter was reported to PAO in August, 2023. CEO replied that appointments were made after observing procedural and codal formalities in accordance with appointment rules. Reply was not tenable as department recruited candidates without observing the age limit.

DAC in its meeting held on 18.01.2024 directed the CEO to inquire the matter within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para: 19]

## Others

### **2.14.2 Irregular payment of salaries against erratic posting of teachers – Rs 199.627 million**

According to Government of the Punjab, DPI (SE) letter No.1236/AdmnF-1 dated 01.02.2005 and Education Department (School Wing) letter No.SO(S-V)1-33/2003 dated 19.05.2006 “Ensure the postings / transfers of all the officers in commensurate with their regular grade / subject / cadre and the existing erratic / mismatch postings be rectified.”

During audit of DEA Rahim Yar Khan for the FY 2022-23, it was observed that CEO made irregular payment of salaries amounting to Rs 199.627 million to two hundred and seven teachers who remained posted against irrelevant posts as evident from School Information System (SIS) data.

Due to weak internal controls, teachers were not posted against their relevant posts which resulted in irregular payment.

The matter was reported to PAO in August, 2023. CEO replied that reflection of erratic postings on SIS was due to system error. However, necessary rectifications had been made in the system. Reply was not tenable as erratic postings were not rectified.

DAC in its meeting held on 18.01.2024 directed the CEO to get the expenditure regularized from the competent authority within a month besides rectification of erratic posts. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.14.3 having financial impact of Rs 170.943 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 8]

### **2.14.3 Loss due to theft of solar panels and allied accessories – Rs 27.450 million**

According to Rule 2.33 of PFR Volume-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DEA Rahim Yar Khan for the FY 2022-23, it was observed that head teachers of 205 schools working under administrative control of CEO failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 27.450 million were stolen.

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. CEO replied that incidents of theft of solar panels in different schools were occurred due to non-availability of school guards. However, FIRs had been lodged with Police Department. Reply was not tenable as no proper follow-up was carried out for recovery of loss from the concerned.

DAC in its meeting held on 18.01.2024 directed the CEO to ensure recovery of stolen items besides fixing responsibility against the person(s) at fault. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.14.8 having financial impact of Rs 5.431 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 5]



**2.14.4 Loss due to payment of inadmissible allowances to employees – Rs 10.872 million**

According to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II) (PR) dated 21.08.2015, “Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home.” Further, according to Rule 2.31 of the PFR, Volume-I, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.”

During audit of DEA Rahim Yar Khan for the FY 2022-23, it was observed that CEO and two other DDOs made payment of inadmissible allowances amounting to Rs 10.872 million to five hundred and thirty three employees for the Financial Years 2021-22 and 2022-23 on account of Qualification Allowance, Special Allowance, Conveyance Allowance during vacations / leave / lock down period etc. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of Allowance</b>	<b>No. of Employees</b>	<b>Amount</b>
1	CEO, DEA Rahim Yar Khan	Special Allowance	150	7.547
2	Deputy DEO (EE-M), Sadiqabad	CA and Special Allowance to AEOs etc.	222	2.213
3	Deputy DEO (EE-W), Khanpur	Science Teaching Allowance, Qualification Allowance etc.	161	1.112
<b>Total</b>			<b>533</b>	<b>10.872</b>

Due to weak internal controls, inadmissible allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that recovery was in progress. Reply was not tenable as recovery of overpayment was not made from the concerned.

DAC in its meeting held on 18.01.2024 directed the DDOs to expedite the recovery. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s).

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.14.11, 3.2.4.5, 3.5.2, 3.2.5.2.7 and 3.2.4.1 respectively having financial impact of Rs 522.725 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 6, 4, 7]

## 2.15 District Education Authority, Rajanpur

There are 111 formations in DEA Rajanpur out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.15.1 Unauthorized diversion of funds to other schemes – Rs 87.910 million

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

During audit of DEA Rajanpur for the FY 2022-23, it was observed that CEO transferred funds amounting to Rs 176.273 million to XEN, Buildings Division Rajanpur vide letter number 01/DD(B&A)/DEV dated 28.9.2022 for execution of 39 ongoing development schemes for the year 2021-22. Later on, the administrative approval was forwarded by the CEO, DEA vide No. 2094/P&D/ dated 19.10.2022 for execution of 41 development schemes for the financial year 2022-23 without transfer of funds. The funds amounting to Rs 87.910 million allocated for the schemes started earlier were utilized for the schemes endorsed on later stage. The progress report showed that the earlier schemes physical progress was 0% to 72% which mean those were incomplete due to diversion of funds. The detail is as under:

<b>(Rupees in million)</b>		
<b>Description of Schemes</b>	<b>No. of Schemes</b>	<b>Expenditure</b>
Construction of shelter less schools	7	24.892
Missing facilities	6	11.181
Dangerous schools	4	10.789
Additional class rooms	9	19.361
Partially dangerous	15	21.687
<b>Total</b>	<b>41</b>	<b>87.910</b>

Due to weak financial management, funds of already sanctioned schemes were diverted toward other schemes which resulted in unauthorized diversion / utilization of funds.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No.RDA/DGK/CD-982 dated 14.09.2023, No.1034 dated 22.09.2023 and No.1176 dated 13.10.2023.

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

[AIR Para: 7]

### **2.15.2 Irregular expenditure out of NSB – Rs 67.628 million**

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

During audit of DEA Rajanpur for the FY 2022-23, it was observed that CEO and three other DDOs made payment of Rs 67.628 million out of NSB to various suppliers on account of purchase of stores and repair & maintenance work. However, expenditure was incurred without approval of school councils, maintenance of cash book, stock register and consumption record. Physical verification of repair works was not conducted by the school councils. Further, the payments were made to vendors in cash instead of crossed cheques. Further the amount was paid to shelter less schools without justification. The detail is given in the following table.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO, DEA Rajanpur	Unauthorized release of grant to shelter less schools.	2.490
2	Deputy DEO (EE-M), Rajanpur	Purchase of stores and repair & maintenance works etc.	0.443
3	Deputy DEO (EE-M), Jampur		11.607
			49.134
4	Principal, Government Tariq Shaheed Higher Secondary School Kot Mithan	Non-refund of loan taken for payment of electricity bills.	1.231
		Purchase of stores and repair & maintenance work etc.	2.723
<b>Total</b>			<b>67.628</b>

Due to weak internal controls, expenditure was made without observing codal formalities which resulted in irregular expenditure.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number, 4.2.4.4, 7.4.1, 7.2.5.3.5 and 7.2.2.7 respectively having financial impact of Rs 110.112 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 12, 12, 13, 3, 2, 6]

### **2.15.3 Unauthorized / excess release of funds to building department – Rs 26.677 million**

According to Government of the Punjab, Finance Department Notification No.SO(H-1)I-41/2017(P&SHCD)(AD)(Prov) dated 04.04.2019 regarding

guidelines for Deposit Works, “The authority shall make the payment of approved cost of the scheme to the concerned XEN. XEN shall execute the schemes and report progress to the authority. After execution of scheme, the XEN shall return the balance amount if any to the authority.” Furthermore, according to Rule 2.7 of the B&R Code, “In cases in which it becomes apparent during the execution of work that the amount administratively approved will be exceeded by more than 10.25 % or the amount of the technical sanction will be exceeded by more than 5 %, owing to increase of rates or other causes, the revised administrative approval of the competent authority must be obtained to the increased expenditure without any delay.”

During audit of DEA Rajanpur for the FY 2022-23, it was observed that CEO transferred / released funds amounting to Rs 308.203 million to XEN, Buildings Division for execution of various development schemes upto 30<sup>th</sup> June 2023 but the contractor’s agreement / work order cost against the on-going development schemes was Rs 281.526 million. So, the excess amount of Rs 26.677 million was released unauthorizedly and without justification.

Due to weak internal financial controls, funds were released without considering agreement cost which resulted in excess transfer of funds.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against the persons at fault besides recovery of excess than agreed cost from the concerned.

[AIR Para: 3]

#### 2.15.4 Irregular payment of Inspection Allowance – Rs 22.550 million

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, “Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs.”

During audit of DEA Rajanpur for the FY 2022-23, it was observed that Deputy DEO (EE-M), Rajanpur and two other DDOs made payment of Inspection Allowance amounting to Rs 22.550 million for the Financial Years 2021-22 and 2022-23 to the 61 AEOs without ensuring compliance of KPIs. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Financial Year(s)	No. of AEOs	Amount
1	Deputy DEO (EE-M), Rajanpur	2021-22 to 2022-23	17	10.250
2	Deputy DEO (EE-M), Jampur	2021-22 to 2022-23	34	9.400
3	Deputy DEO (EE-M), Rojhan	2021-22	10	2.900
<b>Total</b>			<b>61</b>	<b>22.550</b>

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Paras: 11, 8, 11]

## **Value for money and service delivery issues**

### **2.15.5 Loss due to theft of solar panels and allied accessories – Rs 6.509 million**

According to Rule 2.33 of PFR Vol-I, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained to Government through fraud or negligence on his part.”

During audit of DEA Rajanpur for the FY 2022-23, it was observed that Deputy DEO (EE-M), Rajanpur failed to ensure safe custody of solar panels installed in fifty elementary and primary schools. Resultantly solar panels and its allied accessories costing Rs 6.509 million were stolen. Moreover, prompt action was not taken to recover the stolen items.

Due to weak internal controls, solar panels and allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends proper action be taken for prompt recovery of stolen items besides fixing responsibility against the person(s) at fault.

[AIR Para: 10]

### **2.15.6 Irregular payment of salaries against erratic posting of teachers – Rs 4.466 million**

According to Government of the Punjab, DPI (SE) letter No.1236/AdmnF-1 dated 01.02.2005 and Education Department (School Wing) letter No.SO(S-V)1-33/2003 dated 19.05.2006 “Ensure the postings / transfers of all the officers in



commensurate with their regular grade / subject / cadre and the existing erratic / mismatch postings be rectified.”

During audit of DEA Rajanpur for the FY 2022-23, it was observed that Principal Government Tariq Shaheed, Higher Secondary School (Boys), Kot Mithan made irregular payment of salaries amounting to Rs 4.466 million for the Financial Years 2018-19 to 2022-23 to five teachers who remained posted against irrelevant posts as evident from School Information System (SIS) data.

Due to weak internal controls, teachers were not posted against their relevant posts which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 8]

## Others

### 2.15.7 Loss due to payment of inadmissible pay and allowances to employees – Rs 19.144 million

According to Government of the Punjab, School Education Department Notification No. SO(SE-III)2-16/2007(P-V) dated 07.08.2015, “The Educators already appointed on contract basis under the provision of contract policy are regularized w.e.f. 19.10.2019, and their pay was to be fixed at the initial of the respective pay scale and services period of contract shall not be counted for any purpose Pension, gratuity, leave, etc.). These appointees shall not be entitled to the payment of 30% SSB.” Further, according to Government of the Punjab, Finance Department Notification No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.”

During audit of DEA Rajanpur for the FY 2022-23, it was observed that CEO and four other DDOs made overpayment of Rs 19.144 million to employees on account of inadmissible pay and allowances including SSB, Conveyance Allowance, Charge Allowance, Inspection Allowance, unauthorize scale promotion etc. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO, DEA Rajanpur	Inadmissible allowances	0.217
2	Deputy DEO (EE-M), Rajanpur	Pay & allowance during absent period	1.015
		Pay & allowance due to unauthorized grant of BPS-16	0.884
		SSB and pay & allowances	4.927
3	Deputy DEO (EE-M), Jampur	Salaries due to non-fixation of pay after regularization	1.676
		Unauthorized pay & allowance	5.176
4	Deputy DEO (EE-M), Rojhan	Unauthorized Conveyance Allowance	3.323

Sr. No.	DDOs	Description	Amount
5	Deputy DEO (EE-W), Rojhan	Conveyance Allowance during vacation	1.866
		Conveyance Allowance despite allotment of designated vehicle	0.060
<b>Total</b>			<b>19.144</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.15.11, 4.2.4.2, 7.4.2, 7.2.5.3.6 and 7.2.2.4 respectively having financial impact of Rs 127.225 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 10, 14, 3, 5, 1, 2, 4, 11, 6, 7, 8, 8]

### **2.15.8 Loss due to non recovery of Government receipts – Rs 15.384 million**

According to Rule 2.31 of the PFR Vol-I, “a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.” Furthermore, according to Rule 4.7(1) of the Punjab Financial Rule Vol-I, “It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are credited correctly and promptly.”

Moreover, according to Rule 146(d) of the Punjab Local Government (Accounts) Rules, 2017, “The Collecting Officers shall ensure collection of local Government in a transparent manner beyond any doubt misappropriation, fraud, embezzlement or compromise.”

During audit of DEA Rajanpur for the FY 2022-23, it was observed that Deputy DEO (EE-M), Rajanpur and Deputy DEO (EE-M), Jampur failed to recover government receipts amounting to Rs 15.384 million and deposit into Government treasury for the Financial Years 2021-22 to 2022-23. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	Deputy DEO (EE-M), Rajanpur	Non recovery / deposit of FTF	10.673
2	Deputy DEO (EE-M), Jampur	Non-recovery of embezzled amount	0.192
		Recovery against fake appointments	4.519
<b>Total</b>			<b>15.384</b>

Due to weak internal controls, receipts were not realized and deposited into Government treasury which resulted in loss to the Government exchequer.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and ensure recovery from the defaulters besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21 and 2019-20 vide para(s) number 2.15.12, 4.2.4.8, 7.4.7 and 7.2.5.3.8 respectively having financial impact of Rs 17.179 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 3, 5, 5]

## 2.16 District Education Authority, Sahiwal

There are 241 formations in DEA Sahiwal out of which 05 formations were audited during Audit Year 2023-24.

### Value for money and services delivery issues

#### 2.16.1 Unauthorized retention of public money in DDO bank accounts – Rs 41.788 million

According to Rule 2.10(3) (5) of PFR Vol-1, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-1.”

During audit of DEA Sahiwal for the FY 2022-23, it was observed that as per bank statements of DDO bank accounts of CEO and Deputy DEO (EE- M), Chichawatni amount of Rs 41.788 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Financial Year	Amount
1	CEO, DEA Sahiwal	2022-23	38.034
2	Deputy DEO (EE-M), Chichawatni		3.754
<b>Total</b>			<b>41.788</b>

Due to weak internal controls, Government funds were parked in the DDO bank accounts without proper justification which resulted in unauthorized retention of public funds.

The matter was reported to PAO in August, 2023. DDOs replied that the funds were received under different programs which were not required to be

disbursed immediately and most of the funds had been disbursed and remaining would be disbursed accordingly. The reply was not tenable as record was not produced in support of the reply to Audit for verification.

DAC in its meeting held on 22.01.2024, directed the DDOs to get the record verified from Audit within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.16.6 and 5.2.4.5 respectively having financial impact of Rs 9.200 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 10, 6]

### **2.16.2 Irregular payment of Inspection Allowance – Rs 22.305 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, "Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs."

During audit of DEA Sahiwal for the FY 2022-23, it was observed that CEO allowed payment of Inspection Allowance amounting to Rs 22.305 million to the AEOs without ensuring compliance of KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. It was replied that DDOs concerned had been directed to get the expenditure regularized and stop submission of bills of Inspection Allowance without compliance of KPIs. Audit stressed that DDO admitted the irregularity.

DAC in its meeting held on 22.01.2024, directed the DEO (SE) to inquire the matter regarding achievement of KPIs issued by School Education Department. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2018-19 vide para(s) number 16.2.2.15 having financial impact of Rs 1.275 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 11]

### **2.16.3 Irregular payments to vendors in cash – Rs 17.234 million**

According to 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.”

During audit of DEA Sahiwal for the FY 2022-23, it was observed that CEO and three other DDOs made payments amounting to Rs 17.234 million for the Financial Years 2019-20 to 2022-23 from DDO / NSB account to the vendors / suppliers in cash instead of cross non-negotiable cheques in violation of above rules.

The detail is given below:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	CEO, DEA Sahiwal	Payments made in cash instead of cheques	2022-23	1.546
2	Deputy DEO (EE-M), Chichawatni	Payments made in cash instead of cheques	2021-22 to 2022-23	5.418
3	Deputy DEO (EE-W), Sahiwal	Payments made in cash instead of cheques	2022-23	1.253
4	Principal, Government Boys High School Sahiwal	Payments made in cash instead of cheques	2019-20 to 2022-23	9.017
<b>Total</b>				<b>17.234</b>

Due to weak internal controls, payments were made in cash to vendors resulting in irregular payments.

The matter was reported to PAO in August, 2023. DDOs admitted the irregularity and submitted that payments were made in cash due to unavoidable reasons. Audit stressed to get regularized the matter from the competent authority.

DAC in its meeting held on 22.01.2024, directed the DDOs to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.16.9 and 5.2.4.4 respectively having financial impact of Rs 4.216 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 4, 11, 11, 7]



## Others

### 2.16.4 Loss due to payment of inadmissible pay and allowances to employees – Rs 25.094 million

According to Government of the Punjab, Finance Department letter No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.” Further, according to Government of the Punjab, School Education Department Notification No.SO(SE-III)2-16/2007 dated 19.10.2009 read with S&GAD Punjab letters No.(O&M) S&GAD)5-3/2013 dated 01.03.2013, “The contract employees will not be entitled for SSB after regularization of their services.”

During audit of DEA Sahiwal for the FY 2022-23, it was observed that CEO and four other DDOs made payment of inadmissible pay and allowances amounting to Rs 25.094 million to employees for the Financial Years 2015-16 to 2022-23. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Financial Year(s)	Amount
1	CEO, DEA Sahiwal	Inadmissible allowances	2022-23	1.030
2	Deputy DEO (EE-M), Chichawatni		2021-22 to 2022-23	8.008
3	Deputy DEO (EE-W), Sahiwal	Conveyance Allowance during vacations	2022-23	2.394
		Inadmissible allowances		3.037
		Conveyance Allowance during leave		1.986
4	DEO (SE), Sahiwal	Inadmissible pay and allowances	2015-16 to 2022-23	3.233
		Conveyance Allowance during leave		1.891
5	Principal, Government Boys High School Sahiwal	Inadmissible allowances	2017-18 to 2022-23	3.515
<b>Total</b>				<b>25.094</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. DDOs replied that recovery was in process and progress would be shown to Audit. The reply was not tenable as no record in support of reply was produced to Audit for verification.

DAC in its meeting held on 22.01.2024, directed the DDOs to submit updated status of recovery and produce record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.13.6, 5.2.4.6, 16.4.2, 16.2.5.2.8, 16.2.5.2.10, 16.2.5.3.2 and 16.2.3.5 respectively having financial impact of Rs 229.023 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 19, 9, 1, 4, 5, 4, 8, 9]

## **2.17 District Education Authority, Toba Tek Singh**

There are 291 formations in DEA Toba Tek Singh out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.17.1 Irregular payments without creation of Pension Fund – Rs 37.755 million**

According to Rule 6 of the Punjab District Authorities (Budget) Rules, 2017, “The Budget and Accounts Officer shall be responsible to maintain Pension Fund for the Government employees of Education or Health sectors adjusted in the District Authority.” Further, according to Para 5 of Government of the Punjab, Finance Department Letter No.FD(DG)1-Insructions-Act-13/2016 dated 25.05.2017, “The concerned District Authority shall deposit monthly pension contribution @ 40% of the pay of serving employees w.e.f. 01.01.2017 to District Education Authority Pension Fund or District Health Authority Pension Fund, as the case may be, in prescribed manner.”

During audit of DEA Toba Tek Singh for the FY 2022-23, it was observed that CEO transferred funds of Rs 37.755 million under GL Accounts “A04110” to pension payment bank account of local government cadre employees without creating Pension Fund as required under the rules.

Due to weak internal controls and poor financial management, Pension Fund was not created which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No.Dir/Aud/Local.Govts/Fsd/1474 dated 30.11.2023, No.1485 dated 04.12.2023 and No. 1546 dated 18.12.2023.

Audit recommends to make efforts for creation of Pension Fund besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2018-19 vide para number 11.2.3.3 having financial impact of Rs 10.456 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 6]

### **2.17.2 Irregular payment of Inspection Allowance – Rs 5.772 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, “Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs.”

During audit of DEA Toba Tek Singh for the FY 2022-23, it was observed that Deputy DEO (EE-M), Kamalia paid Inspection Allowance amounting to Rs 5.772 million to eight AEOs for the Financial Years 2021-22 and 2022-23 without ensuring compliance of the KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against person(s) at fault.

[AIR Para: 1]

## **Others**

### **2.17.3 Non-imposition of penalty and non-realization of revenue from unregistered schools – Rs 49.575 million**

According to the Punjab Private Educational Institutions (Promotions and Regulation) Ordinance 2016, “The owner of every institution shall get it registered from registering authority before starting the business of the institution and in case of failure, penalty / fine to the extent of Rs 0.300 million to Rs 4 million may be imposed.” Further, according to Government of the Punjab, School Education Department letter No.SO(A-II)3-3/99(P) dated 22.01.2009, “The registration and annual inspection fee for each elementary / primary school will be Rs 5,000 and Rs 500 respectively.” Furthermore, the registration and annual inspection fee for each high / higher secondary school was Rs 7,000 and 1,000 respectively.”

During audit of DEA Toba Tek Singh for the FY 2022-23, it was observed that CEO failed to get 162 private schools registered and also not imposed penalty amounting to Rs 48.600 million against the owners of unregistered schools. Moreover, inaction against the owners of unregistered schools resulted in non-realization revenue amounting to Rs 0.975 million on account of Registration Fee and Annual Inspection Fee.

Due to weak internal controls, action was not taken against unregistered schools under the Law which resulted in non-imposition of penalty as well as realization of revenue.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends fixing responsibility against the person(s) at fault besides imposition of penalty and recovery of fees from the defaulters.

[AIR Para: 5]

#### **2.17.4 Non-vacation of encroached school land – Rs 4.123 million**

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, “The manager shall take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature. The manager shall be vigilant about and to check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.”

During audit of DEA Toba Tek Singh for the FY 2022-23, it was observed that CEO failed to get vacate the land of Government Elementary School 370/JB measuring 31 marlas valuing Rs 4.123 million (31 marlas x 0.133 million per marla as per valuation table) from five illegal occupants. It was pertinent to mention here that writ petition pertaining to encroached land was also disposed of by the honorable Lahore High Court Lahore in favor of Education Department since 14.04.2023 but CEO did not make strenuous efforts for vacation of land till the date of audit.

Due to weak internal controls, action was not taken against illegal occupants which resulted in non-vacation of encroached school land.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends to make concrete efforts for vacation of land from illegal occupants besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2021.22, 2018-19 and 2017-18 vide para(s) number 4.2.4.10, 11.2.3.4 and 16.2.4.3 respectively having financial impact of Rs 68.270 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 7]

**2.17.5 Loss due to payment of inadmissible pay and allowances to employees – Rs 3.759 million**

According to Government of the Punjab, School Education Department Notification No.SO(SE-III)2-16/2007 dated 19.10.2009 read with Punjab S&GAD letters No.(O&M)S&GAD)5-3/2013 dated 01.03.2013 & 19.08.2013 and No.SOR-III(S&GAD)2-8/2018 dated 29.10.2019, “The pay of contract employees, upon regularization of their services, shall be fixed at the initial of the respective pay scales. Furthermore, according to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II)(PR) dated 21.08.2015, “Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home.” Moreover, according to Rule 2.31 of the PFR, Volume-I, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.”

During audit of DEA Toba Tek Singh for the FY 2022-23, it was observed that Deputy DEO (EE-M), Kamalia and three other DDOs made excess payment of pay and allowances amounting to Rs 3.759 million to 72 employees for the Financial Years 2017-18 to 2022-23. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	No. of Employees	Amount
1	Deputy DEO (EE-M), Kamalia	SSB after regularization of services	12	1.207
		Charge Allowance	01	0.012
2	Deputy DEO (EE-W), Kamalia	Special Allowance 2021	08	0.289
		SSB after regularization of services and other allowances at excessive rates	07	0.671
3	DEO (SE), Toba Tek Singh	Pay & allowances despite non-obtaining professional degree	01	0.263
		HRA, Conveyance Allowance and non-deduction of 5% HRC despite availability of designated residence	01	0.753
		Conveyance Allowance despite availability of official vehicle	01	0.060

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>No. of Employees</b>	<b>Amount</b>
4	Principal, GGHSS Rajana	Conveyance Allowance during vacation	41	0.504
<b>Total</b>			<b>72</b>	<b>3.759</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees resulting in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.17.16, 4.2.4.3, 11.3.1 & 11.3.6 to 11.3.7, 11.2.5.2.5 and 11.2.2.8 respectively having financial impact of Rs 109.599 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 4, 3, 4, 7]



## 2.17.6 Excess payment due to non-deduction of taxes – Rs 1.719 million

According to Serial No.1(b)(ii), 2(ii)(b) and 3(iii) of Division III of Part III of First Schedule of the Income Tax Ordinance, 2001, “The rate of tax to be deducted from a payment for goods or services shall be 4.5% of gross amount payable. In the case of rendering of or providing of services, Income Tax shall be deducted @ 10% of the gross amount payable.” Further, according to Serial No. 11 of the Second Schedule to the Punjab Sales Tax on Services Act, 2012, “Punjab Sales Tax on Services @ 16% shall be applicable on services provided.”

During audit of DEA Toba Tek Singh for the FY 2022-23, it was observed that Deputy DEO (EE-M), Kamalia and two other DDOs failed to deduct Income Tax, PST and General Sales Tax amounting to Rs 1.719 million on prescribed rates from the claims of service providers and vendors for the Financial Years 2008-09 to 2022-23. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	Deputy DEO (EE-M), Kamalia	Non-deduction of PST before making payments	0.038
		Non-deduction of Income Tax before making payments	0.023
		Charging of Income Tax in bills instead of payment by the supplier(s)	0.010
		Charging of 2% extra billing charges by suppliers(s)	0.004
2	Deputy DEO (EE-W), Kamalia	Non-deduction of 20% of GST and non-verification of 80% of GST	1.032
3	Principal, GGHSS Rajana	Non-deduction of Income Tax before making payments	0.056
		Non-deduction of PST before making payments	0.016
		Non-deduction of GST before making payments	0.469
		Charging of GST against exempted supplies	0.071
<b>Total</b>			<b>1.719</b>

Due to weak internal controls, taxes were not deducted before making payments which resulted in excess payment to vendors.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.17.17, 4.2.4.7, 11.5.3, 11.2.5.2.9 and 11.2.2.9 & 11.2.2.12 respectively having financial impact of Rs 12.592 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 6, 6, 4]

## **2.18 District Education Authority, Vehari**

There are 380 formations in DEA Vehari out of which 05 formations were audited during Audit Year 2023-24.

### **Value for money and service delivery issues**

#### **2.18.1 Loss due to theft of solar panels and allied accessories – Rs 17.600 million**

According to Rule 2.33 of PFR Volume-I, “Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DEA Vehari for the FY 2022-23, it was observed that head teachers of 88 schools working under administrative control of CEO failed to ensure safe custody of solar panels and allied accessories installed in various elementary and primary schools. Resultantly, solar panels and its allied accessories costing Rs 17.600 million were stolen.

Due to weak internal controls, solar panels and its allied accessories were stolen which resulted in loss.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests made by Audit vide letter No. RDDA-MLN/F.164/CD-1492 dated 18.09.2023, No. 1709 dated 21.11.2023 and No. 1797 dated 22.12.2023.

Audit recommends proper action be taken for prompt recovery of stolen items besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.18.13 having financial impact of Rs 3.150 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 4]

### **2.18.2 Irregular payment of Inspection Allowance – Rs 3.192 million**

According to Government of the Punjab, School Education Department letter No.SO(Budget)1-15/2013(V-II) dated 15.01.2018 read with clarification issued by Government of the Punjab, Finance Department vide letter No. IT(FD) 6-23/91(Vol-III) dated 09.08.2019, “Payment of Inspection Allowance @ Rs 25,000 per month was granted to Assistant Education Officers (AEO) subject to verifiable Key Performance Indicators (KPIs) developed by School Education Department in consultation with DFID and their verification by the CEOs of respective DEAs.”

During audit of DEA Vehari for the FY 2022-23, it was observed that Deputy DEO (EE-M), Mailsi allowed payment of Inspection Allowance amounting to Rs 3.192 million for the Financial Years 2021-22 and 2022-23 to the 19 AEOs without ensuring compliance of KPIs.

Due to weak internal controls, Inspection Allowance was paid to the AEOs without ensuring compliance of KPIs which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2018-19 vide para(s) number 17.2.5.2.1 and 17.2.3.4

respectively having financial impact of Rs 29.973 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 8]

### **2.18.3 Unauthorized retention of public money in DDO bank accounts – Rs 1.112 million**

According to Rule 2.10(3) and 2.10(5) of PFR Vol-1, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Vol-I.”

During audit of DEA Vehari for the FY 2022-23, it was observed that as per bank statement of DDO bank accounts of CEO and Deputy DEO (EE-M), Mailsi amount of Rs 1.112 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Year(s)</b>	<b>Amount</b>
1	CEO, DEA Vehari	2022-23	0.527
2	Deputy DEO (EE-M), Mailsi	2021-22 and 2022-23	0.585
<b>Total</b>			<b>1.112</b>

Due to weak internal controls, funds were parked in DDO bank accounts without plausible justification which resulted in unauthorized retention of public money.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Paras: 20, 6]

## Others

### 2.18.4 Loss due to payment of inadmissible pay and allowances to employees – Rs 45.027 million

According to Government of the Punjab, Finance Department letter No.FD.PR.21-35/2013 dated 14.12.2016, “Conveyance Allowance is not admissible to the staff of vacation departments during vacations.” Further, according to Rule 2.31 of the PFR, Volume-I, “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.”

During audit of DEA Vehari for the FY 2022-23, it was observed that CEO and four other DDOs made payments of inadmissible pay and allowances to employees amounting to Rs 45.027 million for the Financial Years 2020-21 to 2022-23 on account of Conveyance Allowance, Integrated allowance, Charge Allowance, salary etc. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Description	Financial Year(s)	Amount
1	CEO, DEA Vehari	Inadmissible pay and allowances	2022-23	10.830
		Recovery of salary due to forged degree		5.383
2	Deputy DEO (EE-M), Mailsi	Inadmissible Special Allowance	2022-23	1.153
		Inadmissible pay and allowances		13.226
3	Deputy DEO (EE-M), Vehari	Inadmissible pay and allowances	2021-22 to 2022-23	9.893
4	DEO (SE), Vehari	Inadmissible allowances	2020-21 to	1.275
		Salary during leave without Pay	2022-23	1.750
5	Headmaster, Government Boys Higher Secondary Model School Vehari	Inadmissible allowances	2020-21 to 2022-23	1.517
<b>Total</b>				<b>45.027</b>

Due to weak internal controls, inadmissible pay and allowances were paid to employees which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21 and 2019-20 vide para(s) number 2.18.12, 6.2.4.6, 17.5.2, 17.6.1 and 17.2.5.2.6, 17.2.5.2.9 and 17.2.5.2.10 respectively having financial impact of Rs 288.775 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 7, 14, 3, 12, 5, 2, 5, 1]

#### **2.18.5 Irregular drawl of salary more than sanctioned post – Rs 1.810 million**

According to Rule 9 (b) of the 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.”

During audit of DEA Vehari for the FY 2022-23, it was observed that HM, Government Model Higher Secondary School Vehari allowed to draw the salary amounting to Rs 1.810 million in excess than the sanctioned post for the Financial Years 2018-19 to 2022-23. Upon comparison with HR / SAP data, it was observed



that salary of security guard was drawn in excess than the sanctioned posts. The detail is as under:

**(Rupees in million)**

<b>Personnel No.</b>	<b>Name of Employee</b>	<b>Cost Center</b>	<b>Job Title</b>	<b>Amount</b>	<b>Remarks</b>
31729779	Muhammad Shafiq	VY6205	Guard	0.905	Sanctioned post was one but two Security Guards were working
32124135	Asif Latif	VY6205	Security Guard	0.905	
<b>Total</b>				<b>1.810</b>	

Due to weak management unjustified excess drawl of salary was made against the sanctioned post which resulted in irregular payment.

The matter was reported to PAO in August, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para: 3]

**MFDAC****Annexure-A****Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to the Audit Year 2023-24****(Rupees in million)**

DDOs	Sr. No.	Para No.	Subject	Amount
<b>DEA, Bahawalnagar</b>				
CEO (DEA) Bahawalnagar	1	01	Un-authorized approval of budget and expenditure thereof	13,873.453
	2	02	Non recovery of Government dues as pointed out in previous year's Audit Paras	485.372
	3	03	Loss due to non realization of renewal fee from private schools	2.552
	4	09	Unauthorized payment of pay and allowances during leave period	0.067
	5	11	Non cancellation of general duties and irregular expenditure thereof	9.688
	6	12	Irregular transfer and utilization of NSB fund	452.602
	7	17	Misappropriation of funds due to fake drawl of bills	3.199
	8	20	Poor performance towards provision of basic facilities in schools and non mutation of land	-
	9	21	Non-maintenance / production of record	3.774
	10	22	Unauthorized advance withdrawal from Asaan Assignment Account	452.603
DEO (SE) Bahawalnagar	11	01	Loss to Government due to payment of inadmissible allowance during Leave Period	0.233
	12	02	Non-clearance pending cases of leave encashment and financial assistance	93.360
	13	04	Non recovery of Government dues as pointed out in previous yea Audit Paras	0.564
	14	08	Non-verification of General Sales Tax on payment	0.612
Dy. DEO (EE-W) Chishtian	15	01	Non-recovery of Government dues as pointed out in previous year's audit observations-	101.141
	16	02	Unauthentic operational expenditure	2.004
	17	03	Non production of vouched accounts / concealment of record	55.104
	18	04	Unauthorized payment of leave encashment	45.126
	19	06	Unauthorized expenditure out of NSB	107.698

DDOs	Sr. No.	Para No.	Subject	Amount
	20	07	Unspent balance due to unauthorized advance withdrawal from Asaan Assignment Account	68.854
	21	08	Unauthorized retention of public money in DDO and FTF account	1.654
Dy. DEO (EE-W) Haroonabad	22	01	Non recovery of Government dues as pointed out in previous year's Audit Paras	52.943
	23	02	Non clearance of pending liabilities of financial assistance and leave encashment	9.824
	24	03	Wasteful expenditure on installation and loss due to theft of solar penal items	4.615
	25	04	Overpayment on account of pay to the staff working in Insaf Afternoon School Program	0.606
	26	05	Loss due to non transfer of funds of schools shifted to PEF	0.273
	27	07	Unauthorized retention of balances withdrawn from Asaan Assignment Account	82.264
	28	08	Unjustified cash payment instead of crossed cheques	25.346
	29	10	Unjustified payment of "Social Security Benefit"	0.380
HM, GG City H/S Bahawalnagar	30	1	Loss due to doubtful / fictitious billing	1.509
	31	9	Loss due to unjustified payment of personal allowance after promotion	0.153
	32	10	Doubtful expenditure from FTF	1.630
	33	11	Irregular expenditure on pay and allowances due to shifting of Headquarter	0.803
	34	12	Non production of record	-
	35	13	Nonrecovery of Government dues as pointed out in previous yea' Audit Paras	4.762
	36	14	Unauthorized advance withdrawal from Asaan Assignment Account	8.527
<b>DEA, Bahawalpur</b>				
CEO (DEA) Bahawalpur	1	01	Un-authorized approval of budget and expenditure thereof	12,138.402
	2	05	Non completion of schemes in the financial year	60.944
	3	07	Up-Gradation of Schools without sanctioning of SNE	-
	4	08	Non transfer of property in the name of Schools	-
	5	10	Non-payment of financial assistance / leave encashment and creation of liabilities	133.633
	6	13	Irregular expenditure on development works	155.264
	7	14	Irregular expenditure on salaries due to non-actualization of shifted posts	113.518
	8	15	Uneconomical expenditure by splitting indents to avoid the tender process & advertisement	3.897

DDOs	Sr. No.	Para No.	Subject	Amount
	9	16	Non-recovery of Government dues as pointed out during previous yea	51.364
	10	19	Non provision of basic necessities of life in schools and in compromised environment	-
	11	21	Unjustified payment of "Social Security Benefit"	1.977
	12	22	Poor efforts for maintenance of opened status of Insaaf Schools and pending liability	4.026
	13	24	Irregular payment of pension to MC cadre employees	76.518
	14	25	Blockage of funds in PEFF Schools	4.562
	15	27	Release of funds without need assessment	11.672
	16	29	Unauthorized advance withdrawal from Asaan Assignment Account	379.097
DEO (SE) Bahawalpur	17	02	Non making efforts for obtaining SNE for up-gradation schools without sanctioning of SNE	-
	18	03	Non transfer of property in the name of Schools	-
	19	04	Wasteful expenditure on textbooks due to mis-reporting/ mis-management	7.116
	20	05	Non-recovery of Government dues as pointed out during previous yea	4.677
	21	07	Irregular expenditure by Splitting the indents and non-observance of PPRA Rules	2.941
	22	10	Unauthorized advance withdrawal from Asaan Assignment Account	464.499
Dy. DEO (EE-M) Bahawalpur Saddar	23	01	Non recovery of Government dues as pointed out in previous yea' Audit Paras	14.295
	24	02	Non-payment of Leave Encashment and Financial Assistance	12.779
	25	03	Unjustified payment of "Social Security Benefit"	6.689
	26	04	Misappropriation of POL and transport funds amounting	0.171
	27	05	Non-maintenance of liability register and clearance of pending liabilities	2.573
	28	09	Irregular expenditure without observing PPRA Rules	6.245
	29	10	Unjustified cash payment instead of crossed cheques	32.845
	30	13	Unauthorized advance withdrawal from Asaan Assignment Account	-
	31	14	Irregular expenditure on salaries due to non-actualization of shifted posts	28.864
Dy. DEO (EE-W) Hasilpur	32	01	Non-recovery of Government dues as pointed out in previous yea audit paras	35.416
	33	03	Irregular expenditure on pay and allowances due to erratic posting	5.517

DDOs	Sr. No.	Para No.	Subject	Amount
	34	06	Irregular drawls of pay and allowance after regularization and recovery thereof	0.314
	35	07	Deterioration of assets due to non auction of old / dry trees	0.467
	36	11	Non-Production of record	2.575
	37	12	Unnecessary provision of funds for improvement of class rooms without need assessment	4.110
	38	13	Expenditure through irregular School Council	15.859
	39	14	Doubtful expenditure on purchase and consumption of different consumable items	25.212
	40	15	Non verification of deposit of Sales Tax on purchases	10.886
	41	16	Unjustified expenditure on construction / repair and maintenance of school Building	23.464
	42	17	Unauthorized cash payments instead of crossed cheques	40.778
Dy. DEO (EE-W) Yazman	43	01	Non recovery of Government dues as pointed out in previous yea' Audit Paras	4.795
	44	02	Non-payment of Leave Encashment and Financial Assistance	16.349
	45	05	Irregular expenditure on salary of teacher due to erratic postings	1.713
	46	06	Loss due to theft of solar penal items	1.480
	47	08	Unauthorized advance withdrawal from Asaan Assignment Account	65.731
	48	10	Poor performance due to non utilization unspent balances	0.700
	49	11	Unjustified cash payment instead of crossed cheques	26.416
Principal, GGHSS Comprehensive Bahawalpur	50	13	Irregular expenditure on salaries due to non-actualization of shifted posts	15.502
	51	01	Non recovery of Government dues as pointed out in previous yea Audit Paras	0.061
HM, GGHSS Model Town-A Bahawalpur	52	04	Loss to Government due to payment of inadmissible allowance during Leave Period	0.173
	53	07	Loss of taxes due to making purchases from unregistered firms	1.022
	54	10	Loss due to non deduction of conveyance allowance during leave	0.067
HM, GGHSS Mubarikpur	55	11	Unauthorized advance withdrawal from Asaan Assignment Account	3.044
	56	01	Non-recovery of Government dues as pointed out in previous yea audit paras	0.876
	57	06	Non-Production of record	2.834

DDOs	Sr. No.	Para No.	Subject	Amount
	58	08	Unauthorized Payment in Cash	1.669
HM, Govt. Abbasia HSS Bahawalpur	59	03	Non-recovery of Government dues as pointed out in previous yea' Audit Paras	0.815
	60	05	Loss due to non deposit of GST and Income Tax by suppliers	0.607
	61	07	Irregular purchase of different items through splitting / without PPRA	2.741
	62	10	Loss due to non recovery of pay & allowances after removal from service	0.148
HM, Govt. Sadiq Dain H/S Bahawalpur	63	01	Non-compliance of observations issued in previous yea audit paras / observation	5.783
	64	03	Irregular expenditure on pay and allowances due to erratic posting	4.208
	65	13	Loss due to unauthorized drawl of annual increment	0.122
<b>DEA, Chiniot</b>				
CEO DEA Chiniot	1	1	Unauthorized approval of budget and expenditure	4,301.380
	2	3	Non-compliance of previous years recovery related paras	61.790
	3	4	Non-deposit of DEA receipts in District Authority Fund	9.663
	4	6	Non-credit of lapsed security deposits to Government	2.412
	5	8	Unauthorized advance withdrawal from Asaan Assignment Account	170.846
	6	9	Irregular throw forward of current years' liabilities	80.524
	7	10	Irregular execution and non-completion of development Schemes	80.482
	8	12	Irregular cash withdrawals and payment of salary beyond permissible tenure	1.395
Deputy DEO (EE-W) Bhowana	9	1	Non-recovery of Govt. dues as pointed out in previous years' Audit Paras/Observations	2.942
	10	3	Fraudulent drawl of funds	1.464
	11	4	Non-payment of leave encashment claims to retired employees	2.068
	12	7	Irregular expenditure on civil works by School Councils	3.853
	13	9	Doubtful expenditure of different purchases & repairs	0.740
	14	10	Unauthorized advance withdrawal from asaan assignment account	-
Deputy DEO (EE-W) Lalian	15	1	Non-payment of leave encashment of retired employees	2.014
	16	2	Non-recovery of Govt dues as pointed out in previous years' Audit Paras / Observations	16.351

DDOs	Sr. No.	Para No.	Subject	Amount
	17	4	Unauthorized advance withdrawal from Asaan Assignment account	-
	18	5	Undue Burden of SSB due to non-regularization of services of the contract employees	0.494
	19	6	Blockage of non-Salary budget	-
	20	7	Irregular expenditure beyond the competence of School Councils	5.361
	21	8	Non deposit/verification of General Sales Tax	0.764
	22	9	Expenditure through irregular School Council	1.668
	23	11	Loss due to theft of items	0.342
	24	12	Irregular incurrence of expenditure without detailed design and specifications	1.104
DEO Secondary Education Chiniot	25	1	Non-recovery of Government dues as pointed out in previous year's Audit Paras	1.319
	26	2	Loss due to payment of avoidable SSB Allowance	22.591
	27	3	Non-monitoring of utilization of NSB funds by schools	284.370
Principal GGHSS Bhowana	28	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras	0.943
	29	4	Irregular payment of pay & allowances	2.501
	30	5	Non-deposit of receipts in DEA Fund and non-verification of receipts	0.691
	31	6	Irregular expenditure on procurements of goods & services	1.491
	32	8	Non-production of record	3.228
<b>DEA, Dera Ghazi Khan</b>				
CEO (DEA) Dera Ghazi Khan	1	1	Non recovery of Government dues as pointed out in previous years audit paras	265.174
	2	2	Unlawful conduct of business of District Education Authority	9,301.790
	3	3	Non recovery of annual inspection fee and registration fee	0.251
	4	4	Excess transfer of amount than actual expenditure to Insaf Afternoon Schools	10.175
	5	6	Fraudulent drawl and retention of public money without immediate disbursement	221.067
	6	7	Procurement of store items without calling	0.795
	7	9	Less release of funds than approved budget	229.609
	8	10	Blockage of public money due to poor financial planning	214.161
	9	11	Irregular payment of pension without cash book, reconciliation & due life certificate	49.575

DDOs	Sr. No.	Para No.	Subject	Amount
	10	12	Unauthorized advance withdrawal from Asaan Assignment Account	326.320
	11	14	Non-payment of leave encashment to retired employees creating liability	4.026
DEO (Special Education), Dera Ghazi Khan	12	2	Unauthorized / inauthentic expenditure on repair maintenance without measurement	0.987
	13	3	Non recovery of Government dues as pointed out in previous years audit paras	0.375
	14	4	Non-verification of GST deposited into Govt treasury, non-deduction of Income Tax and PST	6.815
	15	5	Mis-procurement of buses, furniture and store items	34.970
	16	6	Irregular payment of pending liabilities	0.343
	17	7	Unauthentic / doubtful consumption of POL	0.576
	18	8	Misclassification of expenditure	0.496
	19	9	Irregular expenditure on repair of vehicles	0.768
	20	10	Non-Production of vouched account	0.522
Dy. DEO MEE Dera Ghazi Khan	21	1	Non recovery of Government dues as pointed out in previous years audit paras	51.614
	22	3	Irregular deployments on temporary duties / attachments and payments of salaries	0
	23	4	Poor Performance due Non-Payments of Leave Encashment to Retired Employees	3.874
	24	5	Unauthorized incurrence of transportation charges without advertisement	0.450
	25	6	Unjustified expenditure on repair of vehicles	0.290
	26	7	Unauthentic payments through adjustment bills	12.889
	27	8	Doubtful expenditure out of SMC / NSB funds	12.260
	28	9	Unauthorized advance withdrawal from Asaan Assignment Account	0
Dy. DEO (WEE) Dera Ghazi Khan	29	1	Non-recovery of Government dues as pointed out in previous years audit paras	42.595
	30	2	Non clearance of leave encashment cases of employees, creation of pendency	1.712
	31	3	Doubtful payment of pay and allowances without date of joining	0
	32	5	Irregular deployments on temporary duties / attachments and payments of salaries	0
	33	6	Irregular expenditure out of NSB Funds	8.541
	34	7	Irregular expenditure on repair of vehicles	0.112
	35	8	Non-production of record	3.957
	36	9	Non utilization of NSB funds by the schools	0



DDOs	Sr. No.	Para No.	Subject	Amount
	37	10	Unauthorized advance withdrawal from Asaan Assignment Account	0
Dy. DEO (MEE) Taunsa	38	3	Non-payment of leave encashment to retired Employees	7.488
	39	4	Non recovery of Government dues as pointed out in previous years' Audit Paras	45.025
	40	5	Unauthorized advance withdrawal from Asaan Assignment Account	0
	41	6	Unauthentic payment of transportation Charges	0.400
	42	7	Unauthentic payments through adjustment bills	5.527
	43	9	Loss to Government due to non deposit/ less deposit of Income Tax and PST on services / GST	0.738
	44	10	Unjustified/doubtful withdrawal out of NSB fund	4.396
	45	11	Unauthorized expenditure without advertisement on PPRA website	1.446
Principal, Government Comprehensive High School, Dera Ghazi Khan	46	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	0.575
	47	2	Purchases on quotations without fair and transparent manner	3.955
	48	3	Doubtful repair of building and furniture fixtures	2.034
	49	4	Misappropriation due to non-deposit of taxes to Government account	0.208
	50	7	Misappropriation due to non-deposit of Farogh-e-Taleem Fund	0.155
	51	8	Doubtful purchase and consumption of store items	2.062
	52	9	Illegal incurrence of expenditure due to entrustment of Charge on verbal orders	0.947
Principal, Government Higher Secondary School, Mana Ahmadani	53	3	Non recovery of Government dues as pointed out in previous years' Audit Paras	0.600
	54	4	Loss to Government due to no proof of deposit of Income Tax and General Sales Tax / PST	0.974
	55	5	Repair, maintenance and purchase of store items etc. without approval from School Council	0.708
	56	6	purchase of store items without stock entries	0.756
	57	7	Irregular expenditure without advertisement	1.393
	58	8	Non-blacklisting and non-deduction of liquidated damages from the defaulter contractors	0.549
HM, Government City High School Boys	59	2	Unauthorized deduction of withholding tax on profit	0.494
	60	3	Irregular additional bank account and non- utilization of funds	0
	61	4	Irregular payment on account of sweepers	0.927

DDOs	Sr. No.	Para No.	Subject	Amount
Dera Ghazi Khan	62	5	Purchases without fair and transparent manner by split up	3.628
	63	6	Irregular and unjustified expenditure on repair and maintenance of Building	1.788
	64	7	Doubtful procurement of furniture, library books, science equipment and assets	2.863
	65	8	Loss to Government due to non-deposit of Sales Tax, Income tax and PST	0.754
	66	9	Non recovery of dues as pointed out in previous years audit paras	2.032
Principal, Government Girls Higher Secondary School City Dera Ghazi Khan	67	1	Irregular payments in cash instead of crossed cheque	3.474
	68	2	Irregular Expenditures by Splitting the Indents and Non-Observance of PPRA Rules	0.869
	69	3	Irregular expenditure on repairs of building and furniture fixtures	1.690
	70	4	Doubtful purchase and consumption of store items	0.293
	71	7	Irregular Incurrence of expenditure against Farogh-e-Taleem Fund (FTF)	1.719
	72	9	Fraudulent drawl of fund resulted retention of Money in DDO Account	1.694
HM, Government Girls High School No.1 Dera Ghazi Khan	73	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	0.796
	74	2	Purchases on Quotations without Advertisement on PPRA Website	2.964
	75	3	Unjustified expenditure on repairs of building and furniture fixtures from NSB fund	2.500
	76	4	Non deposit of PST, GST and Income tax	0.345
	77	5	Doubtful purchase and consumption of store items	1.455
	78	6	Irregular Incurrence of expenditure against Farogh-e-Taleem Fund (FTF)	1.166
	79	7	Unauthentic payments in cash instead of crossed cheque	1.500
<b>DEA, Faisalabad</b>				
CEO DEA Faisalabad	1	1	Un-authorized approval of budget and expenditure	23,312.996
	2	2	Irregular throw forward of current years' liabilities	522.753
	3	3	Non-obtaining vouched account and excess release of funds against schemes	45.878
	4	4	Loss due to delay in completion of development schemes costing	25.717
	5	5	Unauthorized withdrawal and parking of funds in multiple bank accounts	22.925

DDOs	Sr. No.	Para No.	Subject	Amount
	6	6	Non-utilization of funds provided for establishment of IT Labs	5.000
	7	7	Unauthorized advance withdrawal from Asaan Assignment Account	595.099
	8	9	Non-provision of funds for basic / missing facilities in schools	-
	9	10	Non-recruitment of teachers against vacant posts and poor performance regarding student enrollment	-
	10	12	Irregular payment of liabilities of development schemes out of current year's budget	45.511
	11	13	Difference between expenditure booked in SAP FI and payment disbursed by bank	234.030
	12	16	Non-imposition of fine on private schools	1.185
	13	17	Non-compliance of previous Audit Years recovery related paras	24.310
	14	18	Non-recovery of penalty from the defaulter	0.550
Deputy DEO (EE-M) Faisalabad Sadar	15	2	Non-recovery of Govt dues as pointed out in previous years' Audit Paras / Observations	10.735
	16	3	Irregular pending liabilities of died/retired employees	21.837
	17	5	Blockage of non-Salary budget	1.404
	18	9	Irregular incurrence of expenditure without detailed design and specifications	2.332
	19	11	Irregular expenditure on construction work	2.497
Deputy DEO (EE-M) Tandlianwala	20	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras	5.695
	21	2	Creation of liabilities due to non-payment of Leave Encashment in lieu of LPR	5.158
	22	5	Irregular expenditure on civil works without approval of design and specifications	8.273
Deputy DEO (EE-W) Samundari	23	1	Non-recovery of Government dues as pointed out in previous year's Audit Paras	7.802
	24	2	Creation of liabilities due to non-payment of Leave Encashment and Financial Assistance	7.383
	25	4	Irregular expenditure on civil works	1.469
DEO (EE-W) Faisalabad	26	3	Irregular payment of pay & allowances	1.818
	27	4	Non-provision of missing facilities and non-utilization of NSB funds	24.183
	28	6	Non-recovery of Govt dues as pointed out in previous years' Audit Paras/Observations	3.888
	29	8	Unauthorized payment of cash reward and non-recovery of fines imposed	0.607
	30	1	Irregular expenditure on civil works by school council	3.423

DDOs	Sr. No.	Para No.	Subject	Amount
Principal GGHSS Chak Jhumra	31	5	Irregular payment of pay & allowance through adjustments in payroll	10.366
	32	7	Payment of cash reward without approved yardstick	0.045
Principal GGHSS 202 RB	33	4	Non transfer of bank profit of DDO account into treasury	0.047
	34	8	Illegal appointment of Elementary School Teacher	7.408
Principal GHS No.2 Samundari	35	1	Creation of liabilities due to non-payment of Leave Encashment and Financial Assistance	5.961
	36	3	Expenditure on civil works without approval of design and specifications	1.585
	37	4	Irregular payment of arrears of pay & allowances thorough adjustments	1.766
	38	7	Payment excess than executed / verified civil work	0.460
	39	9	Irregular expenditure on establishment of model school	12.069
Principal GCHSS Samanabad	40	2	Irregular auction of Cycle Stand and Canteen	7.832
	41	6	Non-payment of Leave Encashment	7.140
Principal GMC GHSS Samanabad	42	5	Non transfer of bank profit of DDO account into treasury	0.208
	43	6	Irregular payment of salary due to unauthorized cancellation of retirement orders	3.729
	44	7	Non utilization of available funds	15.549
<b>DEA, Jhang</b>				
CEO DEA Jhang	1	1	Unauthorized deposit of unspent balance	32.068
	2	2	Non-recovery of Government dues	189.754
	3	3	Unauthorized approval of budget and expenditure	10,631.571
	4	8	Unauthorized advance withdrawal from Asaan Assignment Account	-
	5	9	Irregular throw forward of current years' liabilities	16.184
	6	10	Misappropriation of fund by recording excess travelling of vehicle	0.987
	7	11	Non-regularization of services of contract employees	0.705
	8	12	Unauthorized advance withdrawal from Asaan Assignment Account	404.291
	9	14	Non-completion of development schemes	41.471
Deputy DEO (EE-M) Jhang	10	1	Non recovery of Government dues as pointed out in previous year's Audit Paras	1.501
	11	2	Irregular expenditure on repair of water filtration plants	1.180
	12	5	Loss due to theft of solar panels, fans, water pumps etc.	0.371
	13	6	Misappropriation & unauthorized utilization of public money	0.188

DDOs	Sr. No.	Para No.	Subject	Amount
	14	7	Irregular pay due to appointment of PTC teacher below prescribed qualification	3.713
	15	9	Non utilization of available funds	8.843
Deputy DEO (EE-W) Jhang	16	1	Non-compliance of previous audit paras involving recovery	23.379
	17	2	Fraudulent drawl and retention of funds in DDO bank account	-
	18	3	Poor performance of schools resulted in blockage of funds	18.289
	19	5	Irregular expenditure on repair of water filtration plants	3.125
	20	6	Loss due to theft of fans, water pumps and grass cutter machine etc.	0.100
	21	7	Irregular expenditure on civil works without approval of design and specifications	4.996
DEO (EE-W) Jhang	22	1	Non-recovery of Government dues as pointed out in previous year's Audit Paras	0.150
	23	2	Fraudulent drawl and retention of funds and non-credit/deposit of bank profit	2.113
	24	3	Non-utilization of non-salary budget	1.083
	25	5	Non-provision of funds for missing facility of the schools	12.424
	26	6	Non-recovery of fine from employees	0.041
	27	7	Non-auction of trees	0.250
Principal GHSS Bagh	28	1	Irregular expenditure on construction works	2.713
	29	2	Irregular expenditure without observing PPRA	2.374
	30	4	Irregular payment of pay & allowances through adjustments	1.860
	31	6	Non-recovery of Govt dues as pointed out in previous years' Audit Paras/Observations	0.429
	32	7	Fraudulent drawl of funds without receipt of stock	0.173
<b>DEA, Khanewal</b>				
CEO DEA Khanewal	1	1	Non recovery of Government dues as pointed out in previous year's Audit Paras / observations	401.910
	2	2	Doubtful withdrawal of pay & allowances without date of joining	81.542
	3	4	Unauthorized withdrawal of inspection allowance	25.765
	4	7	Non-payment of financial assistance / leave encashment and creation of liabilities	458.815
	5	8	Unauthorized and Unauthentic Disbursement of Remunerations	52.342
	6	9	Irregular transfer / utilization of NSB	357.367

DDOs	Sr. No.	Para No.	Subject	Amount
	7	10	Unauthorized approval of budget and expenditure	11,745.875
	8	11	Non-production of vouched account of development schemes	109.720
	9	12	Loss due to non-realization of renewal fee from private schools	0.417
	10	15	Overpayment due to non-deduction of Group Insurance & Benevolent	2.811
	11	16	Fraudulent drawl of salaries against fake CNICs	42.730
	12	17	Fraudulent drawl of pay & allowances against fake antecedents	25.603
	13	19	Irregular expenditure on pay and allowances due to erratic / temporary posting	95.150
	14	21	Excess payment of honorarium and recovery thereof	1.900
	15	23	Doubtful withdrawal of funds for postage stamps	0.040
	16	24	Unauthorized advance withdrawal from Asaan Assignment Account	228.179
	17	25	Non-Maintenance of cash book	2.272
Dy. DEO (EE-W), Jahanian	18	1	Non-compliance of previous audit paras involving recovery	17.148
	19	2	Unjustified withdrawal for procurement of POL	0.308
	20	3	Misappropriation of funds	1.969
	21	5	Excess withdrawal of daily allowance for tours	0.074
	22	6	Unauthorized withdrawal of funds for evening shift classes	1.859
	23	7	Irregular expenditure of NSB funds without pre-audit	62.794
	24	8	Irregular payments of arrears without investigation and additional budget	5.101
	25	10	Poor performance of schools resulted in blockage of funds	10.750
	26	11	Non-production of record	3.794
	27	12	Non-payment of financial assistance / leave encashment	10.658
	28	13	Fraudulent withdrawal and retention of funds	0.809
	29	14	Unauthorized advance withdrawal from Asaan Assignment Account	76.328
Dy. DEO (EE-W), Kabirwala	30	1	Non-compliance of previous audit paras involving recovery	67.261
	31	3	Unauthorized withdrawal of funds for evening shift classes	6.623
	32	5	Unjustified withdrawal for procurement of POL	0.641
	33	6	Misappropriation of funds	1.132
	34	8	Fraudulent withdrawal and retention of funds	0.539

DDOs	Sr. No.	Para No.	Subject	Amount
	35	9	Non-verification of receipts	0.252
	36	10	Irregular / uneconomical expenditure of NSB funds without pre-audit	91.414
	37	11	Unauthorized advance withdrawal from Asaan Assignment Account	114.970
	38	12	Non-production of record	37.209
	39	13	Non-payment of financial assistance / leave encashment	16.353
	40	14	Irregular expenditure on civil work from NSB	3.292
	41	15	Mis-procurement of paint material and furniture	0.662
	42	16	Non deduction of taxes	4.356
DEO (Secondary Education), Khanewal	43	1	Nonpayment of leave encashment / financial assistance and creation of liabilities	367.964
	44	2	Payment of conveyance allowance during leaves	0.304
	45	4	Fraudulent withdrawal and retention of stipend	0.192
	46	5	Non-compliance of previous years audit paras of recovery	20.976
	47	6	Expenditure in excess of budget allocation	12.659
	48	7	Lapse of budget allocation due to non-surrender of savings	160.731
	49	9	Non-verification of deposit of GST, PST & Income Tax	0.967
	50	10	Irregular adjustment of EST(Physical) against the post of Assistant and payment	0.278
HM, Government Junior model High School Mian Channu	51	1	Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.081
	52	2	Loss to Government due to non-regularization of educators	0.396
	53	3	Irregular purchase of uniform from NSB funds without approval of CEO Education	0.184
	54	4	Unauthorized Payment of Conveyance Allowance during winter vacations and COVID-Leaves	0.168
	55	5	Payment of Sales Tax on Sales Tax exempted supplies	0.107
	56	7	Non-Utilization of NSB Funds	0.269
	57	8	Non-deduction of 5% maintenance charges for Government allotted residence	0.055
	58	9	Procurements of paint items without observing PPRA Rules	0.311
	59	10	Non-refund of loan to FTF for expenditure on utility bills	0.399
<b>DEA, Layyah</b>				
	1	1	Non-recovery of Government dues	170.670

DDOs	Sr. No.	Para No.	Subject	Amount
CEO (DEA), Layyah	2	2	Unauthorized approval of budget and expenditure	9,747.000
	3	3	Unauthentic development expenditure through deposit work	17.900
	4	4	Unauthorized release supplementary grant and defective budgeting	112.205
	5	5	Loss due to non-recovery of registration / renewal fee from private schools	0.223
	6	6	Irregular advance withdrawal of funds	408.508
	7	7	Mis-procurement of stores	0.634
	8	8	Overpayment of pay & allowances	49.026
	9	9	Fraudulent drawl of fund resulted retention of Money in DDO Account	1.942
	10	12	Unauthentic payments to Madrassas without vouched account	0.345
	11	13	Unauthentic payments of Pensions	26.916
	12	15	Non-maintenance of Cash book of pension, Asan Assignment and afternoon school	0.338
	13	16	Irregular payment of remuneration to staff of Afternoon school program	51.416
	Dy. DEO (EE-M), Choubara	14	1	Non-recovery of Government dues
15		2	Doubtful consumption of POL	1.070
16		3	Mis-procurement of stores	2.620
17		4	Non utilization of NSB funds by the schools	-
18		6	Non-production of record	0.840
Dy. DEO (W-EE), Layyah	19	1	Non-recovery of Government dues	72.533
	20	3	Undue delay in payments of leave encashment to retired employees	6.380
	21	4	Non utilization of NSB funds by the schools	-
	22	5	Overpayment of pay & allowances	6.677
	23	6	Non-production of record	10.582
	24	8	Non / less deduction of taxes	2.374
	25	10	Irregular advance withdrawal of funds	-
DEO (Literacy), Layyah	26	1	Unauthentic expenditure on procurements of literacy kits	14.690
	27	3	Mis-procurement of stores	0.335
	28	4	Expenditure on doubtful repair of transport	0.193
	29	5	Doubtful expenditure against POL	0.545
	30	6	Drawl of TA/DA without approved tour program and sanctioned from competent authority	0.196
	31	8	Non / less deduction of taxes	0.940
	32	9	Unjustified payment of salaries without verification of degrees	1.528



DDOs	Sr. No.	Para No.	Subject	Amount
	33	11	Non-recovery of Government dues	14.676
	34	15	Unauthorized retention of public money in DDO account	3.309
HM, Government Muslim School, Chowk Azam	35	1	Non-recovery of Government dues	1.121
	36	5	Non-auctioning of building material, dried/ fallen trees and canteen contract	0.800
	37	8	Expenditure without stock entries and consumption record	0.450
<b>DEA, Lodhran</b>				
CEO DEA Lodhran	1	1	Non-recovery of government dues as pointed out during previous years	152.459
	2	2	Irregular transfer of funds and understated books of accounts of DEA	271.084
	3	4	Unauthorized approval of budget and expenditure	6,846.726
	4	6	Irregular expenditure beyond budget allocation	100.700
	5	7	Irregular cash payments and advance drawl	1.702
	6	8	Misappropriation of funds due to defective maintenance of cash book	0.252
	7	9	Excess payment of honorarium and recovery there	1.192
	8	10	Irregular sanction of leave on full pay and loss to government	0.551
	9	12	Un-authorized payments of leave encashment without budget authorization	4.536
	10	13	Mis-procurement of furniture and other items	1.343
	11	15	Irregular throw forward of current years' liabilities	18.573
	12	16	Loss due to non-regularization of services	2.191
	13	17	Irregular expenditure on development works due to deposit work	62.135
	14	19	Irregular advance withdrawal of funds	175.648
Dy. DEO (EE-W), Dunyapur	15	1	Non-recovery of Government dues as pointed out in previous years' audits	35.160
	16	3	Non-deduction of government taxes and fake CPRs	0.070
	17	4	Irregular withdrawal of pay & allowance after upgradation secondary schools	-
	18	5	Un-authorized Payment of Social Security Benefit @ 30%	0.801
	19	6	Unauthorized withdrawals of arrears of pay and allowances without budget allocation	7.411
	20	8	Non-verification of Government Recoveries	0.194
	21	9	Blockage of NSB funds due to non-utilization	10.704
	22	11	Irregular expenditure from NSB funds without preparation of Annual Plan, pre-Audit	47.517

DDOs	Sr. No.	Para No.	Subject	Amount
	23	12	Non-clearance pending cases of leave encashment	2.319
	24	13	Non-collection of proof of deposit of sales tax	1.450
	25	14	Unauthorized advance withdrawal from Asaan Assignment Account	63.224
Dy. DEO (EE-W), Lodhran	26	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	78.301
	27	3	Loss to Government due to excess payment of charge allowance	0.380
	28	7	Non-payment of leave encashment claims to retired employees	2.235
	29	8	Blockage of NSB funds due to non-utilization	10.952
	30	9	Unauthorized payment of honorarium without observing the prescribed criteria	16.920
	31	10	Irregular / uneconomical expenditure of NSB funds	23.186
	32	11	Unauthorized advance withdrawal from Asaan Assignment Account	34.137
DEO (Secondary Education) Lodhran	33	12	Non deduction of Provincial Sales Tax	0.271
	34	1	Non-compliance of previous audit paras involving recovery	10.936
	35	2	Loss due to non-regularization of services	1.145
	36	3	Unauthorized payment of conveyance allowance during leaves	0.555
	37	4	Fraudulent withdrawal and retention of funds	0.037
	38	5	Unjustified expenditure on repairs	0.806
	39	6	Unauthorized advance withdrawal from Asaan Assignment Account	325.595
	40	7	Unauthorized expenditure in excess of budget allocation	4.180
	41	8	Non-surrender of savings and lapse of funds	10.738
	42	9	Misappropriation of funds	0.018
HM, Government High School Lodhran	43	1	Irregular expenditure in excess of budget allocation	8.322
	44	2	Unjustified Payment of Conveyance Allowance during Summer Vacation	0.175
	45	3	Irregular payment of pending pay & allowances without separate budget	0.168
	46	4	Fraudulent expenditure without receiving of stock	1.635
	47	5	fraudulent purchase of consumable stores without receiving of stock	0.232
	48	6	Mis-procurement without obtaining consent of procuring agency	1.097
	49	7	Mis-procurement of furniture student chairs & desks	0.993

DDOs	Sr. No.	Para No.	Subject	Amount
	50	8	Incurring of excess expenditure from NSB funds than permissible limit	7.048
	51	9	Non-conducting of physical verification of store and expenditure on repair	0.194
	52	10	Non-surrendering of unutilized NSB Funds	4.467
<b>DEA, Multan</b>				
CEO DEA Multan	1	1	Non-recovery of government dues pointed out during previous years	268.117
	2	2	Irregular late approval of budget estimates for the Financial Year 2022-23	15,535.352
	3	3	Irregular allocation and approval of budget without mentioning sanctioned posts	21.268
	4	4	Irregular / unjustified payment of pay & allowance during leave without and with pay	0.657
	5	5	Unlawful conduct of business of District Education Authority	15,535.352
	6	7	Late disbursement of funds for installation of accessible infrastructure	45.864
	7	8	Irregular payment of pending liabilities without separate budget	3.739
	8	9	Non-renewal of registration of Schools on PEPRIS and non-payment of renewal fee	0.090
	9	10	Non-utilization of NSB Funds and huge closing balances	110.692
	10	11	Irregular payment of GST on fourth Schedule Items	0.120
	11	12	Irregular expenditure on development works due to deposit work	100.743
	12	13	Irregular / unjustified carry forward of various liabilities	259.589
	13	15	Unjustified payment of Inspection allowance without observing KPIs	7.224
	14	16	Doubtful payment of leave encashment	1.304
	15	17	Irregular expenditure by splitting the indents to avoid PPRA Rules	1.922
	16	18	Irregular payment of expenditure for Madrasas	8.331
	17	20	Irregular payment of leave encashment	4.227
Dy. DEO (EE-M), Jalalpur Pirwala	18	1	Non-compliance of previous audit paras involving recovery	16.473
	19	3	Non-clearance pending cases of leave encashment	4.893
	20	4	Poor performance of schools resulting in blockage of funds	12.405

DDOs	Sr. No.	Para No.	Subject	Amount
	21	5	Unauthorized advance withdrawal from Asaan Assignment Account	80.901
	22	8	Non-production of NSB record	0.376
	23	9	Non-deposit of taxes	0.209
	24	10	Unjustified expenditure on construction /repair of school Buildings from NSB	2.577
	25	11	Mis-procurement of furniture and stores	0.518
Dy. DEO (EE-W), City Multan	26	1	Non recovery of Government dues of previous years	17.747
	27	2	Unjustified doubtful Cash payment to vendors	0.331
	28	4	Unjustified Payment of Pay without performing duties	2.230
	29	6	Irregular Drawl of Pay & Allowances more than Post	7.800
	30	9	Irregular Expenditure from NSB funds	132.240
	31	10	Irregular expenditure on civil works by School Councils	7.450
	32	11	Non production of record	111.870
	33	12	Non-taking legal action against Charges of corruption	1.582
	34	13	Poor performance of schools resulted blockage of funds	7.697
	35	14	Unauthorized advance withdrawal Asaan Assignment Account	91.323
Dy. DEO (EE-W), Shujabad	36	1	Non-compliance of previous audit paras involving recovery	21.418
	37	2	Non-deduction / non-deposit of conveyance allowance during leave periods	0.386
	38	4	Non-availability of bills of Inspection Allowance of AEOs	7.039
	39	5	Non-recovery of embezzled amount	0.562
	40	7	Non-deposit of tax	0.471
	41	8	Unjustified expenditure on construction /repair of school Buildings from NSB	3.484
	42	9	Non-payment of expenditure through crossed cheques	0.786
	43	11	Poor performance of schools resulting in blockage of funds	21.465
	44	12	Non-clearance pending cases of leave encashment	2.832
	45	13	Unauthorized advance withdrawal from Asaan Assignment Account	111.483
DEO (EE-M), Multan	46	1	Un-authorized payment of Inspection Allowance	0.904
	47	2	Excess expenditure than budget and savings not surrendered	13.220
	48	3	Appointment of an ineligible candidate as educator in excess of advertised seats	0.425

DDOs	Sr. No.	Para No.	Subject	Amount
	49	5	Withdrawal of pay and allowance without performance of duties at place of posting	17.647
	50	6	Poor performance of elementary-male wing due to reduction of student's enrollment	-
	51	7	Non-payment of leave encashment claims to retired employees	31.844
	52	8	Unjustified heavy expenditure on photocopies instead of purchase of photocopier	1.074
	53	9	Mismanagement in provision of free text books and non-auction of redundant stock	0.757
	54	10	Non-recoupment of unspent balance of funds from Schools transferred to PIEMA	1.208
	55	11	Non-rationalization of teachers despite less enrollment	201.600
Principal, Government Girls Higher School Model Shamsabad Colony 2 Multan	56	1	Non-payment of leave encashment / financial assistance and creation of liabilities	9.332
	57	2	Non-compliance of previous years audit paras of recovery	1.786
	58	3	Payment of conveyance allowance during leaves	0.310
	59	4	Expenditure in excess of budget allocation	12.081
	60	5	Lapse of budget allocation due to non-surrender of savings	497.290
	61	7	Withdrawal of funds without pre-audit	6.786
	62	8	Non-deduction of GST, PST & Income Tax	0.526
	63	9	Non-verification of deposit of GST, PST & Income Tax	0.402
	64	10	Irregular payments of arrears without investigation and additional budget	8.680
	65	11	Non return of Loans paid from Farogh-e-Taleem Fund	0.119
	66	12	Non utilization of NSB Funds	1.602
Principal, Government Girls Higher School New Central Jail Multan	67	13	Unauthorized erratic postings and withdrawal of pay and allowances	23.015
	68	15	Recovery of charge allowance	0.064
	69	2	Irregular expenditure on construction / repair of school Buildings from NSB	1.302
	70	4	Improper stock taking and non-maintenance of consumption record	2.463
	71	7	Loss to government due to less deposit of FTF	0.514
	72	8	Non-verification of bank challan	2.873
	73	9	Irregular expenditure on installation of filtration plant	0.941
	74	11	Loss to government due to non-regularization of services of educators	0.573

DDOs	Sr. No.	Para No.	Subject	Amount
	75	12	Irregular advance withdrawal of funds without actual requirement	9.202
Principal, Govt. Comprehensive Higher Secondary School (Girls), Multan	76	1	Non-Compliance of Audit Paras of Previous Years Pertaining to Recoveries	2.067
	77	2	Excess Payment of Personal Allowance after regularization	0.696
	78	3	Non-payment of leave encashment claims to retired employees	1.930
	79	4	Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.657
	80	5	Loss to Government due to non-regularization of educators	0.446
	81	8	Loss to government due to non-deduction of liquidated damages	0.406
	82	9	Loss due to unauthorized Payment of Pay & allowances during Leave with half pay	0.275
	83	10	Unauthorized Payment of Conveyance Allowance during winter vacations and COVID-Leaves	0.742
	84	11	Irregular expenditure on construction / repair from NSB	0.576
	85	12	Over payment of sales tax on exempted items	0.051
	86	13	Non-Utilization of NSB and SMC funds	16.093
Principal, Government Higher Secondary School (Boys) Comprehensive Bosan road Multan	87	1	Over payment of PST to contractor	0.238
	88	2	Non-recovery of liquidity charges on late supply of school purchases	0.245
	89	5	Misappropriation of Fund due to Non return of Loan paid from Farogh-e-Taleem Fund	1.119
	90	7	Irregular execution of civil & security work Out of Farogh-e-Taleem Fund	0.706
	91	8	Non-Auction of Unserviceable items	0.882
	92	9	Irregular expenditure from NSB funds	6.888
	93	10	Fraudulent payment of leave encashment claim	1.157
	94	11	Non-payment of leave encashment claims to retired employees	1.185
	95	12	Poor performance of school resulted in blockage of NSB funds	1.080
Principal, Government Moon Light Girls Higher Secondary	96	2	Unauthorized payment of inadmissible allowances	0.259
	97	3	Non-recovery of government dues as pointed out in previous years of audit paras	0.279
	98	4	Mis-procurement due to violation of PPRA Rules	1.627
	99	7	Over payment of GST on exempted items besides non verification / deposit of GST	0.582

DDOs	Sr. No.	Para No.	Subject	Amount
School New Multan	100	8	Excess payment of social security benefit after regularization	0.117
	101	9	Non-payment of leave encashment claims to retired employees	1.867
	102	10	Non-surrender of savings besides non-maintenance of reconcile expenditure statement	5.802
	103	11	Irregular expenditure on construction / repair from NSB	0.701
	104	12	Irregular Cash Payment in violation of the NSB Guidelines	0.710
	105	13	Illegally retention of funds	3.358
<b>DEA, Muzaffargarh</b>				
CEO DEA, Muzaffargarh	1	1	Non-recovery of Government dues as pointed out during previous years	21.972
	2	2	Unauthorized approval of budget and expenditure	10,883.294
	3	4	Mis-procurement due to violation of PPRA rules	4.45
	4	5	Poor performance towards recruitment against the vacant posts and less enrollment	0
	5	7	Irregular expenditure through splitting	2.778
	6	9	Non provision of basic necessities of life in schools and in compromised environment	0
	7	10	Loss due to payments to suppliers at excess rates	0.411
	8	11	Doubtful expenditure on repairs without history Sheets	2.780
	9	12	Non-obtaining of vouched accounts of development works	92.292
	10	14	Unjustified consumption of POL	2.175
	11	15	Defective preparation of annual budget 2022-23	0
	12	17	Loss due to non-recovery of registration / renewal fee from un registered schools	0.823
	13	18	Loss due to non-regularization of services	20.177
	14	20	Irregular cash payments	0.340
	15	21	Unauthorized advance withdrawal from Asaan Assignment Account	433.644
	16	23	Irregular payments without creation of pension fund	21.135
	17	24	Non-provision / maintenance cash books	0
Dy. DEO (EE-W) Muzaffargarh	18	1	Non recovery of Government dues as pointed out in previous years audit paras	38.762
	19	2	Non-payments of leave encashment claim to retired employees	4.095
	20	3	Unjustified expenditure on repair of vehicles	0.892

DDOs	Sr. No.	Para No.	Subject	Amount
	21	5	Unauthorized advance withdrawal from Asaan Assignment Account	0
	22	10	Procurement of store items without calling of tenders	0.8
Dy. DEO (EE-M) Muzaffargarh	23	1	Recovery of Government dues as pointed out in previous years audit paras	92.197
	24	2	Non-payments of leave encashment to retired employees	13.440
	25	3	Unauthorized incurrence of expenditure on transportation charges	1.533
	26	5	Irregular expenditure against procurement of various items	1.701
	27	6	Unauthentic payments through adjustment bills	102.505
	28	7	Unauthorized advance withdrawal from Asaan Assignment Account	0
Dy. DEO (EE-W) Kot Addu	29	1	Non-recovery of government dues as pointed out during previous years of audit paras	221.973
	30	4	Mis-procurement of water coolers	2.85
	31	8	Discrepancy in reconciled expenditure statement	2.061
	32	9	Non-utilization of NSB Funds	26.283
	33	10	Incurrence of expenditure without tender advertisement	2.549
	34	12	Unauthorized advance withdrawal from Asaan Assignment Account	0
HM, GGHS Daira Deen Panah	35	1	Irregular payments in cash instead of crossed cheque	4.149
	36	4	Unauthentic expenditure due to non accountal of consumable store items	0.893
	37	5	Unjustified payment of salaries without verification of degrees	32.923
	38	6	Non deposited of PST, GST and Income tax	0.291
	39	8	Non-compliance of audit paras and non- recovery of Government dues of Previous Audit Paras	0.184
<b>DEA, Pakpattan</b>				
CEO, DEA Pakpattan	1	1	Non-recovery of Government dues as pointed out during previous years	139.279
	2	2	Non-payment of financial assistance / leave encashment	162.186
	3	3	Unauthorized approval of budget estimates	6,647.998
	4	4	Irregular transfer and utilization of NSB fund	232.910
	5	6	Loss due to non realization of renewal fee from private schools	0.702



DDOs	Sr. No.	Para No.	Subject	Amount
	6	8	Non-utilization of NSB Funds and huge closing balances	147.211
	7	10	Doubtful withdrawal of pay & allowances without date of joining	3.433
	8	13	Non-production of vouched account of development schemes	65.950
	9	14	Poor performance towards recruitment against the vacant posts and less enrollment	-
	10	15	Non completion of schemes in the financial year	20.078
	11	16	Non production of record	54.300
	12	17	Non-surrendering of anticipated saving	214.105
Dy. DEO (EE-M) Arifwala	13	18	Unauthorized advance withdrawal from Asaan Assignment Account	281.711
	14	1	Non-recovery of government dues as pointed out in previous years paras	110.695
	15	2	Loss due to non-regularization of services	3.155
	16	4	Irregular payment of pay and allowances	66.145
	17	5	Irregular release of funds without actual requirement / blockage of funds	15.807
	18	6	Loss to government due to non-auction of dry trees	1.859
	19	8	Non clearance of pending liabilities of leave encashment	14.509
	20	9	Irregular expenditure from NSB due to defective School Council Notification	2.523
	21	10	Irregular expenditure of NSB funds and improper maintenance of consumption record	14.985
	22	12	Non-verification of deposit of general sales tax	1.139
Dy. DEO (EE-W) Arifwala	23	13	Recovery of frozen Allowances / leave on half pay	0.210
	24	1	Non-recovery of Government dues as pointed out during previous years	127.446
	25	2	Poor performance of schools resulting in blockage of funds	19.236
	26	3	Non clearance of pending liabilities of financial assistance and leave encashment	14.878
	27	4	Loss due to non-regularization of services	2.526
	28	5	Excess hiring of teachers than permissible limit by Insaf Afternoon Schools	1.620
	29	6	Unjustified withdrawal of pay without mentioning dates of joining	1.065
	30	7	Irregular expenditure of NSB funds without pre-audit	51.890
	31	8	Fraudulent drawl and retention of public money into account of DDO	0.130

DDOs	Sr. No.	Para No.	Subject	Amount
	32	10	Irregular payments of arrears without investigation and additional budget	4.680
	33	12	Irregular working of teachers on general duties	2.559
	34	13	Expenditure without stock entries and consumption record	0.593
	35	15	Irregular expenditure from NSB due to defective School Council Notifications	3.684
	36	16	Unauthorized retention of balances withdrawn from Asaan Assignment Account	47.122
DEO (Secondary Education) Pakpattan	37	1	Non-recovery of government dues as pointed out in previous years paras	13.243
	38	2	Non-monitoring of expenditure from NSB funds of schools	274.697
	39	3	Loss due to non-regularization of services	48.384
	40	5	Unauthorized payment in cash instead of crossed cheques	0.841
	41	6	Non-recovery of pay and allowances during earned Leave	0.198
	42	7	Non-verification of deposit of general sales tax	0.344
	43	8	Unauthorized adjustments of pay and allowances	18.057
HM, Government High School Girls Colony Area Pakpattan	44	1	Payment of conveyance allowance during leaves	0.241
	45	2	Non-deduction of GST, PST & Income Tax	0.448
	46	3	Expenditure in excess of budget allocation	10.652
	47	4	Lapse of budget allocation due to non-surrender of savings	65.277
	48	5	Non-verification of deposit of GST, PST & Income Tax	0.749
	49	6	Non return of Loans paid from Farogh-e-Taleem Fund	1.445
	50	7	Overpayment of sales tax on exempted items	0.100
	51	8	Irregular purchases of construction material and non-maintenance of stock registers	1.361
	52	10	Unauthorized expenditure by School Council beyond permissible limit	5.083
	53	11	Unjustified purchases without specifications	1.354
	54	12	Nonpayment of leave encashment / pension / gratuity and creation of liabilities	30.462
	55	13	Non-compliance of previous years Audit paras of recovery	0.967
	56	14	Unauthorized erratic postings and withdrawal of pay and allowances	7.402
	57	15	Unauthorized payment of conveyance allowance during closure of school and recovery	0.847

DDOs	Sr. No.	Para No.	Subject	Amount
	58	16	Irregular payments of arrears without investigation and additional budget	2.021
<b>DEA, Rahim Yar Khan</b>				
CEO (DEA) Rahim Yar Khan	1	01	Non-compliance of observations issued in previous year audit paras	800.456
	2	02	Un-authorized approval of budget and expenditure thereof	15,976.035
	3	03	Irregular payment of "Social Security Benefit"	69.013
	4	04	Loss due to non-realization of renewal fee from private schools	3.047
	5	07	Non-clearance of pending liabilities of financial assistance and leave encashment	571.742
	6	10	Unauthorized advance withdrawal from Asaan Assignment Account	603.599
	7	11	Un-authentic expenditure on development works	426.130
	8	13	Loss due to doubtful / fictitious billing	1.334
	9	17	Irregular drawl of pay and allowances due to change of cadre	1.056
	10	20	Loss due to unjustified payment of TA/DA	0.480
	11	21	Poor performance towards provision of basic facilities in schools and non mutation of land	-
	12	22	Mis-procurement due to non-observance of PPRA Rules	2.648
	13	23	Loss due to unjustified expenditure on repair of transport and POL	2.751
	14	24	Non-Production of record	4.090
	15	25	Non-compliance of enquiry decision of redressal committee on bogus appointments	-
	16	26	Violation of merit due to non-transparent process of e-transfer	-
DEO (SE) Rahim Yar Khan	17	01	Non recovery of Government dues as pointed out in previous year Audit Paras	3.486
	18	02	Non-observance of PPRA Rules	1.249
	19	07	Non-clearance pending cases of leave encashment and financial assistance	130.975
	20	08	Doubtful expenditure on POL	2.332
	21	09	Irregular expenditure due to doubtful recruitment of Class-IV Employees	36.505
Dy. DEO (EE-M) Sadiqabad	22	01	Non-recovery of Government dues as pointed out in previous year's audit observations	93.272
	23	02	Unauthorized advance withdrawal from Asaan Assignment Account	76.070

DDOs	Sr. No.	Para No.	Subject	Amount
	24	03	Unauthorized retention of public money in DDO and FTF account	5.470
	25	05	Unauthorized expenditure out of NSB	-
	26	06	Fraudulent payments without proof of actual receipt of stores	1.507
	27	07	Unauthorized expenditure on POL and Repair	1.478
	28	09	Non production of vouched accounts / concealment of record	68.090
Dy. DEO (EE-W) Khan Pur	29	01	Non-clearance pending cases of leave encashment/financial assistance	30.486
	30	02	Non-recovery of Government dues as pointed out in previous yea' Audit Paras	43.038
	31	03	Unjustified payment of "Social Security Benefit"	0.127
	32	04	Unjustified cash payment instead of crossed cheques	0.662
	33	05	Irregular drawl of arrear without obtaining additional budget and non-production	41.164
	34	08	Unauthorized retention of balances withdrawn from Asaan Assignment Account	-
	35	09	Loss to government due to theft of solar penal	6.020
	36	10	Loss due to non-deposit of GST/PST and Income Tax	0.292
	37	13	Non-Production/ maintenance of record	12.039
Principal, Govt. Comprehensive H/S Rahim Yar Khan	38	1	Loss due to fraudulent drawl of funds through fictitious billing	1.696
	39	3	Poor quality education due to non-achievement of satisfactory results in board exams	-
	40	4	Non-clearance pending cases of leave encashment	1.403
	41	5	Irregular expenditure regarding repair of school building	2.779
	42	6	Loss of taxes due to making purchases from unregistered firms	0.652
	43	8	Doubtful expenditure from FTF	6.608
	44	9	Loss due to non collection of income tax from contractor	0.672
	45	10	Unauthorized advance withdrawal from Asaan Assignment Account	2.767
	46	11	Non-recovery of Government dues as pointed out in previous yea' Audit Paras	4.093
	47	12	Non production of record	5.229
<b>DEA, Rajanpur</b>				
CEO DEA Rajanpur	1	1	Non recovery of Govt dues as pointed out in previous years audit paras/observations	33.920
	2	2	Unlawful conduct of business of DEA amount	6028.903

DDOs	Sr. No.	Para No.	Subject	Amount	
	3	4	Non recovery of registration and inspection fee from private schools	0.537	
	4	6	Non clearance of leave encashment and financial assistance cases	4.513	
	5	8	Unauthorized provision of supplementary grant	9.897	
	6	10	Loss to Govt on SSB due to non regularization of services of contract employees	44.109	
	7	13	Non-imposition of penalty for delay in completion of works	7.390	
	8	15	Un-authorized purchases without tender advertisement	2.002	
	9	16	Irregular expenditure on repair of vehicles	0.449	
	10	17	Unauthorized advance withdrawal from Asaan Assignment Account	253.429	
	11	18	Irregular payment of pending liabilities	0.879	
	12	19	Non-verification of GST deposited into Govt. treasury	0.303	
	13	21	Unauthentic payments in cash	2.278	
	DEO Literacy Rajanpur	14	1	Non-transparency in procurement of literacy kits	15.861
		15	2	Fraudulent drawl and retention of funds	0.000
16		3	Payment of salaries to teachers below than prescribed qualification	41.149	
17		4	Incurrence of expenditure without open competition by split up	1.554	
18		5	Unjustified Payment of salaries to teachers of NFEFS	6.936	
Dy. DEO (MEE) Rajanpur	19	7	Unjustified and doubtful expenditure on repair of furniture	0.175	
	20	6	Overpayment against salaries due to non-fixation of pay after regularization	1.676	
	21	8	Un-justified drawl of inspection allowance by the AEOs	9.400	
Dy. DEO MEE Jampur	22	11	Unauthorized advance withdrawal from Asaan Assignment Account	118.052	
	23	1	Non recovery of dues as pointed out in previous years' Audit Paras	35.083	
	24	2	Poor performance due to non-utilization of school council funds	0.000	
	25	4	Loss to Government due to non-deposit of Sales Tax, Income tax and PST	4.460	
	26	9	Non-production of record of expenditure out of NSB fund	1.945	
	27	11	Unauthorized advance withdrawal from Asaan Assignment Account	0.000	

DDOs	Sr. No.	Para No.	Subject	Amount
Principal, Government Tariq Shaheed High er Secondary School Kot Mithan	28	1	Loss due to non auction of school canteen	1.515
	29	3	Non-utilization of NSB funds	0.000
	30	4	Irregular cash payments	0.848
	31	5	Leave encashment without maintenance of leave account	2.062
	32	7	Irregular purchase without tender process in violation of PPRA Rules	1.883
	33	9	Irregular expenditure on labour charges without giving quantity / rates	0.544
	34	10	Non recovery of Government dues as pointed out in previous years audit paras	1.979
Dy. DEO (MEE) Rojhan	35	1	Non-recovery of government dues as pointed out in previous years audit paras	30.289
	36	2	Irregular withdrawal of stipend for School Teachers Internees (STIs)	15.822
	37	4	Unauthorized payment of Inspection allowances during vacation	0.692
	38	5	Non-recovery of fine imposed during absent period	0.180
	39	6	Unauthorized payment of SSB	4.055
	40	7	Irregular payment in cash instead of crossed cheque	5.053
	41	8	Irregular expenditure from NSB funds without preparation of proper Annual Plan	7.768
	42	9	Non-deposit of Sales Tax and Income tax	0.333
	43	10	Unauthorized withdrawal of pay of teacher from NSB	0.066
	44	12	Un-authenticity of expenditure from NSB Fund without verification by the Deputy DEO and AEOs	6.926
Dy. DEO (WEE) Rojhan	45	13	Non-Production of Record	-
	46	2	Non-recovery of fine imposed during absent period	0.089
	47	4	Unauthorized payment of SSB	0.793
	48	5	Non-recovery of government dues as pointed out in previous years audit paras	14.233
	49	6	Irregular withdrawal of stipend for School Teachers Internees (STIs)	6.165
	50	7	Irregular payment in cash instead of crossed cheque	3.466
	51	8	Non-deduction of conveyance allowance during leave	0.040
	52	9	Irregular expenditure from NSB funds	3.144
53	10	Non-Production of record	-	
<b>DEA, Sahiwal</b>				
CEO, DEA Sahiwal	1	1	Non-recovery of government dues as pointed out during previous years	294.979
	2	2	Unauthorized approval of budget and expenditure	10,950.887

DDOs	Sr. No.	Para No.	Subject	Amount
	3	3	Loss to DEA Sahiwal due to non-deposit of recoveries in Account-V	33.277
	4	5	Unauthorized withdrawal and retention of money in DDO account	15.772
	5	6	Advance withdrawal of funds with immediate need	36.481
	6	7	Irregular advance withdrawal of funds	301.147
	7	8	Loss to government due to non-recovery pay & allowances due to absent from duty	0.319
	8	9	Unauthorized accord of AA and execution of development schemes	105.475
	9	12	Irregular throw forward of current years' liabilities	192.044
	10	13	Non-production of record	105.441
	11	14	Irregular appointment of non-teaching staff and payment of pay & allowances	1.723
	12	15	Unauthorized advance withdrawal from Asaan Assignment Account	386.908
	13	16	Non-imposition of fine on unregistered schools	26.390
	14	17	Irregular payment of honorarium to teachers of IASP and non-production of record	181.532
	15	18	Loss due to non-regularization of services	15.685
	16	20	Poor performance of District Education Authority Sahiwal due to reduction of student's enrollment	-
Dy. DEO (EE-M), Chichawatni	17	1	Non-recovery of Government dues as pointed out in Audit Paras	16.837
	18	2	Non-utilization of NSB Funds by school councils	10.664
	19	3	Unauthorized expenditure on payment of honoraria from NSB	4.560
	20	4	Non-payment of leave encashment claims to retired employees	24.799
	21	5	Un-authorized functioning of Private schools due to non-registration	0.420
	22	7	Unauthorized advance withdrawal from Asaan Assignment Account	99.564
	23	8	Irregular payments of arrears without additional budget	106.772
	24	10	Irregular incurring of NSB funds and payment of taxes	1.211
	25	12	Irregular appointment of 'Mali' by unauthorized recruitment committee	0.142
	26	13	Fraudulent withdrawal of funds through fake purchase	5.398
Dy DEO (EE-W) Sahiwal	27	2	Non-recovery of government dues as pointed out in previous years of audit paras	32.642
	28	3	Illegal retention of funds	19.347
	29	6	Irregular expenditure of NSB funds without pre-audit	39.576

DDOs	Sr. No.	Para No.	Subject	Amount
	30	7	Irregular payments of arrears besides salaries against posts not sanctioned	14.734
	31	8	Unauthorized payment of pay & allowances to teachers / staff of high schools	131.505
	32	9	Excess payment of PST & GST besides non verification/ deposit of GST	0.372
	33	10	Irregular expenditure on construction / repair from NSB	1.220
	34	12	Non-payment of leave encashment claims to retired employees	16.041
DEO (Secondary Education) Sahiwal	35	1	Non-payment of leave encashment claims to retired employees	114.984
	36	2	Non-recovery of government dues as pointed out in previous years of audit paras	0.714
	37	3	Loss due to non-regularization of services	29.285
	38	6	Irregular drawl on account of POL	1.003
	39	7	Illegally retention of NSB & FTF funds	49.520
	40	9	Non-production of record	58.656
HM, Government Boys High School Sahiwal	41	10	Fraudulent / unauthorized drawl & retention of funds in DDOs Accounts	0.086
	42	1	Non-recovery of Government dues as pointed out in Audit Paras	2.607
	43	2	Incurring of excess expenditure than budget	9.894
	44	3	Incurring of excess NSB funds than annual permissible limit	16.221
	45	4	Mis-procurement without consent of procuring agency	3.570
	46	5	Mis-procurement of three-seater desk bench	0.996
	47	6	Irregular appointment of illiterate candidate in violation of recruitment policy	0.159
	48	8	Irregular expenditure by defective school council	18.621
	49	10	Mis-procurement in rehabilitation and revitalization of Labs and Library	74.014
	50	11	Irregular expenditure due to non-compliance of PPRA Rules	1.949
DEA, Toba Tek Singh	51	13	Loss to government due to excess payment to suppliers on account of inadmissible tax	0.174
	52	14	Non-production of complete vouched account	57.068
CEO DEA TT Singh	1	1	Unauthorized approval of budget and unlawful conduct of business of DEA	10,138.500
	2	2	Non-recovery of already pointed out recoveries	175.055



DDOs	Sr. No.	Para No.	Subject	Amount
	3	3	Unauthorized advance withdrawal from Asaan Assignment Account	383.510
	4	4	Irregular throw forward of current years' liabilities	39.359
	5	8	Poor performance due to non-provision of missing facilities & non-utilization of funds	478.946
	6	9	Non-production of record	11.363
	7	10	Irregular execution and non-completion of development schemes	71.090
	8	11	Loss due to unauthorized payment of conveyance and SSB allowance	6.456
Deputy DEO (EE-M) Kamalia	9	2	Irregular payment of pay & allowances through adjustments	2.926
	10	3	Non-recovery of Govt dues as pointed out in previous years' Audit Paras	2.112
	11	5	Unjustified expenditure on construction works	2.560
	12	7	Fraudulent/ unauthorized drawl of funds	4.871
	13	8	Non-provision of missing facilities & non-utilization of funds	8.346
	14	9	Withdrawal of funds without pre-audit and loss by theft	12.077
Deputy DEO (EE-W) Kamalia	15	10	Suspicious procurements without stock entries	2.827
	16	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras/Observations	1.424
	17	2	Creation of liabilities due to non-payment of Leave Encashment and Financial Assistance	0.730
	18	4	Irregular expenditure on civil works by School Councils	8.078
	19	5	Irregular expenditure without open competition	5.137
	20	7	Irregular procurement from black listed supplier	3.259
DEO Secondary Education TT Singh	21	8	Unauthorized advance withdrawal from Asaan Assignment Account	-
	22	9	Irregular expenditure on salaries of Insaf Afternoon School Program teachers	0.747
	23	1	Payment of cash reward without approved yardstick	1.661
	24	2	Unauthentic expenditure without maintenance of supporting record	1.001
Principal GGHSS Rajana	25	3	Loss due to payment of avoidable SSB Allowance	47.931
	26	5	Fraudulent drawl of funds	0.922
	27	1	Creation of liability due to non-payment of encashment in lieu of LPR	0.481
	28	2	Irregular expenditure on civil works through School Council	5.301

DDOs	Sr. No.	Para No.	Subject	Amount
	29	3	Irregular expenditure on procurements of goods & services	4.386
	30	5	Undue favor due to non-recovery of LD charges	0.067
	31	6	Unauthorized withdrawal from FTF	0.678
<b>DEA, Vehari</b>				
CEO DEA Vehari	1	2	Un-authorized Payment of Social Security Benefit @ 30%	24.806
	2	3	Unauthorized advance withdrawal from Asaan Assignment Account	369.190
	3	5	Non-collection of proof of deposit of sales tax	12.894
	4	6	Non-renewal and registration of Schools on PEPRIS	0.872
	5	8	Non-clearance pending cases of leave encashment / financial assistance	194.873
	6	9	Unlawful conduct of business of District Education Authority	12,158.159
	7	10	Irregular revised allocation of funds against 'Nil' budget	1.550
	8	11	Irregular expenditure on development works due to deposit work	89.104
	9	12	Loss to DEA Vehari due to non-deposit of recoveries in account-V	21.734
	10	13	Non-auction of un-serviceable Vehicles, bikes and machinery	1.636
	11	15	Non-utilization of funds for the procurement of literacy kits	11.739
	12	16	Loss due to time overrun in procurement of IT labs and desk bench	34.792
	13	17	Mis-procurement due to splitting of indents	4.747
	14	18	Non-recovery of liquidated damages due late supply	0.140
	15	19	Defective tendering process of procurements	12.484
Dy. DEO (EE-M), Mailsi	16	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras/Observations	14.720
	17	2	Non-clearance of pending cases of leave encashment and financial assistance	23.973
	18	4	Loss to Government due to non-regularization of educators	1.191
	19	5	Non-auction of unserviceable motorcycles	0.200
	20	7	Unauthorized advance withdrawal from Asaan Assignment Account	78.822
	21	9	Irregular expenditure from NSB funds without preparation of Annual Plan, Pre-Audit	61.455
	22	10	Solar Panel theft in various schools	6.300

DDOs	Sr. No.	Para No.	Subject	Amount
	23	11	Non-surrendering of anticipated saving	25.319
	24	13	Irregular withdrawal of pay & allowance after upgradation of secondary schools	87.758
	25	14	Unjustified expenditure from NSB fund	2.078
	26	1	Non-recovery of Government dues as pointed out in previous years audit paras	258.318
Dy. DEO (EE-M), Vehari	27	2	Non clearance of leave encashment cases of employees, creation of pendency	13.663
	28	3	Doubtful payment of pay and allowances without date of joining	3.144
	29	4	Unauthorized advance withdrawal from Asaan Assignment Account	49.033
	30	6	Unauthorized Purchase of sports and stationary items	2.260
	31	7	Irregular deployments on temporary duties / attachments and payments of salaries	0.804
	32	8	Irregular expenditure out of NSB Funds	9.036
	33	9	Non-production of record	21.407
DEO (Secondary Education) Vehari	34	10	Non utilization of NSB funds by the schools	12.296
	35	1	Non recovery of Government dues in Audit Paras	1.516
	36	3	Unjustified pay & allowances due to erratic Posting	8.640
	37	4	Unjustified payment and retention of leave encashment	76.820
	38	6	Loss due to non-regularization of services	11.859
	39	7	Irregular expenditure without stock entry and splitting	2.583
	40	8	Unjustified expenditure on renovation of schools	6.245
	41	9	Non-maintenance of Cash book of expenditure	6.860
Principal, Govt. Model Higher Secondary School Vehari	42	10	Doubtful withdrawal of funds without approval of School Council and without writing of Cash book	4.210
	43	2	Loss due to non-regularization of services	2.805
	44	4	Less deposit of Loan from fund	0.413
	45	5	Unjustified payment of leave encashment	2.862
	46	6	Non-verification of receipts challan	0.302
	47	7	Unauthorized adjustments of pay and allowances	12.307
	48	8	Unjustified expenditure on purchase of uniforms, curtains	0.417
	49	9	Unauthorized auction of stock on very nominal price	2.003
	50	10	Less deposit of Farogh-e-Taleem Fund fee	0.692
	51	11	Irregular expenditure on civil works by School Councils	3.073
	52	12	Irregular expenditure through invalid school council	1.138
53	13	irregular payment of PST to unregistered supplier	0.454	

**Annexure-A**

**Part-II**

**Memorandum for Departmental Accounts Committee Paras  
Pertaining to the Audit Year 2022-23**

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject	Amount
<b>District Education Authority, Bahawalnagar</b>				
CEO DEA Bahawalnagar	1	4	Non-recovery of registration fee and annual inspection fee from private schools	0.524
	2	5	Irregular procurement without specification	0.625
	3	7	Non-deposit of Stamp Duty	0.031
	4	8	Expenditure on purchase of IT equipment without ensuring Quality and Specifications	6.191
	5	9	Unauthorized withdrawal of TA/DA	0.114
	6	10	Wasteful expenditure due to non-completion of schemes	3.529
	7	11	Non-imposition of penalty for late supply of IT Labs equipment	0.354
	8	12	Undue retention of funds in local bank account	91.256
Dy. DEO (EE-W), Bahawalnagar	9	7	Withdrawal of funds without pre-audit and defective monitoring of utilization of NSB	62.434
	10	9	Procurement of services from unregistered suppliers and non-payment of PST	1.376
	11	11	Loss to Government due to payment of excess rates for purchase of same item in same Financial Year	0.894
	12	12	Blockage of government funds due to non-utilization of funds for improvised class rooms	38.221
	13	13	Irregular incurring of funds for the purchase of furniture	1.373
	14	14	Less deduction of Group Insurance recovery thereof	0.128
	15	15	Unjustified expenditure on construction /repair of school buildings from NSB	3.823
	16	16	Irregular Cash Payment in violation of the NSB guidelines	21.131
	17	17	Defective maintenance of consumption record and non-availability of deposit proof of taxes	1.169
	18	18	Defective maintenance of stock register and non-availability of consumption record	14.954
Dy. DEO (EE-M) Fortabbas	19	6	Loss due to theft of solar penal items	0.351
	20	7	Wasteful expenditure on installation of solar systems in schools	4.800
	21	8	Unjustified retention of funds of schools shifted to PEF	0.312

DDOs	Sr. No.	Para No.	Subject	Amount
	22	10	Non-cancellation of general duties and irregular expenditure on pay and allowances due to shifting of headquarter	0.292
	23	12	Non-utilization of funds provided for improvised class rooms	1.481
	24	16	Loss due to non-auction of old / dry trees	0.760
	25	17	Irregular payment of PST to unregistered suppliers	1.635
	26	19	Non / less deposit of taxes into government treasury	0.915
	27	20	Loss due to unjustified inclusion of income tax in bills	0.156
	28	21	Unjustified cash payment instead of crossed cheques	99.898
	29	23	Unjustified / irregular payment to AEOs	8.460
	30	26	Unauthorized retention of public money in DDO account and non-reconciliation thereof	1.569
	31	27	Poor performance due to non-utilization of NSB	21.116
Dy. DEO (EE-W) Fortabbas	32	7	Withdrawal of funds without pre-audit and defective monitoring of utilization of NSB	71.470
	33	9	Less deduction of Group Insurance recovery thereof	0.119
	34	10	Irregular maintenance of cash book and non-reconciliation of cash book and bank statement	1.540
	35	12	Loss due to unjustified inclusion of income tax in bills	1.208
	36	13	Procurement of services from unregistered suppliers and non-payment of PST	1.462
	37	15	Loss to Government by payment of excess rates to same suppliers for same items	3.217
	38	16	Blockage of government funds due to non-utilization	13.562
	39	18	Misappropriation of funds incurred for purchase of furniture inquiry thereof	0.335
	40	19	Misappropriation of funds withdrawn without availability of vouched account	0.208
	41	20	Doubtful purchase and non-availability of consumption record	0.926
	42	22	Irregular Cash Payment in violation of the NSB Guidelines	4.639
	43	24	Irregular purchase of electric water coolers for Insaaf Afternoon Schools	1.653
44	25	Doubtful consumption of POL and use of vehicle	1.375	
HM, GGHS Chishtian	45	4	Irregular transfer and utilization of NSB without involvement of District Account Office	1.314
	46	7	Unauthorized expenditure on payment of salaries from NSB	0.795
	47	8	Irregular expenditure on the repair of furniture and machinery & equipment	0.583
	48	9	Payment of pay and allowances after retirement	0.089

DDOs	Sr. No.	Para No.	Subject	Amount
	49	11	Irregular charging/payment of General Sales Tax on exempted items	0.024
<b>District Education Authority, Bahawalpur</b>				
CEO DEA Bahawalpur	1	6	Non-accountal into stock register	0.292
	2	7	Loss due to non-realization of registration/renewal fee from private schools	0.136
	3	8	Difference between cash book and bank balance / unauthorized retention money in DDO account	3.896
	4	9	Undue blockage of funds and non-release thereof	14.400
	5	10	Non-deposit of Income Tax	0.557
	6	11	Excess transfer of amount than actual expenditure to Insaaf Afternoon Schools	22.148
	7	12	Un-authentic expenditure on works	214.036
	8	13	Non-cancellation of erratic posing and irregular expenditure on pay and allowances	-
	9	14	Non-verification of deposit of GST by supplier	2.693
	10	15	Non-recovery of liquidated damages	0.838
Dy. DEO (EE-M), BWP City	11	2	Internal audit of accounts not conducted	-
	12	3	Overpayment of charge allowance	0.355
	13	4	Irregular drawl of pay & allowances	1.911
	14	6	Irregular Shifting of Headquarter	0.166
	15	7	Non-transfer of property in the name of Schools valuing in millions	-
	16	10	Unauthorized payment on account of integrated allowance	0.095
	17	11	Irregular utilization of NSB	1.514
	18	12	Unjustified expenditure on repair of different items	0.850
	19	14	Irregular utilization of NSB without school council	9.113
	20	15	Unjustified payment of qualification allowance	5.516
	21	16	Improper maintenance of Cash book of NSB	-
	22	17	Non-payment of Punjab Sales Tax on services	0.420
	23	18	Doubtful payment / non-deposit of GST inquiry thereof	1.242
	24	19	Loss due to overpayment of HRA	0.083
	25	20	Irregular drawl of salary during absence from duty	0.150
	26	22	Doubtful billing from NSB	15.694
	27	23	Irregular expenditure by GES Chah Suleman Shah	0.388
Dy. DEO (EE-M), Yazman	28	3	Unjustified payment "Science Teaching Allowance"	0.009
	29	4	Overpayment of House Rent Allowance @ 45 % than entitlement	0.075
	30	6	Overpayment of Charge Allowance	0.104
	31	9	Unjustified payment of qualification allowance	3.849
	32	10	Overpayment of Charge Allowance to head teachers of primary schools	0.111

DDOs	Sr. No.	Para No.	Subject	Amount
	33	11	Irregular drawl of hard area allowance	0.104
	34	15	Loss due to non-auctioning of old / dry trees worth	0.745
	35	16	Loss due to non-deposit of GST/PST and Income Tax	1.754
	36	17	Provision of funds without requirement & unjustified expenditure	0.719
	37	18	Doubtful expenditure through NSB	0.946
Dy. DEO (EE-W), Ahmadpur East	38	6	Unauthorized retention of public money in DDO account	0.166
	39	7	Loss due to less deduction of Group Insurance	0.187
	40	9	Unjustified cash payment instead of crossed cheques	3.988
	41	10	Non-utilization of funds provided for improvised class rooms	1.260
	42	11	Loss due to non / less deposit of GST by suppliers	0.095
	43	12	Irregular expenditure on account of pay and allowances without producing medical fitness certificate	11.716
	44	14	Unjustified payment of qualification allowance	6.035
	45	15	Excess Expenditure than budgetary provision	0.474
	46	16	Unjustified expenditure on repair of various items	0.328
	47	18	Loss due to unjustified payment of irrelevant allowances	0.052
Dy. DEO (EE-W), Bahawalpur (Saddar)	48	19	Irregular incurrence of development expenditure without detailed design and specifications	3.627
	49	21	Loss due to inadmissible drawl of annual increment and other allowances	0.476
	50	1	Loss due to less deduction of Group Insurance	0.110
	51	2	Irregular expenditure on account of pay and allowances without producing medical fitness certificate	8.368
	52	6	Unjustified payment of qualification allowance	5.714
	53	9	Unjustified payment of POL	0.013
	54	13	Loss due to wrong pay fixation, drawl of SSB and other allowances after regularization	0.551
	55	15	Non-rationalization of Staff and poor performance towards retention / enrollment of students	
	56	16	Loss due to non / less deposit of GST by suppliers	0.102
Dy. DEO (EE-W), Bahawalpur City	57	17	Unauthorized payment of pay & allowances without availability of sanctioned post in budget book	3.077
	58	19	Unauthorized retention of public money in DDO account	2.790
	59	2	Irregular expenditure due to misclassification	0.063
	60	3	Irregular expenditure due to non-compliance of PPRA Rules	0.259
	61	4	Unjustified payment "Science Teaching Allowance"	0.012
	62	6	Loss due to showing higher rates of store items	2.431
	63	7	Loss due to doubtful / fictitious billing	0.333
	64	8	Loss due to non-auctioning of old / dry trees worth	0.160

DDOs	Sr. No.	Para No.	Subject	Amount
	65	9	Loss due to illogical repair and white washing of newly built and dangerous buildings	1.000
	66	10	Irregular expenditure on pay and allowances due to shifting of Headquarters	0.501
	67	11	Loss due to useless fans after installation of solar technology	0.206
	68	12	Loss due to illogical / irregular repair works	0.803
	69	13	Loss due to unjustified expenditure	0.495
	70	14	Loss due to claiming unjustified / unnecessary expenses	1.656
	71	15	Irregular expenditure regarding repair of school buildings	19.049
	72	17	Loss due to non-deposit of GST and Income Tax by suppliers	2.725
	73	18	Loss of taxes due to making purchases from unregistered firms	0.277
DEO (Special Education) Bahawalpur	74	2	Internal audit of accounts not conducted	-
	75	3	Irregular payment of salary	0.164
	76	4	Unauthorized payment of electricity	0.116
	77	5	Irregular Expenditure on purchase of Hot & Cold Charges	0.062
	78	6	Irregular expenditure on postage	0.097
	79	8	Irregular payment of pending liabilities	0.235
	80	9	Irregular expenditure by Splitting and without quotations	0.247
	81	10	Doubtful payment /non-deposit of GST inquiry thereof	0.331
	82	11	Non-maintenance of Budget Control Register	1.514
	83	12	Non-maintenance of Fixed Assets Register	-
	84	13	Un-authentic budget estimates provided by DDO	-
85	14	Non-maintenance / production of record	-	
HM, Govt. Special Education Center Hasilpur	86	2	Irregular retention of stipend in DDO bank account	0.117
	87	5	Irregular procurement without evaluation of technical bids	1.423
	88	6	Unjustified drawl of Conveyance Allowance during leave	0.034
	89	7	Drawl of fund by using fake invoice	0.038
	90	8	Unauthorized charging of expenditure in irrelevant object code through misclassification	0.972
	91	9	Irregular expenditure under head of POL	12.895
	92	10	Non-credit of bank profit in Government treasury	0.043
	93	11	Irregular/suspicious expenditure on repair of vehicles	0.839
HM, Govt. Special Education Center Yazman	94	1	Charging of expenditure in irrelevant object code through misclassification	1.837
	95	3	Unauthorized payment of salaries during absence from duty	0.074
	96	4	Unjustified drawl of Conveyance Allowance during leave	0.015
	97	5	Non-taking actions the firms for delay supply and loss due to non / less deduction of liquidated damages	1.501



DDOs	Sr. No.	Para No.	Subject	Amount
	98	6	Drawl of POL on the basis of old fuel consumption certificates and non-obtaining of fitness certificate of speedo meters	11.887
	99	8	Irregular/doubtful expenditure on account of repair of transport	1.519
	100	9	Irregular clearance of pending liabilities	0.127
	101	10	Unjustified appointment on the basis of joining after stipulated time period and recovery thereof of SSB and salary	0.955
	102	11	Irregular retention of stipend in DDO bank account	0.513
	103	12	Shortage of staff at school	-
	104	13	Non-finalization of inquiry against the employee for Misconduct	-
HM, GSS of Special Education for Hearing Impaired (Boys) Bahawalpur	105	4	Irregular retention of stipend/balance in DDO bank account	0.886
	106	5	Unauthorized payment of salaries during absence from duty	0.016
	107	7	Difference between cash book and bank balance	1.765
	108	8	Charging of expenditure in irrelevant object code through misclassification	0.796
	109	9	Loss due to unauthorized occupant of residences of school	2.795
	110	10	Loss due to non-vacation/non-deposit of rent of encroached shop/canteen	2.640
	111	11	Doubtful expenditure on account of repair of transport	0.195
	112	12	Loss due to non-auction of used Mobil oil	0.097
	113	13	Loss to government due to purchase of POL at higher rates than rate fixed by OGRA	0.243
Performance Audit Report of CEO DEA Bahawalpur (Audit Year 2021-22)	114	2	Shifting of school to private sector due to poor performance	-
	115	10	Non-cancellation of erratic posting and rectification of invalid posts in DEA	-
	116	14	Financial indiscipline in purchase of Assets	7.726
	117	15	Excess payment due to non-deduction of liquidated damages for late supplies	1.358
	118	33	Non-combating the tuition system in the evening	-
	119	40	Non-production of record	-
<b>District Education Authority, Chiniot</b>				
Headmistress Govt. Girls High School, Ghafoorabad	1	1	Irregular expenditure on the repair of furniture and machinery & equipment	0.191
	2	5	Non-verification of General Sales Tax	0.112
	3	6	Non-maintenance of record of moveable / immoveable property / asset register on prescribed format	-
	4	7	Less/Non-deduction of Taxes	0.090
CEO DEA Chiniot	5	7	Non-reconciliation of expenditure figures between DEA record and SAP R/3 record	0.261

DDOs	Sr. No.	Para No.	Subject	Amount
	6	9	Doubtful expenditure on account of POL by making bogus entries in the log book	0.765
	7	11	Doubtful expenditure on account of repair of vehicle	0.507
	8	12	Non-recovery of fine imposed by the authority	0.109
	9	15	Non-collection of deposit proof of GST	0.283
	10	21	Unauthentic expenditure on development works	75.939
Headmistress Govt. Girls High School, Rao Bagh	11	10	Recovery on account of General Sales Tax	0.047
	12	11	Recovery on account of PST from service providers	0.017
Headmistress Govt. Girls High School, Hersa Sheikh	13	3	Non-maintenance of Assets Register	1.293
	14	4	Non-deduction of taxes	0.119
<b>District Education Authority, DG Khan</b>				
CEO DEA DG Khan	1	7	Loss to Govt. due to non-recovery of registration fee from un-registered schools	0.220
	2	8	Loss to Govt. due to non-recovery of annual inspection fee from private registered schools	0.219
	3	9	Lapse of fund on account of deposit work	0.683
	4	11	Overpayment due to payment of higher rates of POL than notified by OGRA	0.011
	5	13	Unauthorized expenditure against previous year liabilities	0.170
	6	14	Unauthorized allocation/expenditure against the scheme not included in approved Annual Development Program (ADP)	1.828
	7	15	Non-obtaining of securities from the DEA employee	-
	8	16	Non-conducting of Internal Audit	-
	9	17	Non-reconciliation of bank account and cashbook	-
Dy. DEO (EE-M) DG Khan	10	15	Unjustified expenditure on repair of vehicles	0.199
	11	16	Unauthentic expenditure on TA/DA	0.045
	12	2	Unjustified payment of financial assistance	2.200
Dy. DEO (EE-M) Koh-e-Sulman	13	6	Loss due to Non-deductions of GP Fund, Group Insurance, Benevolent Fund upon regularization of services	1.688
	14	16	Poor performance due to non-utilization of school council funds	12.299
Dy. DEO (EE-M) Kot Chutta	15	3	Non-deposit of fine imposed by authority due to willful absent from duty	0.035
	16	12	Overpayment due to grant of annual increment without completing six month service	0.011
Dy. DEO (EE-M) Taunsa	17	1	Unauthentic expenditure on POL	0.620
	18	2	Unauthentic payment of transportation Charges	0.750

DDOs	Sr. No.	Para No.	Subject	Amount
	19	5	Unjustified expenditure on repair of vehicles	0.409
	20	10	Non-recovery of fine / minor penalty imposed	0.033
	21	12	Unauthentic Expenditure on TA/DA	0.456
Dy. DEO (EE-W) DG Khan	22	20	Irregular expenditure without calling of tender	1.626
	23	21	Poor performance due to non-utilization of NSB	3.571
	24	23	Overpayment due to grant of annual increment without completing six month service	0.447
Dy. DEO (EE-W) Koh-e- Sulman	25	1	Non-recovery of fine / minor penalty imposed	0.189
Dy. DEO (EE-W) Kot Chutta	26	3	Non-deposit of Fine imposed by authority due to willful absent from duty	0.149
	27	13	Unauthorized drawl of charge allowance through manual bills	0.261
	28	14	Poor performance due to non-utilization of NSB	7.237
Dy. DEO (EE-W) Taunsa	29	2	Loss due to non-deduction of GP Fund, Group Insurance, B. Fund upon regularization	1.078
	30	15	Overpayment due to inclusion of income tax in price	0.554
	31	18	Poor performance due to non-utilization of school council funds	12.853
	32	19	Unjustified expenditure on repair of vehicle	0.300
	33	20	Overpayment due to higher rates of POL than notified by OGRA	0.012
DEO Literacy DG Khan	34	1	Unauthentic expenditure on POL	0.059
	35	6	Unauthorized expenditure due to misclassification of object code	0.219
	36	9	Unjustified expenditure on repair of vehicles / Machinery	0.541
	37	10	Stores found short due to non-availability of Laptop	0.135
<b>District Education Authority, Faisalabad</b>				
HM, Government MC High School Factory Aera Faisalabad	1	4	Non-auction of tree	0.010
HM, Government MC High School Gulstan Colony Faisalabad	2	5	Non-credit of profit earned in Account	0.019
HM, Government	3	8	Non-recovery of loan	0.385
	4	9	Non-deduction of Income Tax and Sales Tax	0.249

DDOs	Sr. No.	Para No.	Subject	Amount
MC GHSS Bhowana Bazar, Faisalabad				
HM, GGHS Shahi Chowk	5	10	Non/less deduction of taxes	0.287
HM, GGHS Millat Colony	6	2	Lapse of funds due to non-utilization	-
	7	7	Irregular expenditure due to misclassification	0.124
CEO DEA Faisalabad	8	3	Non-inspection of private schools and non-recovery of inspection fee	0.159
	9	6	Non-submission of vouched accounts of development schemes	288.590
	10	7	Non-deduction of Social Security Contribution	1.560
	11	12	Irregular expenditure due to misclassification	0.672
	12	14	Non-maintenance of record of moveable / immoveable property /Assets register on prescribed format	2.175
HM, GGHS Amin Town	13	3	Irregular expenditure on the repair of furniture and machinery & equipment	0.404
	14	7	Non-deposit/verification of General Sales Tax	0.271
HM, GGHS Allama Iqbal Colony	15	8	Non-deposit/verification of General Sales Tax	0.062
	16	9	Non-deduction of Income Tax and Punjab Sales Tax on services	0.094
<b>District Education Authority, Jhang</b>				
HM, GHS Shorkot Cantt.	1	4	Non-deduction of taxes before making payment	0.061
	2	8	Non-deduction of Income Tax and GST on supplies and services	0.083
	3	9	Non-verification of General Sales Tax	0.082
HM, GHS Wasu Astana Jhang	4	10	Loss to Government due to no proof of deposit of Income Tax and General Sales Tax	0.057
HM, GGHS Bashir Jhang	5	6	Loss to Government due to no proof of deposit of Income Tax and General Sales Tax	0.143
CEO DEA Jhang	6	2	Non-credit of schools' registration fee to Account-V of Education Authority	2.275
	7	5	Non-deduction of Income taxes on honorarium	31.190
	8	6	Unjustified holding of public fund in local bank account	0.062
	9	15	Less recovery of unspent balance of completed development schemes	0.437
	10	17	Non-deduction of taxes	0.183

DDOs	Sr. No.	Para No.	Subject	Amount
	11	18	Transfer of NSB without need assessment	4.138
	12	19	non-realization of revenue due to non-registration of private schools	0.629
<b>District Education Authority, Khanewal</b>				
CEO DEA Khanewal	1	2	Irregular expenditure on development works due to deposit work	167.816
	2	3	Less deduction of pension contribution	36.019
	3	4	Payment of pension without creation of Pension Fund	63.077
	4	5	Unauthorized sanction of expenditure by splitting and charging of expenditure under project of NFBE,	32.995
	5	6	Unauthorized sanction of expenditure by splitting and charging of expenditure under project of IASP	69.457
	6	7	Irregular late approval of annual budget	12,339.699
	7	8	Doubtful payment of financial assistance	22.700
	8	9	Doubtful payment of pension contribution	15.452
	9	11	Non-implementation of Government policy regarding 20% promotion quota from class IV to Junior Clerk	-
	10	12	Irregular expenditure in violation of Punjab Procurement Rules	17.820
	11	13	Irregular procurement without specifying evaluation criteria	16.802
	12	14	Purchase without stock entries	1.267
	13	15	Non-verification of credit of treasury challans of deposit of civil works	22.323
	14	16	Uneconomical expenditure without Publishing the estimates in English Newspaper	16.554
	15	17	Irregular withdrawal of Inspection Allowance	17.730
	16	18	Doubtful withdrawal of pay without date of joining	3.488
	17	21	Non-evidence of deposit of Sales Tax on purchases	2.474
	18	22	Unjustified payment of salary with fake ID card numbers	62.724
	19	23	Doubtful payment of salaries through same bank account to different employees	2.755
	20	24	Non-auctioning of unserviceable Government Vehicles and old books of warehouse	-
Dy. DEO (EE-M) Jahanian	21	2	Recovery due to unjustified payment of Personal Pay	0.040
	22	3	Unjustified payment of SSB to permanent/regular employees	0.250
	23	4	Recovery of overpayment due to non-fixation of basic pay and Adhoc allowances	0.319
	24	5	Unauthorized drawl of cheque from NSB account	0.085
	25	7	Unauthorized payment of personal allowance	0.233

DDOs	Sr. No.	Para No.	Subject	Amount
	26	8	Unauthorized drawl out of NSB without actual expenditure	0.156
	27	9	Overpayment on account of Qualification Allowance to Elementary School Educator	0.365
	28	11	Recovery due to payment of inadmissible allowances	0.149
	29	12	Unauthorized expenditure out of NSB	4.188
	30	13	Overpayment to supplier due to non-deduction of income tax at source	0.290
	31	15	Doubtful Expenditure out of NSB on account of uniform & bags	0.223
	32	16	Non-production of vouched accounts	0.164
	33	17	Irregular expenditure on repair of vehicles	0.225
Dy. DEO (EE-W) Mian Channu	34	1	Payment of salaries to the staff of upgraded schools from Deputy office budget	-
	35	2	Unjustified retention of funds of schools shifted to PEF	0.539
	36	3	Non-recruitment of chowkidars before installation of Solar Panels	-
	37	4	Expenditure on POL without approved tour program	0.289
	38	5	Irregular drawl of arrears without release of additional budget	13.788
	39	6	Unjustified expenditure on account of Inspection Allowance	4.688
	40	7	Unjustified payment of pay without date of joining	-
	41	8	Release of NSB without observing prescribed channel	36.361
	42	9	Non-submission of certificate of disbursal of NSB to PMIU (PESRP)	-
	43	10	Irregular drawl of Personal and charge allowance	0.074
	44	12	Irregular expenditure due to appointment of PTC Teachers below prescribed Qualification	3.362
	45	13	Irregular adjustment of PTC teacher as EST teacher	0.939
	46	14	Encroachment of Government/State land	-
47	16	Non-accountal of drawl in Cash Book	1.514	
48	17	Release of funds for CEO office pension fund without justification	7.473	
HM, Government Model High School Khanewal	49	3	Irregular expenditure without advertisement and tender process by splitting regularization thereof	1.089
	50	5	Non-provision of verified challans / evidence to verify receipts	4.503
	51	6	Non-auction of dry trees	0.716
	52	7	Undue payment of Conveyance Allowance during vacations	0.818
	53	8	Irregular expenditure through defective tendering	0.323

DDOs	Sr. No.	Para No.	Subject	Amount
	54	9	Non-provision of verified evidence of deduction / deposit of conveyance allowance	0.040
	55	10	Non-deduction / Deposit of Provincial Sale Tax	0.088
	56	11	Undue payment of Conveyance Allowance during summer vacations	0.156
	57	12	Non-verification of deposit of Sales Tax and Income Tax from the supplier / vendor	0.237
Dy. DEO (EE-W) Khanewal	58	1	Withdrawal of funds from treasury without pre-audit and defective monitoring of NSB incurring	101.371
	59	3	Non-production of deposit proof of GST by Supplier	0.799
	60	4	Irregular withdrawal of huge amount of arrears without allocation / release of separate budget	38.521
	61	5	Loss to Government Due to paying of Higher Rate	0.251
	62	6	Unauthorized payment of pay and Allowances during absent period and Recovery	0.060
	63	7	Unjustified expenditure on construction /repair of school Buildings from NSB	1.983
	64	8	Re-instatement of service of the official without holding inquiry and payment of Pay & Allowance	0.267
	65	10	Irregular / doubtful expenditure from NSB	6.692
Principal, GGHSS Abdul Hakeem	66	12	Irregular withdrawal of pay & allowance without duty	65.538
	67	1	Payment of conveyance allowance during summer vacation / leave period	0.067
	68	2	Doubtful / fake income tax returns	0.031
	69	3	Irregular expenditure on purchases through doubtful quotations	0.270
<b>District Education Authority, Layyah</b>	70	4	Excess payment due to less deposit of taxes	0.015
	1	1	Less release of funds than approved budget	152.776
	2	2	Excess release of development funds than approved budget	8.972
	3	7	Illegal change of cadre from Headmaster to Assistant Director	3.810
	4	9	Non-maintenance of Cash Book of DEA by Dy. Director Budget	7,879.410
	5	10	Unjustified expenditure on electricity charges of other offices	0.599
	6	11	Non-maintenance of Cash book of pension fund, non-reconciliation	49.575
	7	13	Irregular printing expenses without getting NOC from press	0.244
	8	14	Unauthorized release supplementary grant without approval	18.352
9	16	Unjustified allocation of funds of NSB to the schools by PMIU without school-specific need based	314.740	

DDOs	Sr. No.	Para No.	Subject	Amount
	10	17	Non-conducting of post completion evaluation of projects	63.370
DEO (EE-M) Layyah	11	2	Undue retention of cash in DDO bank accounts as closing balance	0.382
	12	4	Irregular expenditure through misclassification	0.214
	13	5	Unauthentic payment without receipt of stores	0.608
	14	6	Non-verification of GST	0.080
	15	7	Non-rationalization of teaching staff according to student teacher ratio	-
	16	8	Non-imposition of fine on absent teachers	0.310
	17	10	Compromised quality education due to missing facilities	-
DEO (SE) Layyah	18	2	Difference of cash book and bank balance	0.052
	19	3	Non-maintenance assets registers	0.371
	20	4	Suspicious drawl of Travelling allowance	0.386
	21	5	Utilization of funds without pre-audit and non-provision of vouched accounts	490.746
	22	6	Non-allocation of funds for missing facilities	1,746.000
	23	7	Irrational distribution of NSB by the School Education Department	-
	24	9	Provision of poor quality of education due to so called upgradation of schools	-
Dy. DEO (EE-M) Karor	25	11	Irregular / unjustified and doubtful repair of vehicle	0.876
	26	14	Expenditure against procurement of various items without calling of tender advertisement	0.720
	27	22	Unjustified Payment of GST/Income Tax of previous Years out of NSB	0.912
Dy. DEO (EE-W) Karor	28	6	Doubtful withdrawal of pay without date of joining	4.261
	29	12	Irregular payment of leave encashment	20.330
	30	19	Unjustified retention funds (of various Schools) in other than Punjab Bank	45.518
	31	20	Irregular payment of income tax out of NSB	0.480
<b>District Education Authority, Lodhran</b>				
CEO DEA Lodhran	1	2	Non-recovery of registration fee and renewal fee from private schools	0.072
	2	5	Unauthorized payment of pay and allowances during the period of leave	0.779
	3	6	Undue retention of funds received for renovation of ECE class rooms	1.954
	4	7	Irregular expenditure on payment of demand notice	0.539
	5	9	Loss due to theft of building materials and non-auction of old structure	-
	6	10	Irregular cash drawl of funds	0.558
	7	11	Unjustified expenditure on sports activities	0.600



DDOs	Sr. No.	Para No.	Subject	Amount
	8	13	Undue closing of complaints lodged through Pakistan Citizen's Portal	-
	9	14	Unlawful conduct of business and unauthorized approval of budget	-
	10	15	Loss due to purchase of ceiling fans etc. at higher rates	0.460
	11	16	Poor performance of DEA	-
Dy. DEO (EE-W) Kehrora Pacca	12	2	Unauthorized payment of Social Security Benefit @ 30%	8.798
	13	3	Unauthorized withdrawals of arrears of pay and allowances without budget allocation	3.760
	14	4	Doubtful payment of pay and allowances without date of joining	0.084
	15	5	Unauthorized payment of qualification allowance	2.453
	16	6	Excess payment of pay due to additional increment	0.104
	17	7	Unauthorized payment of Integrated Allowance	0.052
	18	9	Non-recovery of conveyance allowance from teacher during earned leaves	0.297
	19	10	Loss to Government due to excess payment of charge allowance	0.122
	20	12	Blockage of NSB due to non-utilization	4.681
	21	15	Irregular expenditure from NSB without preparation of Annual Plan, pre-Audit	36.691
	22	16	Irregular development expenditure without approved design and specifications	3.305
	23	17	Non-collection of proof of deposit of sales tax	0.596
	24	18	Irregular withdrawal of pay & allowances after upgradation secondary schools	-
25	19	Mis-procurement of water coolers	0.990	
Dy. DEO (EE-W) Lodhran	26	2	Unauthorized payment of pay and allowances during the period of leave	0.456
	27	6	Loss due to theft of building materials and non-auction of old structure	1.000
	28	7	Inadmissible payment of 30 % SSB after regularization	0.187
	29	8	Unjustified retention of funds of schools shifted to PEF	0.750
	30	9	Irregular expenditure due to appointments below prescribed qualification	6.501
	31	10	Overpayment of pay & allowances to PTC teacher	0.513
	32	11	Unauthorized payment of salary to absent employees	0.192
	33	12	Unjustified payment of Conveyance Allowance to C-IV employees during vacations	1.484
	34	13	Irregular expenditure on civil works	0.687
	35	14	Non-verification of GST	0.367
	36	15	Non-demolishing of dangerous building / structure	-

DDOs	Sr. No.	Para No.	Subject	Amount
	37	16	Non-maintenance of record	2.294
Principal, GHSS Makhdoom Aali Dunyapur	38	1	Unauthorized payment of conveyance allowance to teachers during summer & winter vacation	0.390
	39	2	Loss to Govt. due to irregular award of increments and non-adjustment of pay & allowances	0.390
	40	3	Loss due to non-obtaining of rent of building	-
	41	4	Non-deduction of Income Tax	0.324
	42	5	Non-deposit of Sales Tax on purchases	0.135
	43	6	Non-recovery of liquidity charges on late supply of school purchases	0.482
	44	7	Non-forfeiture of Security Deposit on Late Supplies	0.363
	45	8	Non-surrender of anticipated savings	13.381
	46	10	Unjustified Payment of Arrears of Pay & Allowances without Release of Separate Budget	0.810
	47	12	Improper maintenance of cash books for NSB	1.427
Principal, GHSS Rind Jada, Kehror Pacca	48	1	Non-deduction of Income Tax on purchases	0.405
	49	2	Non-deposit of Sales Tax deducted at source	0.266
	50	4	Irregular payment of conveyance allowance and recovery thereof	0.215
	51	6	Non-surrender of anticipated savings	5.604
	52	7	Non-forfeiture of Security Deposit on Late Supplies	0.414
	53	8	Non-recovery of liquidity charges on late supply of school purchases	0.481
	54	9	Improper maintenance of cash books for NSB	3.404
	55	11	Irregular purchases from NSB without approval of CEO Education	0.275
	56	12	Non-deduction of PST	0.061
<b>District Education Authority, Multan</b>				
CEO DEA Multan	1	4	Defective preparation of annual budget due to fake budgeting of local receipts	30.000
	2	5	Unauthorized late draft budget estimates for Financial Year 2021-22	15,199.086
	3	7	Irregular approval of revised budget due to showing less annual budget of salary	9.027
	4	8	Non-surrender of savings	9.082
	5	9	Non-maintenance of District Education Authority cash book	10,234.606
	6	14	Unauthorized expenditure on account of repair of buildings	0.861
	7	15	Mis-procurement due to grouping and loss to government	1.264
	8	22	Irregularly receipt of savings from development schemes	1.472

DDOs	Sr. No.	Para No.	Subject	Amount
	9	24	Loss to government due to non-deduction of sales tax	0.307
	10	25	Unauthorized withdrawal of stipend by splitting the vouchers	36.606
Dy. DEO (EE-M) Shujabad	11	2	Non-surrender of savings and lapse of funds	77.282
	12	3	Doubtful withdrawal of pay without date of joining	0.730
	13	4	Unauthorized payment of science teaching allowance	0.023
	14	6	Payment of inadmissible allowances recovery thereof	0.050
	15	7	Irregular payments of arrears without additional budget	9.891
	16	8	Irregular payment of SSB allowance to non-regularization of contract employees	9.415
	17	11	Irregular payment of charge allowance. Recovery thereof	0.156
	18	12	Non-utilization of NSB	17.960
	19	14	Overpayment of income tax and sales tax on exempted items	0.075
	20	15	Non-imposition of PST / GST on services / goods	0.289
	21	16	Mis-procurement of furniture, paint etc.	0.860
	22	17	Unjustified expenditure on electricity bill despite availability of solar panels	1.112
23	18	Loss due to theft of solar panels installations	-	
24	19	Unauthorized payment of pay and allowances despite retirement / transfer of employees	0.594	
Dy. DEO (EE-W) Jalal Pur Pirwala	25	2	Unauthorized Payment of Conveyance Allowance during vacations	0.115
	26	3	Loss to government due to non-regularization of services of educators	3.850
	27	4	Irregular payment of pay & allowances without performing duties at original place of posting	2.038
	28	5	Irregular payment of pay and allowances against unapproved designation	2.874
	29	6	Irregular expenditure from NSB and non-deposit of GST	0.108
	30	8	Irregular expenditure on construction / repair of school Buildings from NSB	4.006
	31	12	Irregular purchases through splitting	3.149
	32	13	Unjustified payment on account of labor charges from NSB	0.740
	33	14	Non-maintenance of proper cash book and non-reconciliation with bank statement	11.868
	34	15	Irregular recruitment Class IV against the sanctioned posts of various schools	1.376
	35	16	Unauthorized Payment of inadmissible Allowances	0.021
	36	17	Less deduction of General Provident Fund-	0.094

DDOs	Sr. No.	Para No.	Subject	Amount
Dy. DEO (EE-W) Saddar Multan	37	2	Unjustified expenditure on account of Inspection Allowance to the AEOs	10.617
	38	3	Non-surrender of savings on account of pay, allowances and contingencies	87.352
	39	4	Non-compliance of the Government instructions and withdrawal of social security benefits	26.174
	40	5	Unauthorized payment on account of integrated allowance	0.036
	41	6	Unauthorized payment of pay and allowances despite retirement of employees	0.074
	42	7	Loss due to payment of inadmissible allowances	0.027
	43	8	Unjustified drawl of inadmissible charge allowance by the AEOs	0.168
	44	9	Unjustified payment of salary with fake ID card numbers	2.855
	45	10	Doubtful withdrawal of pay without date of joining	3.627
	46	12	Poor performance of management resulted in blockage of fund/non-utilization of funds	39.842
	47	14	Doubtful payment of financial assistance	13.600
	48	16	Irregular and non-transparent procurement of water coolers	1.715
	49	17	Irregular payments of arrears without investigation and additional budget	8.486
	50	18	Mis-procurement of tablet PCs at higher rates, recovery thereof	0.907
	51	19	Irregular expenditure on procurement of unapproved items	0.560
	52	21	Irregular purchases of construction material and non-maintenance of proper stock registers	17.888
	53	22	Non-deposit of Punjab Sales Tax and Income Tax on services	1.758
	54	23	Unjustified purchases without specifications	8.753
55	25	Unjustified payment due to non-deposit of GST	0.000	
56	26	Overpayment of sales tax on exempted items	0.283	
DEO (Special Education) Multan	57	1	Irregular / unjustified repair of office vehicle	0.260
	58	2	Irregular expenditure on purchase of panaflex, brochures from advertisement head	0.253
	59	3	Doubtful expenditure on account of conference/ seminars	0.158
	60	5	Non-utilization of funds due to non-finalized ADP Schemes	62.791
	61	6	Non-surrender of anticipated savings	34.435
	62	7	doubtful with drawl of Postage stamps	0.165
	63	8	Non-deduction of Income Tax	0.083
	64	9	Irregular payment of social security benefit despite regularization	0.041
Principal, Government	65	1	Unauthorized Payment of Social Security Benefit @ 30%	0.731
	66	2	Irregular withdrawal of arrears of pay & allowances	2.641

DDOs	Sr. No.	Para No.	Subject	Amount
Degree College of Special Education Multan	67	3	Recovery of conveyance allowances during earned leaves	0.068
	68	4	Non-collection of proof of deposit of Sales Tax	0.297
	69	5	Irregular expenditure through splitting of indents to avoid open tendering	0.415
	70	6	Unauthorized payment of charge allowance and recovery thereof	0.060
	71	7	Unauthorized clearance of pending liabilities without allocation of funds	0.952
	72	8	Irregular payment of conveyance allowance	0.379
	73	9	Over payment of conveyance allowance during winter vacations	0.030
	74	10	Non-deposit of undisbursed amount of scholarships	0.241
	75	11	Non-surrender of savings and lapse of funds	13.733
	HM, Government Junior Model High School Bosan Road Multan	76	1	Payment of inadmissible allowances recovery thereof
77		2	Unauthorized payment of pay and allowances to the employees despite after death	0.035
78		3	Non-recovery of excess paid pay and allowances	0.232
79		4	Payment of salary to the employee pertaining to other DDO	0.032
80		5	Irregular Payments of Arrears without Additional Budget	1.798
81		6	Loss to Government due to non-regularization of educators	0.168
82		7	Over payment of sales tax on exempted items	0.036
83		8	Irregular incurrence of civil/development work without detailed design and specifications	0.305
84		9	Non-payment of General Sales Tax, Punjab Sales Tax and Income Tax	0.017
85		10	Uneconomical expenditure without quotations	0.293
Principal, Government Shadab Training Institute Special Education Multan	86	12	Unauthorized Payment of Conveyance Allowance during Winter Vacations	0.129
	87	13	Loss due to unauthorized Payment of Conveyance Allowance during Earned Leaves	0.184
	88	14	Non-refund of loans granted from FTF for payment of electricity bills	0.173
	89	2	Irregular expenditure by splitting to avoid quotations / tendering process	0.221
	90	3	Non-provision of verified evidence for deduction of conveyance allowance	0.490
	91	4	Non-surrender of anticipated savings	62.798
	92	5	Non-transparent expenditure on account of repair of Government vehicles	0.247
	93	6	Improper maintenance of stock register	0.080
	94	7	Recovery of Conveyance Allowance due allotment of Government Residence	0.130

DDOs	Sr. No.	Para No.	Subject	Amount
	95	8	Non-verification regarding Deposit of GST Amounting	0.028
	96	10	Irregular expenditure of fuel of buses on the basis of old fuel consumption certificates	5.131
HM, Govt. S.S of Special Education Hearing Impaired (Boys) Multan	97	1	Non-deposit of undisbursed amount of scholarships	1.755
	98	2	Difference in opening balance and closing balance of bank statements and cash book	4.748
	99	4	Non-reconciliation of payment of scholarship with bank statement	11.081
	100	5	Unauthorized withdrawal on the basis of old fuel consumption certificates	16.273
	101	7	Irregular creation / clearance of pending liabilities	4.740
	102	8	Unjustified withdrawal of funds on account of repair of building and recovery	0.336
	103	9	Recovery on account of purchase of fuel on unjustified	5.370
	104	10	Irregular withdrawal of funds for the repair of vehicle	0.309
	105	11	Improper stock taking and non-verification of purchase committee	0.803
HM, Govt. S.S. of Special Education Hearing Impaired (Girls) Multan	106	1	Non-surrender of savings and lapse of funds	112.627
	107	2	Difference in opening balance and closing balance of bank statements and cash book	2.715
	108	3	Non-recovery of conveyance allowance during earned Leave and vacations	0.152
	109	4	Irregular payments of arrears without investigation and additional budget	0.250
	110	5	Unauthorized payment of conveyance allowance during vacations	0.398
	111	6	Non-reconciliation of payment of scholarship with bank statement	9.996
	112	8	Unauthorized excess expenditure over budget allocation	27.711
	113	9	Non-payment of expenditure through crossed cheques	1.743
<b>District Education Authority, Muzaffargarh</b>				
CEO DEA Muzaffargarh	1	1	Loss to Govt. due to non-recovery of registration fee from unregistered schools	0.620
	2	2	Loss to Govt. due to non-recovery of annual inspection fee	0.100
	3	4	Unjustified expenditure on POL	0.399
	4	11	Release of budget for NFBE Project resulting unspent	11.537
	5	12	Non-deposit of amount drawn against postage and stamps	0.225
	6	14	Overpayment due to payment of higher rates of POL than notified by OGRA	0.012
	7	15	Unjustified withdrawal of TA/DA without supporting documents	0.394

DDOs	Sr. No.	Para No.	Subject	Amount
DEO (EE-W) Muzaffargarh	8	10	Poor performance due to non-utilization of school council funds	2.542
	9	12	Unjustified expenditure against POL and repair of vehicle	0.628
	10	13	Expenditure on repair and maintenance without estimate and measurements	0.530
DEO (EE-M) Muzaffargarh	11	2	Misuse of Govt. funds on Entertainment	0.050
	12	4	Excess payment of electricity bills than units consumed	0.093
	13	8	Doubtful expenditure on repair of vehicles / machinery & equipment	0.773
	14	9	Unjustified expenditure on account of Photocopies	0.526
	15	12	Non-preparation of Reconciled Expenditure statement	22.637
	16	13	Non-finalization of enquiry cases	-
DEO Literacy Muzaffargarh	17	2	Non-accountal of printing and publication material	0.519
	18	4	Non-establishing ALC (Modified Courses)	-
	19	5	Implementation of literacy project through untrained teachers	-
	20	7	Non-conducting Third Party Evaluation	-
	21	8	Doubtful drawl of TA/DA	0.267
	22	9	Misappropriation of fund on account of Repair of Vehicle	0.435
	23	10	Unjustified releases of budget resulted in unspent	18.217
	24	11	Non-auction of motor cycle and old machinery	0.200
	25	12	Doubtful expenditure on repair of furniture	0.085
DEO Secondary Education Muzaffargarh	26	15	Unjustified expenditure on transportation	0.100
	27	7	Non-availability expenditure statements, non-reconciliation of expenditure	143.310
	28	11	Unauthorized payment of advertisement charges out of project cost	0.837
HM, GHS Jhangar Marah	29	13	Irregular expenditure for repair of vehicle without maintaining history Sheet	0.885
	30	6	Non-deposit of Farogh-e-Taleem Fund	0.185
HM, GGHS Aluday Wali	31	8	Non-deduction of GP Fund, Group Insurance & Benevolent Fund from the pay of permanent employees	0.089
	32	2	Non-deposit of Farogh-e- Taleem Fund	0.137
Principal, GGHS Bangla Machi	33	10	Unjustified expenditure on repairs	0.367
	34	4	Loss due to non-deduction of General Provident Fund, Group Insurance, Benevolent Fund upon regularization of services	0.139
	35	7	Irregular expenditure on civil works without approval of design and specifications	0.525
	36	12	Incurrence of expenditure without notification of SC	0.290
	37	13	Unjustified and doubtful withdrawal of funds	0.073
	38	14	Tractions through unauthorized bank account	0.799

DDOs	Sr. No.	Para No.	Subject	Amount
	39	15	Procurement of furniture and fixture without specification and non-conducting of physical verification	0.542
HM, GGHS Makar Wala	40	3	Loss due to non-deduction of General Provident Fund, Group Insurance, Benevolent Fund upon regularization of services	0.232
HM, GGHS Sheikh Umar	41	11	Misclassification of expenditure	0.157
HM, GHS Daya Chokha	42	1	Unauthorized auction of trees	0.211
HM, GHS Khan Garh	43	9	Irregular payment of salaries after transfer	0.021
	44	10	Non-deposit of Farogh-e-Taleem Fund	0.063
	45	15	Misclassification of expenditure	0.050
	46	16	Doubtful expenditure due to non-accounting of stores	0.239
	47	20	Non-deposit of loan in to Farogh-e-Taleem Fund account	0.021
	48	9	Unjustified expenditure on repairs of buildings	0.752
	49	10	Unauthorized expenditure due to misclassification of object code	0.225
	50	6	Unjustified expenditure on account of purchases without stock entry and consumption record	0.687
	51	8	Misclassification of expenditure	0.075
Principal, GHSS Rohilan Wali	52	6	Irregular payment of salaries after transfer	1.197
<b>District Education Authority, Pakpattan</b>				
CEO DEA Pakpattan	1	2	Non-recruitment of staff on 21.88 % vacant posts in DEA	-
	2	3	Irregular purchase of furniture for schools	0.950
	3	6	Un-authentic expenditure on development works	84.170
	4	7	Irregular payment of inspection allowance without observing KPIs	16.253
	5	10	Irregular expenditure/ purchase of literacy kit due to non-signing framework contract	5.602
	6	12	Non-recovery / receipt of unspent balance	6.306
	7	13	Irregular expenditure out of non-salary budget without vouched accounts	255.695
	8	14	Unjustified vehicle based expenditure on POL and repair	1.526
	9	15	Irregular / unjustified expenditure on food	24.247
	10	16	Irregular purchase and consumption of consumable items	2.749
	11	17	Unjustified expenditure on salaries of Madaris staff	17.801
	12	18	Irregular expenditure on different items due to misclassification	0.904
	13	19	Irregular payment to Insaaf Schools without maintaining crucial record	120.188



DDOs	Sr. No.	Para No.	Subject	Amount
	14	20	Excess expenditure due to purchase on higher rates by mismanagement	3.186
	15	21	Miscellaneous shortcomings in DEA Pakpattan	-
Dy. DEO (EE-M) Arifwala	16	1	Unjustified drawl of inspection allowance by the AEOs	3.330
	17	2	Non-vacation of encroached property	-
	18	3	Non-making effort for recruitment of staff on 33 % vacant posts	-
	19	5	Payment of irrelevant allowances to employees	0.220
	20	6	Unjustified payment of qualification allowance	5.859
	21	7	Unjustified vehicle based expenditure on POL and TA/DA due to non-maintenance of log book	0.371
	22	8	Irregular expenditure on purchase of newspapers and books for library by splitting and violation of	0.349
	23	9	Payment of pay and allowances after resignation and transfer	0.211
	24	11	Irregular payment of Social Security Benefit	5.408
	25	12	Unauthorized retention of public money into account of DDO	4.734
	26	13	Payment of arrears without releasing additional budget	10.352
	27	14	Irregular payment to "Insaaf Afternoon Schools" without maintaining crucial record	27.904
	28	15	Non-posting / transfer of teachers in single teacher and teacher less schools	-
	29	16	Non-clearance of pending liabilities in annual budget	10.166
	30	17	Non-provision of basic facilities in schools	-
	31	18	Irregular incurrence of development expenditure without design and specifications	6.992
	32	19	Non-making arrangement for rationalization of teachers	-
	33	20	Irregular expenditure due to violation of school council policy by the schools	27.591
	34	22	Irregular purchases and non-availability of CPRs	4.756
	35	24	Payment of irrelevant allowances to employees	0.155
Dy. DEO (EE-M) Pakpattan	36	3	Irregular withdrawal of arrears without allocation / release of separate budget	25.185
	37	4	Non-production of deposit proof of GST by Suppliers	0.336
	38	5	Loss to Government due to paying higher rate	0.050
	39	7	Irregular / doubtful expenditure from NSB	90.900
	40	8	Irregular payment in cash instead of cheque	0.534
	41	9	Irregular payment of Special Allowance @ 25%	0.161
	42	10	Non-surrender of savings and lapse of funds	2.698
	43	12	Non-utilization of NSB	18.610
	44	1	Non-deposit of receipts into the Government Treasury	0.420

DDOs	Sr. No.	Para No.	Subject	Amount	
Dy. (EE-W) Arifwala	DEO	45	2	Unauthorized payment of Conveyance Allowance	0.086
	46	4	Irregular expenditure on development works without approval of design and specifications	5.194	
	47	7	Non-utilization of Non-salary budget	1.565	
	48	8	Embezzlement of public funds	0.536	
	49	9	Doubtful procurements through managed invoices	2.533	
	50	10	Irregular expenditure without observing procurement rules	9.349	
	51	11	Non-deduction of Income Tax and Punjab Sales Tax on Services	0.896	
	52	12	Non-deduction and non-verification of deposit of GST	1.330	
Dy. (EE-W) Pakpattan	DEO	53	2	Excess withdrawal of Pay and Allowances	0.808
	54	3	Non-verification of deduction / deposit of conveyance allowance during leave	0.559	
	55	4	Non-surrender of anticipated savings	183.841	
	56	5	Doubtful expenditure on POL without opening and closing meter reading	0.142	
	57	6	Non-deduction / non-deposit of Pay and Allowances during Leave without Pay	0.166	
	58	9	Non-deposit of pension contribution of MC cadre employees into pension fund	4.195	
	59	12	Irregular expenditure by split-up regularization thereof	2.912	
	60	13	Irregular payment of Inspection Allowance	3.609	
	61	15	Irregular expenditure on labour charges / procurements without complete description	0.197	
<b>District Education Authority, Rahim Yar Khan</b>					
CEO DEA Rahim Yar Khan		1	3	Non-maintenance of cash book of DEA	-
		2	4	Undue blockage of funds and non-release thereof	-
		3	5	Non-recovery / receipt of unspent balance	1.291
		4	7	Un-authentic expenditure on works	434.989
		5	8	Loss due to non-realization of renewal fee from private schools	1.560
		6	12	Non-verification of deposit of GST by suppliers	0.297
		7	13	Irregular expenditure due to non-observance of PPR Rules	0.464
		8	14	Improper maintenance of record of fixed assets	0.456
		9	15	Doubtful expenditure due to non-maintenance of history sheet registers	1.345
		10	16	Doubtful expenditure due to contradiction in bill number and date	0.884
		11	17	Doubtful expenditure on POL and repair of vehicle	1.254
		12	19	Unjustified expenditure on salaries of Madaris staff	3.242
		13	20	Poor budgeting and non-surrendering of anticipated savings	2,245.183

DDOs	Sr. No.	Para No.	Subject	Amount
Dy. DEO (EE-M), Liaqatpur	14	1	Loss due to less deduction of Group Insurance	0.173
	15	2	Unauthorized payment of pay & allowances without availability of sanctioned post in budget book	4.861
	16	3	Unauthorized retention of public money in DDO account	3.543
	17	4	Loss due to non / less deposit of GST by suppliers	0.107
	18	5	Unjustified expenditure on repair	0.177
	19	6	Irregular expenditure by splitting the indents and non-observance of PPRA Rules	0.664
	20	7	Drawl of funds through doubtful billing	0.394
	21	8	Loss due to theft of solar penal items	2.026
	22	10	Unjustified drawl of POL from un-registered pump	0.545
	23	11	Excess expenditure on account of POL	0.141
	24	13	Unjustified payment of qualification allowance	3.685
	25	16	Irregular payment of Social Security Benefit	29.547
	26	17	Irregular expenditure on account of TA/DA	0.819
	27	19	Loss due to unjustified payment of irrelevant allowances	0.261
28	20	Irregular expenditure on account of pay & allowances to Senior Manager	1.014	
Dy. DEO (EE-W), Liaqatpur	29	1	Loss due to misappropriation of funds through fictitious / doubtful billing	11.801
	30	2	Loss due to showing higher rates of store items	2.054
	31	4	Unjustified payment of "Social Security Benefit"	0.109
	32	5	Loss due to doubtful consumption of POL	0.427
	33	6	Loss due to doubtful / fake repair of vehicle	0.150
	34	7	Loss due to useless fans after installation of solar technology	1.994
	35	8	Loss due to unjustified payment of personal allowance after promotion	0.243
	36	9	Loss due to non-auctioning of old / dry trees	1.460
	37	10	Loss due to illogical repair and white washing of newly built and dangerous declared buildings	0.906
	38	11	Loss due to illogical / unjustified expenditure	0.132
	39	12	Loss due to claiming unjustified / unnecessary white wash expenses	0.595
	40	13	Irregular expenditure regarding repair of school buildings	7.742
	41	15	Loss due to non-deposit of GST and Income Tax by suppliers	2.204
	42	16	Loss of taxes due to making purchases from unregistered firms	0.300
	43	17	Non-deposit of sale proceeds of old material into treasury	0.036
	44	18	Unjustified payment of "Science Teaching Allowance"	0.004

DDOs	Sr. No.	Para No.	Subject	Amount
	45	19	Loss due to encroachment of school land and building of GGPS Pacca Laran	-
	46	21	Illogical higher / further qualifications and doubtful drawl of qualification allowance	0.861
	47	22	Unauthorized retention of Public Money into Account of DDO	0.829
	48	24	Loss due to wrong fixation of personal allowance	0.149
	49	25	Loss due to misuse / theft of electricity at schools.	-
Dy. DEO (EE-W), Rahim Yar Khan	50	2	Doubtful Difference between departmental expenditure statement and FI Data	78.017
	51	3	Loss due to excess payment of pay and allowances after retirement	0.173
	52	4	Irregular expenditure due to non-observance of PPRA Rules	0.399
	53	5	Unjustified withdrawal of pay without mentioning dates of joining	8.358
	54	7	Doubtful expenditure without any demands and without consumption records	1.306
	55	9	Wasteful expenditure on installation of solar systems in schools	9.000
	56	12	Loss to Government due to payment of pay and allowances to employees without working	0.781
	57	13	Irregular expenditure from NSB without attendance of members of SCs	3.067
	58	14	Loss due to unjustified payment of personal allowance after promotion	0.145
	59	15	Loss due to doubtful consumption of POL	0.236
	60	16	Irregular expenditure by school councils beyond permissible limit	2.198
	61	17	Mis-procurement of water coolers	3.160
	62	18	Non-utilization of NSB	18.843
	63	19	Irregular withdrawal of NSB without pre-audit	53.789
	64	20	Irregular two-time transfer against policy and general duties	0.770
	65	21	Irregular cash payments instead through crossed cheques	4.179
66	22	Provision of education in unsafe and unhygienic environment		
67	24	Doubtful expenditure without stock entry and non-maintenance of Fixed Assets Register	1.098	
68	26	Loss due to non-deduction/self payment of income tax and PST	0.761	
Dy. DEO	69	1	Non-reconciliation of Expenditure	1,339.406
	70	3	Unauthorized payment of qualification allowance	0.041

DDOs	Sr. No.	Para No.	Subject	Amount
(EE-W), Sadiqabad	71	5	Financial loss due to misplacement of financial record of Government Girls Model Primary School Chak No.18/NP	0.294
	72	6	Internal audit not conducted	-
	73	9	Unauthorized retention of Government money	0.600
	74	8	Irregular drawl of salary without regularization	5.078
	75	10	Unauthorized retention of public money into account of DDO	0.576
	76	12	Unauthorized payment on account of integrated allowance	0.080
	77	13	Misappropriation of NSB and irregular drawl of salary of absent period	0.191
	78	14	Unjustified payment of "Social Security Benefit"	11.127
	79	15	Unjustified payment of Personal pay and allowances	0.204
	80	16	Unjustified retention of government funds of schools shifted to Punjab Education Foundation	3.188
	81	17	Irregular utilization of NSB without SC	12.485
	82	18	Incurring of excess expenditure from prescribed limit	3.196
	83	19	Irregular expenditure due to shifting of schools without approval	0.685
	84	20	Irregular expenditure by Splitting the indents and non-observance of PPRA Rules	0.200
	85	21	Non-utilization of NSB	25.462
	86	22	Irregular Shifting of Headquarter	0.175
	87	23	Loss of Government revenue due to non-deposit of GST by the contractor	0.144
	88	24	Loss due to illegal encroachment on government property	3.200
	89	25	Recovery of Pay and allowances due to bogus educational certificate and lodging FIR	1.065
	90	26	Undue delay in completion of inquiry against the complaint of misuse of funds	-
91	28	Separate cash register not maintained for Insaaf Afternoon Schools Program (IASP)	7.448	
<b>District Education Authority, Rajanpur</b>				
CEO DEA Rajanpur	1	3	Loss to Govt. due to non-recovery of registration fee from un-registered schools	0.409
	2	4	Less establishment of Insaaf Afternoon Schools and non-utilization of funds	10.347
	3	5	Loss to Govt. due to non-recovery of annual inspection fee from private schools	0.026
	4	6	Doubtful payment against 6 years old claim	0.645
	5	7	Purchases without tender advertisement	0.839
	6	9	Unauthentic expenditure of deposit work	197.377
	7	11	Unjustified expenditure on photocopies	0.558

DDOs	Sr. No.	Para No.	Subject	Amount
	8	12	Unjustified and doubtful consumption of POL	0.798
	9	14	Unauthentic payments in cash	0.126
	10	15	Unjustified and irregular expenditure on repair of vehicle	0.438
	11	16	Non-conducting of Internal Audit	-
	12	17	Non-conducting of physical verification of stores	-
	13	18	Non-production of sales tax invoices/returns worth	0.138
Dy. DEO (EE-W) Rajanpur	14	1	Unjustified consumption of POL	0.366
	15	2	Unauthentic payments in cash	0.236
	16	3	Unauthorized Drawl of TA/DA	0.470
	17	6	Unjustified and irregular expenditure on repair of vehicle	0.299
	18	9	Non-recovery of Fine imposed by authority due to willful absent from duty	0.049
	19	16	Non-conducting of physical verification of stores	-
Dy. DEO (EE-W) Jampur	20	18	Non-deposit of fine imposed by the authority due to willful absent from duty	0.139
	21	21	Un-authentic consumption of POL	0.270
	22	22	Unjustified expenditure on repair of machinery & equipment	0.087
<b>District Education Authority, Sahiwal</b>				
CEO DEA Sahiwal	1	4	Less deposit of Stamp Duty	0.065
	2	5	Irregular and unauthentic withdrawal of cash	4.833
	3	7	Irregular expenditure without observing prescribed procedure	6.299
	4	8	Non-payment of financial assistance / leave encashment and creation of liabilities	134.495
	5	9	Non-deduction of Conveyance Allowance	0.125
	6	10	Loss due to inefficient and uneconomical procurements	31.123
	7	11	Irregular and non-transparent expenditure for procurement of water coolers	7.125
	8	13	Excess payment due to non-recovery of liquidated damages	1.593
	9	14	Non-completion of school building	8.625
	10	16	Non-transparent recruitment process by manipulation of record	-
	11	17	Withdrawal of funds through irregular and unauthentic expenditure	-
Dy. DEO (EE-M) Sahiwal	12	2	Non-surrender of savings and lapse of funds	26.692
	13	3	Unauthorized expenditure in excess of released funds	11.412
	14	4	Irregular payment of charge allowance	0.049
	15	5	Doubtful payment of salaries on fictitious CNIC number	1.522
	16	6	Non-verification of Challans	0.084

DDOs	Sr. No.	Para No.	Subject	Amount
	17	8	Doubtful withdrawal of pay & allowance and arrears without date of joining	0.256
	18	9	Irregular payments of arrears without investigation and additional budget	0.201
	19	10	Withdrawal of social security benefits after regularization	0.155
	20	11	Non-utilization of NSB	7.533
	21	13	Excess payment of pay and allowances	0.150
	22	15	Unjustified payment due to non-deposit of GST	0.237
	23	16	Overpayment of sales tax on exempted items	0.033
	24	17	Non-deposit of Punjab Sales Tax and Income Tax on services	0.087
	25	18	Irregular expenditure without quotations	0.322
	26	19	Unjustified expenditure on construction /repair of school Buildings from NSB	1.026
Deputy DEO (EE-W) Chichawatni	27	2	Non-surrender of anticipated savings	33.756
	28	3	Irregular payments of arrears without additional budget	18.006
	29	4	Non-recovery of excess paid pay and allowances	0.504
	30	5	Loss to Government due to non-regularization of educators	5.161
	31	6	Loss to Government due to excess payment of charge allowance	0.289
	32	7	Non-utilization of NSB	11.281
	33	9	Unauthorized payment of pay and allowances despite death and transfer of employees	0.169
	34	10	Payment of inadmissible allowances recovery thereof	0.361
	35	11	Loss due to unauthorized payment of Conveyance Allowance during Earned Leaves	0.680
	36	12	Doubtful payment of salary with fake ID card numbers	1.467
	37	13	Unauthorized payment of science teaching allowance	0.011
	38	14	Irregular withdrawal of inspection allowance by the AEOs	5.433
	39	15	Procurement from Un-registered firms with PRA	0.506
	40	16	Overpayment of sales tax on exempted items	0.193
	41	17	Non-imposition of Punjab Sales Tax on services	0.048
	42	18	Non-production of proof of deposit of GST by the suppliers	0.428
	43	19	Unjustified expenditure on repair of school buildings from NSB	0.545
	44	21	Non-maintenance of cash book involving payments of	1.169
Principal, Government Comprehensive Higher	45	2	Payment of inadmissible conveyance allowances during leave	0.103
	46	3	Non-surrender of savings and lapse of funds	6.375
	47	4	Unauthorized expenditure in excess of released funds	0.936
	48	5	Irregular payment of charge allowance	0.025

DDOs	Sr. No.	Para No.	Subject	Amount
Secondary School Sahiwal	49	6	Irregular payment of conveyance allowance during Covid-19	0.131
	50	7	Irregular expenditure by splitting indent to avoid the tender process / quotation	2.254
	51	8	Unjustified payment of expenditure out of FTF	0.375
	52	9	Irregular payment of electricity bills against Account-V of DEA	2.129
	53	10	Defective maintenance of cash book of NSB	1.997
	54	11	Irregular/unauthorized expenditure on repair of transformer amounting	0.016
	55	12	Non-utilization of NSB	0.944
	56	13	Irregular payment of NSB to school employees	0.089
	57	14	Illegal appointment of staff in schools	0.394
	58	15	Non-deduction of conveyance allowance and maintenance charges	0.787
Dy. DEO (EE-W) Sahiwal	59	1	Non-compliance of previous audit paras involving recovery	46.634
	60	3	Non-surrender of savings and lapse of funds	49.704
	61	4	Doubtful payment of salaries on fictitious CNIC number	0.984
	62	5	Unauthorized expenditure in excess of released funds	18.856
	63	6	Doubtful withdrawal of pay without date of joining	0.427
	64	7	Irregular payment of pay more than budgeted posts	70.487
	65	8	Unauthorized payment of charge allowance	0.427
	66	10	Irregular payments of arrears without investigation and additional budget	6.379
	67	13	Non-utilization of NSB	11.505
	68	16	Non-deposit of Punjab Sales Tax on services	0.061
	69	17	Non-deposit of Income Tax	0.065
	70	18	Overpayment of sales tax on exempted items	0.138
	71	19	Unjustified payment due to non-deposit of GST	0.118
72	20	Excess payment of Punjab Sales Tax on services	0.102	
	73	23	Unauthorized adjustment of male AEO against the post of female AEO	-
<b>District Education Authority, Toba Tek Singh</b>				
CEO DEA Toba Tek Singh	1	7	Non-recovery of inspection fee	0.181
	2	8	Unauthorized payment without approval	0.433
	3	12	Unauthorized deduction of withholding tax on profit by bank	0.038
	4	16	Loss due to purchase of machinery & equipment at higher rates	0.165
	5	21	Non-transparent selection of development schemes	46.461
	6	24	Misclassification of expenditure	0.609



DDOs	Sr. No.	Para No.	Subject	Amount
	7	25	Non-conducting of survey / non-registration of private schools	-
	8	26	Delay in completion of development schemes	66.599
HM, GGHS, Latif	9	2	Non-utilization of grant for rehabilitation of Science Lab	0.420
Principal Government Islamia Secondary School	10	9	Non-utilization of grant for rehabilitation of Science Lab	0.126
HM, GGHS, Pirmahal	11	2	Doubtful withdrawal of pay without date of joining	5.426
	12	3	Irregular withdrawal of arrears without allocation/ release of separate budget	6.696
	13	14	Non-availability of verified reconciled expenditure statement	292.601
<b>District Education Authority, Vehari</b>				
CEO DEA Vehari	1	2	Lapse of fund on account of deposit work	0.224
	2	4	Non-utilization of funds released by the Government for Insaaf Afternoon Schools	19.579
	3	5	Non-recovery of annual inspection fee from private registered schools	0.572
	4	6	Non-recovery of registration fee from un-registered schools	0.358
	5	7	Unauthorized sanction of expenditure by splitting and charging of expenditure in pieces	39.633
	6	8	Non-utilization of funds for the procurement of literacy kits	7.410
	7	9	Unauthorized retention of public money in DDO account	6.158
	8	10	Irregular payments in cash	0.720
	9	12	Irregular pay due to shifting of headquarter	2.607
	10	13	unauthorized procurements of food items for Madaaris	5.705
	11	14	Unjustified payment on account of GST without GST invoice and deposit proof	0.397
	12	15	Unjustified budgeting and releases of budget resulted in unspent balances of	20.466
	13	17	Unauthorized Payment of conveyance allowance during Leave	0.011
	14	18	Irregular purchase of Solar penal	1.183
	15	19	Non-obtaining of securities from the DEA employee	-
	16	20	Non-conducting of Internal Audit	-
	17	4	Non / less transfer of property in the name of Schools valuing in millions	-

DDOs	Sr. No.	Para No.	Subject	Amount
Dy. DEO (EE-M) Burewala	18	5	Doubtful withdrawal of pay and allowances without date of joining	2.888
	19	7	Less deduction of monthly premium of Group Insurance	0.124
	20	8	Unjustified expenditure on account of Inspection Allowance to the AEOs	3.545
	21	9	Irregular drawl of arrears without release of additional budget	4.618
	22	10	Irregular expenditure due to non-compliance of PPRA Rules	0.549
	23	11	Doubtful billing from NSB	11.851
	24	12	Unjustified payment to Suppliers on account of Income Tax and Service Charges	3.269
	25	13	Irregular withdrawal of NSB without pre-audit	11.852
	26	14	Compromised quality education due to non-fulfillment of indicators	-
Dy. DEO (EE-W) Mailsi	27	2	Non-surrender of savings and lapse of funds	8.668
	28	3	Irregular payment of charge allowance	0.228
	29	4	Non-verification of Challans	0.215
	30	6	Non-deduction / non-deposit of pay and allowances during leave periods	1.969
	31	8	Doubtful withdrawal of pay without date of joining	1.421
	32	9	Irregular expenditure due to non-observance of PPRA Rules	1.760
	33	13	Non-deposit of Income Tax	0.050
	34	14	Overpayment of sales tax on exempted items	0.175
	35	15	Unjustified expenditure on construction /repair of school Buildings from NSB	2.705
Principal Govt. Special Education Center Mailsi	36	1	Non-recovery of Government dues as pointed out in previous years audit paras / observations	4.220
	37	2	Overpayment of Personal allowance after promotion	0.192
	38	3	Irregular payments in cash	2.441
	39	4	Unauthorized Payment of conveyance allowance during Covid-19 and winter vacations	0.225
	40	5	Unauthorized payment of pay and allowances during leave without pay	0.032
	41	6	Unauthorized payment of previous year liabilities	1.622
	42	7	Non-providing of returns/depositing proof of Sales Tax	0.646
	43	8	Loss due to non- deduction/less deduction of GST/PST	0.249
	44	9	Irregular expenditure on repair of vehicles	1.949
	45	12	Doubtful expenditure on POL	8.111
	46	13	Recovery due to payment of inadmissible allowances	0.038
47	14	Unauthorized expenditure on rent of building	0.165	

<b>DDOs</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
HM, Govt. SS of Special Education for HI Vehari	48	2	Non-surrender of savings and lapse of funds	67.491
	49	3	Unauthorized excess expenditure over budget allocation	13.584
	50	4	Irregular expenditure on purchase of uniform through fake competition	1.890
	51	6	Irregular purchases by splitting of expenditure	1.094
	52	7	Unjustified expenditure on POL during closure of schools	0.155
	53	9	Fictitious tendering process and non-awarding of contract to lowest bidders	0.875
	54	11	Excess payment of pay and allowances	0.374
	55	12	Payment in cash instead of crossed cheques	2.314

## ANNEXURES

### Annexure-B

#### DEA wise detail of Educational Institutions

District Education Authority	Higher Secondary Schools (Boys)	Higher Secondary Schools (Girls)	High Schools (Boys)	High Schools (Girls)	Elementary Schools (Boys)	Elementary Schools (Girls)	Primary Schools (Boys)	Primary Schools (Girls)	Mosque / Madrassa Schools	Special Education Centers
Bahawalnagar	8	10	121	111	132	195	777	775	0	6
Bahawalpur	13	15	107	91	102	150	635	550	0	12
Chiniot	3	4	47	31	40	63	204	305	3	4
DG Khan	10	7	90	55	96	73	755	535	0	8
Faisalabad	28	37	232	301	152	279	670	509	8	19
Jhang	10	9	114	86	78	76	378	741	4	9
Khanelwal	18	13	130	103	179	155	358	243	45	8
Layyah	6	4	90	92	95	135	622	469	1	7
Lodhran	8	7	58	51	65	72	260	198	41	4
Multan	9	11	109	102	90	96	443	352	91	14
Muzaffargarh	11	5	110	68	96	88	699	680	2	8
Pakpattan	4	6	65	55	66	72	271	266	53	4
Rahim Yar Khan	12	12	183	119	143	168	1019	1069	0	7
Rajanpur	8	5	54	28	43	32	446	338	0	5
Sahiwal	17	19	115	145	98	111	307	288	59	7
Toba Tek Singh	5	12	107	147	82	154	413	325	7	7
Vehari	13	12	112	102	131	117	411	431	94	6
<b>Total</b>	<b>183</b>	<b>188</b>	<b>1844</b>	<b>1687</b>	<b>1688</b>	<b>2036</b>	<b>8668</b>	<b>8074</b>	<b>408</b>	<b>135</b>

## Annexure-C

### Audit Profile of the DEAs

(Rupees in million)

DEA	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipts Audited FY 2022-23
Bahawalnagar	1	Formations	271	5	1,456.308	0.710
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Bahawalpur	1	Formations	254	10	1,680.663	7.681
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Chiniot	1	Formations	100	5	1,209.153	0.691
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
DG Khan	1	Formations	184	10	2,654.982	0.100
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Faisalabad	1	Formations	635	10	3,875.007	39.209
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Jhang	1	Formations	241	5	3,058.107	0.502
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Khanewal	1	Formations	270	5	1,531.440	-
	2	Assignment Accounts (excluding FAP)				

DEA	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipts Audited FY 2022-23
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Layyah	1	Formations	210	5	2,234.482	90.000
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Lodhran	1	Formations	229	5	557.246	8.812
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Multan	1	Formations	244	10	2,415.927	-
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Muzaffargarh	1	Formations	215	5	3,439.272	-
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Pakpattan	1	Formations	112	5	1,007.590	-
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Rahim Yar Khan	1	Formations	348	5	1,489.624	3.032
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Rajanpur	1	Formations	111	5	1,506.638	-
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				

DEA	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipts Audited FY 2022-23
Sahiwal	1	Formations	241	5	1,461.095	-
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Toba Tek Singh	1	Formations	291	5	1,378.275	97.144
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
Vehari	1	Formations	380	5	1,746.160	-
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				
<b>Total of 17 DEAs</b>	1	Formations	4336	105	32,701.969	247.881
	2	Assignment Accounts (excluding FAP)				
	3	Authorities / Autonomous Bodies etc. under the PAOs				
	4	Foreign Aided Projects (FAP)				

**Annexure-D**

**Consolidated statement of Budget, Expenditure and Receipts of 17 DEAs for  
the Financial Year 2022-23**

(Rupees in million)

DEAs	2022-23	Budget	Expenditure/ Actual	Excess / (Lapse)	Variance
Bahawalnagar	Salary	12,778.770	12,681.966	(96.804)	0.76%
	Non-Salary	941.509	833.685	(107.824)	11.45%
	Development	898.064	357.802	(540.262)	60.16%
	<b>Total</b>	<b>14,618.343</b>	<b>13,873.453</b>	<b>(744.890)</b>	<b>5.10%</b>
	Receipts	-	-	-	-
Bahawalpur	Salary	11,327.439	11,327.350	(0.089)	0.00%
	Non-Salary	518.472	518.433	(0.039)	0.01%
	Development	292.619	292.619	-	0.00%
	<b>Total</b>	<b>12,138.530</b>	<b>12,138.402</b>	<b>(0.128)</b>	<b>0.00%</b>
	Receipts	-	-	-	-
Chiniot	Salary	4,638.593	4,094.835	(543.758)	11.72%
	Non-Salary	120.187	74.187	(46.000)	38.27%
	Development	276.848	132.358	(144.490)	52.19%
	<b>Total</b>	<b>5,035.628</b>	<b>4,301.380</b>	<b>(734.248)</b>	<b>14.58%</b>
	Receipts	-	29.344	<b>29.344</b>	-
DG Khan	Salary	8,875.509	8,604.426	(271.083)	3.05%
	Non-Salary	369.813	340.202	(29.611)	8.01%
	Development	999.684	443.836	(555.848)	55.60%
	<b>Total</b>	<b>10,245.006</b>	<b>9,388.464</b>	<b>(856.542)</b>	<b>8.36%</b>
	Receipts	-	27.059	<b>27.059</b>	-
Faisalabad	Salary	24,906.964	22,346.530	(2,560.434)	10.28%
	Non-Salary	2,128.138	859.500	(1,268.638)	59.61%
	Development	434.642	208.990	(225.652)	51.92%
	<b>Total</b>	<b>27,469.744</b>	<b>23,415.020</b>	<b>(4,054.724)</b>	<b>14.76%</b>
	Receipts	-	105.578	<b>105.578</b>	-
Jhang	Salary	13,864.970	10,106.397	(3,758.573)	27.11%
	Non-Salary	577.565	248.423	(329.142)	56.99%
	Development	379.367	276.751	(102.616)	27.05%
	<b>Total</b>	<b>14,821.902</b>	<b>10,631.571</b>	<b>(4,190.331)</b>	<b>28.27%</b>
	Receipts	-	123.113	<b>123.113</b>	-
Khanewal	Salary	10,708.913	10,354.535	(354.378)	3.31%
	Non-Salary	331.203	320.243	(10.960)	3.31%
	Development	223.010	212.246	(10.764)	4.83%
	<b>Total</b>	<b>11,263.126</b>	<b>10,887.024</b>	<b>(376.102)</b>	<b>3.34%</b>
	Receipts	80.514	73.966	<b>(6.548)</b>	8.13%



DEAs	2022-23	Budget	Expenditure/ Actual	Excess / (Lapse)	Variance
Layyah	Salary	8,962.418	8,515.590	(446.828)	4.99%
	Non-Salary	136.931	132.406	(4.525)	3.30%
	Development	320.471	272.832	(47.639)	14.87%
	<b>Total</b>	<b>9,419.820</b>	<b>8,920.828</b>	<b>(498.992)</b>	<b>5.30%</b>
	Receipts	-	91.514	91.514	-
Lodhran	Salary	5,343.093	5,341.419	(1.674)	0.03%
	Non-Salary	165.250	165.199	(0.051)	0.03%
	Development	202.501	157.330	(45.171)	22.31%
	<b>Total</b>	<b>5,710.844</b>	<b>5,663.948</b>	<b>(46.896)</b>	<b>0.82%</b>
	Receipts	45.000	33.908	(11.092)	24.65%
Multan	Salary	12,183.562	11,771.255	(412.307)	3.38%
	Non-Salary	376.811	364.059	(12.752)	3.38%
	Development	698.197	554.210	(143.987)	20.62%
	<b>Total</b>	<b>13,258.570</b>	<b>12,689.524</b>	<b>(569.046)</b>	<b>4.29%</b>
	Receipts	98.000	60.130	(37.870)	38.64%
Muzaffargarh	Salary	10,588.180	10,585.649	(2.531)	0.02%
	Non-Salary	204.775	204.686	(0.089)	0.04%
	Development	301.782	301.781	(0.001)	0.00%
	<b>Total</b>	<b>11,094.737</b>	<b>11,092.116</b>	<b>(2.621)</b>	<b>0.02%</b>
	Receipts	-	59.544	59.544	-
Pakpattan	Salary	5,581.633	5,430.035	(151.598)	2.72%
	Non-Salary	172.628	167.939	(4.689)	2.72%
	Development	350.792	179.070	(171.722)	48.95%
	<b>Total</b>	<b>6,105.053</b>	<b>5,777.044</b>	<b>(328.009)</b>	<b>5.37%</b>
	Receipts	65.787	49.051	(16.736)	25.44%
Rahim Yar Khan	Salary	18,835.578	14,820.067	(4,015.511)	21.32%
	Non-Salary	1,073.159	517.278	(555.881)	51.80%
	Development	689.987	638.690	(51.297)	7.43%
	<b>Total</b>	<b>20,598.724</b>	<b>15,976.035</b>	<b>(4,622.689)</b>	<b>22.44%</b>
	Receipts	-	-	-	-
Rajanpur	Salary	5,364.016	5,248.087	(115.929)	2.16%
	Non-Salary	215.929	193.769	(22.160)	10.26%
	Development	245.689	136.811	(108.878)	44.32%
	<b>Total</b>	<b>5,825.634</b>	<b>5,578.667</b>	<b>(246.967)</b>	<b>4.24%</b>
	Receipts	-	17.946	17.946	-
Sahiwal	Salary	9,870.727	9,870.727	-	0.00%
	Non-Salary	305.280	305.280	-	0.00%
	Development	502.539	263.113	(239.426)	47.64%
	<b>Total</b>	<b>10,678.546</b>	<b>10,439.120</b>	<b>(239.426)</b>	<b>2.24%</b>
	Receipts	71.000	44.137	(26.863)	37.84%
	Salary	10,870.108	9,802.392	(1,067.716)	9.82%

DEAs	2022-23	Budget	Expenditure/ Actual	Excess / (Lapse)	Variance
Toba Tek Singh	Non-Salary	279.096	169.301	(109.795)	39.34%
	Development	822.735	166.807	(655.928)	79.73%
	<b>Total</b>	<b>11,971.939</b>	<b>10,138.500</b>	<b>(1,833.439)</b>	<b>15.31%</b>
	Receipts	-	92.620	92.620	-
Vehari	Salary	11,285.871	10,180.617	(1,105.254)	9.79%
	Non-Salary	349.048	314.864	(34.184)	9.79%
	Development	525.987	332.201	(193.786)	36.84%
	<b>Total</b>	<b>12,160.906</b>	<b>10,827.682</b>	<b>(1,333.224)</b>	<b>10.96%</b>
	Receipts	95.125	61.538	(33.587)	35.31%
<b>Total of 17 DEAs</b>	Salary	185,986.344	171,081.877	(14,904.467)	8.01%
	Non-Salary	8,265.794	5,729.454	(2,536.340)	30.68%
	Development	8,164.914	4,927.447	(3,237.467)	39.65%
	<b>Total</b>	<b>202,417.052</b>	<b>181,738.778</b>	<b>(20,678.274)</b>	<b>10.22%</b>
	Receipts	455.426	869.448	414.022	90.91%

**Consolidated statement of Budget, Expenditure and Receipts of 17 DEAs for  
the Financial Year 2021-22**

(Rupees in million)

Description	Budget	Expenditure	Excess (+) / Lapse (-)	Variance
Salary	189,411.819	145,727.408	-43,684.411	23%
Non-Salary	6,136.415	4,154.117	-1,982.298	32%
Development	9,768.238	6,613.029	-3,155.209	32%
<b>Total</b>	<b>205,316.472</b>	<b>156,494.554</b>	<b>-48,821.918</b>	<b>24%</b>
Description	Target	Actual	Surplus (+) / Shortfall (-)	Variance
Receipts	487.795	689.347	201.552	41%

## Annexure-E

### Classified Summary of Audit Observations

(Rupees in million)

Sr. No.	DEA	Non-production of Record	Reported cases of fraud, embezzlement and misappropriation	Procedural irregularities			Value for money and service delivery issues	Others
				HR / employees related irregularities	Procurement related irregularities	Management of Accounts with Commercial Banks		
				3A	3B	3C		
		1	2				4	5
1	Bahawalnagar	-	-	-	45.700	-	-	750.605
2	Bahawalpur	-	-	9.859	-	-	-	301.980
3	Chiniot	-	-	39.859	4.080	-	-	581.238
4	DG Khan	-	-	-	49.900	-	1.248	29.851
5	Faisalabad	-	-	639.615	148.475	-	-	135.708
6	Jhang	-	-	45.002	-	-	-	48.687
7	Khanewal	-	-	-	3.667	-	64.740	99.110
8	Layyah	-	-	26.430	42.293	-	-	15.661
9	Lodhran	-	-	-	1.045	-	21.562	28.765
10	Multan	-	-	-	5.016	-	186.175	90.226
11	Muzaffargarh	-	-	422.471	159.152	59.792	37.541	155.506
12	Pakpattan	-	-	-	3.568	-	29.443	76.991
13	Rahim Yar Khan	-	-	9.523	-	-	-	237.949
14	Rajanpur	-	-	22.550	182.215	-	10.975	34.528
15	Sahiwal	-	-	-	-	-	81.327	25.094
16	Toba Tek Singh	-	-	43.527	-	-	-	59.176
17	Vehari	-	-	-	-	-	21.904	46.837
	<b>Total</b>	-	-	<b>1,258.836</b>	<b>645.111</b>	<b>59.792</b>	<b>454.915</b>	<b>2717.912</b>

## Annexure-F

### DDO wise list of Audit Observations

(Rupees in million)

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
<b>DEA, Bahawalnagar</b>					
1	CEO(DEA) Bahawalnagar	05	2.2.9	Loss due to theft of solar penal items	12.319
2	CEO(DEA) Bahawalnagar	06	2.2.3	Un-authentic expenditure on development works	491.651
3	CEO(DEA) Bahawalnagar	10	2.2.4	Irregular expenditure on pay and allowances due to erratic posting	155.968
4	CEO(DEA) Bahawalnagar	13	2.2.7	Non recovery of proportionate share of commutation / pension	22.311
5	CEO(DEA) Bahawalnagar	15	2.2.2	Irregular expenditure due to non observance of PPRA Rules	7.522
6	CEO(DEA) Bahawalnagar	16	2.2.5	Overpayment on account of pay to the staff working in Insaf Afternoon School Program	26.842
7	CEO(DEA) Bahawalnagar	18	2.2.1	Unauthentic expenditure on payment to Madaris	37.678
8	CEO(DEA) Bahawalnagar	19	2.2.6	Fraudulent drawl and retention of public money into account of DDO	26.633
9	DEO(SE) Bahawalnagar	03	2.2.2	Non-observance of PPRA Rules	0.500
10	Dy. DEO(EE-W) Chishtian	05	2.2.8	Recovery due to un-authorized payments on account of pay & allowance	10.348
11	Dy. DEO(EE-W) Haroonabad	11	2.2.8	Loss due to inadmissible payment of pay and allowances	4.533
<b>DEA, Bahawalpur</b>					
1	CEO(DEA) Bahawalpur	02	2.3.3	Irregular expenditure on salaries of teachers due to erratic postings	111.256
2	CEO(DEA) Bahawalpur	18	2.3.2	Irregular payment to Madrassas	149.070
3	CEO(DEA) Bahawalpur	20	2.3.4	Loss due to theft of solar penal items	21.800
4	CEO(DEA) Bahawalpur	23	2.3.5	Non recovery of proportionate share of commutation / pension	13.008
5	Dy. DEO (EE-M) Bahawalpur Saddar	07	2.3.1	Un-justified drawl of inspection allowance by the AEOs	9.859

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
6	Dy. DEO (EE-M) Bahawalpur Saddar	12	2.3.7	Irregular payment of taxes to unregistered suppliers	0.652
7	Dy. DEO (EE-W) Hasilpur	18	2.3.7	Excess payment of Sales Tax	1.072
8	Dy. DEO (EE-W) Yazman	12	2.3.7	Irregular payment of taxes to unregistered suppliers	0.237
9	Prin. GGHSS Comprehensive Bahawalpur	09	2.3.6	Unauthorized Payment of conveyance allowance during vocation and lock down period	2.545
10	Prin. Govt. Abbasia HSS Bahawalpur	01	2.3.6	Unauthorized payment of inadmissible allowances	1.505
11	HM Govt. Sadiq Dain H/S Bahawalpur	06	2.3.6	Loss due to unauthorized payment of special allowances	0.835
<b>DEA, Chiniot</b>					
1	CEO DEA Chiniot	2	2.4.7	Non-recovery of Pension Fund share and profit on TDR	13.749
2	CEO DEA Chiniot	5	2.4.6	Non-imposition of fine on unregistered schools	16.207
3	CEO DEA Chiniot	7	2.4.1	Irregular payments without creation of Pension Fund	27.592
4	CEO DEA Chiniot	11	2.4.2	Irregular and unauthentic expenditure on pay of IASP teachers	10.831
5	CEO DEA Chiniot	13	2.4.4	Non-vacation of school land	497.250
6	CEO DEA Chiniot	14	2.4.5	Loss due to unauthorized excess pay and SSB allowance	34.772
7	Deputy DEO (EEW) Bhowana	2	2.4.5	Irregular withdrawal of pay and allowances	1.618
8	Deputy DEO (EEW) Bhowana	5	2.4.2	Irregular hiring of private teachers for Insaf Schools and payment of salaries	-
9	Deputy DEO (EEW) Bhowana	6	2.4.8	Irregular cash payments and non-deposit of GST	0.417
10	Deputy DEO (EEW) Bhowana	8	2.4.8	Non-deduction of Income Tax	0.424
11	Deputy DEO (EEW) Lalian	3	2.4.5	Unauthorized drawl of Pay and Allowances	0.755
12	Deputy DEO (EEW) Lalian	10	2.4.8	Non-deduction of Income Tax and Punjab Sales Tax on services	0.200
13	Deputy DEO (EEW) Lalian	13	2.4.2	Irregular hiring of temporary teacher	1.436

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
14	DEO Secondary Education Chiniot	4	2.4.5	Fraudulent Appointment of Class-IV employee and payment of Pay and Allowance	-
15	DEO Secondary Education Chiniot	5	2.4.5	Payment of inadmissible allowances	15.009
16	DEO Secondary Education Chiniot	6	2.4.3	Misappropriation by drawing of fund without procurement	4.080
17	Principal GGHSS Bhowana	2	2.4.5	Payment of inadmissible allowances	0.455
18	Principal GGHSS Bhowana	3	2.4.5	Fraudulent withdrawal of pay & allowances through fake appointment	0.126
19	Principal GGHSS Bhowana	7	2.4.8	Non-deduction / deposit of taxes	0.256
<b>DEA, DG Khan</b>					
1	CEO (DEA) Dera Ghazi Khan	5	2.5.3	Less realization of unspent balance	12.556
2	CEO (DEA) Dera Ghazi Khan	8	2.5.1	Unauthorized excess expenditure beyond	23.508
3	CEO (DEA) Dera Ghazi Khan	13	2.5.2	Transferring of funds to learning camp	13.836
4	DEO (Special Education), Dera Ghazi Khan	1	2.5.5	Unauthorized payment of inadmissible allowances	0.391
5	Dy. DEO MEE DG Khan	2	2.5.5	Recovery due to un-authorized payments on account of pay & allowances	6.082
6	Dy. DEO WEE DG Khan	4	2.5.5	Recovery due to un-authorized payments on account of pay & allowance	5.041
7	Dy. DEO MEE Taunsa	1	2.5.5	Recovery of inadmissible payment on account of Hill Allowance	0.459
8	Dy. DEO MEE Taunsa	2	2.5.4	Loss to Government due to theft of solar energy panel installed in schools	1.248
9	Dy. DEO MEE Taunsa	8	2.5.5	Recovery due to un-authorized payments on account of pay & allowances	4.734
10	HM Government City High School Boys Dera Ghazi Khan	1	2.5.5	Overpayment of Basic Pay and allowances	1.685
11	HM Government City High School Boys Dera Ghazi Khan	5	2.5.5	Recovery of un-authorized payment of Basic Pay, Adhoc Relief Allowances, SSB dues	0.181

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
12	HM Government Girls Higher Secondary School City Dera Ghazi Khan	6	2.5.5	Recovery of unauthorized payment of SSB to the Employees appointed under Rule 17-A	0.177
13	Principal Government Girls Higher Secondary School City Dera Ghazi Khan	8	2.5.5	Recovery of un-authorized payment of Conveyance Allowances (Leaves, Vacations, Corona)	3.541
14	HM Government Girls High School No.1 Dera Ghazi Khan	8	2.5.5	Recovery of un-authorized payment of Conveyance allowance during vacations	1.978
15	HM Government Comprehensive High School, Dera Ghazi Khan	5	2.5.5	Recovery of un-authorized payment of allowances	2.450
16	HM Government Comprehensive High School, Dera Ghazi Khan	6	2.5.5	Unauthorized payment of Salaries and Allowances after transfer and absent period	1.464
17	Principal Government Higher Secondary School, Mana Ahmadani	1	2.5.5	Overpayment of SSB to the employees regularized/appointed under Rule 17-A	0.759
18	Principal Government Higher Secondary School, Mana Ahmadani	2	2.5.5	Recovery due to un-authorized payments on account of pay & allowance	0.909
<b>DEA, Faisalabad</b>					
1	CEO DEA Faisalabad	8	2.6.3	Irregular withdrawal/transfer of funds to school councils bank accounts	38.020
2	CEO DEA Faisalabad	11	2.6.2	Irregular utilization of funds provided for taken over institutions	102.946
3	CEO DEA Faisalabad	11a	2.6.11	Irregular utilization of funds provided for taken over institutions (Tax Portion)	0.387
4	CEO DEA Faisalabad	14	2.6.1	Financial burden due to non-creation of Pension Fund / undue pension payments	586.520
5	CEO DEA Faisalabad	15	2.6.10	Payment of excess allowances to employees	35.154

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
6	Deputy DEO (EEM) Faisalabad Sadar	1	2.6.10	Unauthorized drawl of Pay and Allowances	3.264
7	Deputy DEO (EEM) Faisalabad Sadar	4	2.6.6	Irregular expenditure beyond the competence of School Councils	5.856
8	Deputy DEO (EEM) Faisalabad Sadar	6	2.6.6	Expenditure through irregular School Council	5.359
9	Deputy DEO (EEM) Faisalabad Sadar	7	2.6.9	Encroachment of State land	39.150
10	Deputy DEO (EEM) Faisalabad Sadar	8	2.6.4	Irregular expenditure on the repair of machinery & equipment and furniture & fixture	0.404
11	Deputy DEO (EEM) Faisalabad Sadar	10	2.6.4	Unjustified expenditure on the repair of vehicles	0.818
12	Deputy DEO (EEM) Tandlianwala	3	2.6.10	Payment of inadmissible pay & allowances	5.532
13	Deputy DEO (EEM) Tandlianwala	4	2.6.4	Misappropriation of NSB funds	0.769
14	Deputy DEO (EEM) Tandlianwala	6	2.6.4	Irregular expenditure without open competition	1.826
15	Deputy DEO (EEM) Tandlianwala	7	2.6.4	Irregular expenditure on repair of vehicle and other items	1.443
16	Deputy DEO (EEM) Tandlianwala	8	2.6.11	Non-deduction of taxes / verification of deposit of GST	1.713
17	Deputy DEO (EEW) Samundari	3	2.6.10	Payment of inadmissible allowances	6.216
18	Deputy DEO (EEW) Samundari	5	2.6.11	Non-deduction/verification of taxes	0.282
19	Deputy DEO (EEW) Samundari	6	2.6.4	Irregular expenditure without observing procurement rules	0.822
20	DEO (EEW) Faisalabad	1	2.6.5	Unjustified expenditure on account of Inspection Allowance to AEOs	15.075
21	DEO (EEW) Faisalabad	2	2.6.10	Non-recovery of excess drawn amount of pay & allowances	7.653
22	DEO (EEW) Faisalabad	5	2.6.4	Irregular expenditure on repair & maintenance and credit of TA/DA to General Order Supplier	1.057
23	DEO (EEW) Faisalabad	7	2.6.9	Illegal occupation/encroachment over state land	31.050
24	DEO (EEW) Faisalabad	9	2.6.4	Suspicious procurements without stock entries	0.106



Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
25	Principal GGHSS Chak Jhumra	2	2.6.4	Misappropriation of funds on account of NSB	0.558
26	Principal GGHSS Chak Jhumra	3	2.6.11	Excess payment of GST / PST to payees against provisions of Act / Rules	0.358
27	Principal GGHSS Chak Jhumra	4	2.6.10	Payment of excess pay and allowances to employees	0.212
28	Principal GGHSS Chak Jhumra	6	2.6.4	Uneconomical expenditure on procurement of machinery, equipment, furniture etc.	1.477
29	Principal GGHSS 202 RB	1	2.6.8	Non-auction of canteen and non-recovery of auctioned money	0.326
30	Principal GGHSS 202 RB	1a	2.6.11	Non-auction of canteen and non-recovery of auctioned money (Tax Portion)	0.085
31	Principal GGHSS 202 RB	2	2.6.10	Non-recovery of conveyance allowance	0.561
32	Principal GGHSS 202 RB	3	2.6.4	Irregular expenditure due to purchases without tendering	1.106
33	Principal GGHSS 202 RB	5	2.6.4	Irregular payments to vendors in cash	1.462
34	Principal GGHSS 202 RB	7	2.6.11	Excess payment of sales tax on exempted items	0.139
35	Principal GHS No.2 Samundari	2	2.6.10	Payment of inadmissible pay and allowances	1.005
36	Principal GHS No.2 Samundari	5	2.6.4	Irregular expenditure without observing procurement rules	2.887
37	Principal GHS No.2 Samundari	6	2.6.4	Irregular expenditure due to managed quotations	2.058
38	Principal GHS No.2 Samundari	8	2.6.11	Non-deduction / verification of deposit of General Sales Tax and Income Tax	0.578
39	Principal GCHSS Samanabad	1	2.6.4	Incurrence of expenditure in violation of prescribed rules	9.216
40	Principal GCHSS Samanabad	3	2.6.10	Excess payment of pay and allowances	0.490
41	Principal GCHSS Samanabad	4	2.6.7	Illegal occupation of government residence	3.962
42	Principal GCHSS Samanabad	5	2.6.4	Misappropriation of fund	0.428
43	Principal GMC GHSS Samanabad	1	2.6.8	Less realization of rent of canteen	2.598

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
44	Principal GMC GHSS Samanabad	1a	2.6.11	Less realization of rent of canteen (Tax Portion)	0.597
45	Principal GMC GHSS Samanabad	2	2.6.4	Irregular expenditure due to purchases without tendering	0.991
46	Principal GMC GHSS Samanabad	3	2.6.10	Overpayments of pay and allowances	0.990
47	Principal GMC GHSS Samanabad	4	2.6.11	Non/less deduction and deposit of income tax and GST	0.292
<b>DEA, Jhang</b>					
1	CEO DEA Jhang	6	2.7.4	Non-imposition of fine/recovery of registration and annual fee	6.260
2	CEO DEA Jhang	7	2.7.1	Irregular payment of honorarium to staff of IASP	45.002
3	CEO DEA Jhang	15	2.7.2	Non-vacation of encroached property	23.128
4	CEO DEA Jhang	16	2.7.3	Overpayments of pay and allowances	4.011
5	Deputy DEO (EEM) Jhang	3	2.7.3	Overpayments of pay and allowances	6.729
6	Deputy DEO (EEM) Jhang	4	2.7.2	Non-vacation of encroached property	-
7	Deputy DEO (EEM) Jhang	10	2.7.5	Non deduction and deposit of GST, PST & Income tax	0.453
8	Deputy DEO (EEM) Jhang	11	2.7.3	Unauthorized payment of pay & allowances to absent employees	1.589
9	Deputy DEO (EEW) Jhang	8	2.7.3	Payment of inadmissible pay & allowances	3.722
10	Deputy DEO (EEW) Jhang	8	2.7.5	Non-deduction of taxes / verification of deposit of GST	1.241
11	DEO (EEW) Jhang	9	2.7.3	Withdrawal of excess pay & allowances	1.134
12	Principal GHSS Bagh	3	2.7.5	Non-deduction of taxes & non-verification of deposit proof of GST	0.274
13	Principal GHSS Bagh	5	2.7.3	Unauthorized withdrawal of conveyance allowance & charge allowance	0.146
<b>DEA, Khanewal</b>					
1	CEO, Khanewal DEA	3	2.8.5	Overpayment of conveyance allowance during summer & winter vacations	1.637
2	CEO, Khanewal DEA	5	2.8.5	Irregular payment of inadmissible charge allowance	5.931

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
3	CEO, DEA Khanewal	6	2.8.5	Withdrawal of social security benefits despite regularization of employees	72.436
4	CEO, DEA Khanewal	13	2.8.3	Loss due to theft of solar penal items	6.658
5	CEO, DEA Khanewal	14	2.8.5	Overpayment of Conveyance Allowance during leave period	2.555
6	CEO, DEA Khanewal	20	2.8.5	Unauthorized payment of inadmissible special allowance	9.089
7	CEO, DEA Khanewal	22	2.8.2	Fraudulent withdrawal of public money retained in DDO account	23.39
8	DEO (Secondary Education), Khanewal	3	2.8.2	Fraudulent withdrawal and retention of money in DDO account	25.651
9	Dy. DEO (EE-W), Jahanian	4	2.8.1	Irregular procurement of electric water coolers	1.995
10	Dy. DEO (EE-W), Jahanian	9	2.8.5	Unauthorized payment inadmissible allowances	1.451
11	Dy. DEO (EE-W), Kabirwala	2	2.8.5	Unauthorized payment inadmissible allowances	6.011
12	Dy. DEO (EE-W), Kabirwala	4	2.8.3	Theft of solar energy panels and other assets	7.440
13	Dy. DEO (EE-W), Kabirwala	7	2.8.1	Irregular procurement of electric water coolers	1.672
14	Senior Headmistress, Government Junior Model High School (Girls), Mian Channu	6	2.8.4	Irregular payments in cash instead of cross cheque	1.601
<b>DEA, Layyah</b>					
1	CEO (DEA), Layyah	14	2.9.2	Irregular appointments / payment of salaries without proof of merit	13.830
2	Dy. DEO (M-EE), Choubara	5	2.9.5	Overpayment of pay & allowances	2.476
3	Dy. DEO (W-EE), Layyah	2	2.9.5	Overpayment of pay & allowances	0.742
4	Dy. DEO (W-EE), Layyah	7	2.9.3	Irregular payment of Inspection Allowance	12.600
5	Dy. DEO (W-EE), Layyah	9	2.9.1	Irregular expenditure out of NSB	28.723

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
6	District Education Officer (Literacy), Layyah	12	2.9.5	Overpayment of pay & allowances	0.066
7	District Education Officer (Literacy), Layyah	13	2.9.4	Unauthentic disbursement of remunerations to literacy teacher	12.336
8	District Education Officer (Literacy), Layyah	14	2.9.5	Overpayment of pay & allowances	0.223
9	HM Government Muslim School, Chowk Azam	3	2.9.1	Irregular expenditure out of NSB	13.570
<b>DEA, Lodhran</b>					
1	CEO, DEA Lodhran	3	2.10.6	Loss to DEA Lodhran due to non-deposit of recoveries in Account-V	22.129
2	CEO, DEA Lodhran	11	2.10.5	Non-imposition of fine on unregistered schools	1.217
3	CEO, DEA Lodhran	14	2.10.2	Irregular payment of Inspection Allowance	12.665
4	CEO, DEA Lodhran	18	2.10.7	Loss due to payment of inadmissible allowances/ excess than admissibility	1.04
5	Dy. DEO (EE-W), Dunyapur	2	2.10.3	Loss due to theft of solar penal items	2.800
6	Dy. DEO (EE-W), Dunyapur	7	2.10.7	Unauthorized payment of pay and allowances	1.489
7	Dy. DEO (EE-W), Dunyapur	10	2.10.1	Mis-procurement of water coolers	1.045
8	Dy. DEO (EE-W) Lodhran	2	2.10.7	Unauthorized payment of conveyance allowance during summer vacation & earned leave period	3.052
9	Dy. DEO (EE-W) Lodhran	4	2.10.3	Theft of solar energy panels of various schools	2.110
10	Dy. DEO (EE-W), Lodhran	5	2.10.4	Appointment of teachers without professional qualification	2.770
11	Dy. DEO (EE-W) Lodhran	6	2.10.7	Over payment of Social Security Benefit to employees after regularization of services	1.055
<b>DEA, Multan</b>					
1	CEO, DEA Multan	6	2.11.7	Loss to DEA Multan due to non-deposit of recoveries in Account-V	63.242
2	CEO, DEA Multan	19	2.11.3	Irregular advance withdrawal and closing balance	29.541

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
3	DEO (EE-M), Multan	4	2.11.2	Encroachment of school's land and buildings demolished by DHA	126.215
4	Dy. DEO (EE-W), City Multan	3	2.11.8	Irregular payment of Conveyance allowance winter vacations	1.140
5	Dy. DEO (EE-W), City Multan	5	2.11.8	Irregular drawl of inadmissible allowances, recovery thereof	1.508
6	Dy. DEO (EE-W), City Multan	7	2.11.6	Irregular hiring of private teachers for Insaf schools	5.810
7	Dy. DEO (EE-W), City Multan	8	2.11.1	Non-transparent procurement of water coolers	1.596
8	Dy. DEO (EE-M), Jalalpur Pirwala	2	2.11.5	Theft of solar energy panels of various schools	2.188
9	Dy. DEO (EE-M), Jalalpur Pirwala	6	2.11.3	Fraudulent withdrawal and retention of money in DDO account	1.809
10	Dy. DEO (EE-M), Jalalpur Pirwala	7	2.11.4	Irregular cash payments	4.891
11	Dy. DEO (EE-W), Shujabad	3	2.11.1	Mis-procurement of electric water coolers	3.42
12	Dy. DEO (EE-W), Shujabad	6	2.11.5	Theft of solar energy panels of various schools	4.155
13	Dy. DEO (EE-W), Shujabad	10	2.11.3	Fraudulent withdrawal and retention of money in DDO account	0.811
14	Principal GGHS New Central Jail Multan	1	2.11.9	Less-recovery of auction of canteen	1.067
15	Principal GGHS New Central Jail Multan	3	2.11.4	Unauthorized payment in cash instead of crossed cheques	10.755
16	Principal GGHS New Central Jail Multan	6	2.11.8	Unauthorized Payment of inadmissible Allowance	6.452
17	Principal, GGHSS Comprehensive Gulgasht Colony Multan	6	2.11.8	Non deduction of House Rent & Maintenance Charges	1.344
18	Principal, GGHSS Comprehensive Gulgasht Colony Multan	7	2.11.9	Less realization of Revenue from School Canteen	1.185

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
19	Principal, GGHSS Model Shamsabad Colony 2 Multan	6	2.11.8	Unauthorized withdrawal of HR Allowance, 5% maintenance charges and Conveyance Allowance	2.576
20	Principal, GGHSS Model Shamsabad Colony 2 Multan	14	2.11.8	Unauthorized payment of conveyance allowance during closure of school	3.312
21	Principal, GHSS Comprehensive Bosan road Multan	3	2.11.8	Excess payment of Personal Allowance after regularization	1.004
22	Principal, GHSS Comprehensive Bosan road Multan	4	2.11.8	Unauthorized payment of Conveyance Allowance to teachers during summer & winter vacation	1.635
23	Principal, GHSS Comprehensive Bosan road Multan	6	2.11.9	Irregular auction of canteen & cycle stand without open auction	3.317
24	Principal, Government Moon Light GHSS New Multan	1	2.11.8	Irregular payment of Conveyance Allowance during vacations	1.086
25	Principal, Government Moon Light GHSS New Multan	5	2.11.9	Less realization of auction money and Income Tax	0.508
26	Principal, Government Moon Light GHSS New Multan	6	2.11.8	Loss due to unauthorized payment of Conveyance Allowance during Earned Leaves	0.850
<b>DEA, Muzaffargarh</b>					
1	CEO (DEA), Muzaffargarh	3	2.12.7	Irregular payment to Madrassas	6.159
2	CEO (DEA), Muzaffargarh	6	2.12.4	Irregular expenditure due to non-removal of Erratic postings	52.148
3	CEO (DEA), Muzaffargarh	8	2.12.6	Unauthorized retention of public money in DDO account	8.677
4	CEO (DEA), Muzaffargarh	13	2.12.11	Recovery of un-authorized withdrawal of conveyance allowances during leaves	0.244
5	CEO (DEA), Muzaffargarh	16	2.12.1	Irregular clearance of claims of leave encashment and death grants	359.764
6	CEO (DEA), Muzaffargarh	19	2.12.9	Wasteful expenditure due to payment to closed "Insaf Afternoon Schools"	30.938

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
7	CEO (DEA), Muzaffargarh	22	2.12.10	Loss due to non-recovery of material of theft of solar penal items	3.650
8	Dy. DEO (W-EE), Muzaffargarh	4	2.12.11	Overpayment of SSB allowance to contract employees	1.960
9	Dy. DEO (W-EE), Muzaffargarh	6	2.12.6	Fraudulent drawl and retention of public money without immediate disbursement	1.503
10	Dy. DEO (W-EE), Muzaffargarh	7	2.12.11	Recovery due to un-authorized payments on account of pay & allowance	55.366
11	Dy. DEO (W-EE), Muzaffargarh	8	2.12.6	Irregular sanction of arrear of pay and allowances claim without financial powers	6.346
12	Dy. DEO (W-EE), Muzaffargarh	9	2.12.2	Irregular expenditure out of SMC / NSB Fund	14.100
13	Dy. DEO (M-EE), Muzaffargarh	4	2.12.11	Recovery due to un-authorized payments on account of pay & allowance	80.976
14	Dy. DEO (M-EE), Muzaffargarh	8	2.12.10	Loss to Government due to theft of solar penal items / store items	2.953
15	Dy. DEO (M-EE), Muzaffargarh	9	2.12.2	Doubtful expenditure out of SMC / NSB funds	81.911
16	Dy. DEO (W-EE), Kot Addu	2	2.12.11	Recovery due to un-authorized payments on account of pay & allowance	14.548
17	Dy. DEO (W-EE), Kot Addu	5	2.12.5	Irregular expenditure of pay to staff working in Insaf Afternoon Schools	23.560
18	Dy. DEO (W-EE), Kot Addu	6	2.12.6	Fraudulent / Unauthorized drawl and retention of funds	47.892
19	Dy. DEO (W-EE), Kot Addu	7	2.12.2	Unauthorized expenditure by School Councils beyond permissible limit	5.949
20	Dy. DEO (W-EE), Kot Addu	11	2.12.2	Irregular expenditures from NSB funds	24.636
21	Dy. DEO (W-EE), Kot Addu	13	2.12.8	Appointment of teachers without professional qualification	4.213
22	Principal Government Girls Higher Secondary School, Daira Din Pannah	2	2.12.2	Irregular Incurrence of expenditure against Farogh-e-Taleem Fund (FTF)	1.744
23	Principal Government Girls Higher Secondary School, Daira Din Pannah	3	2.12.2	Irregular expenditure on repair and maintenance of building from NSB Funds	1.093

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
24	Principal Government Girls Higher Secondary School, Daira Din Pannah	7	2.12.11	Recovery of Conveyance Allowances and Qualification Allowance	2.412
25	Principal Government Girls Higher Secondary School, Daira Din Pannah	9	2.12.6	Fraudulent drawl of funds and unauthorized retention of Money in DDO Account	1.720
<b>DEA, Pakpattan</b>					
1	CEO, Pakpattan DEA	5	2.13.5	Un-authorized payment of pay and allowances during leave period	1.431
2	CEO, Pakpattan DEA	7	2.13.1	Irregular expenditure by splitting the indents to avoid PPRA Rules	3.568
3	CEO, Pakpattan DEA	11	2.13.4	Fraudulent drawal & Retention of funds in DDOs Accounts	1.502
4	CEO, Pakpattan DEA	12	2.13.2	Unauthorized withdrawal of inspection allowance	15.853
5	CEO, Pakpattan DEA	19	2.13.5	Overpayment of conveyance allowance during summer & winter vacations	8.98
6	CEO, Pakpattan DEA	20	2.13.5	Irregular payment of Inadmissible charge allowance	1.131
7	CEO, Pakpattan DEA	21	2.13.5	Withdrawal of social security benefits despite regularization of employees	35.15
8	DEO (SE), Pakpattan	4	2.13.5	Unauthorized Payment of inadmissible Allowance	23.789
9	Dy. DEO (EE-M) Arifwala	3	2.13.5	Unauthorized Payment of inadmissible Allowance	2.570
10	Dy. DEO (EE-M) Arifwala	11	2.13.3	Fraudulent drawal of funds on salary of staff	5.122
11	Dy. DEO (EE-M) Arifwala	7	2.13.5	Non-recovery of inadmissible allowances	1.14
12	Dy. DEO (EE-W) Arifwala	14	2.13.5	Unauthorized Payment of inadmissible Allowances	2.8
13	Dy. DEO (EE-W) Arifwala	11	2.13.3	Irregular cash payments	5.721
14	Principal, GGHS Colony Area Pakpattan	9	2.13.4	Fraudulent withdrawal and retention of money in DDO account	1.245



Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
<b>DEA, Rahim Yar Khan</b>					
1	CEO(DEA) Rahim Yar Khan	05	2.14.3	Loss due to theft of solar penal items	27.450
2	CEO(DEA) Rahim Yar Khan	06	2.14.4	Loss due to unauthorized payment of special allowance	7.547
3	CEO(DEA) Rahim Yar Khan	08	2.14.2	Irregular expenditure on pay and allowances due to erratic posting	199.627
4	CEO(DEA) Rahim Yar Khan	19	2.14.1	Loss due to illegal appointments	9.523
5	Dy. DEO (EE-M) Sadiqabad	04	2.14.4	Recovery due to un-authorized payments on account of pay & allowance	2.213
6	Dy. DEO (EE-W) Khan Pur	07	2.14.4	Unauthorized payment of inadmissible allowances	1.112
<b>DEA, Rajanpur</b>					
1	CEO DEA Rajanpur	3	2.15.3	Excess release than agreement cost to building department	26.677
2	CEO DEA Rajanpur	7	2.15.1	Unauthorized diversion of funds to other schemes	87.910
3	CEO DEA Rajanpur	12	2.15.2	Un-authorized release of SMC grant to shelter less schools	2.490
4	CEO DEA Rajanpur	14	2.15.7	Unauthorized allocation and expenditure of inadmissible allowances	0.217
5	Dy. DEO MEE Rajanpur	1	2.15.7	Recovery of Pay and Allowance paid during unauthorized absence	1.015
6	Dy. DEO MEE Rajanpur	2	2.15.7	Excess Pay and allowances due to unauthorized grant of BPS 16	0.884
7	Dy. DEO MEE Rajanpur	3	2.15.8	Loss due to non recovery / deposit of Farogh-e-Taleem Fund	10.673
8	Dy. DEO MEE Rajanpur	4	2.15.7	Recovery of excess withdrawal of SSB, Pay and Allowances	4.927
9	Dy. DEO MEE Rajanpur	5	2.15.8	Non-recovery of embezzled amount	0.192
10	Dy. DEO MEE Rajanpur	10	2.15.5	Theft of Solar System items from 50 schools due to mal-administration	6.509
11	Dy. DEO MEE Rajanpur	11	2.15.4	Irregular payment of Inspection Allowance	10.250
12	Dy. DEO MEE Rajanpur	12	2.15.2	Unauthorized expenditure without Approval of SMC	0.443
13	Dy. DEO MEE Rajanpur	13	2.15.2	Non-transparent expenditure by School Councils in violation of SOP	11.607

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
14	Dy. DEO MEE Jampur	3	2.15.2	Unjustified and doubtful expenditure out of NSB Fund	49.134
15	Dy. DEO MEE Jampur	5	2.15.8	Recovery against fake degree Appointments	4.519
16	Dy. DEO MEE Jampur	6	2.15.7	Overpayment against salaries due to non-fixation of pay after regularization on account of pay & allowance	1.676
17	Dy. DEO MEE Jampur	7	2.15.7	Recovery due to un-authorized payments	5.176
18	Dy. DEO MEE Jampur	8	2.15.4	Un-justified drawl of inspection allowance by the AEOs	9.400
19	Principal Government Tariq Shaheed Higher Secondary School Kot Mithan	2	2.15.2	Non-Refund of loan taken from FTF for electricity bills	1.231
20	Principal Government Tariq Shaheed Higher Secondary School Kot Mithan	6	2.15.2	Irregular / non-transparent expenditure by School Council	2.723
21	Principal Government Tariq Shaheed Higher Secondary School Kot Mithan	8	2.15.6	Irregular withdrawal of salaries due to erratic posting of employees	4.466
22	Dy. DEO MEE	3	2.15.7	Unauthorized Payment of Conveyance Allowance during vacations	3.323
23	Rojhan	11	2.15.4	Unauthorized withdrawal of Inspection Allowances	2.900
24	Dy. DEO WEE	1	2.15.7	Unauthorized Payment of Conveyance Allowance during vacations	1.866
25	Rojhan	3	2.15.7	Unauthorized withdrawal of Conveyance Allowance on having designated vehicle	0.060
<b>DEA, Sahiwal</b>					
1	CEO, DEA Sahiwal	4	2.16.3	Irregular cash payments and advance drawal	1.546
2	CEO, DEA Sahiwal	10	2.16.1	Fraudulent withdrawal of funds without disbursement	38.034
3	CEO, DEA Sahiwal	11	2.16.2	Irregular payment of Inspection Allowance	22.305

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
4	CEO, DEA Sahiwal	19	2.16.4	Loss due to payment of inadmissible allowances	1.03
5	DEO (SE), Sahiwal	4	2.16.4	Irregular drawl of inadmissible pay and allowances	3.233
6	DEO (SE), Sahiwal	8	2.16.4	Loss due to unauthorized payment of conveyance allowance during leaves	1.891
7	Dy. DEO (EE-M) Chichawatni	6	2.16.1	Fraudulent drawl and retention of money in DDO account	3.754
8	Dy. DEO (EE-M) Chichawatni	9	2.16.4	Unauthorized payment inadmissible allowances	8.008
9	Dy. DEO (EE-M) Chichawatni	11	2.16.3	Irregular payments made in cash instead of cheques and non-obtaining of APRs	5.418
10	Dy. DEO (EE-W) Sahiwal	1	2.16.4	Irregular payment of conveyance allowance during vacations	2.394
11	Dy. DEO (EE-W) Sahiwal	4	2.16.4	Unauthorized payment of inadmissible allowances	3.037
12	Dy. DEO (EE-W) Sahiwal	5	2.16.4	Loss due to unauthorized payment of conveyance allowance during leaves	1.986
13	Dy. DEO (EE-W) Sahiwal	11	2.16.3	Irregular Cash Payment in violation of the NSB Guidelines	1.253
14	Principal, Government Boys High School Sahiwal	7	2.16.3	Fraudulent cash payment in violation of the NSB Guidelines	9.017
15	Principal, Government Boys High School Sahiwal	9	2.16.4	Irregular payment of various allowances recovery thereof	3.515
<b>DEA, Toba Tek Singh</b>					
1	CEO DEA TT Singh	5	2.17.3	Non-imposition of fine on unregistered schools	49.575
2	CEO DEA TT Singh	6	2.17.1	Irregular payments without creation of Pension Fund	37.755
3	CEO DEA TT Singh	7	2.17.4	Non-vacation of school land	4.123
4	Deputy DEO (EE-M) Kamalia	1	2.17.2	Unjustified expenditure on account of Inspection Allowance to AEOs	5.772
5	Deputy DEO (EEM) Kamalia	4	2.17.5	Non-recovery of excess drawn amount of pay & allowances	1.219
6	Deputy DEO (EEM) Kamalia	6	2.17.6	Non-deduction of taxes & verification of General Sales Tax	0.075

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
7	Deputy DEO (EEW) Kamalia	3	2.17.5	Overpayment of inadmissible pay & allowances	0.960
8	Deputy DEO (EEW) Kamalia	6	2.17.6	Non-verification of deposit of GST	1.032
9	DEO Secondary Education TT Singh	4	2.17.5	Irregular expenditure of Pay and Allowances	1.076
10	Principal GGHSS Rajana	4	2.17.6	Non-deduction / verification of deposit of General Sales Tax and Income Tax	0.612
11	Principal GGHSS Rajana	7	2.17.5	Unauthorized payment of Conveyance Allowance	0.504
<b>DEA, Vehari</b>					
1	CEO, DEA Vehari	4	2.18.1	Loss due to theft of solar penal items	17.600
2	CEO, DEA Vehari	7	2.18.4	Unauthorized payment of pay and allowances	10.83
3	CEO, DEA Vehari	14	2.18.4	Recovery of pay and allowances due to forged degree	5.383
4	CEO, DEA Vehari	20	2.18.3	Fraudulent drawal and retention of funds in DDO accounts	0.527
5	DEO (SE), Vehari	2	2.18.4	Irregular drawl of inadmissible allowances	1.275
6	DEO (SE), Vehari	5	2.18.4	Unjustified payment of salary during leave without Pay	1.75
7	Dy. DEO (EE-M), Mailsi	3	2.18.4	Loss due to unauthorized payment of special allowance	1.153
8	Dy. DEO (EE-M), Mailsi	6	2.18.3	Fraudulent drawal and retention of funds in DDO Account	0.585
9	Dy. DEO (EE-M), Mailsi	8	2.18.2	Unjustified payment of Inspection allowance without observing KPIs	3.192
10	Dy. DEO (EE-M), Mailsi	12	2.18.4	Recovery due to un-authorized payments on account of pay & allowance	13.226
11	Dy. DEO (EE-M), Vehari	5	2.18.4	Recovery due to un-authorized payments on account of pay & allowance	9.893
12	Headmaster, Govt. Model Higher Secondary School Vehari	1	2.18.4	Irregular drawl of inadmissible allowances	1.517
13	Headmaster, Govt. Model Higher Secondary School Vehari	3	2.18.5	Irregular Drawl of allowances more than sanction Post	1.810

## Annexure-G

### Status of Previous Audit Reports

Sr. No.	DEA	No. of Paras						Status of PAC Meetings
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
1	Bahawalnagar	5	18	34	10	7	13	PAC meeting was not convened
2	Bahawalpur	3	11	15	13	8	10	
3	Chiniot	11	22	26	20	7	12	
4	DG Khan	7	25	30	25	10	16	
5	Faisalabad	15	31	36	18	13	15	
6	Jhang	17	39	28	13	11	12	
7	Khanewal	18	34	22	5	14	8	
8	Layyah	12	23	28	13	6	16	
9	Lodhran	15	31	24	13	18	6	
10	Multan	15	24	9	10	14	18	
11	Muzaffargarh	11	27	27	9	8	16	
12	Pakpattan	17	30	25	10	14	11	
13	Rahim Yar Khan	5	27	17	12	8	11	
14	Rajanpur	12	12	22	13	12	12	
15	Sahiwal	17	34	19	8	16	13	
16	Toba Tek Singh	13	28	25	11	15	17	
17	Vehari	12	23	22	9	18	13	
	<b>Total</b>	<b>188</b>	<b>409</b>	<b>384</b>	<b>202</b>	<b>199</b>	<b>219</b>	

## Annexure-1

### Resource Mobilization (Public Financial Management)

(Rupees in million)

District	Description	2022-23		2021-22	
		Amount	%	Amount	%
Bahawalnagar	<b>Tax Revenue</b>	0.171	0.00%	-	0.00%
	<b>Non-Tax Revenue</b>				
	Share of PFC	13,742.731	99.14%	11,857.168	98.11%
	Other Receipts	118.805	0.86%	228.024	1.89%
	<b>Total</b>	<b>13,861.707</b>		<b>12,085.192</b>	
Bahawalpur	<b>Tax Revenue</b>	1.511	0.01%	1.868	0.02%
	<b>Non-Tax Revenue</b>				
	Share of PFC	12,121.727	99.11%	10,345.169	98.93%
	Other Receipts	106.801	0.87%	109.965	1.05%
	<b>Total</b>	<b>12,230.039</b>		<b>10,457.002</b>	
Chiniot	<b>Tax Revenue</b>	(1.644)	-0.04%	0.683	0.02%
	<b>Non-Tax Revenue</b>				
	Share of PFC	4,305.521	99.36%	3,702.783	99.40%
	Other Receipts	29.344	0.68%	21.615	0.58%
	<b>Total</b>	<b>4,333.221</b>		<b>3,725.081</b>	
Dera Ghazi Khan	<b>Tax Revenue</b>	0.543	0.01%	0.161	0.00%
	<b>Non-Tax Revenue</b>				
	Share of PFC	9,393.822	99.71%	8,288.838	99.09%
	Other Receipts	27.059	0.29%	75.862	0.91%
	<b>Total</b>	<b>9,421.424</b>		<b>8,364.861</b>	
Faisalabad	<b>Tax Revenue</b>	4.215	0.02%	(1.533)	-0.01%
	<b>Non-Tax Revenue</b>				
	Share of PFC	23,315.893	99.53%	19,895.025	99.65%
	Other Receipts	105.578	0.45%	72.036	0.36%
	<b>Total</b>	<b>23,425.686</b>		<b>19,965.528</b>	
Jhang	<b>Tax Revenue</b>	(0.832)	-0.01%	(0.001)	0.00%
	<b>Non-Tax Revenue</b>				
	Share of PFC	10,428.729	98.84%	9,267.176	98.74%
	Other Receipts	123.113	1.17%	118.064	1.26%
	<b>Total</b>	<b>10,551.010</b>		<b>9,385.239</b>	
Khanewal	<b>Tax Revenue</b>	1.251	0.01%	(0.003)	0.00%
	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	11,072.360	99.33%	9,443.511	99.08%
	Other Receipts	73.966	0.66%	87.986	0.92%
	<b>Total</b>	<b>11,147.577</b>		<b>9,531.494</b>	
Layyah	<b>Tax Revenue</b>	0.469	0.01%	0.111	0.00%

District	Description	2022-23		2021-22	
		Amount	%	Amount	%
	<b>Non-Tax Revenue</b>				
	Share of PFC	8,866.224	98.97%	7,831.445	99.95%
	Other Receipts	91.514	1.02%	4.096	0.05%
	<b>Total</b>	<b>8,958.207</b>		<b>7,835.652</b>	
	<b>Tax Revenue</b>	1.798	0.03%	0.322	0.01%
Lodhran	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	5,508.773	99.36%	4,908.596	99.34%
	Other Receipts	33.908	0.61%	32.519	0.66%
	<b>Total</b>	<b>5,544.479</b>		<b>4,941.437</b>	
	<b>Tax Revenue</b>	0.217	0.00%	0.107	0.00%
Multan	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	12,505.925	99.00%	10,469.772	99.29%
	Other Receipts	125.803	1.00%	74.606	0.71%
	<b>Total</b>	<b>12,631.945</b>		<b>10,544.485</b>	
	<b>Tax Revenue</b>	-	0.00%	(0.415)	0.00%
Muzaffargarh	<b>Non-Tax Revenue</b>				
	Share of PFC	10,911.464	99.46%	9,714.567	99.79%
	Other Receipts	59.544	0.54%	20.719	0.21%
	<b>Total</b>	<b>10,971.008</b>		<b>9,734.871</b>	
	<b>Tax Revenue</b>	0.080	0.00%	0.715	0.01%
Pakpattan	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	5,692.353	99.14%	4,979.062	99.10%
	Other Receipts	49.051	0.85%	44.421	0.88%
	<b>Total</b>	<b>5,741.484</b>		<b>5,024.198</b>	
	<b>Tax Revenue</b>	0.913	0.01%	0.291	0.00%
Rahim Yar Khan	<b>Non-Tax Revenue</b>				
	Share of PFC	15,855.456	99.52%	13,811.337	99.55%
	Other Receipts	75.629	0.47%	62.244	0.45%
	<b>Total</b>	<b>15,931.998</b>		<b>13,873.872</b>	
	<b>Tax Revenue</b>	0.186	0.00%	(1.583)	-0.03%
Rajanpur	<b>Non-Tax Revenue</b>				
	Share of PFC	5,678.628	99.68%	4,844.831	99.29%
	Other Receipts	17.927	0.31%	36.415	0.75%
	<b>Total</b>	<b>5,696.741</b>		<b>4,879.663</b>	
	<b>Tax Revenue</b>	0.463	0.00%	0.514	0.01%
Sahiwal	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	10,358.397	99.57%	9,093.333	99.34%
	Other Receipts	44.137	0.42%	60.130	0.66%
	<b>Total</b>	<b>10,402.997</b>		<b>9,153.977</b>	
	<b>Tax Revenue</b>	0.708	0.01%	(0.002)	0.00%
Toba Tek Singh	<b>Non-Tax Revenue</b>				

District	Description	2022-23		2021-22	
		Amount	%	Amount	%
	Share of PFC	9,992.214	99.07%	8,777.731	99.27%
	Other Receipts	92.620	0.92%	64.486	0.73%
	<b>Total</b>	<b>10,085.542</b>		<b>8,842.215</b>	
Vehari	<b>Tax Revenue</b>	-	0.00%	-	0.00%
	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	10,322.223	99.41%	9,075.182	99.05%
	Other Receipts	61.538	0.59%	87.289	0.95%
	<b>Total</b>	<b>10,383.761</b>		<b>9,162.471</b>	
<b>Total 17 DEAs</b>	<b>Tax Revenue</b>	10.049	0.01%	1.235	0.00%
	<b>Non-Tax Revenue</b>	-		-	
	Share of PFC	180,072.440	99.31%	156,305.526	99.24%
	Other Receipts	1,236.337	0.68%	1,200.477	0.76%
	<b>Grand Total</b>	<b>181,318.826</b>		<b>157,507.238</b>	



**Annexure-2****DEA Wise Closing Cash Balance and Public Account Liabilities  
(Public Financial Management)****(Rupees in million)**

<b>District</b>	<b>Cash closing balance as on 30.06.2023</b>	<b>Liabilities</b>	<b>Actual closing cash balance</b>
Bahawalnagar	646.464	66.615	579.849
Bahawalpur	446.926	166.077	280.849
Chiniot	68.480	26.767	41.713
Dera Ghazi Khan	627.387	196.134	431.253
Faisalabad	137.515	2,028.529	(1,891.014)
Jhang	329.648	24.342	305.306
Khanewal	1,126.699	1,148.622	(21.923)
Layyah	297.106	118.070	179.036
Lodhran	41.682	48.734	(7.052)
Multan	157.664	19.211	138.453
Muzaffargarh	278.576	-	278.576
Pakpattan	241.820	2.466	239.354
Rahim Yar Khan	366.290	657.184	(290.894)
Rajanpur	490.568	26.491	464.077
Sahiwal	489.890	3.681	486.209
Toba Tek Singh	24.992	-	24.992
Vehari	34.551	67.372	(32.821)
<b>Total</b>	<b>5,806.258</b>	<b>4,600.295</b>	<b>1,205.963</b>

**Annexure-3****[Para: 2.4.1]****Non-deposit of pension contribution and payment of pension without  
creation of Pension Fund – Rs 27.592 million****(Amount in rupees)**

<b>G/L Account</b>	<b>G/L Account Description</b>	<b>Document No.</b>	<b>Posting Date</b>	<b>Withdrawal from Account-V</b>	<b>Amount Deposited in Pension Payment Bank Account</b>
A04110	Payment of Pension Contribution	1900113009	16.09.2022	2,555,485	-
		1900064183	18.10.2022	2,064,627	-
		1900069126	18.10.2022	2,064,627	-
		1900172205	24.11.2022	2,172,389	2,172,389
		1900028120	02.12.2022	2,483,717	2,483,717
		1900087153	04.01.2023	2,119,347	2,119,347
		1900166727	09.02.2023	2,119,347	2,119,347
		1900094482	03.03.2023	1,284,726	-
		1900030574	03.03.2023	2,119,347	-
		1900112245	09.04.2023	2,171,787	-
		1900076369	15.04.2023	2,145,567	-
		1900069755	24.05.2023	2,145,567	-
		1900284245	17.06.2023	2,145,567	-
		<b>Total</b>			

**Annexure-4****[Para: 2.4.6]****Non-imposition of penalty and non-realization of revenue from  
unregistered schools – Rs 16.207 million****(Amount in rupees)**

Sr. No.	Tehsil	Name of Unregistered Private School	School Level	Penalty	Registration & Inspection Fee
1	Chiniot	Orient Model School Hersa Sheikh	Elementary	300,000	5,500
2	Chiniot	The Scholar School Hersa Sheikh	Elementary	300,000	5,500
3	Chiniot	Glotar Public School	Elementary	300,000	5,500
4	Chiniot	Lyceum International School Chak No.14 Kalru	Elementary	300,000	5,500
5	Chiniot	Dar Ul Kashaf Montessori School System Chiniot	Primary	300,000	5,500
6	Chiniot	The United Schools, Al-Noor Campus, Shams Ul Hassan Town, Chiniot	Elementary	300,000	5,500
7	Chiniot	Masoomen Kinder Garten Moh. Kamnagran	Primary	300,000	5,500
8	Chiniot	Seagulls Grammar School	Elementary	300,000	5,500
9	Chiniot	Zia Montessori School Boys Moh. Kamangran	Elementary	300,000	5,500
10	Chiniot	Al Harmain Public School Ghafoor Abad	Elementary	300,000	5,500
11	Chiniot	Al-Shamas Public Primary School Mohallah Ghfoor Abad Chiniot	Elementary	300,000	5,500
12	Chiniot	Al Azeem Academy Mohallah Ghafoorabad	Primary	300,000	5,500
13	Chiniot	Al Muslim School Mohallah Ghafoorabad	Primary	300,000	5,500
14	Chiniot	Naseeb Public Elementary School Chiniot Ghafoorabad	Elementary	300,000	5,500
15	Chiniot	Saharan School System Moh. Shah Burhan	Elementary	300,000	5,500
16	Chiniot	Kashan Public School Paris Road Mohallah Usman Abad	Elementary	300,000	5,500
17	Chiniot	Quaid Public School Mozam Shah Chiniot	Primary	300,000	5,500
18	Chiniot	Islamic Oriental School / Bukhari Town	Elementary	300,000	5,500
19	Chiniot	JPE Girls School Campus Mandi Sheikhan	Elementary	300,000	5,500
20	Chiniot	British Lyceum	Elementary	300,000	5,500
21	Chiniot	Al nazir School Moh. Zulafqarabad	Elementary	300,000	5,500
22	Chiniot	Musrat Girls Elementary School Chah Jahangiri Wala Chiniot	Elementary	300,000	5,500

Sr. No.	Tehsil	Name of Unregistered Private School	School Level	Penalty	Registration & Inspection Fee
23	Bhowana	Al-Falah Education System Adda Pathankot	Elementary	300,000	5,500
24	Bhowana	Allama Iqbal School	Elementary	300,000	5,500
25	Bhowana	Gulzar Public School	Elementary	300,000	5,500
26	Bhowana	Hasnain Education System	Primary	300,000	5,500
27	Bhowana	Ibn-E-Sina (Pre) Cadet School Sidiqia Colony	Elementary	300,000	5,500
28	Bhowana	Hira Foundation Jhang Chiniot Road Opposite Rescue 1122	High	300,000	8,000
29	Bhowana	Little Angels' Education System	Elementary	300,000	5,500
30	Bhowana	Ox-Bridge School Chak No. 238 JB	Elementary	300,000	5,500
31	Bhowana	Al Mujtaba School Chak No.200/JB	Primary	300,000	5,500
32	Bhowana	Allama Iqbal Education System Ghagh Chowk	High	300,000	8,000
33	Bhowana	Mohsin Higher Educational Complex Chak No.199/JB	Higher Secondary School	300,000	8,000
34	Bhowana	Al Falah Public Model School Chak No.241/JB	Elementary	300,000	5,500
35	Lalian	Hassan Model Middle School Kalowal	Elementary	300,000	5,500
36	Lalian	Nad E Ali Public School Bhibrana	Elementary	300,000	5,500
37	Lalian	Nayab Kids Grammar School Lalian	Elementary	300,000	5,500
38	Lalian	Elite Public School Lalian	Elementary	300,000	5,500
39	Lalian	Mao Grammar School Lalian	Elementary	300,000	5,500
40	Lalian	Khalid Academy Chanab Nagar	Primary	300,000	5,500
41	Lalian	Heaven House Public School Chenab Nagar	Elementary	300,000	5,500
42	Lalian	Crecent Grammar School, Chenab Nagar	High	300,000	8,000
43	Lalian	Allied Public Primary School, Chenab Nagar	Primary	300,000	5,500
44	Lalian	ABC School Chenab Nagar	Primary	300,000	5,500
45	Lalian	Bostan Academy of Learning, Kot Qazi	Elementary	300,000	5,500
46	Lalian	Oxford Girls Elementary School Chanab Nagar	High	300,000	8,000
47	Lalian	Asjab-E-Siffa G/E School	Elementary	300,000	5,500
48	Lalian	Al Diwan Public School Kaloka	Primary	300,000	5,500
49	Lalian	Sacred View Elementary School Gunja Tala	Elementary	300,000	5,500
50	Lalian	Paradise Academy, Borani	Elementary	300,000	5,500
51	Lalian	Al Chiragh Public School Barana	Elementary	300,000	5,500
52	Lalian	The Educator School	Elementary	300,000	5,500
53	Lalian	Oxford Science School	High	300,000	8,000
<b>Total</b>				<b>15,900,000</b>	<b>306,500</b>

**Annexure-5****[Para: 2.6.4]****Irregular / unauthentic expenditure out of NSB – Rs 27.428 million****(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Observation</b>	<b>Amount</b>
1	DEO (EE-W) Faisalabad	Expenditure on repair & maintenance of vehicle and buildings without request / indents, history sheet, accountal of old parts, estimates and payment of TA/DA to supplier	1.057
		Expenditure on procurement of printer, power batteries, file covers without stock entry in stock register	0.106
2	Deputy DEO (EE-M) Sadar, Faisalabad	Expenditure on repair of machinery, equipment, furniture etc. without maintenance of history sheet, accountal of old parts, physical verification of stores and satisfactory repair certificates	0.404
		Expenditure on repair of vehicle without maintenance of history sheet, accountal of old parts and satisfactory repair certificate.	0.818
3	Deputy DEO (EE-M), Tandlianwala	Splitting the cost of purchases to avoid open competitive bidding and without accountal in stock register	1.826
		Expenditure without supporting record i.e. invoice, cash book, stock entry etc.	0.769
		Expenditure on repair of vehicle without maintenance of history sheet, accountal of old parts and satisfactory repair certificate	1.443
4	Deputy DEO (EE-W), Samundri	Splitting the cost of purchases to avoid open competitive bidding	0.822
5	Principal, GGHSS 202/RB	Splitting the cost of purchases to avoid open competitive bidding	1.106
		Payments to vendors in cash instead of cross cheques and non-obtaining of acknowledgment of receipt	1.462
6	Principal, GGHSS Jhumra	Purchases by splitting the cost to avoid open competitive bidding and without mentioning specification	1.477
		Expenditure without supporting record i.e. invoice, bill, cash book, stock entry etc.	0.558

<b>Sr. No.</b>	<b>DDOs</b>	<b>Observation</b>	<b>Amount</b>
7	Principal, GHS No.2 Samundri	Purchases in violation of procurement rules i.e. invitation of bids with less response time and non-evaluation of technical proposal, civil works without preparation of detailed design and estimate	2.887
		Irregular expenditure through splitting and managed quotations	2.058
8	Principal, GCMGHSS Samanabad	Splitting the cost of purchases to avoid open competitive bidding	0.991
9	Principal, GCMHS, Samanabad	Expenditure was incurred without preparation of school based action plan, renewal of school council notification, minutes of school council meetings, maintenance of stock registers and other record. Funds were utilized beyond delegated financial powers, by splitting the cost of procurements to avoid quotation/tenders. Civil works were executed without preparation of detailed design & estimate. Payments were made without deduction of requisite taxes.	9.216
		Withdrawal of funds without actual procurement of material	0.428
<b>Total</b>			<b>27.428</b>

**Annexure-6****[Para: 2.6.10]****Loss due to payment of inadmissible pay and allowances to employees –  
Rs 61.077 million****(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>No. of Employees</b>	<b>Amount</b>
1	CEO DEA Faisalabad	Payment of Conveyance Allowance during summer vacation	3,748	15.038
		Payment of SSB after regularization	2,856	20.116
2	DEO (EE-W) Faisalabad	Non-recovery of excess drawn pay & allowances	118	6.059
		Payment of salary during EOL	4	1.594
3	Deputy DEO (EE-M), Faisalabad Sadar	Payment of Conveyance Allowance during winter vacation	969	2.255
		Annual increment before completion of 6 months service	47	0.717
		Non-deduction of BF & GI	264	0.154
		Payment of salary during EOL	4	0.138
4	Deputy DEO (EE-M), Tandlianwala	Annual increment before completion of 6 months service	1	0.030
		Payment of inadmissible Special Allowance 2021-22	9	1.028
		Inadmissible annual increment and SSB after regularization	48	1.368
		Payment of Conveyance Allowance during vacations	660	3.056
		Overpayment of HRA & Charge Allowance	1	0.050
5	Deputy DEO (EE-W), Samundri	Payment of inadmissible SSB after regularization	21	0.990
		Payment of Conveyance Allowance during vacations	606	4.477
		Payment of inadmissible Special Allowance 2021-22	8	0.716

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>No. of Employees</b>	<b>Amount</b>
		Payment of inadmissible Charge Allowance	1	0.005
		Annual increment before completion of 6 months service	1	0.028
6	Principal GHS No.2 Samundri	Payment of Conveyance Allowance during vacations	75	0.723
		Payment of salary after death	1	0.282
7	Principal GHSS Comprehensive Samanabad	Payment of Conveyance Allowance during vacations	59	0.331
		Non-deduction of 5% HRC	1	0.108
		Non-deduction of 10% of maximum of pay scale	1	0.048
		Payment of inadmissible Charge Allowance	1	0.003
8	Principal GMC GHSS Samanabad	Payment of Conveyance Allowance during vacations	91	0.533
		Payment of inadmissible SSB after regularization	8	0.457
9	Principal GGHSS 202/RB FSD	Non-recovery of conveyance allowance	40	0.561
10	Principal GG Higher SS, Jhumra	Excess payment of Pay and Allowances after regularization	2	0.139
		Payment of inadmissible Science Teaching Allowance	1	0.073
<b>Total</b>			<b>9,646</b>	<b>61.077</b>



**Annexure-7****[Para: 2.8.4]****Irregular payments to vendors in cash – Rs 1.601 million****(Rupees in million)**

<b>Sr. No.</b>	<b>Date of cheque drawl by DDO</b>	<b>Cheque No. drew by DDO from NSB Account No. 6010107515000018 Bank of Punjab</b>	<b>Amount drew in Cash by DDO</b>
1	04.05.2018	1126655810	0.050
2	07.05.2018	1126655811	0.050
3	10.05.2018	1126655812	0.050
4	29.05.2018	1126655814	0.047
5	05.06.2018	1126655816	0.050
6	22.06.2018	1126655817	0.050
7	26.06.2018	1126655818	0.050
8	26.06.2018	1126655819	0.050
9	28.06.2018	1126655820	0.050
10	28.06.2018	1126655821	0.050
11	05.07.2018	1126655822	0.050
12	05.07.2018	1126655823	0.050
13	19.07.2018	1126655824	0.175
14	27.07.2018	3992776951	0.050
15	27.07.2018	3992776952	0.050
16	30.07.2018	3992776953	0.059
17	13.12.2018	3992776960	0.020
18	22.07.2019	3992776975	0.050
19	23.07.2019	3992831376	0.059
20	24.07.2019	3992831377	0.050
21	26.07.2019	3992831378	0.050
22	29.07.2019	3992831379	0.100
23	31.07.2019	3992831380	0.100
24	08.08.2019	3992831381	0.050
25	30.08.2019	3992831384	0.095
26	05.09.2019	3992831389	0.050
27	19.09.2019	3992831390	0.046
<b>Total</b>			<b>1.601</b>

**Annexure-8****[Para: 2.9.3]****Irregular payment of Inspection Allowance – Rs 12.600 million****(Rupees in million)**

<b>Sr. No.</b>	<b>Personnel No.</b>	<b>Name</b>	<b>Period</b>	<b>Amount</b>
1	31853079	Ejaz Hussain	01.07.2021 to 30.06.2023	0.600
2	31569965	Shamim Akhtar		0.600
3	31643878	Nasir Mahmood		0.600
4	31554638	Farzana Batool		0.600
5	30773974	Tahira Batool		0.600
6	31987645	Khadija Bibi		0.600
7	31977919	Anum Zulfiqar		0.600
8	32024794	Saba Batool		0.600
9	31709175	Misbah Maryam		0.600
10	31576233	Musa Khan		0.600
11	31568455	Tasneem Akhtar		0.600
12	31976066	Ashraf Ali		0.600
13	32084928	Rabia Naseem		0.600
14	30603094	Muhammad Irshad Ullah		0.600
15	31663658	Muhammad Ameen		0.600
16	31563327	Allah Ditta		0.600
17	31645863	Muniba Qayyum		0.600
18	32090821	Anosha Kifayat		0.600
19	31751394	Tarab Tufail Hashimi		0.600
20	31977954	Muhammad Sajjad		0.600
21	32082094	Saima Khan		0.600
<b>Total</b>				<b>12.600</b>

**Annexure-9****[Para: 2.10.1]****Irregular procurement of water coolers – Rs 1.045 million****(Rupees in million)**

<b>Sr. No.</b>	<b>School Name</b>	<b>EMIS Code</b>	<b>Sales Tax Invoice</b>	<b>Date</b>	<b>Total Amount of Bill</b>	<b>Supplier Name</b>
1	GGCMS 237 WB	36660266	4683	01.03.2022	0.055	Meezan Enterprises
2	GGPS 235 WB	36630265	4688	01.04.2022	0.055	Manzil Enterprises
3	GMPS Chak 10/M	36630236	7991	18.01.2022	0.055	Manzil Enterprises
4	GGPS 26M	36630228	95	13.01.2022	0.055	Meezan Enterprises
5	GGPS 5M	36630226	4691	01.03.2022	0.055	Munazmil Enterprises
6	GGCMS 6/M	36630240	4682	04.01.2022	0.055	Munazmil Enterprises
7	GGPS 289/WB	36630267	94	18.01.2022	0.055	MB Traders
8	GGPS 44/M	36630334	4681	14.01.2022	0.055	Manzil Enterprises
9	GMPS 341/WB	36630216	4685	01.03.2022	0.055	Munazmil Enterprises
10	GMPS 255 WB	36630232	1598	04.01.2022	0.055	Manzil Enterprises
11	GGPS 9/M	36630195	4686	04.01.2022	0.055	Manzil Enterprises
12	GMPS 342/WB	36630210	4679	13.01.2022	0.055	Manzil Enterprises
13	GGPS 338/WB	36630220	4667	13.01.2022	0.055	Meezan Enterprises
14	GGCMS 345/WB	36630222	4684	03.01.2022	0.055	Manzil Enterprises
15	GMPS Chak No.340/ WB	36630272	4684	03.01.2022	0.055	Manzil Enterprises
16	GGPS 38/M	36630314	96	13.01.2022	0.055	Meezan Enterprises
17	GGPS Kotli Wajwa	36630319	4674	18.01.2022	0.055	Munazmil Enterprises
18	GGCMS 388/WB	36630332		18.01.2022	0.055	Munazmil Enterprises
19	GMPS 46/M	36630340	4689	03.01.2022	0.055	Manzil Enterprises
<b>Total</b>					<b>1.045</b>	

**Annexure-10****[Para: 2.13.1]****Mis-procurement of stationery and other store items – Rs 3.568 million****(Rupees in million)**

<b>Head of Account</b>	<b>Document No.</b>	<b>Posting Date</b>	<b>Invoice Date</b>	<b>Supplier Name</b>	<b>Amount</b>
Stationery	1900023005	13.08.2022	4/7/2022	Niazi Printing Agency	0.075
Stationery	1900064148	19.08.2022	1/8/2022	Niazi Printing Agency	0.075
Stationery	1900032127	02.09.2022	1/9/2022	Niazi Printing Agency	0.075
Stationery	1900005184	04.10.2022	3/10/2022	Niazi Printing Agency	0.075
Stationery	1900094169	08.11.2022	1/11/2022	Niazi Printing Agency	0.075
Stationery	1900056147	08.12.2022	1/12/2022	Niazi Printing Agency	0.074
Stationery	1900125169	27.12.2022	24/12/2022	Niazi Printing Agency	0.075
Stationery	1900100344	08.02.2023	1/2/2023	Niazi Printing Agency	0.075
Stationery	1900181319	08.03.2023	8/3/2023	Niazi Printing Agency	0.075
Stationery	1900087181	01.04.2023	1/4/2023	Niazi Printing Agency	0.075
Stationery	1900127438	25.05.2023	15/05/2023	Saad Traders	0.075
Stationery	1900150598	30.05.2023	20/05/2023	Saad Traders	0.074
<b>Total Stationery</b>					<b>0.898</b>
Computer Stationery	1900018147	23.11.2022	4/8/2022	Ittefaq Enterprises	0.075
Computer Stationery	1900018146	23.11.2022	27/07/2022	Ittefaq Enterprises	0.075
Computer Stationery	1900172413	13.01.2023	19/12/2022	Master Enterprises	0.074
Computer Stationery	1900185284	08.03.2023	16/02/2023	Niazi Printing Agency	0.075
Computer Stationery	1900246119	25.05.2023	15/05/2023	Saad Traders	0.074
<b>Total Computer Stationery</b>					<b>0.373</b>
Purchase of Hardware	1900107018	02.09.2022	31/08/2022	Ittefaq Enterprises	0.047
Purchase of Hardware	1900144334	24.12.2022	6/9/2022	Niazi Printing Agency	0.075
Purchase of Hardware	1900092297	24.12.2022	22/10/2022	Niazi Printing Agency	0.070
Purchase of Hardware	1900132123	25.01.2023	16/08/2022	Master Enterprises	0.070
Purchase of Hardware	1900132122	25.01.2023	25/07/2022	Master Enterprises	0.075
Purchase of Hardware	1900010914	01.02.2023	31/12/2022	Master Enterprises	0.066

Head of Account	Document No.	Posting Date	Invoice Date	Supplier Name	Amount
Purchase of Hardware	1900183249	08.03.2023	18/02/2023	Niazi Printing Agency	0.075
Purchase of Hardware	1900183250	08.03.2023	1/3/2023	Niazi Printing Agency	0.022
Purchase of Hardware	1900186942	09.06.2023	1/6/2023	Saad Traders	0.075
Purchase of Hardware	1900270232	09.06.2023	3/6/2023	Saad Traders	0.075
<b>Total Purchase of Hardware</b>					<b>0.650</b>
Purchase of Plant and Machinery	1900159072	19.09.2022	2/8/2022	Ittefaq Enterprises	0.075
Purchase of Plant and Machinery	1900024012	20.09.2022	6/9/2022	Ittefaq Enterprises	0.075
Purchase of Plant and Machinery	1900132124	25.01.2023	20/08/2022	Master Enterprises	0.075
Purchase of Plant and Machinery	1900132125	25.01.2023	1/9/2022	Master Enterprises	0.075
Purchase of Plant and Machinery	1900023145	25.01.2023	2/8/2022	Master Enterprises	0.070
Purchase of Plant and Machinery	1900011438	01.04.2023	25/03/2023	Master Enterprises	0.043
Purchase of Plant and Machinery	1900108351	01.04.2023	7/3/2023	Master Enterprises	0.043
Purchase of Plant and Machinery	1900108352	01.04.2023	1/4/2023	Master Enterprises	0.044
Purchase of Plant and Machinery	1900244309	23.06.2023	18/05/2023	Saad Trader	0.150
<b>Total Purchase of Plant and Machinery</b>					<b>0.650</b>
Purchase of Furniture and Fixture	1900023146	25.01.2023	11/8/2022	Master Enterprises	0.075
Purchase of Furniture and Fixture	1900026303	25.01.2023	6/9/2022	Master Enterprises	0.075

<b>Head of Account</b>	<b>Document No.</b>	<b>Posting Date</b>	<b>Invoice Date</b>	<b>Supplier Name</b>	<b>Amount</b>
Purchase of Furniture and Fixture	1900026301	25.01.2023	4/10/2022	Master Enterprises	0.075
Purchase of Furniture and Fixture	1900026302	25.01.2023	3/11/2022	Master Enterprises	0.070
Purchase of Furniture and Fixture	1900203202	20.03.2023	9/3/2023	Master Enterprises	0.035
Purchase of Furniture and Fixture	1900203201	20.03.2023	22.02.2023	Master Enterprises	0.070
Purchase of Furniture and Fixture	1900266242	19.06.2023	1/6/2023	Saad Traders	0.070
Purchase of Furniture and Fixture	1900266243	19.06.2023	7/6/2023	Saad Traders	0.070
Purchase of Furniture and Fixture	1900276132	19.06.2023	7/6/2023	Saad Traders	0.060
Purchase of Furniture and Fixture	1900244307	23.06.2023	17/05/2023	Saad Traders	0.197
Purchase of Furniture and Fixture	1900280699	23.06.2023	18/05/2023	Saad Traders	0.200
<b>Total Purchase of Furniture and Fixture</b>					<b>0.997</b>
<b>Grand Total</b>					<b>3.568</b>

## Annexure-11

[Para: 2.14.1]

### Irregular appointment of over-aged employees – Rs 9.523 million

(Rupees in million)

Sr. No.	Cost Center	Personnel No.	Name of Employee	BPS	Job Title	Date of Joining	Birth Date	Basic Pay on June, 2022 (Rs)	No. of Months	Amount
1	RK6113	32197407	Aqsa Khadim	1	Khadim	00.00.0000	15.07.1972	9,130	26	0.237
2	RK6187	32199189	Hasnain Raza	1	Lab Attendant	01.01.2022	04.09.1970	9,130	18	0.164
3	RK6182	32183480	Kashif Ali	1	Water Carrier	01.07.2021	04.08.1964	9,130	24	0.219
4	RK6272	32196599	Sana Komari	1	Khadim	01.10.2021	01.12.1967	9,130	21	0.192
5	RK6033	32200634	Mujahid Hussain	1	Naib Qasid	01.11.2021	03.03.1966	9,130	20	0.183
6	RK6395	32196431	Muhammad Farooq	1	Chowkidar	01.12.2021	15.01.1975	9,130	19	0.173
7	RK6131	32191083	Tariq Mahmood	1	Chowkidar	05.11.2021	08.01.1971	9,130	20	0.183
8	RK6395	32191969	Sikandar Khan	1	Naib Qasid	05.11.2021	03.06.1976	9,130	20	0.183
9	RK6190	32196572	Azra Waseer	1	Khadim	05.11.2021	12.05.1968	9,130	20	0.183
10	RK6470	32199353	Niaz Ahmad	1	Beldar	06.10.2021	18.07.1969	9,130	21	0.192
11	RK6395	32191728	Muhammad Kamran	1	Chowkidar	06.11.2021	06.05.1972	9,130	20	0.183
12	RK6395	32191736	Ghulam Murtaza	1	Naib Qasid	06.11.2021	07.04.1971	9,130	20	0.183
13	RK6395	32191908	Muhammad Irfan Khan	1	Naib Qasid	06.11.2021	01.01.1968	9,130	20	0.183
14	RK6395	32198224	Muhammad Zulqarnain	1	Naib Qasid	06.11.2021	07.09.1972	9,130	20	0.183
15	RK6393	32204759	Muhammad Amir	1	Chowkidar	06.11.2021	14.08.1978	9,130	20	0.183
16	RK6273	32187536	Muhammad Farooq Aslam	1	Lab Attendant	08.10.2021	03.11.1968	9,130	21	0.192
17	RK6491	32201665	Zeeshan Majeed	1	Beldar	08.10.2021	01.05.1971	9,130	21	0.192
18	RK6395	32191936	Muhammad Mohsin	1	Chowkidar	08.11.2021	03.05.1976	9,130	20	0.183
19	RK6284	32197959	Sumaira Nawaz	1	Khadim	08.11.2021	07.01.1966	9,130	20	0.183
20	RK6393	32198225	Khawar Abbas	1	Chowkidar	08.11.2021	18.01.1977	9,130	20	0.183
21	RK6393	32200542	Muhammad Naveed Abbas Abbasi	1	Chowkidar	08.11.2021	18.01.1977	9,130	20	0.183
22	RK6185	32196434	Muhammad Tauseef	1	Lab Attendant	08.12.2021	18.09.1966	9,130	19	0.173
23	RK6152	32191905	Muhammad Bakar	1	Chowkidar	09.10.2021	02.02.1972	9,130	21	0.192
24	RK6395	32191912	Kiran Saeed	1	Khadim	09.11.2021	02.11.1964	9,130	20	0.183
25	RK6393	32196435	Muhammad Ahmad	1	Naib Qasid	09.11.2021	18.01.1977	9,130	20	0.183

Sr. No.	Cost Center	Personnel No.	Name of Employee	BPS	Job Title	Date of Joining	Birth Date	Basic Pay on June, 2022 (Rs)	No. of Months	Amount
26	RK6395	32191933	Muhammad Kashif	1	Chowkidar	11.11.2021	04.12.1966	9,130	20	0.183
27	RK6395	32196430	Azra Bibi	1	Khadim	11.11.2021	15.01.1975	9,130	20	0.183
28	RK6395	32191963	Zakia Bibi	1	Khadim	12.11.2021	01.04.1969	9,130	20	0.183
29	RK6395	32191927	Muhammad Saleem	1	Chowkidar	15.11.2021	02.11.1964	9,130	20	0.183
30	RK6270	32205322	Aqsa Tajamal	1	Naib Qasid	16.03.2022	12.07.1964	9,130	15	0.137
31	RK6395	32191734	Muhammad Waseem	1	Naib Qasid	16.10.2021	07.04.1971	9,130	21	0.192
32	RK6178	32191754	Shazia Tufail	1	Khadim	17.11.2021	07.06.1963	9,130	20	0.183
33	RK6179	32195074	Shumaila Khan	1	Khadim	17.12.2021	01.01.1968	9,130	19	0.173
34	RK6324	32191560	Arslan Talib	1	Mashki	18.10.2021	12.01.1972	9,130	21	0.192
35	RK6187	32187874	Saima Maqsood	1	Khadim	20.10.2021	15.04.1970	9,130	21	0.192
36	RK6248	32183472	Shahzad Sikandar	1	Naib Qasid	21.07.2021	12.11.1972	9,130	23	0.210
37	RK6174	32186575	Adnan Mehmood	1	Beldar	21.09.2021	01.12.1969	9,130	21	0.192
38	RK6378	32189102	Munawar Mehmood	1	Mali	21.09.2021	01.01.1968	9,130	21	0.192
39	RK6175	32197942	Zubair Niaz	1	Chowkidar	21.09.2021	25.09.1971	9,130	21	0.192
40	RK6389	32191535	Tabraiz Khan	1	Chowkidar	21.10.2021	01.04.1967	9,130	20	0.183
41	RK6395	32201617	Naveed Ahmad	1	Chowkidar	22.10.2021	05.08.1966	9,130	20	0.183
42	RK6275	32192679	Shamsa Fareed	1	Sweeper	23.11.2021	05.09.1966	9,130	19	0.173
43	RK6007	32200544	Sheheryar Ahmad	1	Naib Qasid	23.11.2021	01.01.1964	9,130	19	0.173
44	RK6189	32197996	Sidar Ghulam Nabi	1	Lab Attendant	25.09.2021	15.09.1969	9,130	21	0.192
45	RK6011	31633957	Muhammad Amin	1	Naib Qasid	26.08.2021	01.01.1979	9,420	22	0.207
46	RK6011	31651131	Ghulam Yaseen	1	Beldar	26.08.2021	11.11.1977	9,420	22	0.207
47	RK6011	31795010	Naveed Hussain Anjum	1	Class-IV	26.08.2021	28.05.1979	9,420	22	0.207
48	RK6332	32185406	Saamra Saeed	1	Lab Attendant	26.07.2021	01.01.1968	9,130	21	0.192
49	RK6393	32196426	Muhammad Asghar Khan	1	Class-IV	26.11.2021	18.01.1977	9,130	19	0.173
50	RK6393	32191435	Hafiz Shah Nawaz	1	Naib Qasid	28.10.2021	07.08.1979	9,130	20	0.183
51	RK6395	32186466	Muhammad Sajid	1	Chowkidar	29.09.2021	02.02.1967	9,130	21	0.192
<b>Total</b>										<b>9.523</b>