



AUDIT REPORT

ON

THE ACCOUNTS OF

03 DISTRICT EDUCATION AUTHORITIES

OF BAHAWALPUR REGION

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
1. District Education Authority (DEA) Bahawalnagar	1
CHAPTER 1.1.....	1
Public Financial Management Issues	1
1.1.1 Audit Paras.....	2
CHAPTER 1.2.....	5
DEA Bahawalnagar	5
1.2.1 Introduction.....	5
1.2.2 Classified Summary of Audit Observations	11
1.2.3 Comments on the Status of Compliance with PAC Directives	11
1.2.4 Audit Paras.....	12
Non-production of record.....	12
Procedural irregularities	14
Value for money and service delivery issues	17
Others	18
2. District Education Authority (DEA) Bahawalpur.....	21
CHAPTER 2.1.....	21
Public Financial Management Issues	21
2.1.1 Audit Paras.....	22
CHAPTER 2.2.....	25
DEA Bahawalpur	25
2.2.1 Introduction.....	25
2.2.2 Classified Summary of Audit Observations	31
2.2.3 Comments on the Status of Compliance with PAC Directives	31
2.2.4 Audit Paras.....	32
Non-production of record.....	32
Procedural irregularities	34

Value for money and service delivery issues	37
Others	39
3. District Education Authority (DEA) Rahim Yar Khan.....	42
CHAPTER 3.1.....	42
Public Financial Management Issues	42
3.1.1 Audit Paras.....	43
CHAPTER 3.2.....	46
DEA Rahim Yar Khan	46
3.2.1 Introduction.....	46
3.2.2 Classified Summary of Audit Observations	52
3.2.3 Comments on the Status of Compliance with PAC Directives	52
3.2.4 Audit Paras.....	53
Non-production of record.....	53
Procedural irregularities	55
Value for money and service delivery issues	58
Others	60
CHAPTER 4.....	64
Thematic Audit.....	64
4.1 Public Service Delivery and Performance of DEAs Bahawalpur Region.....	64
4.1.1 Introduction.....	64
4.1.2 Background.....	64
4.1.3 Establishing the Audit Theme	65
4.2 Legal frame work governing the Theme.....	67
4.3 Stakeholders and governmental organizations identified as directly/indirectly involved.....	67
4.4 Role of important organizations	67
4.5 Organization's Financials	68
4.6 Field Audit Activity	68
4.6.1 Methodology	68
4.6.2 Audit Analysis	69
4.7 Departmental Responses.....	76
4.8 Conclusion	77
4.9 Recommendations.....	78

4.10	References.....	78
	Annexure – A	79
	Annexure – 1	93
	Annexure – 2	94
	Annexure – 3	96
	Annexure – 4	97
	Annexure – 5	98
	Annexure – 6	100
	Annexure – 7	102
	Annexure – 8	103
	Annexure – 9	105
	Annexure – 10	106
	Annexure – 11	108
	Annexure – 12	109
	Annexure – 13	111
	Annexure – 14	113

ABBREVIATIONS AND ACRONYMS

AEO	Assistant Education Officer
ADP	Annual Development Plan
AG	Accountant General
AGPR	Accountant General Pakistan Revenue
APPM	Accounting Policies and Procedures Manual
AGP	Auditor General of Pakistan
ALC	Adult Literacy Centers
CEO	Chief Executive Officer
CGA	Controller General of Accounts
CPR	Computerized Payment Receipt
C&W	Communication & Works
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DEA	District Education Authority
DEO (SE)	District Education Officer (Secondary Education)
DGA	Directorate General Audit
DO	District Officer
Dy. DEO	Deputy District Education Officer
EE-M	Elementary Education- Male
EE-W	Elementary Education -Women
ESE	Elementary School Educator
EST	Elementary School Teacher
FD	Finance Department
FIR	First Information Report
GST	General Sales Tax
HR	Human Resource
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
KPIs	Key Performance Indicators
MC	Municipal Corporation
MDG	Millennium Development Goals
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model

NFBE	Non-Formal Basic Education
NFEFS	Non-Formal Education Feeder Schools
NOC	No Objection Certificate
NSB	Non-Salary Budget
OOSC	Out of School Children
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Form-I
PEC	Punjab Examination Commission
PEF	Punjab Education Foundation
PFR	Punjab Financial Rules
PNEP	Punjab Non-Formal Education Project
PLGA	Punjab Local Government Act
PMIU	Programme Management & Implementation Unit
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PTC	Primary Teaching Course
PST	Primary School Teacher / Punjab Sales Tax
RDA	Regional Directorate Audit
SDA	Special Drawing Account
SDGs	Sustainable Development Goals
S&GAD	Services and General Administration Department
SAP	Systems, Applications and Products
SC	School Council
SESE	Senior Elementary School Educator
TSKL	Taleem Sab Kay Liay

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 require the Auditor General of Pakistan to audit the accounts of the Federation or a Province and the accounts of any authority or body established by or under the control of the Federation or a Province. Accordingly, the audit of District Education Authorities is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of 03 District Education Authorities of Bahawalpur Region for the Financial Year 2020-21 and accounts of some formations for previous financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted Compliance with Authority Audit during Audit Year 2021-22 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 4 of this report.

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

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

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising Metropolitan / Municipal Corporations, Municipal Committees, District Councils, Tehsil Councils, Union Councils, District Education / Health Authorities of 17 districts of Punjab (South) and 05 Public Sector Companies of the Department of Local Government and Community Development (LG&CD), Punjab i.e. 04 Waste Management Companies and Punjab Cattle Market Management and Development Company. The Regional Directorate Audit (RDA), District Governments, Bahawalpur, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carried out audit of District Education Authorities (DEAs) Bahawalnagar, Bahawalpur and Rahim Yar Khan. The RDA, Bahawalpur has a human resource of 14 officers and staff constituting 3,822 man-days and annual budget of Rs 27.987 million for the Audit Year 2021-22. This Report contains audit findings of Compliance with Authority and Thematic Audit conducted by RDA on the accounts of 03 District Education Authorities for the Financial Year 2020-21.

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

a) **Scope of Audit**

The RDA, Bahawalpur is mandated to conduct audit of 731 formations working under the 03 PAOs. Total expenditure of these formations was Rs 30,701.871 million for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 15 formations of 03 District Education Authorities having total expenditure of

Rs 8,390.828 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure was 58% of auditable expenditure.

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

- i. Expenditure of Rs 7,565.781 million for the financial year 2019-20 pertaining to 12 formations of 03 District Education Authorities.
- ii. Expenditure of Rs 1,839.327 million pertaining to previous financial years.

In addition to this Compliance / Thematic Audit Report, this RDA also conducted 06 Financial Attest Audits and 01 Compliance / Thematic Audit of 03 District Health Authorities. Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, recoveries amounting to Rs 619.095 million have been pointed out in this report. Recovery effected and duly verified by Audit during 2021 was Rs 0.640 million.

c) Audit Methodology

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

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

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the authorities concerned; however, audit impact in shape of change in rules is not materialized as the provincial Public Accounts Committee has not discussed any Audit Report of DEAs.

e) Comments on Internal Control and Internal Audit Department

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

f) The Key Audit Findings of the Report

- i. Non-production of record worth Rs 930.054 million was reported in 03 cases¹.
- ii. Procedural irregularities amounting to Rs 74.142 million were noticed in 09 cases².
- iii. Value for money and service delivery issues worth Rs 616.290 million were noticed in 03 cases³.
- iv. Other issues involving an amount of Rs 117.342 million were noticed in 08 cases⁴.

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

¹ Para 1.2.4.1, 2.2.4.1, 3.2.4.1

² Para 1.2.4.2 to 1.2.4.4, 2.2.4.2 to 2.2.4.4, 3.2.4.2 to 3.2.4.4

³ Para 1.2.4.5, 2.2.4.5, 3.2.4.5

⁴ Para 1.2.4.6 to 1.2.4.7, 2.2.4.6 to 2.2.4.8, 3.2.4.6 to 3.2.4.8

g) Recommendations

PAOs of District Education Authorities are required to:

- i. Maintain and produce necessary auditable record and take actions against the persons responsible for non-maintenance and non-production of record.
- ii. Hold Inquiries and fix responsibility for irregularities, losses and wasteful expenditure.
- iii. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- iv. Ensure establishment of internal control system and proper implementation of the monitoring system.
- v. Rationalize budget with respect to its utilization.

1. District Education Authority (DEA) Bahawalnagar

CHAPTER 1.1

Public Financial Management Issues

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

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

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

- i. Irregular Authorization of payments without Pre-Audit – Rs 175.930 million
- ii. Non-reporting of Fixed Assets – Rs 9.797 million
- iii. Payments without approval of budget by the Competent Authority

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, the issue regarding unauthorized approval of budget / schedule of authorized expenditure has been reported in Auditor's Report of DEA, Bahawalnagar as Emphasis of Matter.

1.1.1 Audit Paras

1.1.1.1 Irregular Authorization of payment without Pre-Audit – Rs 175.930 million

According to Para 4.2.7.2 and 4.2.7.4 of the APPM, the certification (pre-audit) process comprises two functions; namely a verification function and an audit function. The audit function involves scrutinizing of the claim vouchers to identify possible fraud and irregularities that a reasonable person would be expected to discover.

DAO Bahawalnagar authorized payments of Rs 175.930 million to the CEO (DEA), Bahawalnagar for the FY 2020-21 without pre-audit of supporting record.

Due to weak financial controls, payments were made without pre-audit. Making payments without pre-audit resulted in violation of rules.

DAO replied that all the payments were made after observing all the legal/codal formalities as per the purchase manual and there was no violation of PPRA.

DAC in its meeting held on 11.10.2021 directed DAO to get the expenditure regularized from the competent authority within a month.

Audit recommends applying pre-audit checks besides fixing responsibility on the person(s) at fault.

1.1.1.2 Non-reporting of Fixed Assets – Rs 9.797 million

According to Para 13.4.4.1 of the APPM, a memorandum account for fixed assets shall be kept by the DAO to record transactions relating to fixed assets.

DAO, Bahawalnagar authorized payments amounting Rs 9.797 million for procurement of assets to the District Education Authority during 2020-21. Contrary to the above referred para, the expenditure was not included in statement of Capital Expenditure and on asset side of Balance Sheet.

The statement of fixed assets shows the cost at the beginning and end of the reporting period and any additions or disposals thereof. In the absence of this

statement proper valuation and control over fixed assets is doubtful. Moreover, Balance Sheet was not showing true picture of the financial position of the District.

DAO replied that accounts were prepared in a manner prescribed by the Auditor General of Pakistan. The current Financial Statements were prepared under NAM and the format of IPSAS cash basis of accounting. Asset and liability accounting practices were not yet implemented and the same would be prepared when the above referred accounting practices implemented. In this regard, a certificate duly signed by the Accountant General, Punjab was incorporated in the preface of Financial Statement for the year 2022-21.

DAC in its meeting held on 11.10.2021 directed DAO to report fixed assets in the financial statements.

Audit recommends justification for non-compliance of rule besides reporting of Fixed Assets in Balance Sheet.

1.1.1.3 Payments without approval of budget by the Competent Authority

According to Section 30(3) of the Punjab Local Government Act, 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

During certification audit of DEA Bahawalnagar for the FY 2020-21 it was observed that DAO made payments to District Education Authority on the basis of budget approved by the incompetent authority. Budget of DEA was approved by the Deputy Commissioner who was no more administrator of the authority after 31.12.2018. On the other hand, the Deputy Commissioner used powers of the chairman / administrator of authority but required functions and responsibilities as chairman were found unattended on his part.

Due to weak financial controls, payments were released on the basis of budget approved by incompetent authority.

Release of payments on the basis of illegal approval of budget resulted into irregular expenditure by the DEA Bahawalnagar.

DAO replied that District Accounts Office had no control on budget approval.

DAC in its meeting held on 11.10.2021 directed DAO to get the irregularity condoned from the competent authority within a month.

Audit recommends condemnation of irregularity besides fixing responsibility on the person(s) at fault.

CHAPTER 1.2

DEA Bahawalnagar

1.2.1 Introduction

A. District Education Authority (DEA) Bahawalnagar was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Bahawalnagar is a body corporate having perpetual succession and a common seal with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

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

may outsource its development works to other agencies or school councils;

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

DEA Bahawalnagar manages various administrative offices and educational institutes as given in the following table:

Table-1: Administrative Offices and Educational Institutes

Description	No. of Offices / Educational Institutes
Chief Executive Officer (DEA)	1
District Education Officer (Secondary Education)	1
District Education Officer (EE-M)	1
District Education Officer (EE-W)	1
District Education Officers (Literacy)	1
Deputy District Education Officers (EE-M)	5
Deputy District Education Officers (EE-W)	5
Higher Secondary Schools (Boys & Girls)	17
High Schools (Boys & Girls)	194
Special Education Schools / Centers	6
Elementary Schools	367
Primary Schools	1,389
Mosque / Madrassa Schools	174

Source: Data received from CEO (DEA) Bahawalnagar

The detail of total and audited formations of DEA, Bahawalnagar is given in the following table:

Table-2: Audit Profile of the DEA Bahawalnagar

(Rupees in million)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	223	05	6,183.447	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

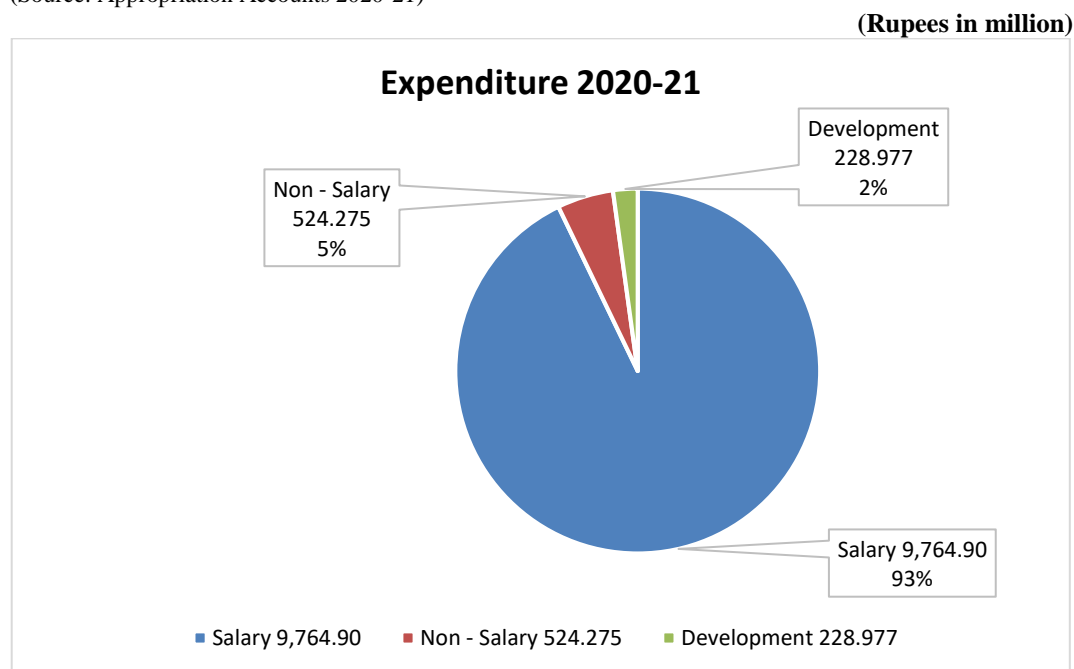
B. Comments on Budget and Accounts (Variance Analysis)

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

Table-3: Budget and Expenditure

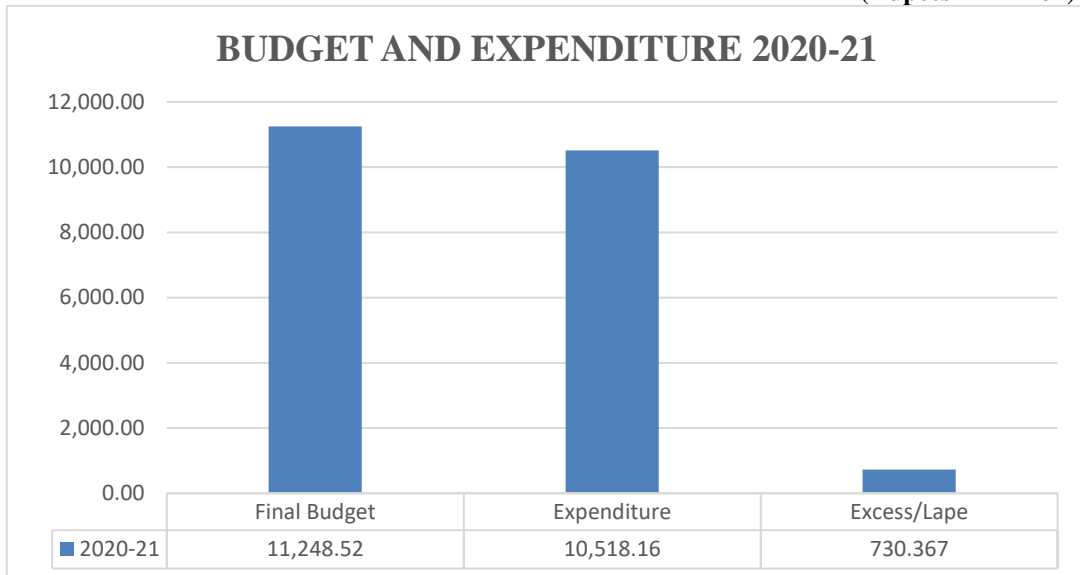
(Rupees in million)					
Sr. No.	Detail	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
1	Salary	9,973.426	9,764.904	-208.522	2.09%
2	Non-Salary	766.005	524.275	-241.730	31.55%
3	Development	509.092	228.977	-280.115	55.02%
		11,248.523	10,518.156	-730.367	6.49%
4	Receipts	-	-	-	-

(Source: Appropriation Accounts 2020-21)



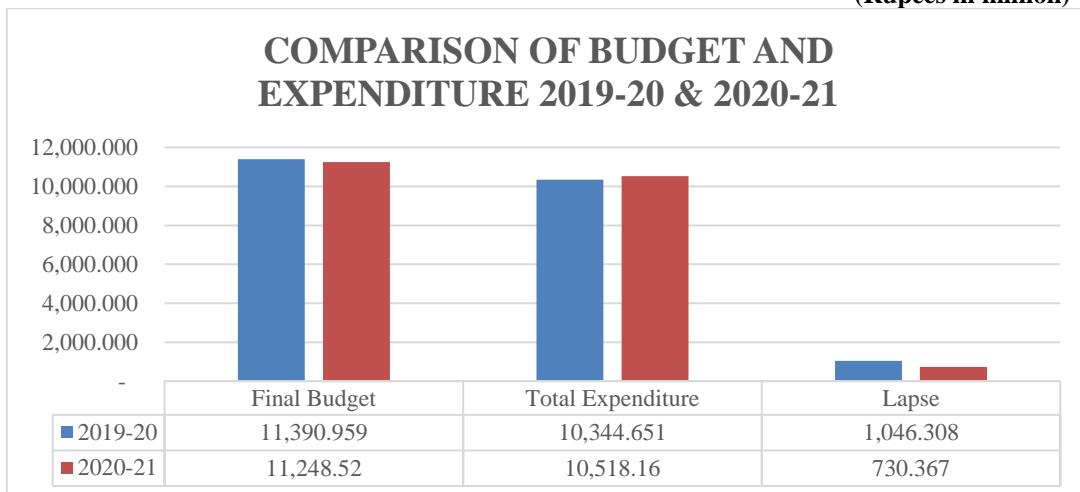
As per the Appropriation Accounts for financial year 2020-21 of DEA Bahawalnagar, final budget (Development and Non-Development) was Rs 11,248.523 million against which total expenditure of Rs 10,518.156 million was incurred by District Education Authority during financial year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 1.25% decrease in budget allocation and 1.67% increase in expenditure in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 730.367 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds as reflected in Table-3 above equivalent to 2%, 32% and 55% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 730.367 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Bahawalnagar was made on the basis of various quality indicators set by Education Department for the Financial Year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Programme Monitoring Information Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improved admission of students & their retention, ensuring zero tolerance to drop out; improving missing facilities in schools, improvement in quality of education through IT and making action plans ensuring to achieve objectives through proper monitoring at each level.

Table-4: Status regarding indicators and their achievements

Sr. No.	Indicators	Sub. Indicators	Comparison of Targets and their Achievements		Remarks
			Targets 2020-21 (%)	Achievements 2020-21 (%)	
1	Core	Students attendance (K-12)	97	91	Not Achieved
2		Teacher Presence	94	93	Not Achieved
3		Head Teacher Presence	94	93	Not Achieved
4		Availability of boundary wall	98	95	Not Achieved
5		Availability of drinking Water	99	99	Achieved
6		Availability of Furniture	78	76	Not Achieved
7		Classrooms observations	89	87	Not Achieved
8	Infrastructure	Safe Building	98	99	Achieved
9		NSB Time Lines	98	92	Not Achieved
10		NSB Utilization	96	68	Not Achieved
11		Data Health	66	76	Achieved

Sr. No.	Indicators	Sub. Indicators	Comparison of Targets and their Achievements		Remarks
			Targets 2020-21 (%)	Achievements 2020-21 (%)	
12		Sufficiency of Toilets	66	83	Achieved
13	Retention	Retention (K-12)	80	81	Achieved
14	Monitoring & Management	School Hygiene	90	93	Achieved

*Source: Data received from CEO (DEA)

iii. Service Delivery Issues

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

- i. Student's attendance was targeted 97%, while it was achieved upto 91%.
- ii. Teacher presence was targeted 94% while it was achieved upto 93%.
- iii. Availability of boundary wall was targeted 98% while it was achieved upto 95%.
- iv. Availability of furniture was targeted 78% while it was achieved upto 76%.
- v. NSB timelines was targeted 98% while it was achieved upto 92%.
- vi. NSB Funds utilization was targeted 96% but it was achieved upto 68%. Delay in utilization of funds caused major hindrance in achievement of targets.

iv. Expectation Analysis and Remedial Measures

DEA, Bahawalnagar did not achieve its overall targets regarding availability of boundary walls, furniture and timely releases of NSB funds. The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits & student retention (1-5) and dangerous buildings, etc. were not fixed. DEA could not utilize 55% funds of development budget to overcome these hindrances. Further, overall financial management regarding achievement of budget utilization was not satisfactory as 2% of salary and 32% of Non-salary budget was lapsed.

Suggestions / Remedial Measures

- i. Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchases, adhering to the rules of propriety and probity in use of development and Non-Development funds.
- ii. Holding those accountable who are responsible for irregularities.

- iii. Overcoming issues of shortage of staff.
- iv. Actions for maintenance and production of record.
- v. Timely release and utilization of NSB funds.
- vi. Expediting the realization of Government receipts and overpayments.
- vii. Establishment of effective internal controls and proper implementation of the monitoring system.
- viii. Budget should be rationalized with respect to its utilization.
- ix. Ensuring safe and healthy environment for the students.

1.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 576.401 million were raised as a result of this audit. This amount also includes recoverable of Rs 208.119 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

Table-5: Overview of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	259.087
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
3A	HR/Employees related irregularities	32.162
3B	Procurement related irregularities	38.521
3C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	208.119
5	Others	38.512
Total		576.401

1.2.3 Comments on the Status of Compliance with PAC Directives

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

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	5	PAC not constituted
2	2018-19	18	PAC not constituted
3	2019-20	34	PAC not constituted
4	2020-21	10	PAC not constituted

1.2.4 Audit Paras

Non-production of record

1.2.4.1 Non-production of record – Rs 259.087 million

According to Section 14(2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Five (05) DDOs including CEO (DEA), Bahawalnagar did not produce record of expenditure of Rs 259.087 million for financial years 2018-21 under different objects / codes of classification for audit scrutiny. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO (DEA) Bahawalnagar	Arrear Bills	8.323
		Purchase and consumption record of store items	0.880
		Expenditure statement BY-6007, Service books/ personal files, history sheet of vehicle, machinery and generator etc.	0.000
2	Dy. DEO (EE-W) Chishtian	Sanction orders of Qualification Allowance, acquired educational degree and departmental permission	5.575
		Arrear Bills	91.620
		History sheet of repair of vehicle and machinery	0.953
		Vouched account	40.493
		Purchase and consumption record of store items	4.100
		Permanent stock register, reconciliation statement 2019 & 2021, record of serviceable and unserviceable machinery and equipment, etc.	0.000
3	Dy. DEO (EE-M) Bahawalnagar	Arrear Bills	1.097
		Sanction orders of Qualification Allowance, acquired educational degree and departmental permission	5.575
		History sheet of repair of vehicle and machinery	0.094
		Stock register, service books of staff, TA/DA bills, etc.	0.000
4	Dy. DEO (EE-W) Haroonabad	Sanction orders of Qualification Allowance, acquired educational degree and departmental permission	1.499
		Arrear Bills	0.000
		Stock register, service books of staff and history sheets etc.	0.000
5		Arrear Bills	48.847

Sr. No.	DDOs	Description	Amount
	Dy. DEO (EE-M) Chishtian	Sanction orders of Qualification Allowance, acquired educational degree and departmental permission	18.258
		Approved of tour program of AEOs for payment of Inspection Allowance	14.020
		CPRs of paid GST	1.871
		Encashment bills of LPR, Budget Control register, leave record and insaf school record etc.	15.882
Total			259.087

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

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Bahawalnagar replied that concerned DDOs were instructed to justify the matter and further replied that all relevant record was available for audit. Deputy DEO (EE-W) Chishtian replied that head teachers of schools were instructed to justify the matter of qualification allowance, arrears bill and other record was available for verification. Deputy DEO (EE-W) Haroonabad replied that qualification allowance was paid as per sanctions and allowances and arrears were paid after proper sanction of competent authority the record of which was available. Deputy DEO (EE-M) Bahawalnagar and Chishtian replied that related record would be provided at the time of DAC. Replies were not tenable as no record was provided for audit verification.

DAC in its meeting held on 29.11.2021 directed the DDOs to provide relevant record for audit verification within a week besides initiating disciplinary actions against the concerned. No progress was intimated till finalization of this report.

Audit recommends conducting of inquiry and disciplinary action against the officers/officials involved in non-production of record for creating hindrances in performance of official duty in accordance with Article 169 and 170 of constitution of Islamic Republic of Pakistan 1973.

[AIR Para No. 17, 20, 26,3, 6, 10, 21, 28, 31, 1,5,23,24, 4, 10,23, 2, 3,6, 31,36 & 39]

Procedural irregularities

1.2.4.2 Un-authorized approval of budget and expenditure thereof

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrator of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

Deputy Commissioner, Bahawalnagar authorized the budget of DEA Bahawalnagar for FY 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2018. Resultantly, conduct of business of the District Education Authority, Bahawalnagar including approval / authentication of revised budget for the Financial Year 2020-21 and incurrence of expenditure of Rs 11,208.505 million was held unlawful.

Due to poor financial management, business of the DEA Bahawalnagar was run by Deputy Commissioner in unauthorized manner which resulted in unlawful authentication / approval of budget estimates.

The matter was reported to the DDO concerned in September, 2021. DDO replied that appointment of Deputy Commissioner was made by the Government and CEO was not the competent authority to appoint or remove the Deputy Commissioner. Reply was not tenable as no Government instructions were shown to audit for working of DC beyond prescribed period.

DAC in its meeting held on 29.11.2021 directed the CEO (DEA) Bahawalnagar to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this report.

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

[AIR Para No. 18]

1.2.4.3 Irregular expenditure due to appointment of teachers below prescribed qualification – Rs 32.162 million

According to letter No.SOR-III-1-20/95 dated 01.02.1997; issued by S&GAD Department, Government of the Punjab, prescribed qualification for the post of PTC teacher was enhanced from Matric / PTC to F.A / PTC and advance increments on higher qualification were admissible if the qualification was above the prescribed qualification required for the post.

Two (02) DDOs of DEA, Bahawalnagar appointed twelve (12) teachers on the basis of qualification of Matric despite the required qualification was enhanced to F.A / F.Sc. with diploma in relevant field. The management recruited teachers and made payment of salaries of Rs 32.162 million without observing prescribed qualification. Detail is given below:

(Rupees in million)						
Sr. No.	DDOs	Post	No. of Employees	Prescribed Qualification	Actual Qualification	Amount
1	Dy. DEO (EE-M) Chishtian	PTC	9	FA/F.Sc./PTC	Matric	23.44
2	Dy. DEO (EE-M) Bahawalnagar	PTC	3	FA/F.Sc./PTC	Matric	8.722
Total			12			32.162

Due to financial mismanagement, recruitment without having prescribed qualification resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. The DDOs replied that instructions were issued to heads of schools for justification of the matter. Replies were not tenable as teachers were appointed in violation of rules.

DAC in its meeting held on 29.11.2021 directed the concerned DDOs to get the expenditure regularized from the competent authority besides recovery of due amount from the concerned within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No. 24, 10 & 11]

1.2.4.4 Incurring of expenditure beyond the authorized financial limit – Rs 8.970 million

According to Para 4.9.1 read with Para 4.8.1 of the School Council Policy, 2007, School Council was authorized to incur expenditure for the prescribed purposes upto Rs 400,000 during a financial year.

Various School under the administrative control of Dy. DEO (EEM) Bahawalnagar incurred expenditure of Rs 8.970 million in excess of authorized limit of Rs 400,000. Detail is given below:

(Rupees in million)

DDO	No. of Schools	Period	Amount
Dy. DEO (EE-M) Bahawalnagar	8	2019-21	8.970

Due to weak financial controls, expenditure was incurred in excess of financial limit resulting in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. Deputy DEO (EE-M) Bahawalnagar replied that instructions were issued to head of schools for justification. Reply was not tenable as expenditure was incurred in excess of financial limit.

DAC in its meeting held on 29.11.2021 directed the DDO to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDO concerned.

[AIR Para No. 14]

Value for money and service delivery issues

1.2.4.5 Payment of inadmissible allowances – Rs 169.323 million

According to clause 3 (2) and (9) of the Punjab Regularization of Service Act, 2018, the contract employees who have continuously been serving as such for a period not exceeding three years, shall be eligible to be considered for appointment on regular basis subject to certain conditions. Contract employee, on regularization, shall be allowed the initial stage and the increments earned shall be converted into personal allowance but no other privilege allowed to a contract employee. Moreover, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will not be admissible during leave or joining time.

Five (05) DDOs working under the administrative control of CEO (DEA) Bahawalnagar allowed drawl of different inadmissible allowances i.e. Integrated Allowance, Conveyance Allowance, Social Security Benefits, Personal Allowance and Charge Allowance etc. of Rs 169.323 million during 2020-21. Detail is given in **Annexure – 1**.

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

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Bahawalnagar replied that instructions were issued to concerned DDOs to justify the matter. Deputy DEO (EE-W) Chishtian, Deputy DEO (EE-M) Chishtian and Deputy DEO (EE-M) Bahawalnagar replied that concerned heads of schools were instructed for providing justification of matter. Deputy DEO (EE-W) Haroonabad replied that allowances were paid according to the instructions of government. Replies were not tenable as relevant record was not produced in support of replies.

DAC in its meeting held on 29.11.2021 directed the concerned DDOs to expedite recovery from concerned within a week. No progress was intimated till finalization of this report.

Audit recommends recovery of excess amount of Rs 169.323 million besides fixing responsibility on the DDOs concerned.

[AIR Para: 6, 7, 9, 10, 12, 13,14, 15, 1, 2, 4, 5, 7, 2, 4, 8, 5, 7, 23, 25 & 28]

Others

1.2.4.6 Irregular adjustment of general cadre employees in Municipal Committee cadre – Rs 23.723 million

According to letter No.SO (SE-IV) 4-558/2009 of the Government of the Punjab School Education Department, Lahore dated 10.04.2010, MC schools fall in the jurisdiction of Local Government and Rural Development Department while Government Schools are under the administrative control of School Education Department, Government of the Punjab. The seniority, promotion and rules of business of both departments are different.

Deputy DEO (EE-M) Chishtian adjusted sixteen (16) general cadre teachers in MC Cadre against government instructions. Moreover, payment of Rs 23.723 million was made to these general cadre employees during financial year 2020-21. Detail is given below:

(Rupees in million)					
Sr. No.	Name of Teacher	Designation	Name of School	Name of post working on	Pay June, 2021
1	M.Sarwar	SST	GES MC Chishtian	SST	0.088
2	Maria Saeed	EST (Science)	GES MC Chishtian	EST (Science)	0.031
3	Hafiz Muhammad Ijaz	EST (AT)	GES MC Chishtian	EST (AT)	0.029
4	M.Tahir Manzoor	EST (CS)	GES MC Chishtian	EST (CS)	0.029
5	Hafeez ullah	PST	GES MC Chishtian	PST	0.035
6	Kashif Jamil	PST	GES MC Chishtian	PST	0.031
7	Muhammad Umair	PST	GES MC Chishtian	PST	0.037
8	Awais Bashir	EST (G)	GES MC Model Chishtian	EST (G)	0.039
9	Anyet ullah	EST (G)	GES MC Model Chishtian	EST (G)	0.067
10	M.Sohail Anjum	EST (G)	GES MC Model Chishtian	EST (G)	0.046
11	M.Abdul Samad	EST (AT)	GES MC Model Chishtian	EST (AT)	0.047
12	M.Imran Ghazi	PST	GES MC Model Chishtian	PST	0.039
13	M.Tayyab	PST	GES MC Model Chishtian	PST	0.034
14	Usama Hanif	PST	GES MC Model Chishtian	PST	0.031
15	Shahad Anwar	PST	GPS Tehsil Masjid Chishtian	PST	0.038
16	Muhammad Ilyas Haider	PST (Science)	GPS MC 46/F Chishtian	ESE (Science)	0.037
Total					0.659
Months					36
Total Amount					23.723

Due to weak administrative controls, adjustment of general cadre employees was made in MC Cadre which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. DDO replied that the MC schools were handed over to School Education Department and

the post lying vacant after 10.7.2020 were to be filled by either direct recruitment or by the transfer of MC Cadre teachers as well as general cadre teachers according to the notification No.SO (SE-IV)4-663/2012 dated 05.06.2014. Reply was not tenable as produced notification was issued without approval of the Finance Department.

DAC in its meeting held on 29.11.2021 directed the DDO to get the expenditure regularized from the competent authority within a week. No progress was intimated till finalization of this report.

Audit recommends rectification of posting and regularization of expenditure besides fixing responsibility on DDO.

[AIR Para: 20]

1.2.4.7 Unjustified payment of Inspection Allowance – Rs 14.776 million

According to Government of the Punjab School Education Department Notification No SO (Budget) 1-15/2013(VOL-II) “Inspection Allowance will be allowed subject to verifiable Key Performance Indicators (KPI) developed by School Education Department with DIFD vide Notification No. SO (III) 5-225/2017 dated 12.09.2017.

Three (03) DDOs of DEA, Bahawalnagar made payment of inspection allowance of Rs 14.776 million during vacation and lock down periods without ensuring compliance of Key Performance Indicators (KPIs). Detail is given below:

(Rupees in million)					
Sr. No.	DDOs	Detail	No. of Employees	Period	Amount
1	Dy. DEO (EE-W) Chishtian	Vacation period	41	2019-21	6.991
		Lockdown period	60	2020-21	4.563
2	Dy. DEO (EE-M) Bahawalnagar	Lockdown period	22	2019-21	1.611
3	Dy. DEO (EE-W) Haroonabad	Lockdown period	18	2019-21	1.611
Total					14.776

Due to weak internal controls, inspection allowance without ensuring compliance of KPIs resulted in unjustified payment.

The matter was reported to the DDOs concerned in September, 2021. Deputy DEO (EE-W) Chishtian and Deputy DEO (EE-W) Haroonabad replied that inspection allowance was paid after fulfillment of KPIs. Deputy DEO (EE-M)

Bahawalnagar replied that data was collected and progress would be shown. Replies were not tenable as payment was made without fulfillment of KPIs.

DAC in its meeting held on 29.11.2021 directed the concerned DDOs to provide relevant record for audit verification within a week besides seeking clarification from the Finance Department regarding payment of inspection allowance during vacation and period of Covid-19 without fulfillment of KPIs. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility on concerned DDOs for payment of Inspection Allowance without compliance of KPIs.

[AIR Para No.8, 13, 6&5]

2. District Education Authority (DEA) Bahawalpur

CHAPTER 2.1

Public Financial Management Issues

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

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

The following issues surfaced during Financial Attest Audit of District Education Authority Bahawalpur for the Audit Year 2020-22:

- i. Understated Books of Accounts / Misclassifications expenditure of District Education Authority – Rs 295.207 million
- ii. Non reporting of expenditure on civil works in financial statements - Rs 142.182 million
- iii. Release of payments without approval of budget by the competent authority

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, the issue regarding unauthorized approval of budget / schedule of authorized expenditure has been reported in Auditor's Report of DEA, Bahawalpur as Emphasis of Matter.

2.1.1 Audit Paras

2.1.1.1 Understated Books of Accounts and misclassification of expenditure – Rs 295.207 million

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

DAO Bahawalpur authorized to transfer amount of Rs 295.207 million as non-salary budget (NSB) into bank accounts of different schools working under the administrative control of DEA Bahawalpur during 2020-21. The funds were released by the Provincial Government from Account-I in special drawing account (SDA). Salary expenditure of these institutions was booked to DEA in Account-V and non salary expenditure was booked to Account-I. The booking of expenditure in two different accounts related to schools under administrative control of DEA was irregular. Further, the expenditure was also misclassified and booked to major head of account A05 Grants and Subsidies instead of relevant head of accounts. The accounts of DEA did not present true and fair view.

- i. Not clear picture of total expenditure of authority
- ii. Understated amount of expenditure
- iii. Wrong reporting to higher offices regarding total expenditure

DAO replied that according to PMID-PESRP/NSB/2020-21-20838 dated 17.11.2020 the Finance Department release the NSB funds for primary, elementary, high and higher secondary schools. Funds were transferred in to SDA jointly operated by CEO and DEO (Secondary) as sanctioned by the Govt. of the Punjab Finance Department letter No.SO (TT)6-1/2013(21015) dated 10.04.2017.

DAC in its meeting held on 11.10.2021 directed DAO to make disclosure in the relevant accounts.

Audit recommends recording of total expenditure of authority in the books of DEA (Account-V) besides taking corrective measures at the earliest.

2.1.1.2 Non reporting of expenditure on civil works in financial statements - Rs 142.182 million

According to Para 7.1.1.2 of the APPM, Centralized Accounting Entities are required to produce (through DAO/AG/AGPR) their financial reports in accordance with the procedure set out and the format specified in the FRM. Further according to Para 11.3.3.2 of *ibid*, these liabilities shall be recorded on the liabilities register and form part of the budgeting process in the subsequent years.

District Accounts Office Bahawalpur, reported nil expenditure in financial statements while funds of Rs 161.735 million were transferred to buildings department as per appropriation account and SAP data out of which expenditure of Rs 142.182 million was incurred by the executing agency. The expenditure was booked as development in appropriation account but in financial statement, it was reported under the head transfer instead of respective head of civil works.

- i. Wrong preparation of accounts
- ii. Misleading figures in District Education Authority and annual accounts

DAO replied that funds were transferred to buildings department as deposit works according to the prescribed procedure and payment was made to the contractors by the concerned department as per prescribed policy.

DAC in its meeting held on 11.10.2021 directed DAO directed to take up the matter with higher authorities to devise a system in SAP to book expenditure in relevant head of account as expenditure was actually incurred on construction of school buildings.

Audit recommends booking of expenditure in correct head of accounts besides rectification of accounts accordingly.

2.1.1.3 Release of payment without approval of budget by the Competent Authority

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

During certification audit of DEA Bahawalpur for the FY 2020-21, it was observed that DAO made payments to District Education Authority on the basis of budget approved by the incompetent authority. Budget of DEA was approved by the Deputy Commissioner who was no more administrator of the authority after 31.12.2018. On the other hand, the Deputy Commissioner used powers of the chairman / administrator of authority but required functions and responsibilities as chairman were found unattended on his part.

- i. Weak financial controls
- ii. Payments were released on the basis of budget approved by incompetent authority.

DAO replied that according to Government of the Punjab, Local Government and Community Development Department Notification No. SOR (LG) 38-5/2014 dated 01.01.2017, Budget, Revised Budget and Schedule of Authorized Expenditure was to be signed by the Principal Accounting Officer as well as DC of concerned district. Furthermore, there was no limitation in the letter that the administrator would not use his power after 31.12.2017.

DAC in its meeting held on 11.10.2021 directed DAO directed to get the irregularity condoned from the competent authority within a month.

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

CHAPTER 2.2

DEA Bahawalpur

2.2.1 Introduction

A. District Education Authority (DEA) Bahawalpur was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Bahawalpur is a body corporate having perpetual succession and a common seal with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

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

may outsource its development works to other agencies or school councils;

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

DEA Bahawalpur manages various administrative offices and educational institutes as given in the following table:

Table-1: Administrative Offices and Educational Institutes

Description	No. of Offices / Educational Institutes
Chief Executive Officer (DEA)	1
Deputy District Education Officers (EE-M)	6
Deputy District Education Officers (EE-W)	6
District Education Officer (Secondary Education)	1
District Education Officers (EE-M)	1
District Education Officers (EE-W)	1
District Education Officers (Literacy)	1
District Education Officers (Special Education)	1
Special Education Schools / Centers	12
Higher Secondary Schools (Boys & Girls)	27
High Schools (Boys & Girls)	166
Elementary schools	279
Primary Schools	1,187

Source: Data received from CEO(DEA) Bahawalpur

The detail of total and audited formations of DEA, Bahawalpur is given in the following table:

Table-2: Audit Profile of the DEA Bahawalpur

(Rupees in million)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	233	05	1,935.014	-
2	Assignment Accounts	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

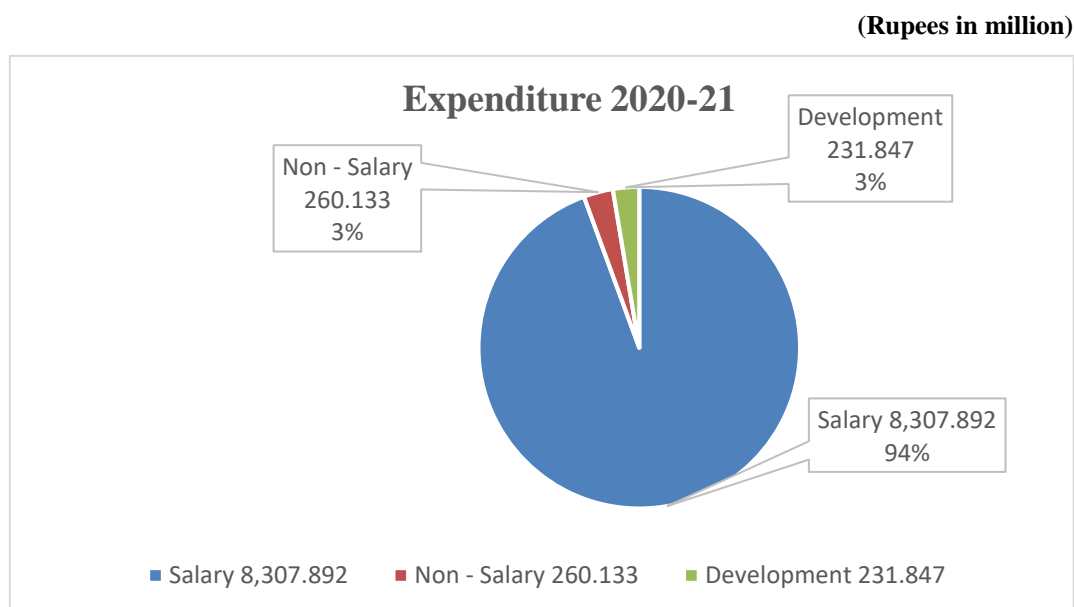
B. Comments on Budget and Accounts (Variance Analysis)

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

Table-3: Budget and Expenditure

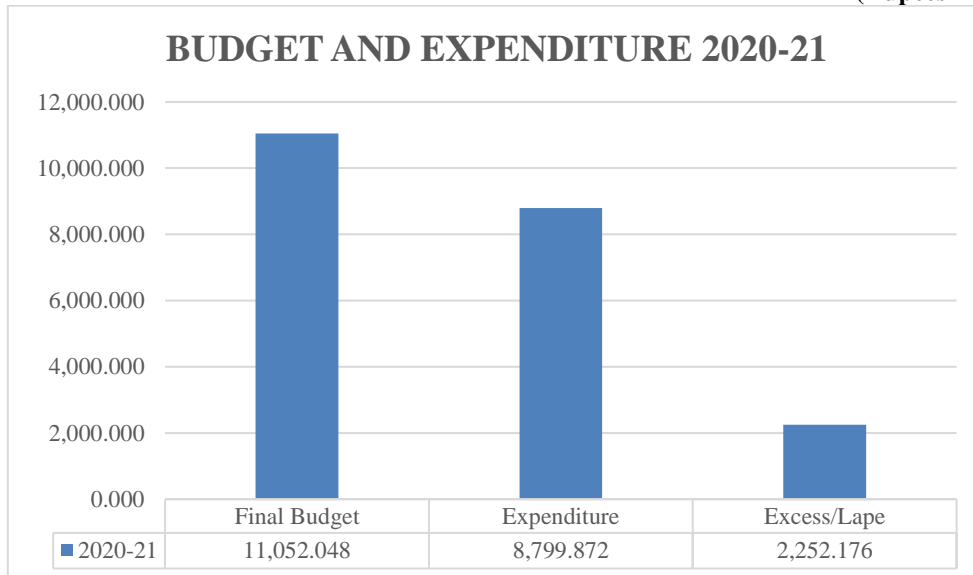
(Rupees in million)					
Sr. No.	2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
1	Salary	9,750.790	8,307.892	-1,442.898	14.79%
2	Non-Salary	1,036.484	260.133	-776.351	74.90%
3	Development	264.774	231.847	-32.927	12.43%
	Total	11,052.048	8,799.872	-2,252.176	20.37%
4	Receipts	-	-	-	-

(Source: Appropriation Accounts 2020-21)



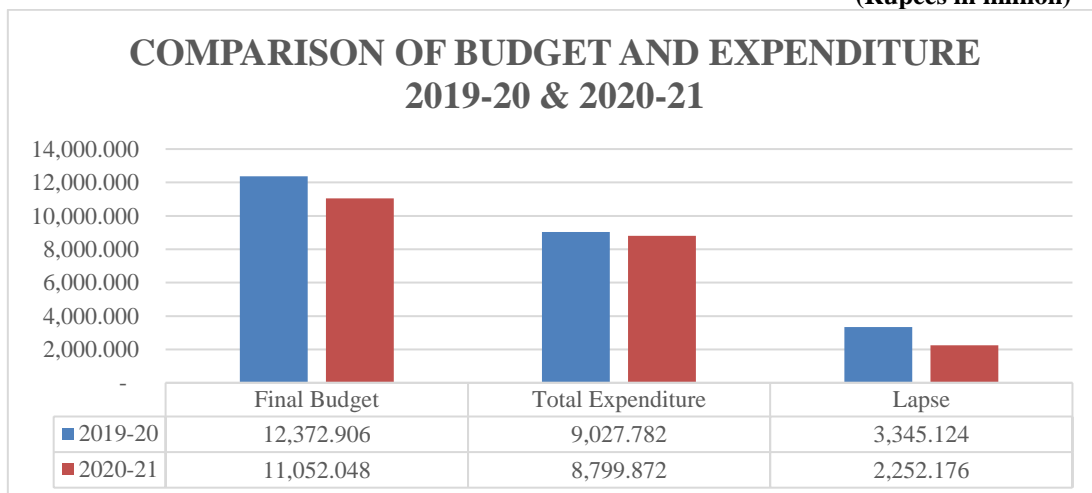
As per Appropriation Accounts for financial year 2020-21 of the DEA Bahawalpur, total budget (Development & Non-Development) was Rs 11,052.048 million against which total expenditure of Rs 8,799.872 million was incurred by District Education Authority during Financial Year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 10.68% and 2.52% decrease in budget allocation and expenditure respectively in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 2,252.176 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds as reflected in Table-3 above equivalent to 15%, 75% and 12% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 2,252.180 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Bahawalpur was made on the basis of various quality indicators set by Education Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Programme Monitoring & Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improve admission of students & retention, zero tolerance to drop out, improve missing facilities in schools, improvement in level of education through IT and action plans for the district through proper monitoring at each level.

Table-4: Status regarding indicators and their achievements

Sr. No.	Indicators	Sub. Indicators	Comparison of Targets and their Achievements		Remarks
			Targets 2020-21 (%)	Achievements 2020-21 (%)	
1	Core	Students attendance (K-12)	97	95	Not Achieved
2		Head Teacher Presence	92	91	Not Achieved
3		Teacher presence	92	91	Not Achieved
4		Availability of boundary wall	98	96	Not Achieved
5		Availability of drinking water	99	99	Achieved
6		Availability of Furniture	78	77	Not Achieved
7		Classrooms observations	80	86	Achieved
8	Infrastructure	Safe Building	80	98	Achieved
9		NSB Time Lines	97	96	Not Achieved

Sr. No.	Indicators	Sub. Indicators	Comparison of Targets and their Achievements		Remarks
			Targets 2020-21 (%)	Achievements 2020-21 (%)	
10		NSB Utilization	90	72	Not Achieved
11		Data Health	68	77	Achieved
12		Sufficiency of Toilets	80	86	Achieved
13	Retention	Retention (K-12)	82	83	Achieved
14	Monitoring & Management	School Hygiene	91	92	Achieved

Source Data received from CEO (DEA)

iii. Service Delivery Issues

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

- i. Availability of furniture was targeted 78% while it was achieved upto 77%. Student could not avail class room furniture despite provision of huge amount of non-salary budget.
- ii. Safe building was targeted 98% while it was achieved upto 96%.
- iii. NSB timelines was targeted 97% while it was achieved upto 96%.
- iv. NSB Funds utilization was targeted 90% but it could be achieved only 72%. Delay in utilization of funds caused major hindrance in achievement of targets.

iv. Expectation Analysis and Remedial Measures

DEA, Bahawalpur did not achieve its overall targets regarding availability of boundary walls, furniture and timely releases of NSB funds. The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, students attendance & retention (1-5) and dangerous buildings etc. were not fixed. DEA could not utilize 12% funds of development budget to overcome these hindrances. Further, overall financial management regarding achievement of budget utilization was not satisfactory as 15% of salary and 12% of Non-salary budget was lapsed.

Suggestions/Remedial Measures

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

- ii. Holding those accountable who are responsible for irregularities.
- iii. Overcoming matter of shortage of teaching staff at different levels.
- iv. Timely utilization of NSB.
- v. Taking steps towards provision of furniture in every school.
- vi. Ensuring safe and healthy environment for the students.

2.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 537.272 million were raised as a result of this audit. This amount also includes recoverable of Rs 37.758 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table-5: Overview of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	298.687
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
3A	HR/Employees related irregularities	22.068
3B	Procurement related irregularities	131.831
3C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	34.953
5	Others	49.733
Total		537.272

2.2.3 Comments on the Status of Compliance with PAC Directives

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

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	03	PAC not constituted
2	2018-19	11	PAC not constituted
3	2019-20	15	PAC not constituted
4	2020-21	13	PAC not constituted

2.2.4 Audit Paras

Non-production of record

2.2.4.1 Non-production of record – Rs 298.687 million

According to Section 14(2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Five (05) DDOs including CEO (DEA) Bahawalpur did not produce record of expenditure amounting Rs 298.687 million for the Financial Years 2018-21 under different objects / codes of classification for audit scrutiny. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO (DEA) Bahawalpur	Arrear bills	168.74
		Sanction order for allowing qualification allowance alongwith NOC for acquiring higher qualification	9.18
2	Dy. DEO (EE-M) Ahmed Pur East	Arrear bills	15.402
		CPRs of paid GST on different purchases by different schools	3.854
		Tour program of visit of AEO for payment of inspection allowance	11.631
		Encashment of LPR bills	7.389
3	Dy. DEO (EE-W) Hasilpur	Sanction order for allowing qualification allowance alongwith NOC for acquiring higher qualification	5.339
		Arrear bills	13.591
		CPRs of paid GST on different purchases by different schools	2.084
		Tour program of visit of AEO for payment of inspection allowance	4.976
		Encashment of LPR bills	2.186
4	Dy. DEO (EE-W) Yazman	Arrear bills	5.949
		Record of serviceable/unserviceable machinery, stock register, service book and history sheet etc.	0
5		Arrear bills	33.254

Sr. No.	DDOs	Description	Amount
	Dy. DEO (EE-M) Hasilpur	Tour program of visit of AEO for payment of inspection allowance	10.114
		NSB record, Arrear bill, stock register, reconciled expenditure statement 2021, etc.	4.998
Total			298.687

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

The matter was reported to the DDOs concerned in September, 2021. All DDOs including CEO (DEA) Bahawalpur replied that all record was available for audit. Replies were not tenable as no evidence was produced for audit verification.

DAC in its meeting held on 27.11.2021 directed the concerned DDOs to provide record for audit verification within a week besides initiating disciplinary actions against the concerned. No progress was intimated till finalization of this report.

Audit recommends conducting of inquiry and disciplinary action against the officers/officials involved in non-production for creating hindrances in performance of official duty in accordance with Article 169 and 170 of constitution of Islamic Republic of Pakistan 1973.

[AIR Para No. 5, 6, 9, 26, 27, 28, 8, 11, 22, 26, 27, 3, 20, 4, 6& 23]

Procedural irregularities

2.2.4.2 Un-authorized approval of budget and expenditure

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

Deputy Commissioner, Bahawalpur authorized the budget of DEA Bahawalpur of financial year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2018. Resultantly, conduct of business of the District Education Authority, Bahawalpur including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 11,052.048 million was held unlawful.

Due to poor financial management, business of the DEA Bahawalpur was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates.

The matter was reported to the DDO in September, 2021. DDO replied that appointment of Deputy Commissioner was made by the Government and CEO was not the competent authority to appoint or remove the Deputy Commissioner. Reply was not tenable as no Government instructions were shown to audit for working of DC beyond prescribed period.

DAC in its meeting held on 27.11.2021 directed the CEO (DEA) Bahawalpur to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this report.

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

[AIR Para No. 1]

2.2.4.3 Irregular expenditure on pay and allowances due to erratic posting – Rs 13.441 million

According to Government of the Punjab Letter No. 45 (m) 4 – 2 / 99 dated 12.08.1999 and as per directions of honorable Supreme Court of Pakistan, “erratic postings is not allowed in the Education Department”.

Thirteen (13) teachers working under the administrative control of Dy. DEO (EE-M) Ahmed Pur East and Deputy DEO (EE-W) Hasil Pur drew pay and allowances against irrelevant posts resulting in irregular expenditure of Rs 13.441 million during Financial Years 2019-21. **Annexure – 2.**

Due to weak administrative control, posting of teachers in relevant cadre / posts resulted in irregular expenditure of Rs 13.441 million.

The matter was reported to the DDOs concerned in September, 2021. Dy. DEO (EE-W) Hasil Pur replied that he was not competent to rectify the transfer data of teachers. Dy. DEO (EE-M) Ahmed Pur East replied that higher authority was approached for guidance and decision. Reply of the department was not tenable as rectification of erratic posting was not made.

DAC in its meeting held on 27.11.2021 directed the Dy. DEO (EE-M) Ahmed Pur East to get the expenditure regularized from the competent authority within a month. Further, DAC directed Dy. DEO (EE-W) Hasil Pur to take the matter with higher authorities. No progress was intimated till finalization of this report.

Audit recommends rectification of erratic posting and regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No. 16 &14]

2.2.4.4 Irregular expenditure due to appointment of teachers below prescribed qualification – Rs 8.627 million

According to letter No.SOR-III-1-20/95 dated 01.02.1997; issued by S&GAD Department, Government of the Punjab, prescribed qualification for the post of PTC teacher was enhanced from Matric / PTC to F.A / PTC and advance increments on higher qualification were admissible if the qualification was above the prescribed qualification required for the post.

Two (02) DDOs of DEA, Bahawalpur appointed two (02) teachers on the basis of Matric despite the fact that required qualification for that post was enhanced to F.A / F.Sc. with diploma in relevant field. Payment of pay and allowances of

Rs 8.627 million was made without observing prescribed qualification. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Post	No. of Employee	Prescribed Qualification	Actual Qualification	Amount
1	Dy. DEO (EE-W) Hasilpur	EST	1	FA/F.Sc./PTC	Matric	5.596
2	Dy. DEO (EE-M) Ahmed Pur East	PTC	1	FA/F.Sc./PTC	Matric	3.031
Total			2			8.627

Due to financial mismanagement, recruitment without having prescribed qualification resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. Both the DDOs replied that recruitment was made as per advertisement published by Secretary, School Education, Punjab. Reply of the department was not tenable as teachers were appointed in violation of rules.

DAC in its meeting held on 29.11.2021 directed the DDOs to get the expenditure regularized from the competent authority besides recovery of due amount from the concerned within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No. 12&23]

Value for money and service delivery issues

2.2.4.5 Payment of inadmissible allowances – Rs 11.841 million

According to Clause 3 (2) of the Punjab Regularization of Service Act, 2018, the contract employees who have continuously been serving as such for a period not exceeding three years, shall be eligible to be considered for appointment on regular basis subject to certain conditions. Further, according to clause 9, a contract employee, on regularization, shall be allowed the initial stage of the respective pay scale and the increments earned by him during the contract period shall be converted into personal allowance but no other privilege allowed to a contract employee shall be admissible. Moreover, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will not be admissible during leave or joining time.

Four (04) DDOs including CEO (DEA) Bahawalpur allowed drawl of different inadmissible allowances i.e. Integrated Allowance, Conveyance Allowance, Social Security Benefits, Personal Allowance and Charge Allowance of Rs 11.841 million during 2020-21. Detail is given below:

(Rupees in million)				
Sr. No.	DDOs	Nature of Allowances	No. of Employees	Amount
1	CEO (DEA) Bahawalpur	Charge Allowance	11	0.59
2	Dy. DEO (EE-M) Ahmad pur East	Charge Allowance	5	0.297
		Personal Allowance	4	0.635
3	Dy. DEO(EE-W) Hasilpur	Conveyance Allowance designated vehicle	1	0.125
		SSB after regularization	48	7.938
		Charge Allowance	2	0.002
		CA drawn in Leave period		0.052
4	Dy. DEO (EE-M) Hasilpur	SSB after regularization	18	1.761
		Charge Allowance	4	0.081
		Personal Allowance	26	0.36
Total				11.841

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

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Bahawalpur replied that concerned DDOs were directed to verify the status of audit observation. Dy. DEO (EE-M) Ahmed Pur East replied that all the employees were not regularized. Other DDOs replied that efforts were being made

for recovery of overpayment. Replies of the department were not tenable as no record was produced for record verification.

DAC in its meeting held on 27.11.2021 directed the concerned DDOs to expedite the recovery from the concerned and produce verified status of recovery within a week. No progress was intimated till finalization of this report.

Audit recommends recovery of excess amount of Rs 11.841 million besides fixing responsibility on the DDOs concerned.

[AIR Para: 30,1,20, 4,5, 10, 1, 3, 5, 11]

Others

2.2.4.6 Unjustified payment of Inspection Allowance – Rs 42.198 million

According to Government of the Punjab School Education Department Notification No SO (Budget) 1-15/2013(VOL-II) “Inspection Allowance will be allowed subject to verifiable Key Performance Indicators (KPI) developed by School Education Department with DIFD vide Notification No. SO (III) 5-225/2017 dated 12.09.2017. Furthermore, according to Inspectorate of Treasuries & Accounts letter No.IT (FD)6-23/91(Vol-III) dated 09.08.2019, the payment of Inspection Allowance was subject to verification of Key Performance Indicators by the respective CEOs and is paid through monthly bills. Furthermore, according to government of the Punjab, School Education Department Notification SO (SE-III) 5-226/2017 dated 03.08.2020, different measurable indicators were notified to assess / evaluate the performance of AEOs by their controlling officers / immediate officers.

Three (03) DDOs including CEO (DEA), Bahawalpur incurred expenditure of Rs 42.198 million on account of inspection allowance during F Ys 2019-21 without ensuring compliance of key performance indicators (KPIs). Detail is given below:

(Rupees in million)					
Sr. No.	DDOs	No. of Employees	Description	Period	Amount
1	CEO (DEA) Bahawalpur	1238	Vacation period	2020-21	36.567
2	Dy. DEO (EE-W) Yazman	12	Lockdown period	2020-21	3.106
3	Dy. DEO (EE-M) Hasilpur	33	Lockdown period	2019-21	2.525
Total					42.198

Due to weak internal controls, inspection allowance without ensuring compliance of KPIs resulted unjustified payment.

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Bahawalpur replied that concerned DEOs were directed to verify the status of audit observation. All other DDOs replied that relevant pay bills would be produced latterly. Replies of the department were not tenable as no evidence of fulfillment of KPIs by AEOs was provided to audit.

DAC in its meeting held on 27.11.2021 directed the concerned DDOs to provide relevant record for audit verification within a week besides seeking clarification from the Finance Department regarding payment of inspection allowance during vacation and period of Covid-19 without fulfillment of KPIs. No progress was intimated till finalization of this report.

Audit recommends seeking clarification from the Finance Department besides fixing responsibility on the DDOs concerned.

[AIR Para No.6,11&17]

2.2.4.7 Irregular expenditure due to irregular appointment – Rs 4.730 million

According to Government of the Punjab S&GAD letter No.SOR-III-1-6/89 dated 28.02.1989, Minister of Education was empowered to appoint incumbents from BPS-01 to BPS-05 and PTC Teacher in relaxation of rules and procedures.

Dy. DEO (EE-W) Hasilpur made payment of Rs 4.730 million to the teacher appointed by the Minister Education as AT in BS-09. Appointment was held irregular as Minister for Education was only competent to recommend appointment as PTC teachers in BS-07 only, but the appointment of said teacher was made as AT in BS 09 against the directions of S&GAD.

Due to weak administrative controls, appointment of OT teacher in BS-09 was made without competency, which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. DDO replied that appointment of teacher was made after observing codal formalities. Reply of the department was not tenable as recruitment was made without observing prescribed rules.

DAC in its meeting held on 27.11.2021 directed the DDO to get the expenditure regularize from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDO concerned.

[AIR Para No.1]

2.2.4.8 Loss due to theft of solar penal items – Rs 2.805 million

According to Rule 2.33 of Punjab Financial Rules Vol-1, 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.

Four (04) DDOs under jurisdiction of CEO (DEA) Bahawalpur did not make efforts to recover the misplaced solar panels during the Financial Years 2019-21. Record showed that solar panels valuing Rs 2.805 million in thirty seven (37) schools were stolen from school premises. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	No. of schools	Total amount
1	Dy. DEO (EE-M) Ahmed Pur East	19	1.955
2	Dy. DEO (EE-W) Hasilpur	3	0.100
3	Dy. DEO (EE-M) Hasilpur	6	0.220
4	Dy. DEO(EE-W) Yazman	9	0.530
Total			2.805

Due to weak administrative controls, non recovery of stolen items resulted in loss.

The matter was reported to the DDOs concerned in September, 2021. Dy. DEO (EE-M) Ahmed Pur East and Dy. DEO (EE-W) Yazman replied inquiries were initiated for actions against the schools. Dy. DEO (EE-W) Hasil Pur and Dy. DEO (EE-M) Hasilpur replied that FIRs were lodged. Reply of the department was not tenable as recovery of stolen solar panels was not made from the heads of concerned schools.

DAC in its meeting held on 27.11.2021 directed the DDOs to inquire the matter at appropriate level and effect recovery from the concerned within a month. No progress was intimated till finalization of this report.

Audit recommends recovery of stolen items besides fixing responsibility on the DDOs concerned.

[AIR Para: 12,13,10 &14]

3. District Education Authority (DEA) Rahim Yar Khan

CHAPTER 3.1

Public Financial Management Issues

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

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

The following issues surfaced during Financial Attest Audit of District Education Authority Rahim Yar Khan for the Audit Year 2021-22.

- i. Release of funds by misclassification of Rs 226.441 million
- ii. Non reporting of fixed assets
- iii. Release of payments on the basis of illegal approval of budget of Deputy Commissioner as Chairman

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, the issue regarding unauthorized approval of budget / schedule of authorized expenditure has been reported in Auditor's Report of DEA, Rahim Yar Khan as Emphasis of Matter.

3.1.1 Audit Paras

3.1.1.1 Release of funds by misclassification – Rs 226.441 million

According to Rule 12 (5) of Local Govt. Accounts Manual, object element enables the collection and classification of expenditure transactions into account heads relating to nature of item. Moreover, the classification of accounts shall be used in Local Govt. accounts as prescribed by the Auditor General of Pakistan as per Rule 12 (9) of above manual. Moreover, according to Rule 15 (a), (b) and (c) of District Authorities (Budget) Rules, 2017, the drawing and disbursing officer shall be responsible to prepare estimates of expenditure of the concerned office. To maintain budget control register, entries of each transaction therein would be recorded against corresponding allocation and assessment of expenditure would likely to be made during the Financial Year.

DAO Rahim Yar Khan authorized payments to DEA of Rs 226.441 million under the DDO code RK-8996 by using object code A06470 during FY 2020-21 for transfer to building department through simple receipt form. Funds were transferred under irrelevant object code A06470 (Other Transfer Payments) instead of “A12470 Others-Civil Works Construction of Building & Structure” and also reported under the same object code in books of accounts despite expenditure on development schemes. Detail is given below:

(Rupees in million)									
Sr. No.	Grant No.	Grant No. desc	CC	G/L Account	G/L Account Description	Document Date	Document No.	Posting Date	Amount
1	36	Development	RK8996	A06470	Others	07.09.2020	1900026323	07.09.2020	26.200
2	36	Development	RK8996	A06470	Others	22.12.2020	1900043391	22.12.2020	7.212
3	36	Development	RK8996	A06470	Others	22.12.2020	1900043390	22.12.2020	9.674
4	36	Development	RK8996	A06470	Others	23.12.2020	1900101192	23.12.2020	5.689
5	36	Development	RK8996	A06470	Others	23.12.2020	1900101192	23.12.2020	75.799
6	36	Development	RK8996	A06470	Others	23.12.2020	1900101192	23.12.2020	14.000
7	36	Development	RK8996	A06470	Others	23.12.2020	1900101192	23.12.2020	30.197
8	36	Development	RK8996	A06470	Others	23.12.2020	1900101192	23.12.2020	30.137
9	36	Development	RK8996	A06470	Others	08.02.2021	1900093017	08.02.2021	22.533
10	36	Development	RK8996	A06470	Others	22.06.2021	1900034684	22.06.2021	5.000
Total									226.441

- i. Extending undue favour to the DDO.
- ii. Making payments without necessary scrutiny / inspection
- iii. Weak control on the part of concerned department

DAO replied that transfer payment as deposit works was made to Building Division Rahim Yar Khan on simple receipt form under DDO Code RK8996 duly signed by the CEO (DEA) Rahim Yar Khan after observing the prescribed policy/procedures.

DAC in its meeting held on 11.10.2021 directed DAO to get the expenditure regularized within a month and prepare correct accounts as payment was made from irrelevant heads.

Audit recommends rectification of accounts besides regularization of expenditure from the competent authority.

3.1.1.2 Non reporting of fixed assets

According to Para 13.4.1.1 of the APPM, the categories of assets shall include land & building, civil works, plant & machinery, vehicles, furniture & fixtures, office equipment and computer equipment. Further, according to Para 13.4.5.2 of the ibid, all DAOs shall prepare a fixed asset report from the fixed asset account on quarterly basis.

DAO Rahim Yar Khan authorized payments for procurement of assets to District Education Authority during 2020-21. Contrary to the above referred para, the expenditure was not included in statement of Capital Expenditure and asset side of Balance Sheet.

- i. Irregularity was occurred due to financial indiscipline
- ii. Weak internal control

DAO replied that DDO wise list prepared in the light of para 13.4.5.1 of APPM. Further, similar observations were settled on 19.05.2015 for the audit year 2011-2012 & 2012-2013.

DAC in its meeting held on 11.10.2021 directed DAO to report fixed assets in the financial statements.

Audit recommends justification of the matter besides reporting of Fixed Assets in Balance Sheet.

3.1.1.3 Release of payment on the basis of illegal approval of budget of Deputy Commissioner as Chairman

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

District Accounts Officer Rahim Yar Khan authorized payment to the CEO (DEA) on the basis of approval of budget granted by the Deputy Commissioner irregularly. Budget of DEA was approved by the Deputy Commissioner who was no more administrator of the authority after 31.12.2018. On the other hand, the Deputy Commissioner used powers of the chairman / administrator of authority but required functions and responsibilities as chairman were found unattended on his part.

- i. Payment was released to DDOs on the basis of illegal / unauthorized approval from Deputy Commissioner
- ii. Weak financial controls
- iii. Approval of the budget was made without observing authority rules.

DAO replied that according to Punjab District Authority Budget Rules 2017, preparation, approval and release of budget on SAP system was the responsibility of District Education Authority Rahim Yar Khan.

DAC in its meeting held on 11.10.2021 directed DAO to get the irregularity condoned from the competent authority within a month.

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

CHAPTER 3.2

DEA Rahim Yar Khan

3.2.1 Introduction

A. District Education Authority (DEA) Rahim Yar Khan was established on 01.01.2017 under Punjab Local Government Act 2013. DEA, Rahim Yar Khan is a body corporate having perpetual succession and a common seal with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

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

may outsource its development works to other agencies or school councils;

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

DEA Rahim Yar Khan manages various administrative offices and educational institutes as given in the following table:

Table-1: Administrative Offices and Educational Institutes

Description	No. of Offices / Educational Institutes
Chief Executive Officer (DEA)	1
Deputy District Education Officers (Elementary Male)	4
Deputy District Education Officers (Elementary Female)	4
District Education Officer (Secondary Education)	1
District Education Officers (Elementary Male)	1
District Education Officers (Elementary Female)	1
District Education Officers (Literacy)	1
District Education Officers (Special Education)	1
Higher Secondary Schools (Boys & Girls)	24
High Schools (Boys & Girls)	232
Special Education Schools / Centers	5
Elementary Schools	358
Primary Schools	2,112

Source: Data received from CEO (DEA) Rahim Yar Khan

The detail of total and audited formations of DEA, Rahim Yar Khan is given in the following table:

Table-2: Audit Profile of the DEA Raim Yar Khan

(Rupees in million)					
Sr. No.	Description	Total Number	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	275	05	2,298.406	-
2	Assignment Accounts	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

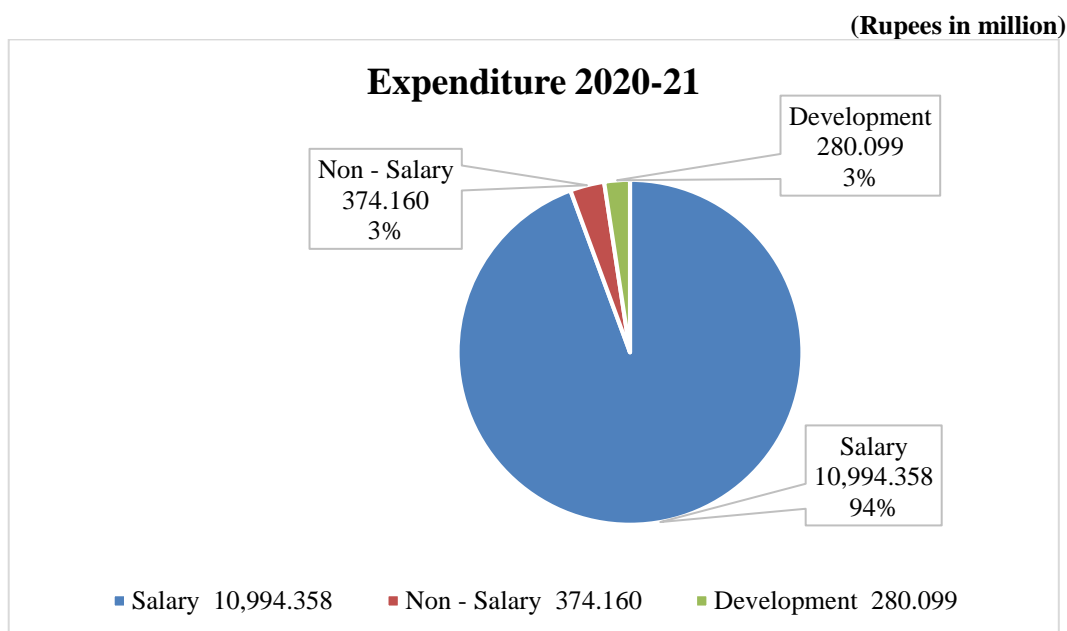
The detail of budget and expenditure of DEA, Rahim Yar Khan for the financial year 2020-21 is given in the following table:

Table-3: Budget and Expenditure

(Rupees in million)

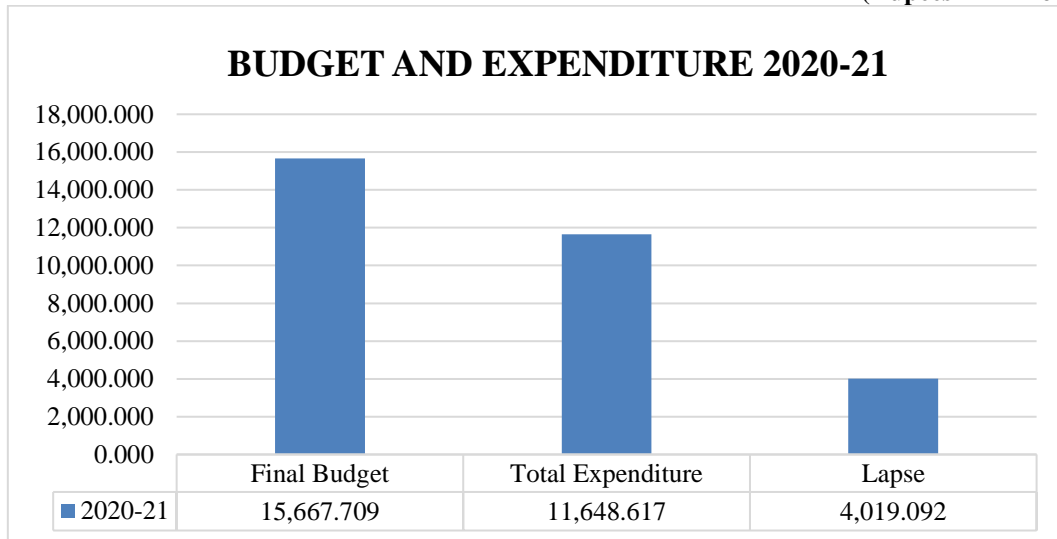
Sr. No.	2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
1	Salary	13,840.250	10,994.358	-2,845.892	20.56%
2	Non-Salary	1,378.545	374.160	-1,004.385	72.85%
3	Development	448.914	280.099	-168.815	37.60%
	Total	15,667.709	11,648.617	-4,019.092	25.65%
4	Receipts	-	-	-	-

(Source: Appropriation Accounts 2020-21)



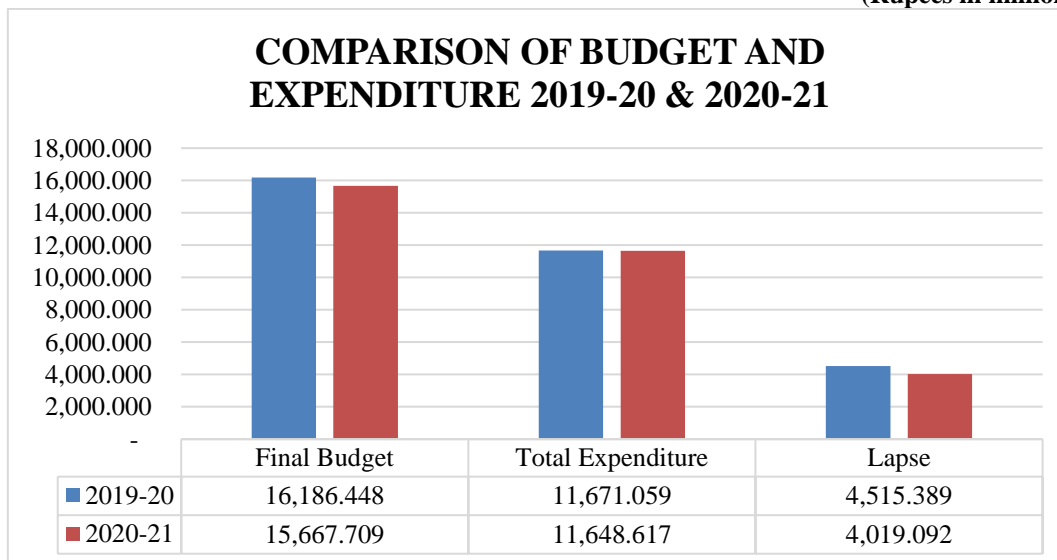
As per Appropriation Accounts for financial year 2020-21 of DEA Rahim Yar Khan, total final budget (Development & Non-Development) was Rs 15,667.709 million against which total expenditure of Rs 11,648.617 million was incurred by District Education Authority during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous financial years is depicted in the following graph:

(Rupees in million)



There was 3% and 0.19% decrease in budget allocation and expenditure respectively in Financial Year 2020-21 as compared to Financial Year 2019-20, while there was overall lapse of Rs 4,019.092 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds as reflected in Table-3 above equivalent to 21%, 73% and 38% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 4,019.092 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

ii. Analysis of Targets and Achievements

Sectoral analysis of DEA Rahim Yar Khan was made on the basis of various quality indicators set by Education Department for the Financial Year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Programme Monitoring & Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve education standards through improved environment, improved admission of students & their retention, ensuring zero tolerance to drop out; improving missing facilities in schools, improvement in quality of education through IT and making action plans ensuring to achieve objectives through proper monitoring at each level.

Table-4: Status regarding indicators and their achievements

Sr. No.	Indicators	Sub. Indicators	Comparison of Targets and their Achievements		Remarks
			Targets 2020-21 (%)	Achievements 2020-21 (%)	
1	Core	Students attendance (K-12)	88	89.85	Achieved
2		Teacher Presence	90	94.70	Achieved
3		Head Teacher Presence	90	94.44	Achieved
4		Availability of boundary wall	98	98.44	Achieved
5		Availability of drinking Water	95	99.15	Achieved
6		Availability of Furniture	70	71.91	Achieved
7		Classrooms observations	80	90.51	Achieved
8	Infrastructure	Safe Building	98	97.01	Not Achieved
9		NSB Time Lines	90	95.00	Achieved
10		NSB Utilization	90	89.77	Not Achieved
11		Data Health	74	81.52	Achieved
12		Sufficiency of Toilets	97	99.32	Achieved

Sr. No.	Indicators	Sub. Indicators	Comparison of Targets and their Achievements		Remarks
			Targets 2020-21 (%)	Achievements 2020-21 (%)	
13	Retention	Retention (K-12)	80	78.49	Not Achieved
14	Monitoring & Management	School Hygiene	90	95.00	Achieved

*Source: Data received from CEO DEA Rahim Yar Khan.

iii. Service Delivery Issues

From the Data analysis of DEA, Rahim Yar Khan following service delivery issues were observed:

- Safe building was targeted 98% while it was achieved upto 97%.
- NSB Funds utilization was targeted 90% but it was achieved upto 89%. Delay in utilization of funds caused major hindrance in achievement of targets
- Retention (Kachi-12) was targeted 80% while it was achieved upto 78%.

iv. Expectation Analysis and Remedial Measures

CEO (DEA) Rahim Yar Khan did not achieve its overall targets regarding timely utilization of NSB funds and retention of students (K-12). The management failed in optimal utilization of NSB funds. Furthermore, targets pertaining to AEOs visits, student attendance & retention (1-5) and dangerous buildings, etc. were not fixed. DEA could not utilize 38% funds of development budget to overcome these hindrances. Further, overall financial management regarding achievement of budget utilization was not satisfactory as 21% of salary and 73% of Non-salary budget was lapsed.

Suggestions / Remedial Measures

- i. Strengthening of the regulatory framework, following the rules e.g. PPRA rules for purchases, adhering to the rules of propriety and probity in use of development and Non-Development funds must be ensured.
- ii. Holding those accountable who are responsible for irregularities.
- iii. Overcoming issues of shortage of teaching staff at different levels.
- iv. Timely utilization of NSB should be ensured.
- v. Taking steps towards retention of students in the schools and to minimize dropout ratio.

- vi. Expediting the realization of Government receipts and overpayments.
- vii. Establishment of effective internal controls and proper implementation of the monitoring system
- viii. Ensuring safe building for the students.
- ix. Ensuring safe and healthy environment for the students.
- x. Taking steps towards healthy environment at schools by creating friendly atmosphere.

3.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 1,158.078 million were raised as a result of this audit. This amount also includes recoverable of Rs 713.402 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table-5: Overview of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	372.280
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
3A	HR/Employees related irregularities	-
3B	Procurement related irregularities	43.299
3C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	713.402
5	Others	29.097
Total		1,158.078

3.2.3 Comments on the Status of Compliance with PAC Directives

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

Table-6: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	05	PAC not constituted
2	2018-19	27	PAC not constituted
3	2019-20	17	PAC not constituted
4	2020-21	12	PAC not constituted

3.2.4 Audit Paras

Non-production of record

3.2.4.1 Non-production of record – Rs 372.280 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Four (04) DDOs including CEO (DEA) Rahim Yar Khan did not produce record of expenditure amounting Rs 372.280 million incurred during Financial Years 2018-21 under different objects / codes of classification for audit scrutiny. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO (DEA) Rahim Yar Khan	Tour program of visit of AEO for payment of inspection allowance	74.793
		Backup record of development schemes	226.441
		Non-maintenance of DEA cash book	0
		CPRs of paid GST on different purchases by different schools	0.328
		Bank Statement, expenditure statement, etc.	0
2	Dy. DEO (EE-M) Khan Pur	Sanction order for allowing qualification allowance alongwith NOC for acquiring higher qualification	4.448
		Tour program of visit of AEO for payment of inspection allowance	12.455
		CPRs of paid GST on different purchases by different schools	0.546
		CPRs of paid GST on different purchases by different schools	1.29
		Budget Control register, vouched account, leave record etc.	8.329
3	Dy. DEO (EE-W) Khan Pur	Sanction order for allowing qualification allowance along with NOC for acquiring higher qualification	2.376

Sr. No.	DDOs	Description	Amount
		Tour program of visit of AEO for payment of inspection allowance	11.305
		Arrear bills	20.357
		Vouched account, service books, history sheet and personal files etc.	9.612
4	Dy. DEO (EE-W) Rahim Yar Khan	NSB record of various GGES of Tehsil RYK	0
Total			372.28

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

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Rahim Yar Khan and all other DDOs replied that all the record was maintained and was available for verification. Replies were not tenable as no record was produced for verification.

DAC in its meeting held on 25.11.2021 directed the DDOs concerned to provide record for verification within a week besides initiating disciplinary actions against the concerned. No progress was intimated till finalization of this report.

Audit recommends conducting of inquiry and disciplinary action against the officers/officials involved in non-production for creating hindrances in performance of official duty in accordance with Article 169 and 170 of constitution of Islamic Republic of Pakistan 1973.

[AIR Para No. 4, 16, 25, 47, 50, 2, 6, 21, 29, 33, 11, 20, 23, 25& 21]

Procedural irregularities

3.2.4.2 Un-authorized approval of budget and expenditure

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

Deputy Commissioner, Rahim Yar Khan authorized the budget of DEA Rahim Yar Khan for financial year 2020-21 without legal authority since, expiry of tenure of Deputy Commissioner as Administrators on 31.12.2018. Resultantly, conduct of business of the District Education Authority, Rahim Yar Khan including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 11,648.617 million was held unlawful.

Due to poor financial management, business of the DEA Rahim Yar Khan was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget.

The matter was reported to the DDO in September, 2021. DDO replied that DAO Rahim Yar Khan refused to process the accounts without signature of Deputy Commissioner. Reply was not tenable as Government rules were violated and extension in period was not acquired.

DAC in its meeting held on 25.11.2021 directed CEO (DEA) to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this report.

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

[AIR Para.24]

3.2.4.3 Irregular expenditure due to non-compliance of PPRA Rules – Rs 7.071 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014 (amended 17.08.2020), 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. Procurement opportunities over Rs 200,000 and up to Rs 3,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Three (03) DDOs including CEO (DEA) Rahim Yar Khan incurred expenditure of Rs 7.071 million on purchase of stationary, furniture and machinery items etc. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Period	Amount
1	CEO (DEA) Rahim Yar Khan	Stationary	2020-21	0.357
2	Dy. DEO(EE-M) Sadiq Abad	Furniture, Plant & Machinery	2020-21	4.092
3	Dy. DEO(EE-W) Rahim Yar Khan	Furniture, Plant & Machinery	2020-21	2.622
Total				7.071

Due to weak financial management, purchases were made without compliance of PPRA rules which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Rahim Yar Khan replied purchases were made on quarterly basis. Deputy DEO (EE-M) Sadiq Abad and Deputy DEO (EE-W) Rahim Yar Khan replied that there was no need of PPRA in case of expenditure out of NSB. Replies of the department were not tenable as expenditure was incurred in violation of rules.

DAC in its meeting held on 25.11.2021 directed the DDOs concerned to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para: 39, 16 &15]

3.2.4.4 Incurring expenditure beyond prescribed financial limit – Rs 3.871 million

According to Para 4.9.1 read with Para 4.8.1 of the School Council Policy, 2007, School Council was authorized to incur expenditure for the prescribed purposes up to Rs 400,000 during a financial year.

Various Schools working under the administrative control of Dy. DEO (M-EE) Sadiq Abad for the period 2019-21 incurred expenditure of Rs 3.871 million in excess of authorized limit of Rs 400,000 in a financial year. Detail is given below:

(Rupees in million)

DDO	No. of Schools	Period	Amount
Dy. DEO (EE-M) Sadiq Abad	3	2019-21	3.871

Due to weak financial controls, expenditure was incurred in excess of financial limit resulting in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. DDO replied that expenditure was incurred for meeting various needs of school through School Councils after fulfillment of all formalities. Reply was not tenable as expenditure was incurred in excess of financial limit.

DAC in its meeting held on 25.11.2021 directed the DDO concerned to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the heads of schools concerned.

[AIR Para No.7]

Value for money and service delivery issues

3.2.4.5 Payment of inadmissible allowances – Rs 435.126 million

According to clause 3 (2) of the Punjab Regularization of Service Act, 2018, the contract employees who have continuously been serving as such for a period not exceeding three years, shall be eligible to be considered for appointment on regular basis subject to certain conditions. Moreover, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will not be admissible during leave or joining time.

Five (05) DDOs including CEO (DEA) Rahim Yar Khan made payment of different inadmissible allowances i.e. Integrated Allowance, Conveyance Allowance, Social Security Benefits, Personal Allowance and Charge Allowance etc. of Rs 435.126 million during 2020-21. Detail is given below:

(Rupees in million)				
Sr. No.	DDOs	Nature of Allowance	No. of Employees	Amount
1	CEO (DEA) Rahim Yar Khan	CA Leave period	38	0.295
		Inadmissible Inspection Allowance	5	1.740
		SSB after regularization	1263	224.640
		Inadmissible allowance	8	76.100
2	Dy. DEO (EE-M) Khan Pur	SSB after regularization	832	45.271
		CA Vacation period	1378	28.229
		CA Leave period	45	0.323
		Irrelevant allowance	4	0.195
		Over payment of allowances after regularization	450	10.337
3	Dy. DEO (EE-W) Khan Pur	CA Lock down period	878	2.263
		SSB after regularization	735	30.254
		Personal Allowance	28	1.126
		Inadmissible Integrated, Charge and Science Teaching Allowance	8	0.240
4	Dy. DEO (EE-M) Sadiq Abad	SSB after regularization	76	1.000
5	Dy. DEO (EE-W) Rahim Yar Khan	CA Winter Vacation	800	4.831
		SSB after regularization	512	8.282
Total				435.126

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

The matter was reported to the DDOs concerned in September, 2021. CEO (DEA) Rahim Yar Khan replied that detailed record would be provided later. Deputy DEO (EE-M) Khan Pur and Deputy DEO (EE-W) Rahim Yar Khan replied that no irrelevant allowance was paid to any employee. Deputy DEO (EE-W) Khan Pur replied that recovery was in process. Replies were not tenable as payment of inadmissible allowances was made and no recovery was effected.

DAC in its meeting held on 25.11.2021 directed the DDOs concerned to expedite the recovery from the concerned and produce verified status within a week. No progress was intimated till finalization of this report.

Audit recommends recovery of excess amount of Rs 435.126 million besides fixing responsibility on the DDOs concerned.

[AIR Para: 05, 35, 40, 45, 8, 11, 15,17,24,09, 21, 24, 28, 21,3 & 7]

Others

3.2.4.6 Doubtful payment of honorarium and transportation expenditure to “Insaaf Afternoon Schools” – Rs 15.767 million

According to Sr. No.(2)(iii) Policy of Insaaf Afternoon Schools, the staff of afternoon schools shall be given honorarium per month for managing the school as under:

Sr. No.	Post	Elementary School	High School
1	Head Teacher	Rs. 18,000	Rs. 20,000
2	Teacher	Rs 15,000	RS. 18,000
	Servant	Rs. 7,000	Rs. 7,000

As an added component of ‘Insaaf Afternoon School Program’, the eligibility criteria for provision of transport facility will be as follows: (a) the student is enrolled in Insaaf afternoon school program. (b) minimum distance between school and students’ residence should be more than 2 km for girls and 3 km for boys. (c) students maintain a monthly school attendance of 80% or more. (d) parents / guardian of the student provides an affidavit that the student will continue his / her education till completion of the secondary schooling. (e) student submits a written permission on the prescribed form showing the consent of his family to receive and drive bicycle to reach school and back. (f) children of parents/ guardians of children having monthly income less than or equal to Rs. 15000 per month. (g) the bicycles will be the property of the school and if a student drop-out then he will return the bicycle forthwith.

CEO (DEA) Rahim Yar Khan made payment of honorarium and transportation charges amounting Rs 15.767 million to “Insaaf Afternoon Schools” without verification and obtaining sufficient evidences of students and staff. Payment was made without fulfillment of criteria as mentioned in policy. The detail is given in **Annexure – 3**.

Due to weak financial controls doubtful payment on account of honorarium and transportation charges was made without verification of students may result in misuse of funds.

The matter was reported to the DDO concerned in September, 2021. DDO replied that no payment of honorarium was made during 2020-21. Reply of the

department was not tenable as payment of honorarium was made by the DDO without observing the policy.

DAC in its meeting held on 25.11.2021 directed the DDO to provide record for verification within a week besides initiating action against the concerned. No progress was intimated till finalization of this report.

Audit recommends inquiry of matter and fixing responsibility on the DDO.

[AIR Para No.10]

3.2.4.7 Unjustified payment of Inspection Allowance – Rs 11.949 million

According to Government of the Punjab School Education Department Notification No SO (Budget) 1-15/2013(VOL-II) “Inspection Allowance will be allowed subject to verifiable Key Performance Indicators (KPI) developed by School Education Department with the Department for International Development (DIFD) vide Notification No.SO (III) 5-225/2017 dated 12.09.2017. Further, according to Sr. No.2 (iii) letter dated 05.10.2018 issued from AG Punjab the payment of Inspection allowance is subject to verification of the key performance indicators by the respective CEO/DEO in the following month. Furthermore, according to government of the Punjab, School Education Department Notification SO (SE-III) 5-226/2017 dated 03.08.2020, different measurable indicators were notified to assess / evaluate the performance of AEOs by their controlling officers / immediate officers.

Three (03) DDOs of DEA, Rahim Yar Khan incurred expenditure of Rs 11.949 million on account of Inspection Allowance during 2019-21 without ensuring compliance of Key Performance Indicators (KPIs). Detail is given below:

(Rupees in million)					
Sr. No.	DDOs	Detail	No. of Employees	Period	Amount
1	Dy. DEO (EE-W) Khan Pur	Lock down period	23	2020-21	1.522
2	Dy. DEO (EE-M) Sadiq Abad	Lock down period	34	2019-21	4.798
3	Dy. DEO (EE-W) Rahim Yar Khan	Lock down period	29	2020-21	4.702
Total					11.949

Due to weak internal controls, inspection allowance without ensuring compliance of KPIs which resulted in unjustified payment.

The matter was reported to the DDOs concerned in September, 2021. All DDOs replied that salaries were directly paid after pre audit of DAO Rahim Yar Khan, hence over payment of allowance was not involved. Replies of the department were not tenable as no relevant record was produced for verification.

DAC in its meeting held on 25.11.2021 directed the DDOs to provide relevant record for verification within a week besides seeking clarification from the Finance Department regarding payment of Inspection Allowance during vacation and period of Covid-19 without fulfillment of KPIs. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility on concerned DDOs for payment of Inspection Allowance without compliance of KPI.

[AIR Para No.17, 4,5]

3.2.4.8 Payment to Non-functional “Insaaf Afternoon Schools” – Rs 1.381 million

According to Sr. No.(2)(iii) Policy of Insaaf Afternoon Schools, the staff of afternoon schools shall be given honorarium per month for managing the school as under:

Sr. No.	Post	Elementary School	High School
1	Head Teacher	Rs. 18,000	Rs. 20,000
2	Teacher	Rs 15,000	RS. 18,000
	Servant	Rs. 7,000	Rs. 7,000

As an added component of Insaaf Afternoon School Program, transportation facility will be provided to eligible students, bicycles for boys and vouchers for girls students (@ maximum Rs 1500 per months).

CEO (DEA) Rahim Yar Khan incurred expenditure of Rs 1.381 million on 03 non-functional schools. Initially the schools were selected for Insaaf Afternoon and later on were declared as non-functional, but payment was being made upto June, 2021. Detail is given below:

(Rupees in million)

Sr. No.	EMIA Code	School Name	Afternoon Level	Ist Quarter Honorarium	Ist Quarter Transportation	2nd Quarter Honorarium	Total
1	31320149	GPS 24/A Qadeem	Middle	318,000	83,132	82,500	0.484
2	31320275	GPS Moadib Govind Wala	Middle	318,000	76,737	82,500	0.477
3	31320048	GES Chak No.140/A	High	318,000	102,316	-	0.420
Total				954,000	262,185		1.381

Due to weak administrative controls, funds to closed schools resulted in wastage of funds.

The matter was reported to the DDO concerned in September, 2021. DDO replied that amount pointed out by audit related to previous financial year. Reply of the department was not tenable as payment was made to non-functional schools and also no record in support of reply was provided.

DAC in its meeting held on 25.11.2021 directed the DDO to provide record for verification within a week besides initiating action against the concerned. No progress was intimated till finalization of this report.

Audit recommends compliance of all initiatives taken by the government in letter and spirit besides fixing responsibility on the DDO.

[AIR Para.15]

CHAPTER 4

Thematic Audit

4.1 Public Service Delivery and Performance of DEAs Bahawalpur Region

4.1.1 Introduction

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

4.1.2 Background

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

technical/vocational and higher education, relevant skills for decent work, gender equality and inclusion, universal youth literacy and education for sustainable development and global citizenship. School Education Department, Government of the Punjab, in order to provide quality education, implemented the Punjab Education Sector Reforms Program and Punjab School Sector Plan. The plans are based on provision of inclusive and conducive learning environment and convenient access to school, so that the children are able to enroll, continue their schooling and learn well enough to gain meaningful employment and to contribute to society. The Government intended to achieve it by getting children into school at the right age, providing appropriate learning material and competent/ responsive teachers in well-resourced environment.

4.1.3 Establishing the Audit Theme

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

Main Theme

Public Service Delivery and Performance of District Education Authorities, for the Financial Years 2018-19 to 2020-21.

Sub-Themes

The objective of Thematic Audit was to assess the achievement of the thematic aspect of the education sector through its implementation of educational policies against the following sub-themes.

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

4.1.3.1 Reasons for selection

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

4.1.3.2 Purpose / Objectives

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

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

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

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

4.1.3.3 Scope

Scope of the Thematic Audit was limited to District Education Bahawalnagar, Bahawalpur and Rahim Yar Khan. The Performance of the DEAs was assessed through comparative analysis and critical reviews of previous four years' data (2018-19 to 2020-21) collected from these DEAs. The analytical/critical reviews were performed in the light of Audit sub-themes on collected data regarding funds allocation (development & non-development) and financial management of funds with a view to evaluate trickledown effect of funds to the beneficiaries. Student teacher ratio was assessed on the basis of available data of student enrollment, sanctioned & working strength of teaching staff. Environmental impact was covered through critical reviews of availability of basic infrastructure/facilities and provision of missing facilities in educational institutions.

4.2 Legal frame work governing the Theme

The 18th Constitutional Amendment provided strategic opportunities and fiscal space to the provinces for devising evidence-based, contextual approaches towards education issues within the province and define their own priorities and targets. Further, Pakistan's national and provincial assemblies established SDG Taskforces to supervise progress on the goals. PLGA, 2013 provided the framework for establishing the DEAs in the Punjab in 2017.

4.3 Stakeholders and governmental organizations identified as directly/indirectly involved

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

4.4 Role of important organizations

School Education Department, Directorate of Public Instructions-Elementary Education (DPI-EE), Directorate of Literacy Punjab and District Education Authorities are departments of Government of Punjab, Pakistan. The functions of the departments are to enact legislation, formulate policy and manage

primary/ middle/secondary/higher secondary education as well as maintain standards of education in these fields. These departments are responsible for financing, monitoring and performance of the Program activities besides evaluation of the outcomes according to the objectives at provincial level. District Education Authorities, Bahawalnagar, Bahawalpur and Rahim Yar Khan in audit jurisdiction of RDA Bahawalpur are responsible to execute and implement the educational activities in their respective districts through group of offices at primary, elementary, high / higher secondary schools and special education institutions. The DEAs are also responsible to implement the non-formal basic education system in the districts and to maintain necessary/relevant data for requisite reporting to stakeholders.

4.5 Organization's Financials

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

Table-1 Summary of budget and expenditure of DEAs

(Rupees in million)

Name of offices	Budget			Actual		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
DEA Bahawalnagar	20,600.833	2,038.649	22,639.482	19,563.924	1,298.883	20,862.807
DEA Bahawalpur	21,374.220	2,050.733	23,424.953	16,753.831	1,073.823	17,827.654
DEA Rahim Yar Khan	20,600.833	2,038.649	22,639.482	19,563.924	1,298.883	20,862.807
Total	7,359.777	77,918.600	58,281.015	3,729.121	62,010.136	7,359.777

4.6 Field Audit Activity

4.6.1 Methodology

Audit was carried out against predefined objectives of the program and functions of the Authority, financial governance provided in relevant rules, strategies and policies of the Government which were formulated to govern the Authorities. Audit activity comprised data collection regarding sub-themes, study of relevant reports/literature and field surveys. Critical analysis regarding optimal utilization of human and financial resources of the Authority was done in accordance with educational activities carried out in last four years. On spot examination / verification of record and activities was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

4.6.2 Audit Analysis

4.6.2.1 Audit Analysis of DEA Bahawalnagar

4.6.2.1.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Record of results of schools was not centralized / available.
- iv. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- v. No mechanism was available for rationalization of postings of teachers and refilling of vacant posts by new recruitments.

4.6.2.1.2 Critical Review

a) Enrollment

i. A decreasing trend was observed in enrollment of students from base year 2017 to 2021. Number of students' enrollment decreased by 12% in 04 years' time. Detail is as under:

Enrolment in 2017-18 (Base year)	Enrolment in 2020-21	Decrease from base year
423,986	374,029	12%

ii. It was observed that 307,199 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Bahawalnagar, conducted by the Assistant Education Officers/ Authorities concerned during 2019-20. The management of District Education Authority did not make due efforts to educate/admit out of school children and provide/ensure free and compulsory education to the children of 5 to 16 years of age. Detail is given below:

Name of District	Period	Out of School Children
Bahawalnagar	2020-21	307,199

Data source: CEO (DEA) correspondence file

b) Quality Education

iii. A decreasing trend was observed in availability of number of teachers and in each subsequent year in comparison to the base year 2017-18. Number of teachers decreased 4.07% in 2018-19, 10.01% in 2019-20 and 12.44% in 2020-21. Detail is as under:

Sr. No.	Year	Working strength of teachers	Decreasing trend %
1	2017-18	15,490	-
2	2018-19	14,859	4.07
3	2019-20	13,940	10.01
4	2020-21	13,563	12.44

Data source: CEO (DEA) correspondence file

c) Result of Schools

iv. The pass percentage of the DEA Bahawalnagar remained same average result of Board of Intermediate and Secondary Education. Being Divisional Headquarter District, the focus of the management towards achievement of targeted results was negligible. The detail is as under:

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

Data source: PMIU data

d) Achievement of KPIs

v. Key Performance Indicators (KPIs) data provided by CEO (DEA) Office revealed that the KPIs could not be achieved completely in district Bahawalnagar. "Teacher presence, student attendance and Head Teacher presence indicators were remained low. Detail is given below:

Year	Teacher Presence	Student Attendance (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement
2020-21	93%	91%	93%	95%	99%	76%	83%	93%	90.00%
2018-19	94%	93%	94%	96%	98%	33%	58%	69%	79.00%

Source: SIS Punjab

4.6.2.1.3 Significant Audit Observations

- i. Non achievement of target of enrollment during 2019-21 was reported in 01 case. (Annexure-4)

4.6.2.2 Audit Analysis of DEA Bahawalpur

4.6.2.2.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Record of results of schools was not centralized / available.
- iv. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- v. No mechanism was available for rationalization of postings of teachers and refilling of vacant posts by new recruitments.

4.6.2.2.2 Critical Review

b) Enrollment

i. A decreasing trend was observed in enrollment of students from base year 2017 to 2021. Number of students' enrollment decreased by 23% in 04 years' time. Detail is as under:

Enrolment in 2017-18 (Base year)	Enrolment in 2020-21	Decrease from base year
361,842	278,799	23%

ii. It was observed that 307,199 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Bahawalpur, conducted by the Assistant Education Officers/ Authorities concerned during 2019-20. The management of District Education Authority did not make due efforts to educate /admit out of school children and provide/ensure free and compulsory education to the children of 5 to 16 years of age. Detail is given below:

Name of District	Period	Out of School Children
Bahawalpur	2020-21	307,199

Data source: CEO (DEA) correspondence file

b) Quality Education

iii. A decreasing trend was observed in availability of number of teachers and in each subsequent year in comparison to the base year 2017-18. Number of teachers decreased 7.39% in 2018-19, 11.69% in 2019-20 and 12.52% in 2020-21. Detail is as under:

Sr. No.	Year	Working strength of teachers	Decreasing trend %
1	2017-18	13,701	-
2	2018-19	12,689	7.39
3	2019-20	12,100	11.69
4	2020-21	11,985	12.52

Data source: CEO (DEA) correspondence file

iv. It was observed that 69,042 students of 836 Govt. Primary Schools were deprived of basic facility of class rooms and facing hardships of environments. District Education Authority failed to provide basic infrastructure and achieve its objectives to provide free and quality education. Non provision of class rooms resulted in poor educational environment. Detail is given below:

Sr. No.	Description	Number of School	Number of students	Average student/room
1	Shelter less schools	10	728	73
2	Schools with 01 class room	49	3,796	77
3	Schools with 02 class room	529	41,758	79
4	Schools with 03 class room	248	22,760	92
Total		836	69,042	83

Source: CEO (DEA) correspondence file

c) Result of Schools

v. The pass percentage of the DEA Bahawalpur remained 02% above than the average result of Board of Intermediate and Secondary Education. Being Divisional Headquarter District, the focus of the management towards achievement of targeted results was negligible. Detail is as under:

Sr. No.	Year	Target result (Pass percentage)	Board Result (Pass percentage)	District Result (Pass percentage)
1	2020	100	82	84

Data source: PMIU data

d) Achievement of KPIs

vi. Key Performance Indicators (KPIs) data provided by CEO (DEA) Office revealed that the KPIs could not be achieved completely in district Bahawalpur. “Teacher presence, Head teacher presence, availability of boundary wall and availability of furniture indicators were low. Detail is given below:

Year	Teacher Presence	Student Attendance (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement
2020-21	91%	95%	91%	96%	99%	77%	86%	92%	91.00%
2018-19	96%	92%	96%	97%	99%	92%	84%	84%	93.00%

Data source: CEO (DEA) correspondence file

4.6.2.3 Significant Audit Observations

- i. Non achievement of target of enrollment during 2019-21 was reported in 01 case (Annexure-5)
- ii. Non provision of literacy kits to the teaching staff was observed in one case (Annexure-6)
- iii. Shortage of teaching staff was observed in one case (Annexure-7)
- iv. Non optimal utilization of teaching staff was observed in one case (Annexure-8)
- v. Non provision of missing facilities and environment in schools was observed in one case (Annexure-9)

4.6.2.3 Audit Analysis of DEA Rahim Yar Khan

4.6.2.3.1 Review of Internal Controls

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

- i. District wise targets for enrollment of children were not set.
- ii. No teaching standards, infrastructure standards, student safety, hygiene standards and minimum education standards for quality education were set.
- iii. Record of results of schools was not centralized / available.

- iv. No mechanism was available to maintain the record of KPIs, its evaluation and remedial measures.
- v. No mechanism was available for rationalization of postings of teachers and refilling of vacant posts by new recruitments.

4.6.2.3.2 Critical Review

a) Enrollment

i. A decreasing trend upto 4.5% was observed in availability of number of teachers during 2021 in comparison to the base year 2018-19 whereas increasing trend was observed in student's enrollment. Detail is as under:

Sr. No.	Description	2018-19	2020-21	Percentage
1	Working strength of teachers	20,347	19,432	4.5%
2	No. of students enrolled	514,456	579,917	12.7%

Data source: CEO (DEA) correspondence file

ii. It was observed that 413,030 children were out of school as per Universal Primary Education, OOSC survey of all Tehsils of District Rahim Yar Khan, conducted by the Assistant Education Officers/ Authorities concerned during 2019-20. The management of District Education Authority did not make due efforts to educate/admit out of school children and provide/ensure free and compulsory education to the children of 5 to 16 years of age. Detail is given below:

Name of District	Period	Out of School Children
Rahim Yar Khan	2020-21	413,030

Data source: CEO (DEA) correspondence file

b) Quality Education

iii. In District Rahim Yar Khan in 103 schools a single teacher was teaching and 16 schools were closed / without teacher. Therefore, purpose of provision of free and quality education was not fulfill. Moreover, almost 23% posts were remained vacant upto to the year 2021. In addition to these necessary facilities such as toilet facility, electricity, drinking water boundary wall and required building facilities were not provided to ensure quality education in safe and healthy environment. Detail is as under:

Year	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene
2018-19	98.44%	99.15%	71.91%	81.52%	78.49%
2020-21	99.15%	99.15%	94.36%	90.61%	81.56%

Source: Correspondence file of CEO (DEA)

c) Result of Schools

- iv. The pass percentage of the DEA Rahim Yar Khan remained 04% below than the average result of Board of Intermediate and Secondary Education 10th Class. Being District Headquarter, the focus of the management towards achievement of targeted results was negligible. Moreover, percentage of appearance of student in PEC examination of NFBE students was very minimum / nominal as compare to total learners of the respective year. Furthermore, 56% learners (9,598 out of 17,140) were dropped out even after one year of schooling. Detail is as under:

Sr. No.	Year	Grade	Target result (Pass percentage)	Board Result (Pass percentage)	District Result (Pass percentage)
1	2020	10 th	100	79.91	75.91
2	2021	10 th	100	99.06	98.63%

Academic Year	Total Learners Enrolled	Learners Appeared in PEC Examination	Percentage
2019-20	15,953	513	3.21%
2020-21	16,257	387	2.38%

Class Wise Enrolment as per Data provided by the Department 2019-20								
Academic Year	Project	Nursery	One	Two	Three	Four	Five	Total
2019-20	PNEP	9,091	3,147	1,659	944	571	541	15,953
2019-20	TSKL	881	194	77	35	0	0	1,187
Enrollment after promotion to next class after every 8 months 2020-21								
		Nursery	One	Two	Three	Four	Five	Total
2020-21	PNEP	9,535	2,778	1,613	1,120	774	437	16,257
2020-21	TSKL	919	222	99	41	0	0	1,281
Difference / Drop Outs								
2020-21	PNEP	0	6,313	1,534	539	184	253	8,773
2020-21	TSKL	0	659	95	36	35	0	825

Data source: CEO (DEA) correspondence file

d) Achievement of KPIs

- v. Key Performance Indicators (KPIs) data provided by CEO (DEA) Office revealed that the KPIs could not be achieved completely in district Rahim Yar Khan. “Student attendance”, “availability of furniture” and “sufficiency of toilets” indicators were low. Detail is given below:

Year	Teacher Presence	Student Attendance (All Grades)	Head Teacher Presence	Availability of Boundary Wall	Availability of Drinking Water	Availability of Furniture	Sufficiency of Toilets	School Hygiene	Average Achievement
2020-21	93.28%	50.55%	93.01%	99.15%	99.08%	94.36%	90.61%	81.56%	87.70%
2019-20	94.70%	89.85%	9.44%	98.44%	99.15%	71.91%	81.52%	78.49%	77.94%

Data source: CEO (DEA) correspondence file

4.6.2.3.3 Significant Audit Observations

- Less opening of after noon schools and non-achievement of target of enrollment was observed in cases (Annexure-10,11)
- Non assessment of students was observed in one case (Annexure-12)
- Non achievement of key performance indicators was observed in two cases (Annexure-13,14)

4.7 Departmental Responses

The reports were issued to the CEO (DEAs) and management submitted following responses:

- For shortage of enrollment DDOs replied that efforts were made to increase enrollment of students and enrollment drive was in process.
- For non-provision of literacy kits DDO replied that Literacy kit items were procured when budget allocated from head office.
- For shortage/recruitment and presence of staff DDOs replied that recruitment in Education department was to be made as per policies and decision of the School Education Department Government of Punjab.
- For missing facilities in schools and class rooms DDOs replied that facilities were being provided to improve hygienic conditions in schools through NSB

of the schools according to the requirements, availability of funds and development works.

- v. For opening of Insaf Schools DDOs replied that schools were opened due to shortage of teaching staff in schools and to increase enrollment of students.
- vi. For low results and drop out DDO replied that inquiry had been started.
- vii. For non-fulfilment of KPIs of AEOs DDO replied that payment was made in the light of instructions.
- viii. For non-opening of Literacy centers DDO replied that purchases were in process and Literacy Centers would be opened by receipt of literacy kits.

4.8 Conclusion

Provision of quality education services to public is the primary responsibility of the Government. Government of the Punjab launched an ambitious programme to achieve high standards of public service delivery in education sector under PLGA, 2013 by establishing the District Education Authorities. Many of its aims coincided with the national and provincial commitments under MDGs and their successor SDGs. However, the efforts could not meet the intended targets as detailed below:

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

- vii. The overall achievement of SDG-4 was found unsatisfactory in all DEAs

4.9 Recommendations

- i. Strengthening of internal control system for proper achievement of SDG-4 and other targets of DEAs.
- ii. Comprehensive monitoring system may be introduced for effective service delivery.
- iii. Allocation of financial resources for provision of missing facilities (toilet blocks, boundary walls, furniture) and up gradation of schools may be ensured for provision of quality environment.
- iv. Recruitment of staff against vacant posts may be made to overcome the shortage of teachers / allied support staff.
- v. Rationalization of teaching staff in the schools according to the student - teacher ratio.
- vi. Strenuous efforts for construction and provision of requisite classrooms in the Government schools and active pursuance of development schemes for their completion without further delay.
- vii. Taking actions for achievement of stipulated targets of enrollment of students. Public awareness campaigns should be launched regarding enrollment of children into public schools.
- viii. Procurement of literacy kits and provision of that to the students.
- ix. Optimum utilization of available staff for provision of quality education by reducing the idle time

4.10 References

- i. Summary for National Economic Council on SDGs National framework, March 2018
- ii. Local Government Summit on SDGs, March 9, 2017
- iii. Appropriation Accounts 2019-20 and 2020-21

Annexure – A
Part-I

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

District Education Authorities, Bahawalpur Region

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject	Amount
District Bahawalnagar				
CEO (DEA) BWN	1	1	Irregular expenditure due to non-compliance of PPRA Rules	1.402
	2	2	Loss due to unjustified payment of conveyance allowance	0.184
	3	3	Loss due to misappropriation of funds through doubtful billing	2.153
	4	4	Loss due to Showing Higher Rates of Store Items	0.409
	5	5	Irregular expenditure due to misclassification	0.454
	6	8	Loss due to Non Deposit of Sale Proceeds of Used Mobil Oil	0.004
	7	11	Loss due to unjustified / baseless budgeting and subsequent expenditure	17.572
	8	16	Misguiding statements of officers on "Citizen Portal".	0
	9	19	Doubtful payment of pay & allowances into unknown banks.	0
	10	21	Loss due to non auctioning of old / dry trees worth	29.106
	11	22	Irregular drawl of pending liabilities without additional budget	0.149
	12	23	Loss due to illogical repair and white washing of dangerous declared buildings	1.876
	13	25	Unjustified drawl of POL for field visits	0.586
	14	27	Non-compliance of observations issued in previous years.	0
	15	28	Non-deposit of sale proceeds of old material into treasury	0.221
Dy. DEO (EE-W) Chishitan	16	9	Loss due to unjustified payment of personal allowance after promoting into next scale	0.455
	17	12	Irregular payment of salary due to general / temporary duty	2.054
	18	14	Unjustified issuance of cheques with the name of DDO rather than vender account and unauthorized retention of public money in DDO account	13.017
	19	15	Non cancelation of erratic posting	0
	20	16	Non-compliance of observations issued in previous years	0
	21	17	Non provision of basic facilities in schools	0
	22	18	Shifting of school to private sector due to poor performance with closing Balance	0.459
	23	19	Loss due to theft of solar penal items	0.617
	24	20	Unjustified cash payment instead of crossed cheques	1.554
	25	22	Non achievement of objectives due to non-updating SIS and HRMIS software	0
	26	23	Fraudulent / unauthorized drawl through arrear bill	0.766
	27	24	Irregular expenditure by splitting the indents and non observance of PPRA Rules	0.597

DDOs	Sr. No.	Para No.	Subject	Amount
	28	25	Irregular incurrence of development expenditure without detailed design and specifications	7.519
	29	26	Loss due to Income Tax included in bills	0.024
	30	29	Non verification of deposit challans	2.712
	31	32	Unjustified drawl of POL	0.517
	32	33	Non finalization of inquiries and taking actions regarding bogus appointment	0
DY. DEO (EE-M) CHISHTIAN	33	1	Shifting of school to private sector due to poor performance having closing balance	0.73
	34	4	Non recruitment of staff on vacant posts	-
	35	8	Non achieving the objective of installation of solar systems in schools	-
	36	9	Miscellaneous irregularities observed in SAP data	-
	37	10	Non provision of basic facilities in schools	-
	38	11	Unjustified payment of science teaching allowance	0.052
	39	12	Non deduction of group insurance at relevant rates	0.113
	40	14	Non cancelation of erratic posting	-
	41	15	Un-authorized payment of conveyance allowance during lock down and vacations – Rs 37.368 million	37.368
	42	16	Non auction of old / dry trees	2.68
	43	17	Non vacation of encroached property in schools	-
	44	21	Unjustified cash payment instead of crossed cheques	19.221
	45	22	Non posting / transfer of teachers in single teacher and teacher less schools	-
	46	26	Overpayment of pay and allowances after death	1.13
	47	27	Irregular award of advance increments to teachers	0.415
	48	29	Irregular incurrence of development expenditure without detailed design and specifications	15.522
	49	32	Over payment of allowances after regularization	0.104
	50	33	Irregular expenditure due to violation of school council policy by the schools	18.895
51	34	Irregular expenditure on improvised classroom by avoid tendering process and fulfilment of codal formalities	59.372	
52	35	Payment of pay and allowances after resignation and transfer	2.648	
53	37	Non utilization of funds of improvised class rooms	28.585	
54	38	Non-compliance of observations issued in previous years	-	
DY. DEO (EE-M) BAHAWALNAGAR	55	3	Un-authorized payment of conveyance allowance during lock down period	11.228
	56	7	Irregular award of advance increments to ESTs on account of B.Ed & M.A.	0.663

DDOs	Sr. No.	Para No.	Subject	Amount	
	57	9	Irregular Grant of Advance Increments to F.A PTC Teacher	0.075	
	58	12	Irregular transfer of NSB to shelter less schools	1.156	
	59	15	Irregular expenditure by Splitting the indents and non- observance of PPRA Rules	4.335	
	60	16	Non deduction of PST on repair and services expenditure and	0.121	
	61	17	Unauthorized expenditure on items not listed in policy	0.612	
	62	18	Irregular payment of sales tax on bricks & Purchase of Bricks at higher rates	0.137	
	63	19	Unjustified / irregular expenditure from NSB in violation of school council policy	5.023	
	64	20	Blockage of Government Money due to Non-utilization of NSB Fund	24.607	
	65	21	Non-compliance of audit /DAC directives on preceding audit reports	0	
	66	22	Un-authorized Sale of 45 No of trees	0.225	
DY. DEO (EE-W) HAROONABAD	67	25	Loss due to misappropriation of funds through doubtful billing	0.352	
	68	1	Non-compliance of audit /DAC directives on preceding Five Years audit Reports/Paras	0	
	69	2	Un-authorized payment of conveyance allowance during lock down period	3.616	
	70	3	Un-authorized payment of conveyance allowance during winter vacations	2.351	
	71	7	Irregular payment in Cash by schools	0.693	
	72	9	Irregular incurrence of development expenditure without detailed design and specifications	5.51	
	73	11	Non-Deduction of Punjab Sales Tax on repair & maintenance	0.021	
	74	12	Loss due to non-deposit of GST by suppliers	0.384	
	75	13	Loss due to Showing Higher Rates of Bricks and sand	0.036	
	76	14	Unauthorized expenditure on items not listed in policy	0.714	
	77	15	Unjustified / irregular expenditure from NSB in violation of school council policy	6.51	
District Bahawalpur	78	19	Irregular expenditure by splitting to Avoid Tendering Process	0.882	
	79	21	Unauthorized payment of conveyance allowance during EOL period & LPR	0.239	
	CEO DEA BAHAWALPUR	80	7	Unjustified payment of pay without date of joining	11.282
		81	10	Lapses in E-Transfer System	0
		82	11	Running of business of DEA in bureaucratically manner	0
		83	13	Installation of Solar Panels without ensuring security	0
		84	14	Employees working under dual authority system	0
		85	17	Non conduction of Performance Audit	0
		86	20	Non removal of Erratic postings	0
		87	21	Inconsistency in Education system	0
		88	22	Doubtful payment of honorarium and transportation expenses to "Insaf Afternoon Schools"	11.028
		89	24	Opening of Insaf (afternoon) Schools in morning time	0

DDOs	Sr. No.	Para No.	Subject	Amount
	90	25	Misclassification of expenditure	39.013
	91	27	Non-finalization / issuance of Registration Certificate of private schools	0
	92	29	Non-compliance of observations issued in previous years	0
	93	31	Installation of Solar System without need assessment	0
	94	33	Provision of poor quality education due to non-availability of Science Teachers in DEA Bahawalpur	0
	95	34	Irregular expenditure on purchase of vehicle	25.72
Dy. DEO (EE-M) Ahmed Pur East	96	2	Irregular payment of pay and allowances to abscond employee	0.05
	97	4	Un-authorized payment of conveyance allowance during lock down period and vacations	8.43
	98	5	Un-justified retention of funds of schools shifted to PEF	1.222
	99	8	Over payment of pay and allowances after regularization	9.837
	100	10	Unjustified cash payment instead of crossed cheques	6.442
	101	13	Non utilization of funds provided for improvised class rooms	46.106
	102	14	Irregular incurrence of development expenditure without detailed design and specifications	61.296
	103	15	Irregular expenditure by splitting to avoid tendering process	65.849
	104	17	Non auction of old / dry trees	0.319
	105	18	Non provision of basic facilities in schools	-
	106	19	Wasteful expenditure on installation of solar systems in schools	26.4
	107	21	Non cancellation of general duties and irregular expenditure on pay and allowances due to shifting of headquarter	0.889
	108	22	Irregular award of advance increments to PTC teachers on account of FA	0.415
	109	24	Non rationalization of Staff and poor performance towards retention / enrollment of students	-
	110	25	Loss due to non vacation of encroached property	8.9
	111	29	Non-compliance of observations issued in previous years	-
Dy. DEO (EE-W) Hasil Pur	112	2	Irregular award of advance increments to elementary school teachers on account of B.Ed and MA	0.429
	113	6	Over payment of pay and allowances after regularization	7.987
	114	7	Un-justified retention of funds of schools shifted to PEF	1.719
	115	9	Non auction of old / dry trees	3.886
	116	12	Un-authorized payment of conveyance allowance during lock down and vacations	5.382
	117	15	Unjustified cash payment instead of crossed cheques	9.655
	118	17	Unnecessary provision of funds without need assessment	2.466
	119	18	Wasteful expenditure on installation of solar systems in schools	14
	120	19	Irregular incurrence of development expenditure without detailed design and specifications	47.714
	121	20	Irregular expenditure by splitting to avoid tendering process	41.967
	122	21	Irregular award of contract through non-transparent bidding process	5.747

DDOs	Sr. No.	Para No.	Subject	Amount
	123	23	Non rationalization of Staff and poor performance towards retention / enrollment of students	-
	124	24	Non provision of basic facilities in schools	-
	125	25	Unauthorized retention of public money into account of DDO	2.268
	126	29	Non-compliance of observations issued in previous years	-
DY. DEO (EE-M) HASIL PUR	127	7	Non provision of basic facilities in schools	-
	128	8	Non cancellation of erratic posting	-
	129	9	Non achievement of objectives due to non-updating SIS and HRMIS software	0
	130	12	Unjustified payment of conveyance allowance during lock down / vacations	9.3
	131	13	Non finalization of inquiries	-
	132	14	Unjustified expenditure on account of repair of machinery & vehicle	0.264
	133	15	Unjustified issuance of cheques with the name of DDO rather than vender account and unauthorized retention of public money in DDO account	4.096
	134	16	Unauthorized drawl of pay & allowance after termination from service	1.405
	135	18	Unjustified cash payment instead of through crossed cheques	1.871
	136	19	Irregular payment of salary due to general / temporary duty	1.634
	137	21	Non-compliance of observations issued in previous years	-
	138	22	Irregular incurrence of development expenditure without detailed design and specifications	9.489
139	24	Un-justified expenditure without signature from school council members and improper maintenance of stock register	0.889	
DY. DEO (EE-W) YAZMAN	140	8	Non cancelation of erratic posting	-
	141	12	Non provision of basic facilities in schools	-
	142	13	Irregular payment of salary due to general / temporary duty	2.709
	143	15	Unjustified cash payment instead of crossed cheques	0.37
	144	16	Non -updating Student Information System and HRMIS software	-
	145	17	Irregular incurrence of development expenditure without detailed design and specifications	13.332
	146	18	Non finalization of inquiries	-
	147	21	Unjustified payment of Conveyance Allowance during lock down / vacations	1.333

DDOs	Sr. No.	Para No.	Subject	Amount
	148	22	Non-compliance of observations issued in previous years	-
District Rahim Yar Khan				
CEO (DEA) RYK + Thematic Audit	149	1	Non establishment / Non-functioning of district performance monitoring committee	0
	150	3	Illegal working of deputy commissioner due to non-appointment of regular chairman	0
	151	8	Irregular selection of Insaaf Afternoon Schools against the policy	0
	152	11	Expenditure on development scheme by misclassification	226.441
	153	12	Abnormal delay in creation of OSD posts and process of financial assistance / leave encashment cases in DEA	0
	154	13	Non deduction of group insurance at relevant rates	3.012
	155	18	Selection of development schemes on political basis in DEA	175.031
	156	20	Irregular purchase of furniture for IT Labs	0.344
	157	21	Irregular purchase of ECE Kits and room painting	2.515
	158	22	Non cancelation of erratic posting and general duties in DEA RYK	0
	159	26	Irregular expenditure on salaries and utilities	4.334
	160	28	Irregular expenditure on general store items	0.755
	161	30	Non reconciliation of payment of pension with bank	1.459
	162	31	Un-authorized payment of conveyance allowance during lock down period and vacations	215.608
	163	34	Discrepancies in data of target of establishment of NFBE schools	0
	164	38	Poor performance of NFBE schools and class wise drop out	0
	165	41	Miscellaneous irregularities observed in SAP data	0
	166	43	Payment of arrears without releasing additional budget	246.654
	167	44	Non vacation of encroached property in schools	0
	168	46	Non redressal of public complaints.	0
169	48	Non achieving the objective of installation of solar systems in schools	0	
170	49	Non-compliance of observations issued during previous years	0	
DY. DEO (EE-M) KHAN PUR	171	1	Payment of arrears without releasing additional budget	25.772
	172	3	Non vacation of encroached property in schools	-
	173	9	Unjustified payment of "Qualification Allowance"	0.192
	174	10	Non achieving the objective of installation of solar systems in schools	-
	175	13	Miscellaneous irregularities observed in SAP data	-
	176	16	Non provision of basic facilities in schools	-
	177	18	Irregular incurrence of development expenditure without detailed design and specifications	19.552
	178	19	Abnormal delay in creation of OSD posts	-
	179	20	Non deduction of group insurance at relevant rates	0.142
	180	22	Non auction of old / dry trees	1.31

DDOs	Sr. No.	Para No.	Subject	Amount
	181	23	Unauthorized retention of public money into account of DDO	8.336
	182	25	Poor performance towards retention / enrollment of students	-
	183	26	Irregular expenditure due to violation of school council policy by the schools	11.375
	184	27	Unjustified cash payment instead of crossed cheques	21.515
	185	28	Irregular expenditure on improvised classroom without observing tendering process and fulfilment of codal formalities	8.177
	186	30	Unjustified payment of pay and allowances without attendance record	3.73
	187	31	Irregular adjustment / posting of general cadre employees in MC cadre	16.521
	188	32	Non-compliance of observations issued in previous years	-
	189	34	Doubtful expenditure by schools as per physical inspection report	3.62
DY. DEO (EE-W) KHAN PUR	190	1	Payment of pay & allowances without performing duties	2.233
	191	2	Non action despite proved guilty and non-finalization of inquiries	-
	192	3	Unjustified issuance of cheques with the name of DDO rather than vender account and unauthorized retention of public money in DDO account	7.339
	193	4	Non accountal into stock register and improper maintenance of stock registers	0.49
	194	5	Unauthorized payment of salary to absent employees	0.352
	195	6	Unjustified expenditure	0.405
	196	7	Doubtful drawl of POL	0.38
	197	8	Unjustified drawl of TA / DA without countersignature by the competent authority	0.043
	198	10	Unauthorized grant of annual increment without completion of six months service	0.16
	199	12	Non provision of basic facilities in schools	-
	200	13	Loss to government due to theft of solar penal	0.86
	201	14	Unjustified cash payment instead of crossed cheques	0.22
	202	16	Non-compliance of observations issued in previous years	-
	203	18	Irregular payment of salary due to general / temporary duty	3.34
	204	19	Irregular incurrence of development expenditure without detailed design and specifications	1.43
	205	22	Unjustified expenditure on account of repair of machinery & vehicle	0.3
	206	27	Non cancelation of erratic posting	0
DY. DEO (EE-W) RAHIM YAR KHAN	207	1	Non-compliance of audit /DAC directives on preceding Five Years audit Reports/Paras	-
	208	2	Un-authorized payment of conveyance allowance during lock down period	35.631

DDOs	Sr. No.	Para No.	Subject	Amount
	209	8	Excess drawl of POL than average mileage & distance Per Kilometer	0.119
	210	11	Non deduction of PST on repair and services expenditure	0.155
	211	13	Unjustified / irregular expenditure from NSB in violation of school council policy	4.034
	212	17	Loss to Government due to non-Deduction / payment of sales tax	0.967
	213	18	Irregular expenditure incurred on account of building material, white wash, repair of furniture and other heads in excess of limit prescribed by NSB Guidelines	6.656
	214	19	Misappropriation on account of repair of vehicle	0.143
	215	20	Excess Booking of Expenditure than sanctioned Budget	0.04
DY. DEO (EE-M) SADIQ ABAD	216	1	Non-compliance of audit /DAC directives on preceding Five Years audit Reports/Paras	-
	217	2	Un-authorized payment of conveyance allowance during lock down period	27.037
	218	3	Un-authorized payment of conveyance allowance during winter vacations	5.04
	219	8	Irregular auction of trees & Loss to Govt. due to non-deposit of receipt of old trees in to treasury	0.15
	220	10	Misappropriation of NSB funds	0.246
	221	11	Misappropriation of NSB funds & Unjustified expenditure of plantation	0.061
	222	12	Temporarily Embezzlement	6.349
	223	13	Non-deposit of GST	0.587
	224	14	Non-Deduction of Punjab Sales Tax on repair & maintenance	0.505
	225	20	Unjustified & Unnecessary expenditure of Contingency	0.056

Annexure – A
Part-II

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

District Education Authorities, Bahawalpur Region

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject	Amount
District Education Authority, Bahawalnagar				
CEO (DEA) Bahawalnagar	1	4	Unauthorized drawl of pay & allowance without mentioning date of appointment	333.770
	2	5	Irregular Drawl of Integrated allowance	0.121
	3	6	Loss due to unjustified payment of irrelevant allowances	0.025
	4	8	Unauthorized Payment of Charge Allowance to AEOs	0.515
	5	9	Loss to Government due to non-deduction of pay & allowances from absent staff	0.620
	6	17	Irregular payment of arrears and non-reconciliation of releases with account office	48.016
	7	18	Unauthorized release of supplementary grant in violation of Austerity Measures	181.645
	8	21	Doubtful expenditure on repair of vehicle	0.231
	9	23	Non compliance of audit /DAC directives on preceding audit reports	-
	10	25	Irregular withdrawal of NSB funds without pre-audit	242.546
	11	27	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.005
	12	29	Unjustified expenditure on TA/DA	0.664
Dy. DEO(EE-W) Minchinabad	13	1	Doubtful expenditure on repair of vehicle	0.273
	14	5	Unjustified retention of funds of schools shifted to PEF	0.647
	15	6	Doubtful consumption of store items by maintaining improper disbursement record of store items	0.166
	16	7	Loss due to doubtful consumption of POL	0.451
	17	10	Irregular payment of arrears and non-reconciliation of releases with account office	10.125
	18	11	Loss due to Non Deduction of Group Insurance, Behood Fund and GP Fund	0.481
	19	17	Loss to government due to unjustified drawl of social security benefit after regularization	0.056
	20	19	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.018
	21	21	Loss to Government due to non-deduction of pay & allowances from absent staff	0.045
	22	22	Loss to Government due to payment pay & allowances without performing duties to the post	1.531
	23	1	Loss due to payment of irrelevant allowances	0.694

DDOs	Sr. No.	Para No.	Subject	Amount
Dy. DEO (EE-M) Minchinabad	24	4	Fraudulent / unauthorized drawl of school fund by District Education Officer	0.060
	25	6	Fraudulent / Unauthorized drawl of school funds by AEO	0.558
	26	10	Fraudulent drawl of POL	0.098
	27	16	Loss due to unjustified payment of personal allowance after promoting into next scale	0.019
	28	17	Unjustified retention of funds of schools shifted to PEF	0.553
	29	18	Unjustified expenditure on account of repair of vehicle	0.190
	30	23	Loss due to non auction of old / dry trees and other items	0.080
	31	26	Loss due to non finalization of inquires initiated by Deputy DEO	5.442
	32	29	Loss due to illogical repair and white washing of dangerous / shelter less declared buildings	0.225
Dy. DEO (EE-M) Haroonabad	33	2	Unjustified payment of charge allowance to AEOs	0.008
	34	5	Loss due to payment of inspection allowance during lockdown	0.276
	35	7	Loss due to non deduction of Funds from salaries	0.011
	36	11	Loss due to Showing Higher Rates of Store Items	0.034
	37	12	Loss due to misuse / theft of electricity	0.215
	38	14	Loss of taxes due to making purchases from unregistered firms	0.096
	39	15	Loss due to showing purchases at higher rates by "School Councils"	2.751
	40	16	Loss due to non auction of old / dry trees	1.300
	41	17	Loss due to misappropriation of fans after installation of solar technology	1.602
	42	18	Drawl without requirement and unjustified retention of cash	0.088
	43	20	Illogical higher / further qualifications and doubtful drawl of qualification allowance	0.142
Dy. (EE-W) Bahawalnagar	44	6	Doubtful drawl of salary arrears without additional budget and non production of bills	39.175
	45	11	Loss due to Misappropriation of Funds through Doubtful Billing	0.079
	46	12	Loss due to Showing Higher Rates of Store Items	0.082
	47	13	Loss due to misuse / theft of electricity	1.080
	48	18	Loss due to showing purchases at higher rates by "School Councils"	4.936
	49	19	Loss due to non auction of old / dry trees	1.280
	50	21	Loss due to misappropriation of fans after installation of solar technology	1.602
District Education Authority, Bahawalpur				
CEO (DEA) Bahawalpur	1	6	Withdrawal of NSB funds without pre-audit	250.438
	2	7	Loss due to non-registration of private schools	3.553
	3	8	Loss due to non realization of renewal / inspection fee	0.399
	4	9	Loss due to delay in registration / renewal of private schools	0.15
	5	12	Irregular / Un-justified expenditure on food	27.344
	6	13	Un-justified expenditure on salaries	46.254

DDOs	Sr. No.	Para No.	Subject	Amount
	7	14	Un-authorized release of supplementary grants	130.232
	8	15	Difference in amount regarding re-appropriation of funds	349.546
	9	16	Release of budget and uploading on SAP/R-3 without approval of the competent authority	9,167.20
	10	18	Non-surrender of the savings	151.929
	11	24	Non shifting / transfer of staff as per transfer policy	
Pension audit of CEO (DEA), Bahawalpur	12	3	Unjustified payment of pension to un-authorised successor	0.165
	13	4	Sanction of family pension against doubtful marital status of successor	-
	14	6	Non receiving of pension contribution share from MCs	-
	15	9	Willful delay of pension payment cases and non-initiating disciplinary action against delaying officers / officials	-
	16	10	Doubtful payment of family pension without original documents	0.871
	17	11	Non-production of Service record of retired employees	0
Dy. DEO (EE-M) Bahawalpur Saddar	18	3	Irregular mode of payment	3.250
	19	5	Irregular drawl of TA/DA without counter signature of controlling officer	1.203
	20	8	Loss due to non-accountal of items into stock register	0.401
	21	9	Irregular working of School Councils and expenditure thereof	1.940
	22	12	Irregular payment of arrears of pay and allowances without additional budget and non production of bills	9
	23	14	Irregular withdrawal of NSB funds without pre-audit	156.653
	24	15	Loss due to unjustified payment Charge allowance	0.107
Dy. DEO (EE-M) Yazman	25	1	Loss due to inadmissible payment of charge allowance to AEOs	0.146
	26	2	Overpayment of Charge Allowance to head teachers of primary schools	0.156
	27	3	Irregular drawl of arrear without obtaining additional budget and non production of arrear bills	40.917
	28	4	Un-justified retention of funds of schools shifted to PEF	3.075
	29	10	Unjustified payment of qualification allowance	9.864
	30	13	Loss due to unauthorized award of advance increments to PTC Teachers	0.276
	31	15	Irregular award of advance increments to elementary school teachers on account of B. Ed and MA	0.132
	32	20	Irregular drawl of Personal Allowance	0.262
	33	21	Irregular drawl of hard area allowance	0.027
	34	22	Un-justified / doubtful expenditure	0.200
	35	23	Doubtful expenditure through NSB	0.506
	36	24	Improper maintenance of cash books for NSB	0
	37	25	Non compliance of DAC directives on preceding audit reports	0
Dy. DEO (EE-W) Ahmadpur East	38	1	Doubtful expenditure on repair of vehicle	0.150
	39	5	Unjustified retention of funds of schools shifted to PEF	1.645
	40	9	Non Production of Record	0

DDOs	Sr. No.	Para No.	Subject	Amount
	41	10	Irregular payment of arrears and non-reconciliation of releases with account office	15.149
	42	11	Loss due to Non-Deduction of Group Insurance, Behbood Fund and GP Fund	0.393
	43	12	Unauthorized drawl of pay & allowance without mentioning date of entry in service	1.339
	44	14	Loss to government due to non performing duties of Community mobilization by AEOs	6.649
	45	15	Un-justified payment of irrelevant integrated allowances	0.049
	46	17	Non compliance of audit /DAC directives on preceding audit reports	0
	47	19	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.015
	48	21	Loss to Government due to non-deduction of pay & allowances from absent staff	0.284
Dy. DEO (EE-W) Khairpur Tamewali	49	5	Loss due to unjustified payment of personal allowance after promoting into next scale	0.006
	50	6	Withdrawal of pay and allowances against posts not sanctioned in budget book	9.980
	51	7	Irregular expenditure on pay and allowances due to non possession of requisite professional qualification and recovery of pay & allowances drawn after termination from Service	0.705
	52	8	Irregular drawl of arrears of pay & allowances without additional budget and non production of arrear bills	9.667
	53	10	Unjustified retention of funds of schools shifted to PEF	0.151
	54	12	Loss Due to Non-Auction of Old / Dry trees	0.060
	55	13	Non-maintenance of record of consumable items	0.488
	56	17	Doubtful expenditure due to non updating and maintenance of crucial record	4.785
	57	18	Irregular expenditure from NSB funds	5.163
District Education Authority, Rahim Yar Khan				
CEO (DEA) Rahim Yar Khan	1	7	Loss due to non deduction of LD charges for late supplies	0.172
	2	14	Non-maintenance of cash book of DEA	-
	3	16	Loss due to unjustified payment of charge allowance	0.071
	4	17	Un-authorized release of supplementary grants	1988.512
	5	18	Loss due to non-registration of private schools	0.770
	6	23	Un-justified expenditure on salaries	2.798
	7	24	Withdrawal of funds without pre-audit on account of improvised class rooms	886.901
	8	1	Misappropriation of funds through managed billings	0.250
	9	2	Shortage of stock	0.750
	10	3	Non initiation of actions against the employees	0
	11	6	Doubtful/Unjustified expenditure without any demands	2.131
	12	7	Loss due to unjustified claiming excess travelling	0.090
	13	8	Loss due to drawl of POL on the basis of contradictive travelling between logbook and TA/DA claims	0.083
	14	9	Unjustified drawl of funds on the basis of managed record	0.681

DDOs	Sr. No.	Para No.	Subject	Amount
Dy. DEO (EE-W) Liaquatpur	15	10	Doubtful expenditure of POL due to improper maintenance of Log Books	0.921
	16	11	Misclassification of expenditure	0.085
	17	13	Misappropriation in NSB funds	0.140
	18	19	Irregular payment of arrears of pay and allowances without additional budget and non production of bills	43.584
	19	20	Irregular mode of payment	34.425
	20	24	Unjustified expenditure on account of repair of vehicle	0.247
	21	26	Purchases through doubtful firms	0
Dy. DEO (EE-W) Sadiq Abad	22	2	Loss due to payment of irrelevant allowances	0.435
	23	3	Unjustified payment of charge allowance to AEOs	0.008
	24	4	Loss due to unjustified payment of personal allowance after promoting into next scale	0.084
	25	5	Un-authorized payment of qualification allowance	0.026
	26	6	Unjustified expenditure on account of repair of different items	0.802
	27	7	Loss due to misuse / theft of electricity	0.803
	28	9	Doubtful drawl of salary arrears without additional budget and non production of bills	6.565
	29	10	Non accountal into stock register	0.573
	30	11	Loss due to excessive expenditure on Inspection Allowance	0.080
	31	12	Payment of salary to absent employees	0.018
	32	13	Unauthorized retention of Public Money into Account of DDO	0.864
	33	15	Loss due to non auction of old / dry trees	0.816
	34	16	Fraudulent drawl of POL	0.020
	35	19	Unjustified retention cash in hand	0.062
Dy. DEO (EE-M) Rahim Yar Khan	36	1	Loss due to inadmissible payment of charge allowance to AEOs	0.092
	37	2	Irregular drawl of arrear without obtaining additional budget and non production of arrear bills	70.783
	38	5	Un-justified retention of funds of schools shifted to PEF	5.202
	39	11	Irregular drawl of Personal Allowance	0.139
	40	13	Loss due to payment of inadmissible allowances	1.357
	41	24	Un-authorized recruitment of PTC Teachers below prescribed qualification resulting in irregular expenditure on pay	0.676
	42	25	Loss due to unauthorized award of advance increments to PTC Teachers	0.069
	43	26	Irregular award of advance increments to elementary school teachers on account of B. Ed and MA	0.224
44	27	Non compliance of DAC directives on preceding audit reports	0	
	45	1	Loss due to payment of irrelevant allowances	1.028
	46	2	Unjustified payment of charge allowance to AEOs	0.096
	47	3	Unjustified payment of inspection allowance other than AEOs	0.121

DDOs	Sr. No.	Para No.	Subject	Amount
Dy. (EE-M) Liaquatpur	48	6	Doubtful drawl of salary arrears without additional budget and non production of bills	58.474
	49	7	Loss due to non deduction of Funds from salaries	0.018
	50	11	Loss due to Misappropriation of Funds through Doubtful Billing	1.058
	51	12	Loss due to Showing Higher Rates of Store Items	0.156
	52	13	Loss due to misuse / theft of electricity	1.569
	53	16	Loss due to showing purchasing at higher rate by SC	4.389
	54	17	Non-deposit of sale proceeds of old material into treasury	0.016
	55	18	Loss due to non auction of old / dry trees	2.200
	56	19	Loss due to misappropriation of fans after installation of solar technology	2.786
	57	20	Drawl without requirement and unjustified retention of cash	0.120
	58	21	Loss due to illogical repair and white washing of dangerous declared buildings	6.645
	59	22	Unauthorized retention of Public Money into Account of DDO	6.166
	60	24	Loss due to doubtful consumption of POL	0.473
	61	25	Illogical higher / further qualifications and doubtful drawl of qualification allowance	0.895
	62	26	Loss due to misappropriation of funds through fake invoicing / shortage of stock	0.136
	63	27	Loss due to payment of pay & allowance	11.049
	64	28	Loss due to doubtful / fake Repair of vehicle	0.272
	65	30	Loss due to illogical verbal orders of CEO (DEA)	6.797

Annexure – 1
[Para No.1.2.4.5]

Payment of inadmissible allowances – Rs 169.323 million

(Rupees in million)

Sr. No.	DDOs	Nature of Allowance	No. of Employees	Amount
1	CEO (DEA) Bahawalnagar	SSB to regular employees	11	0.430
		Personal allowance	291	4.918
		Irrelevant allowances	28	0.303
		Unattractive area allowance	159	0.492
		Science teaching allowance	33	0.105
		Integrated allowance	21	0.042
		Adhoc allowance	44	0.349
		SSB after regularization of employees	501	11.257
2	Dy. DEO (EE-W) Chishtian	Unattractive area/integrated allowance	14	0.061
		Science teaching allowance	10	0.008
		Adhoc allowance	3	0.399
		SSB to regular employees	1308	66.832
		Inspection allowance	1	0.055
		Qualification allowance	6	0.043
3	Dy. DEO (EE-M) Bahawalnagar	SSB to regular employees	150	3.583
		CA during Winter Vocation	1,260	2.413
		Integrated allowance	6	0.086
4	Dy. DEO (EE-W) Haroonabad	SSB to regular employees	150	6.583
5	Dy. DEO (EE-M) Chishtian	Inspection allowance	12	1.834
		SSB to regular employees	752	68.303
		Personal allowance	6	0.451
		Integrated / charge allowance	22	0.242
		CA during Leave period	38	0.534
Total			7,409	169.323

Annexure – 2
[Para No. 2.2.4.3]

Irregular expenditure on pay and allowances due to erratic posting – Rs 13.441 million

a) Dy. DEO (EE-M) Ahmed Pur East

(Rupees in million)

Sr. No.	Name of School	Name of Teacher	Personnel No.	Designation	Working Against the Post	Period From-To	Period	Months	Pay / Month	Amount
1	GES Chah Sardar Khan	Ravi Parkash	31638793	EST G	SESE Math	05.09.20 to date	09/20 to 11/20	3	35,973	0.108
							12/20 to 06/21	7	28,163	0.197
2	GES Joiyabad	Abdul Jabbar	30315228	EST AT	EST OT	2018 to date	07/19 to 11/19	5	76,569	0.383
							12/19 to 11/20	12	76,551	0.919
							12/20 to 06/21	7	66,700	0.467
3	GES Rattar Nahran Wali	Aqeel Ur Rehman	32036007	EST G	SESE Math	01.03.2021 to date	03/21 to 06/21	4	38,956	0.156
4	GES Noorpur Jadeed	Ghulam Mustafa	30314392	EST AGRO	EST General	25.04.1990 to date	07/19 to 11/19	5	68,941	0.345
							12/19 to 11/20	12	69,176	0.830
							12/20 to 06/21	7	72,656	0.508
5	GES Noorpur Jadeed	Ghulam Mustafa	30314393	EST AGRO	EST General	21.09.1991 to date	07/19 to 11/19	5	56,981	0.285
							12/19 to 11/20	12	67,266	0.807
							12/20 to 06/21	7	70,693	0.495
6	GES Noorpur Jadeed	M Farooq	31437141	EST SCIENCE	EST General	06.10.2016 to date	07/19 to 11/19	5	30,716	0.154
							12/19 to 11/20	12	28,834	0.346
							12/20 to 06/21	7	34,066	0.238
Total										6.238

b) Dy. DEO (EE-W) Hasilpur

(Rupees in million)

Sr. No.	Personal No.	Name of Teacher	Name of School	Actual Post	Erratic Post	Working Since	Period	Months	Pay per Month	Amount
1	31702234	IrsaQamer	GGES WARD NO 11	EST Computer Science	SESE Science	01.08.2016	07/19 to 11/19	5	37,227	0.186
							12/19 to 11/20	12	38,956	0.467
							12/20 to 06/21	7	45,685	0.320
2	30629496	Akbari Sarwari	GGES WARD NO 11	AT	EST General	25.08.2012	07/19 to 11/19	5	57,066	0.285
							12/19 to 11/20	12	58,802	0.706
							12/20 to 06/21	7	42,720	0.299
3	30320630	Rubina bhatti	GGES15/fw	EST	SV	27.06.2015	07/19 to 11/19	5	69,157	0.346
							12/19 to 11/20	12	71,035	0.852
							12/20 to 06/21	7	73,035	0.511
4	31712648	Arfanaandleeb	GGES157/m	PET	SESE (arts)	29.03.2015	07/19 to 11/19	5	39,152	0.196
							12/19 to 11/20	12	29,638	0.356
							12/20 to 06/21	7	31,300	0.219
5	31468096	Humerasadaf	GGES144/m	EST (SV)	EST urdu	16.06.2015	07/19 to 11/19	5	32,926	0.165
							12/19 to 11/20	12	34,615	0.415
							12/20 to 06/21	7	36,276	0.254
6	31701785	Shazia Manzoor	GGES 91 f	Arabic	Arts General	30.03.2015	07/19 to 11/19	5	39,152	0.196
							12/19 to 11/20	12	29,638	0.356
							12/20 to 06/21	7	31,300	0.219
7	31621757	Aqsa Gulnaz				10.05.2019	07/19 to 11/19	5	33,778	0.169

Sr. No.	Personal No.	Name of Teacher	Name of School	Actual Post	Erratic Post	Working Since	Period	Months	Pay per Month	Amount
			GGES WARD NO. 8	EST Science	EST Oriental		12/19 to 11/20	12	35,467	0.426
							12/20 to 06/21	7	37,128	0.260
Total										7.203
Total Table 1										6.238
Grand Total of Table 1 & 2										13.441

Annexure – 3
[Para No. 3.2.4.6]

**Doubtful payment of honorarium and transportation expenses to
“Insaaf Afternoon Schools” Rs 15.767 million**

(Rupees in million)

Sr. No.	EMIA Code	School Name	Gender	Honorarium 1st Qtr.	Transportation	Honorarium 2nd Qtr.
1	31310109	GPS CHAK NO 107 NP	MALE	318,000	122,110	82,500
2	31310131	GES MOADIB SHEIKH ABDUL SATTAR	MALE	318,000	108,711	94,500
3	31310141	GPS MOADIB MAHRAM MALLANA	MALE	318,000	103,840	82,500
4	31310179	GPS GULOOWALI	MALE	318,000	-	122,100
5	31310196	GPS SWAYA AHANA	MALE	318,000	211,027	105,000
6	31310352	GGPS PIRHARAN	FEMALE	318,000	-	49,500
7	31310375	GGPS PATAFIAN	FEMALE	318,000	-	82,500
8	31310383	GGPS SIALAN	FEMALE	318,000	95,924	115,500
9	31310421	GGPS SHAIKH ABDUL SATTAR	FEMALE	318,000	83,744	82,500
10	31310517	GGPS SWAY HANA	FEMALE	318,000	-	107,100
11	31310563	GGCMS MOUSA KANJOO	FEMALE	318,000	60,295	94,500
12	31310619	GGPS BASTI DHARAN	FEMALE	318,000	36,847	82,500
13	31310919	GGES JHORAN	FEMALE	318,000	56,946	94,500
14	31320105	GPS CHAK 139/A	MALE	318,000	127,895	82,500
15	31320149	GPS 24/A QADEEM	MALE	318,000	83,132	82,500
16	31320204	GES CHAK NO. 25/A	MALE	318,000	115,105	94,500
17	31320275	GPS MOADIB GOVIND WALA	MALE	318,000	76,737	82,500
18	31320531	GMPS BASTI GHULAM MUHAMMAD	FEMALE	318,000	33,497	27,000
19	31320713	GGPS ASHRAF SHAH	FEMALE	318,000	53,596	72,000
20	31330070	GES CHAK NO. 127/P	MALE	318,000	147,079	121,500
21	31330071	GES CHAK NO. 223/P	MALE	318,000	30,148	121,500
22	31330073	GES AMAN GARH	MALE	318,000	123,941	148,500
23	31331045	GES MADD GAMAN	MALE	318,000	87,093	148,500
24	31330116	GGES CHAK NO. 82/P	FEMALE	318,000	46,896	67,500
25	31330152	GGES CHAK NO. 126/P	FEMALE	318,000	97,143	94,500
26	31340321	GES BASTI ADAM SOHABA	MALE	318,000	153,476	159,000
27	31340350	GPS BASTI SANGHAR	MALE	318,000	89,526	49,500
28	31340357	GPS CHAK NO. 42 NP	MALE	318,000	180,272	82,500
29	31340097	GGES ROSHAN BHAIT	FEMALE	318,000	30,148	159,000
30	31340601	GGCMS LAKAR WALI	FEMALE	318,000	214,384	171,120
31	31340128	GPS SONA GOTH FFC	MALE	-	-	276,000
32	31320048	GES CHAK NO. 140/A	MALE	318,000	102,316	-
Total				9,858,000	2,671,827	3,235,320

Annexure – 4

Non achievement of set targets

According to Rule 4(1)(e) read with Rule 43(1) of the Punjab District Authorities (Budget) Rules 2017, the Chief Executive Officer will be the responsible for developing performance indicators and annual performance targets for the education authority to measure the progress against attainment of goals / policy objectives.

Chief Executive Officer (CEA) Bahawalnagar did not make due efforts to achieve set targets. Scrutiny of record revealed that most of the set targets for Financial Year 2020-21 were not achieved by the CEO and its subordinate offices. Detail is given below:

Sr. No.	Name of Office	No. of Schools Under Jurisdiction	Enrollment Target 2019-20	Achieved Target 2019-20	Enrollment Target 2020-21	Achieved Target 2020-21	No. of Schools without Solar Technology
1	DEO (S.E) BWN	250	141,092	141,894	65,910	4,246	250
2	Dy. DEO (EE-M) BWN	190	24,236	25,437	27,718	26,646	90
3	Dy. DEO (EE-M) CTN	183	21,640	20,433	22,619	21,664	75
4	Dy. DEO (EE-M) HND	173	17,536	17,553	19,280	19,063	85
5	Dy. DEO (EE-M) FTS	155	17,219	18,084	19,885	18,719	70
6	Dy. DEO (EE-M) MND	200	23,898	24,189	26,543	25,433	80
7	Dy. DEO (EE-W) BWN	176	37,666	33,246	13,967	2,208	68
8	Dy. DEO (EE-W) CTN	236	34,289	34,289	33,797	33,797	133
9	Dy. DEO (EE-W) HND	221	28,758	24,682	12,031	1,504	123
10	Dy. DEO (EE-W) FTS	175	22,169	23,088	24,232	23,088	69
11	Dy. DEO (EE-W) MND	162	6,480	3,942	1,672	947	63
Total		2,121	374,983	366,837	267,654	177,315	1,106

Due to poor planning and weak monitoring controls, targets were not achieved which resulted in non-achievement of objectives.

The matter was reported to the DDO concerned in September, 2021. DDO replied that instructions were issued to concerned DDOs to justify the audit observation. Reply of the department was not tenable as no evidence regarding achievement of targets was shown.

DAC in its meeting held on 29.11.2021 directed CEO (DEA) to provide relevant record for verification within a week besides initiating action against the concerned. No progress was intimated till finalization of this report.

Audit recommends investigation of the matter besides fixing responsibility on DDOs.

[AIR Para No.24]

Annexure – 5

Non provision of compulsory education to children

According to target 4.2 of SDG “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

CEO DEA Bahawalpur and its subordinate officers defectively monitored schools and did not ensure improvement in enrollment of students in schools. Audit obtained figures of enrollment which revealed that enrollment was not increased with increasing trend of population. Low increasing trend evidently showed low performance of education sector in achieving the SDG -4. Detail is given below:

Markaz Name	Wing	Projected No. of Out of School Children	Admissions remaining to meet 10% target before new session	Admissions remaining to meet 30% target till 1st March, 2022	Remarks
AHMADPUR CITY- MALE	DEO M-EE	798	-33	-192	Low Performer schools
AIRPORT - MALE	DEO M-EE	1208	-41	-283	
ANAITI (A) - MALE	DEO M-EE	603	-19	-140	
CHANNI GOTH - FEMALE	DEO W-EE	762	-24	-176	
DAHRAN WALA RD - MALE	DEO M-EE	387	-18	-95	
DAHRAN WALA ROAD - FEMALE	DEO W-EE	612	0	-123	
DERA BAKHA - MALE	DEO M-EE	881	-15	-191	
DHOOR KOT - FEMALE	DEO W-EE	557	-3	-114	
GONDAL TOWN - MALE	DEO M-EE	753	-7	-158	
GOTH GHANI CITY- FEMALE	DEO W-EE	994	-91	-290	
HASILPUR CITY - MALE	DEO M-EE	491	-5	-103	
HASILPUR OLD - FEMALE	DEO W-EE	486	-55	-152	
HEAD ISLAM - MALE	DEO M-EE	780	-42	-198	
HOTE WALA - MALE	DEO M-EE	1298	-60	-319	
JAMAL PUR - MALE	DEO M-EE	783	-35	-192	
JANOO WALA - MALE	DEO M-EE	450	-4	-94	
KHAIROO DEYH - FEMALE	DEO W-EE	365	-6	-79	
KHAIRPUR DAHA - MALE	DEO M-EE	890	-23	-201	
KHANQAH SHARIF - MALE	DEO M-EE	1296	-12	-271	
KHERO DEH - MALE	DEO M-EE	611	-4	-126	
KPT CITY - FEMALE	DEO W-EE	864	-5	-178	
KPT CITY - MALE	DEO M-EE	1201	-50	-290	
MANDHAL- MALE	DEO M-EE	675	-5	-140	
MANGLOTI - MALE	DEO M-EE	832	-35	-202	
MEHRAB WALA - MALE	DEO M-EE	775	-11	-166	
MUCHRAN - MALE	DEO M-EE	1203	-10	-251	
NONARI - FEMALE	DEO W-EE	647	-11	-140	
SAMA SATTA - MALE	DEO M-EE	1067	-70	-283	
SUKHAIL - MALE	DEO M-EE	680	-26	-162	

Markaz Name	Wing	Projected No. of Out of School Children	Admissions remaining to meet 10% target before new session	Admissions remaining to meet 30% target till 1st March, 2022	Remarks
TAIL FATEH - FEMALE	DEO W-EE	720	-33	-177	
TAIL MURAD - MALE	DEO M-EE	512	-2	-105	
TIBBI IZZAT - MALE	DEO M-EE	762	-15	-168	
YAZMAN CITY - MALE	DEO M-EE	804	-64	-225	

Due to negligence of administrative authorities enrollment was not increased with increasing trend in population which resulted in poor performance of management.

The matter was reported to the DDO concerned in September, 2021. DDO replied that according to the existing infrastructures & facilities of schools, huge kind of improvements with regard to enrolments of new students in the schools were made through different kinds of campaigns started at a very larger scale. Reply was not tenable as efforts were not made for improving the enrolment of students.

DAC in its meeting held on 27.11.2021 directed the DDO to ensure efforts for increasing enrollment besides initiating action against the concerned. No progress was intimated till finalization of this Report.

Audit recommends efforts should be made for provision of compulsory education to the students besides fixing responsibility on the person(s) at fault.

[AIR Para: 15]

Annexure – 6

Poor performance due to non-supply of literacy kits

According to PC-1 of Taleem Sub kay Liay project (Phase-II), I (a), NFEFS (Non-Formal Education Feeder Schools) shall be established and operated to prepare learners till the achievement of literacy skills / main streaming into public cum private formal school system at 0-3 levels and accommodate formal school dropouts in an educationally nurturing environment till the achievement of literacy skills or their re-joining formal system to the best possible level. Acceptance of learners and their mainstreaming shall be executed concurrently. Detail is given below:

Description	No.	Rate
Mat	1	10000
White Board with Stand	1	2500
Board Marker	20	1000
Duster 05	5	500
Board marker ink	5	2250
Arm chair plastic	1	2000
Table Folding Plastic	1	3000
Registers	3	750
Water Cooler with Stand	1	3000
Total		25000
No. of Centers		35
No. of Centers		0.875

Chief Executive Officer Education / District Officer literacy Bahawalpur failed to provide literacy kits / Teachers kits to different established NFEFS centers during 2020-21.

Due to weak internal controls, teacher kits were not provided for quality education which resulted in poor quality education.

The matter was reported to the DDO in September, 2021. DDO replied that literacy kit items were procured after budget allocated from head office. Reply of the DDO was not tenable as neither the literacy kits were purchased nor produced to schools.

DAC in its meeting held on 27.11.2021 directed the DDO to ensure compliance

at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that all necessary teaching material be provided to the centers for proper teaching besides fixing responsibility on the DEO (Literacy)

[AIR para No.26]

Annexure – 7

Poor performance due to non-availability of teaching staff as per student teacher ratio

According to target 4.1 of SDG goal-4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

Chief Executive Officer DEA Bahawalpur failed to increase working strength of teaching staff during 2020-21. No recruitment was made during 2020-21 in order to increase quality education. Further, it was observed that teaching staff was working on administrative / operational post. As per data provided to audit one teacher was teaching to more than 40 students which were above the required standard strength. Detail is given below:

Sr. No.	Post	Total	Filled	Vacant
Total	2,806	14496	11,690	2806

Due to weak administrative controls, recruitment of teaching staff was not made which resulted in poor quality education in government schools.

The matter was reported to the DDO concerned in September, 2021. DDO replied that recruitment in Education department was made as per policies and decision of the School Education Department Government of Punjab. Reply of the DDO was not tenable as efforts for recruitment were not made.

DAC in its meeting held on 27.11.2021 directed the DDO to ensure compliance at the earliest. No progress was intimated till finalization of this Report.

Audit recommends to initiates process for recruitment of teaching staff to increase quality education in government schools.

[AIR para No.09]

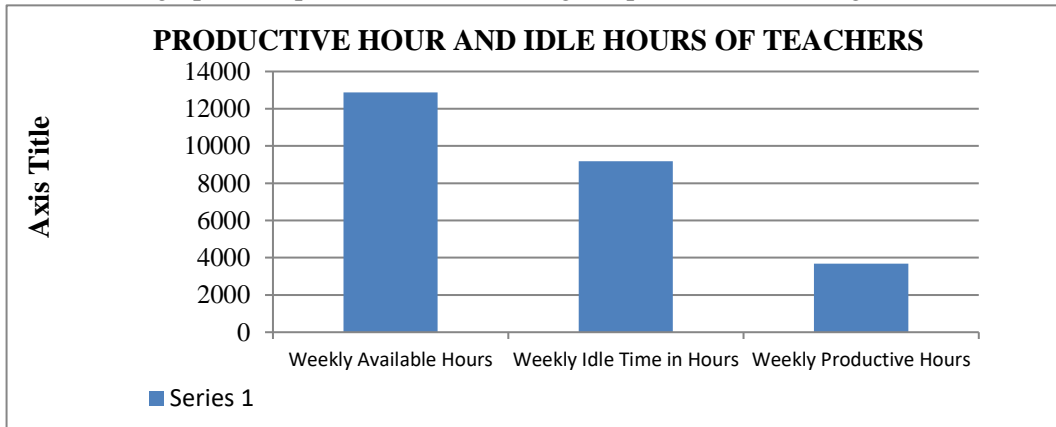
Poor delivery of education services due to non-utilization of teachers optimally in authority

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority shall establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District; implement policies and directions of the Government including achievement of key performance indicators set by the Government for education.

Chief Executive Officer DEA Bahawalpur did not utilize human resource optimally for provision of quality education to the students. Audit scrutinized time tables of certain schools to observe the utilization of human resource and assessed productive and idle time of teachers which revealed that only 30% time was used for teaching purpose and 70% of time remained idle. Detail is given below:

Sr. No.	Name of School	Weekly Available Hours	Weekly Idle Time in Hours	Weekly Productive Hours	Idle Time Percentage	Productive Hours Percentage
	Different schools	12870	9009	3861	70	30

The graphical representation of the usage of present teachers is given below:



Due to poor administrative controls proper utilization of available teachers for teaching the students was not ensured which resulted in non-provision of quality education / poor education services to the populace of the area concerned.

The matter was reported to the DDO concerned in September, 2021. DDO replied that DEOs were directed vide letter No.5643/B&A dated 07-10-2021, No.6425/B&A dated 16-11-2021 and No.6467 dated 18-11-2021 to verified / rectified the records. Reply was not tenable as time tables were set in the schools without ensuring maximum utilization of available hours for teaching students.

DAC in its meeting held on 27.11.2021 directed the DDO to ensure compliance at the earliest. No progress was intimated till finalization of this Report.

Audit recommends strict disciplinary action besides remedial measure to optimum utilization of avialable staff for provision of quality education.

[AIR para No.32]

Poor performance due to non availability of infrastructure for standards

According to Section 93 (a)(b)(c)(d) and (e) of PLGA, 2013 as amended 2016 read with Section 9 of Punjab District Education Authorities (Conduct of Business) Rules 2017 elaborates functions of Chief Executive Officer of a District Education Authority and Authority shall establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District and ensure teaching standards, infrastructure standards, student safety and hygiene standards and minimum education standards for quality education as may be prescribed.

CEO DEA Bahawalpur and its subordinate offices failed to ensure prescribed standards in teaching, infrastructure, hygiene and minimum education. Further, student safety for quality education in schools was also not ensured. As per report provided to audit, there was acute shortage of class rooms, toilet blocks and barbed wire for student safety. Non ensuring of basic infrastructure resulted in decrease in enrollment as well as poor quality of education.

Due to poor administrative controls, basic infrastructure for quality education was not provided in schools resulted in decrease in enrollment and poor quality education.

The matter was reported to the DDO concerned in September, 2021. DDO replied that facilities were provided to improve hygienic conditions in schools through NSB of the schools according to the requirements and availability of funds. Reply was not tenable as efforts for improving hygiene standards and upgradation of infrastructure was not made.

DAC in its meeting held on 27.11.2021 directed the DDO to ensure compliance at the earliest. No progress was intimated till finalization of this Report.

Audit recommends measure should be taken for provisions of basic infrastructure and improve hygiene for increase in enrollment and quality of education.

[AIR para No.12,16&28]

Annexure – 10

Non achievement of targets of functionalizing Insaaf Afternoon Schools and enrollment

According to Sr. No. (3), (4) and (5) letter No. DDP/PMIU/2019-17599 dated 29.03.2019 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, w.e.f 1st April 2019 and hire part time teachers as per the need and subject to the policy guidelines. Moreover, reports of enrollment and teaching activities will be submitted to the Minister and Secretary School Education Department on a monthly basis. Finally, the CEOs are expected to play a leading role in this special initiative. In view of the foregoing you are requested to issue necessary instructions to your field staff and start enrollment immediately for the selected afternoon schools in your districts.

CEO (DEA) Rahim Yar Khan did not achieve target of establishment of “Insaaf Afternoon Schools” and enrollment of students. CEO neither played role in establishment / functioning of schools nor for achievement of targeted student enrollment despite special initiative of Punjab School Education Department. Targets were not achieved due to poor attention at CEO level as only 24 schools were functional out of 41 and 954 students were enrolled against minimum target of 3,760 till June, 2021. Detail is given below:

Sr. No.	Category of School	Target of Establishment of School	No. of Functional Schools	Less achievement	Minimum Enrollment Target	Actual Enrollment	Less achievement	Less Achieved %
1	Middle	24	17	07	2400	733	1667	69.45
2	High	17	7	10	1360	221	1139	83.75
Total		41	24	17	3760	954	2806	74.63

Due to weak administrative controls and poor attention, neither target of establishment / functioning of afternoon schools nor enrollment of students could be achieved resulted in non-achievement of objective of initiative and non-provision of compulsory education to the children between the ages of 5 to 16 years.

The matter was reported to the DDO in September, 2021. DDO replied that enrolment drive for new admission was under process. Reply of the department not tenable as no progress was shown to audit.

DAC in its meeting held on 25.11.2021 directed the DDO to provide relevant record for audit verification within a week. No progress was intimated till finalization of this report.

Audit recommends compliance of all initiatives taken by the government in letter and spirit besides fixing responsibility on the person(s) at fault.

[AIR Para:06]

Poor performance towards project objectives regarding NFBE students

According to Annex-3 of the Revised PC-I for Punjab Non Formal Education Project, Non-formal Basic Education Schools are non-formal primary schools for out-of-school children and school dropouts and their function was to provide Primary School Education, from grade 0-V, in non-formal setting leading to PEC examination.

Record of DEO (Literacy) working under the administrative control of CEO (DEA) Rahim Yar Khan revealed that percentage of appearance of students in PEC Examination was very low as compared to total enrollment. Only 387 learners were appeared in PEC Examination in year 2020-21 which was 2.38% of total enrollment. Similarly, in year 2019-20 only 3.21% learners were appeared in PEC Examination out of 15,953 enrolled learners. Detail is given below:

Academic Year	Total Learners Enrolled	Learners Appeared in PEC Examination	Percentage
2019-20	15,953	513	3.21%
2020-21	16,257	387	2.38%

Due to weak internal controls, project activities were performed without proper monitoring and evaluation of teachers & students which resulted in poor performance in terms of appearance of students in PEC examination.

The matter was reported to the DDO in September, 2021. DDO replied that Deputy Director (B&A) was appointed as inquiry officer to hold an inquiry on the matter. Reply was no tenable as no progress and findings of enquiry report were shown.

DAC in its meeting held on 25.11.2021 directed the DDO to provide proceedings of inquiry within 15 days. No progress was intimated till finalization of this report.

Audit recommends holding of inquiry besides fixing responsibility on the person(s) at fault.

[AIR Para:19]

Annexure – 12

Unjustified drop out of students in assessment test

According to 2nd Revised PC-1 of the Punjab Non Formal Education Project, Page No. 02, the project objectives in relation to sectorial objectives were to Impart (i) primary education to out-of-school children via non-formal approach (alternative learning pathways). Moreover, according to Annex-3 of the Revised PC-I for Punjab Non Formal Education Project, Non-formal Basic Education Schools are non-formal primary schools for out-of-school children and school dropouts and exit strategy will be Enrollment of PEC examination pass-outs in formal elementary schools as well as mainstreaming at all levels during the NFBES cycle.

Under two Projects, PNFEP and TSKL in Rahim Yar Khan 5,370 NFBE learners were neither mainstreamed as per total enrollment nor assessed in any examination for the period 2020-21. Out of total enrolled 17,538 learners only 12,168 were participated in assessment test whereas remaining were dropped out. Detail is given below:

Sr. No.	Project	Nursery	One	Two	Three	Four	Five	Total	PEC Learners	Mainstreamed	
1	PNFEP	Total	9,535	2,778	1,613	1,120	774	437	16,257		
2		No. of Learners Assessed	4,737	2,440	1,592	1,120	774	387	11,050	387	818
3	TSKL		919	222	99	41	0	0	1,281		
4		No. of Learners Assessed	791	197	89	41	0	0	1,118	0	41
Total Learners		10,454	3,000	1,712	1,161	774	437	17,538	387	859	
Total No. of Learners Assessed		5,528	2,637	1,681	1,161	774	387	12,168	387	859	

Due to weak administrative controls, project activities were performed without proper monitoring and evaluation which resulted in non-mainstreaming of NFBE students in formal schools.

The matter was reported to the DDO in September, 2021. DDO replied that in formal school system education calendar was of one year and in non-formal education system education calendar consisted on 08 months. Only those learners

were eligible for assessment who had completed 08 months. Reply of DDO was not tenable being irrelevant.

DAC in its meeting held on 25.11.2021 directed CEO (DEA) to provide record within a week. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault for non-mainstreaming learners of closed schools in formal education system.

[AIR Para:36]

Non provision of basic facilities in schools

According to Section 93 of the PLG Act 2013, notified on 1.1.2017 the function and power of the Chief Executive Officer Education shall be to establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District.

Scrutiny of record CEO (DEA) Rahim Yar Khan for the year 2020-21 revealed that basic facilities were not available at schools. Students were facing problems due to non-availability of class rooms etc. Moreover, basic necessities were also not available to student such as toilet, electricity and clean drinking water. Hence, District Education Authority failed to provide basic facilities to students. Thus, it compromised on achieving its objectives to provide free and compulsory quality education by providing infrastructure standards. Detail is given below:

Sr. No.	Description of facility	District	Total Schools					Without Facility				
			H. Sec.	High	Middle	Primary (Excluding PSSP)	Total	H. Sec.	High	Middle	Primary (Excluding PSSP)	Total
1	Toilet facility	BWP	24	244	366	2092	2726	0	3	0	5	8
2	Electricity	BWP	24	244	366	2092	2726	0	4	3	49	56
3	Drinking water	BWP	24	244	366	2092	2726	0	1	0	3	4
4	Boundary Wall	BWP	24	244	366	2092	2726	0	3	0	20	23
5	Shelter Less School	BWP	24	244	366	2092	2726	0	3	0	42	45
6	Dangerous buildings	BWP	24	244	366	2092	2726	1	1	5	59	66
7	Need of Additional Class Rooms		150	560	273	810	1793	150	558	271	810	1789

Due to poor managerial controls, the basic facilities were not provided to the students which resulted in non-achievement of objectives of DEA.

The matter was reported to the DDO concerned in September, 2021. DDO replied that development works were made after administrative approval in ADP 2020-21. Reply was not tenable as no progress report of provided basic facilities at school level was shown to audit.

DAC in its meeting held on 25.11.2021 directed the DDO to provide relevant record for audit verification within a week. No progress was intimated till finalization of this report.

Audit recommends provision of basic facilities to students and ensuring infrastructure for quality education.

[AIR Para:37]

Non creation of ALC Centers for out of school children

According to Sr. No. 2 of letter No. AD-II/OPS/3-1/2020 dated 08.10.2020 by the Government of the Punjab Literacy & Non Formal Basic Education Department Lahore, I am directed by the competent authority to convey to expedite the process for identification of new sites along with illiterates for the establishment of Adult Literacy Centers (ALC) as per district wise targets of ALC under PC-I of TSKL (Phase-II) for the fiscal year 2020-21.

DEO literacy working under the administrative control of CEO (DEA) Rahim Yar Khan did not establish 34 ALC Centers under TSKL (Taleem Sab Kay Liay) in due time during 2020-21. It was revealed that tasks assigned / targets set by the government were not achieved in the relevant period as required by the government.

Due to weak administrative controls and poor attention, targeted TSKL Centers were not established for out of school children which resulted in depriving the children from basic educational services.

The matter was reported to the DDO concerned in September, 2021. DDO replied that DG of Literacy & NFBE ALC centers should be started from 01.07.2021 in those districts where ALC literacy kit items/supplies were received from the vendor and ensure their establishment after receiving the Literacy kits supplies under intimation to this office. Reply of the department was not tenable as establishment of ALC centers were abnormally delayed.

DAC in its meeting held on 25.11.2021 directed CEO (DEA) to take up the matter with higher authority. No progress was intimated till finalization of this report.

Audit recommends to take corrective measures at all tears of government besides fixing responsibility on the person(s) at fault.

[AIR Para:17]