



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT EDUCATION AUTHORITIES
OF PUNJAB (NORTH)**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AEO	Assistant Education Officer
BF	Benevolent Fund
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DEA	District Education Authority
DGA	Director General Audit
ECE	Early Childhood Education
FBR	Federal Board of Revenue
FD	Finance Department
FTF	Faroghe-Talim Fund
GGHS	Government Girls High School
GI	Group Insurance
GPF	General Provident Fund
GST	General Sales Tax
LM	Literacy Mobilizer
NAM	New Accounting Model
NSB	Non-Salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDA	Punjab District Authorities
PDG	Punjab District Governments
PEEDA	Punjab Employees, Efficiency, Discipline and Accountability
PEPRIS	Private Education Provider Registration & Information System
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules

PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
PMIU	Project Management Information Unit
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PST	Provincial Sales Tax
S&GAD	Services and General Administration Department
SMC	School Management Council
TMA	Tehsil Municipal Administration

PREFACE

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

The report is based on audit of the accounts of District Education Authorities of 19 Districts of Punjab (North), for the financial year 2019-20. However, in some cases audit for the financial year 2018-19 and previous years was also conducted. The Directorate General Audit, District Governments Punjab (North), Lahore conducted audit during 2020-21 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report. Sectoral analysis, covering strategic review and overall perspective of audit results has been added in this report.

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

Most of the observations included in this report have been finalized in the light of written responses and decisions of DAC meetings.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, Municipal Committees, District Councils, Union Councils, District Health Authorities and District Education Authorities of nineteen (19) Districts of Punjab (North) namely Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Hafizabad, Jhelum, Kasur, Khushab, Lahore, Mandi Baha-ud-Din, Mianwali, Nankana Sahib, Narowal, Okara, Rawalpindi, Sargodha, Sheikhpura, Sialkot and eight Public Sector Companies of the department of Local Government and Community Development, Punjab i.e. Cattle Market Management Companies and Waste Management Companies.

The Directorate General Audit is mandated to conduct audit of 5,172 formations working under the 19 PAOs. Total expenditure of these formations was Rs 145,647.332 million for the financial year 2019-20.

As per Section 17(6) of Punjab Local Government Act (PLGA) 2013, the Chairman and the Chief Executive Officer shall be personally responsible to ensure that business of the authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of Punjab Local Government Act 2013, the Chief Executive Officer (CEO) is the Principal Accounting Officer of the District Education Authority.

District Education Authorities are formed to establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the Government in the District and to constitute School Management Councils which may monitor academic activities.

a) Audit Objectives

Audit of district education authorities & allied formations was conducted with the view to ascertain how far the management:

1. Ensured financial propriety while incurring expenditure with the approval of competent authority
2. Complied with applicable laws, rules & regulations in discharge of official business
3. Exercised due diligence in all financial matters with due consideration to budgetary provisions.

b) Scope of Audit

Audit scope relating to expenditure for the financial year 2019-20 comprises 159 formations of 19 District Education Authorities having total expenditure of Rs 52,595.068 million. The audit coverage for expenditure was Rs 20,355.608 million which comes to 39% of auditable expenditure.

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

1. Expenditure of Rs 2,887.099 million pertaining to financial year 2018-19.
2. Expenditure of Rs 3,429.714 million pertaining to previous financial years.

In addition to this compliance audit report, Director General Audit, District Governments Punjab North, Lahore conducted financial attest audits, performance audits and special audits. Reports of these audits are being published separately.

c) Recoveries at the instance of Audit

As a result of audit, recovery of Rs 868.375 million was pointed out in this report. Recovery effected from January to December 2020 duly verified by Audit was Rs 245.686 million.

d) Audit Methodology

Desk Audit techniques mentioned in FAM were applied intensively during the Audit Year 2020-21. ACL was used for analysis of HR and FI data obtained from SAP. This was facilitated by access to live electronic data and availability of permanent files. Desk Audit Review facilitated auditors in understanding the systems, procedures and environment of the entities before the start of field activity which greatly helped in the identification of high risk areas such as payment of inadmissible allowances, high value vouchers for substantive testing in the field.

e) Systemic issues

During the course of audit of District Education Authorities major systemic issues emerged related to payment of various allowances such as payment of social security benefit allowance after regularization of services, payment of inspection allowance without observing the KPIs, charge allowance, personal allowance etc. Further, issues regarding non-completion of development schemes, dual payment of taxes on account of expenditure from NSB funds, payment of pension from Account-V instead

of operating a separate Pension Fund and non-registration of private schools were observed in most of the districts.

f) Audit Impact

A number of measures with regard to validity and reliability of SAP/HCM database as suggested by Audit since the inception of authorities in 2017 have been initiated by the management of the Authorities and DAOs/AG. Audit impact in relation to effectiveness of SAP processes and designing of role matrix for SAP users to strengthening controls in SAP for effective pre-audit is yet to be seen in place. Strict observance of relevant rules regarding utilization of NSB funds as well as payment of pension through separate pension fund instead of A/C-V is yet to be materialized as this Audit Report on the accounts of District Education Authorities falling under the audit jurisdiction of this office is yet to be placed before Public Accounts Committee.

g) Comments on Internal Controls and Internal Audit Department

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

h) Key audit findings of the report

- i. Misappropriation of Rs 4.032 million was noticed in three cases.¹
- ii. Non-production of record amounting to Rs 422.171 million was observed in five cases.²
- iii. Employees related Irregularities amounting to Rs 675.705 million were pointed out in forty-five cases³ including
 - a. payment of SSB allowance after regularization of services amounting to Rs 172.380 million
 - b. payment of Inspection Allowance without observing KPIs amounting to Rs 61.660 million
- iv. Procurement related irregularities amounting to Rs 166.413 million were noticed in twenty-one cases.⁴ Key issues relating to procurement include
 - a. Procurements in violation of PPRA Rules
 - b. Overpayments on account of taxes
- v. Issues pertaining to management of accounts with commercial banks amounting to Rs 83.510 million were highlighted in three cases.⁵
- vi. Issues of value for money and service delivery remained an area of great concern wherein non-completion of development schemes due to non-release of funds badly affected the timely provision of better educational facilities involving an amount of Rs 653.384 million in nineteen cases.⁶
- vii. Internal control weaknesses of Rs 1,837.676 million were pointed out in thirty five cases.⁷

¹ Para 11.5.1.1, 14.4.1.1, 20.4.1.1

² Para 9.4.1.1, 10.4.1.1, 17.4.1.1, 18.4.1.1, 20.4.2.1

³ Para 2.4.1.1.1-3, 3.4.1.1.1-3, 5.4.1.1. 1-3, 6.4.1.1.1, 7.4.1.1.1-2, 8.4.1.1.1, 9.4.2.1.1-6, 10.4.2.1.1-3, 11.5.2.1.1-4, 12.4.1.1.1-2, 13.4.1.1.1-2, 14.4.2.1.1-3, 15.4.1.1.1, 16.4.1.1.1, 17.4.2.1.1-2, 18.4.2.1.1-2, 19.5.1.1.1-2, 20.4.3.1.1-4

⁴ Para 3.4.1.2.1, 4.4.1.1.1, 5.4.1.2.1, 6.4.2.2.1-2, 7.4.1.2.1-3, 9.4.2.2.1-3, 10.4.2.2.1-3, 12.4.1.2.1, 16.4.1.2.1, 18.4.2.2.1-3, 19.5.1.2.1-2

⁵ Para 7.4.1.3.1, 14.4.2.2.1, 17.4.3.1

⁶ Para 4.4.2.1, 5.4.2.1, 6.4.3.1-2, 9.4.3.1, 10.4.3.1, 11.5.3.1, 12.4.2.1-2, 13.4.2.1, 14.4.3.1-2, 15.4.2.1-2, 16.4.2.1-2, 18.4.3.1-2, 20.4.4.1

⁷ Para 2.4.2.1-2, 4.4.3.1, 5.4.3.1-2, 6.4.4.1, 7.4.2.1-2, 8.4.3.1, 9.4.4.1-2, 11.5.4.1-2, 12.4.3.1-3, 13.4.3.1-3, 14.4.4.1-3, 15.4.3.1-2, 16.4.3.1-2, 17.4.4.1-2, 18.4.4.1-2, 19.5.4.1-4, 20.4.5.1

i) Recommendations

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

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

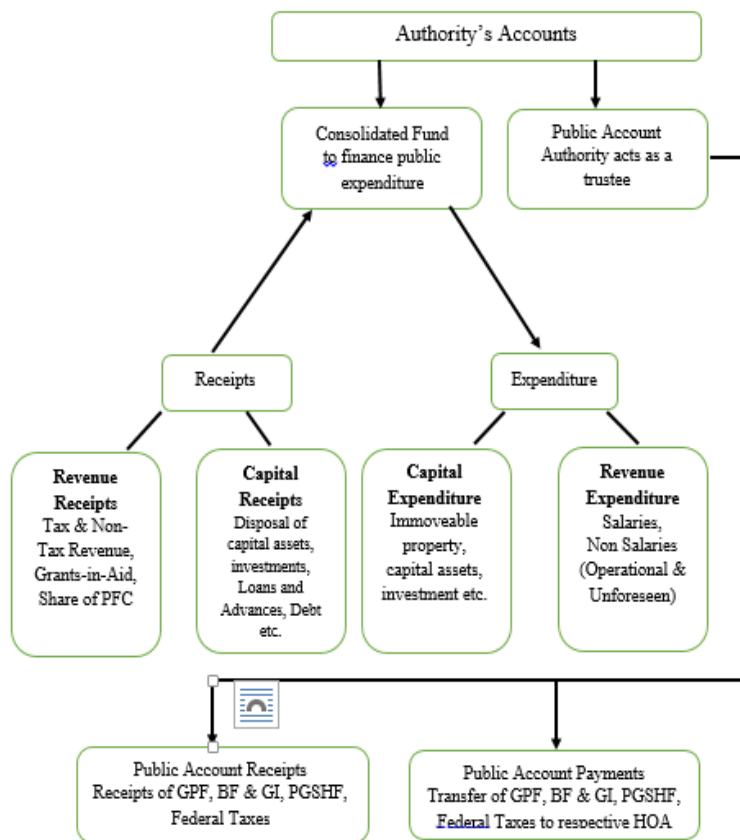
Introduction

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

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

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

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



Resource Mobilization

District Education Authorities of Punjab like previous year relied on Grants from Provincial Government during the financial year 2019-20 to meet their administrative and operating expenses. Summary of the tax and non-tax revenue is given below:

Description	2018-19		2019-20	
	Amount	%	Amount	%
Tax Revenue	17.512	0.01	7,406.250	4.74
Non-Tax Revenue				
Share of PFC/ Grants from Provincial Govt.	137,124.111	99.63	147,832.725	94.61
Other receipts	488.759	0.36	1,017.555	0.65
Total	137,630.382	100.00	156,256.530	100.00

Source: (Financial Statements for the year 2019-20)

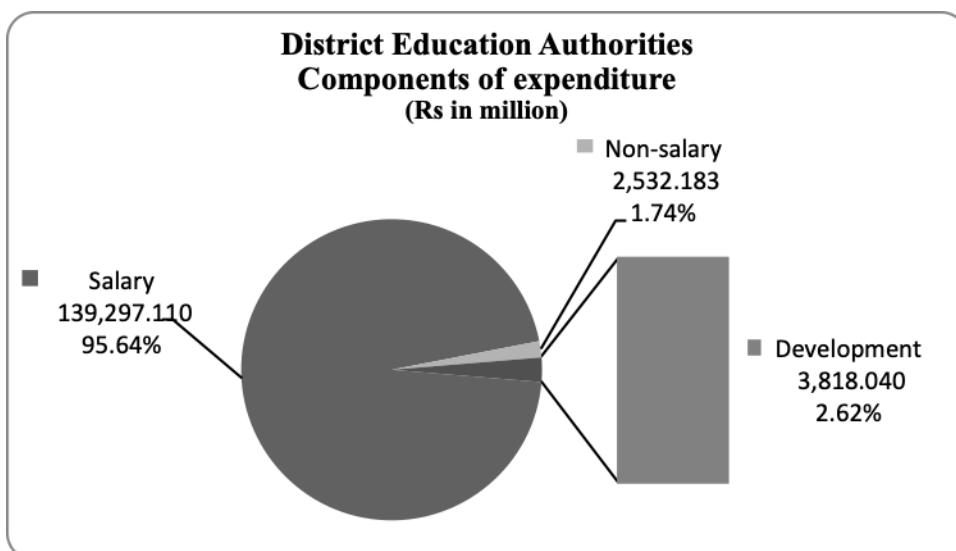
Original Budget Allocation for the financial year 2019-20 was Rs 167.409 billion and supplementary grant was Rs 15.370 billion resulting in final grant of Rs 182.779 billion. Against the final grant,

expenditure of Rs 145.647 billion was incurred, which was less than the original grant resulting in savings of Rs 37.131 billion as given in the following table. Supplementary grants were issued without considering the actual demands during the financial year 2019-20. Authority wise detail of budget and expenditure is placed at **Annexure-B**

Rs in billion				
Original Grant	Supplementary Grants / re-appropriations	Final Grant	Actual Expenditure	Savings
167.409	15.370	182.779	145.647	37.132

Source: (Appropriation Accounts for the year 2019-20)

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



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

Revenue expenditure constituted 97.38% of the total expenditure incurred by the Authorities during the financial year 2019-20. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was 95.64% of revenue expenditure

whereas non-salary was 1.74% during 2019-20. Revenue Expenditure fell short of the revised budget projections during the financial year 2019-20 which is indicative of unrealistic budget proposals.

Capital Receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 1,772.697 million on account of GPF, GI, BF, IT, GST during the financial year 2019-20.

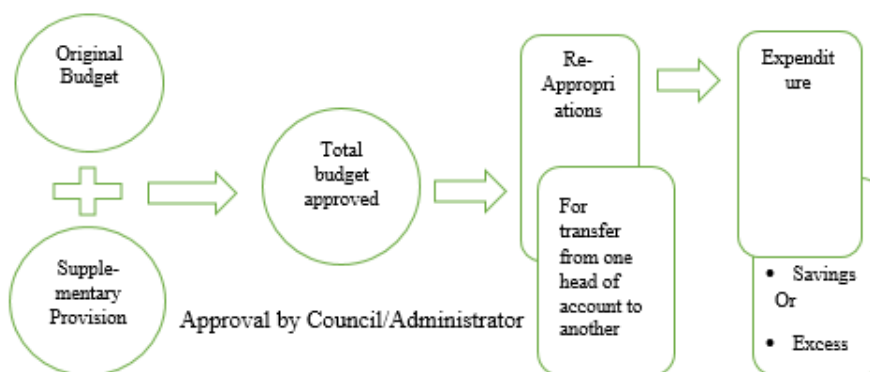
Rs in million

Cash Closing Balance as on 30.06.2020	Liabilities	Actual closing Balance
4,989.402	1,772.697	3,216.705

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

Appropriation Accounts capture the data along the entire process of budget formulation and implementation as shown in the following flow chart;

Flow Chart of Budget implementation



Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains

whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions.

During financial attest audit of District Education Authorities for the financial year 2019-20, Audit emphasized on the following matters:

- a) In DEA Lahore budget figures under Grant 36 were understated by Rs 465.965 million in the appropriation accounts. Further, budget and expenditure of Rs 7.125 million were wrongly booked under function code “095101 – Archives, Library and Museums”
- b) District Education Authority Sheikhpura was unable to provide reconciliation for uncashed cheques amounting to Rs 258.255 million.

Medium Term Development Framework (MTDF)

Availability of better social and physical infrastructure reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz. adequacy of the expenditure (i.e. adequate provision for providing public services); efficiency of expenditure (use) and its effectiveness (assessment of outlay-outcome relationships for selected services). To enhance human development, the government/Authority is required to step up their expenditure on key social services. The table given below analyses the fiscal priority and fiscal capacity of the District Education Authorities with regard to development expenditure during 2019-20. Out of total expenditure of Education Authorities, only 2.62% was incurred on development activities.

Description	Amount (Rs in million)	Percentage
Non development expenditure	141,829.292	97.38%
Development expenditure	3,818.040	2.62%
Total	145,647.332	100%

CHAPTER 2

DISTRICT EDUCATION AUTHORITY, ATTOCK

2.1 Audit Profile

There are 485 formations in District Education Authority Attock out of which audit of 6 formations was conducted. Total expenditure of formations audited was Rs 1,771.661 million. Expenditure audited is given in following table which was 48%.

Rs in million				
Sr. No.	Description	Total No. of Formations	formations Audited	Expenditure Audited
1	DEA Attock	485	06	855.639
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 413.796 million were raised in this report during the current audit of “District Education Authority, Attock.” This amount also includes recoveries of Rs 178.395 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	A. HR/Employees related irregularities	21.557
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	
5	Others	382.239
	Total	413.796

2.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to the following period was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	19	Not Convened
2	2018-19	19	Not Convened
3	2019-20	09	Not Convened

2.4 AUDIT PARAS

2.4.1 Irregularities

2.4.1.1 HR/Employees related irregularities

2.4.1.1.1 Non/Less-receipt of pension share from Municipal Committees – Rs 12.543 million

As per Government of the Punjab, Local Government & Community Development Department letter No. 50.Admn.III(LG)4-86/2017 dated 30th November, 2018, successor local government of erstwhile Zila Council/ TMAs shall pay pension contribution to concerned District Education/ District Health Authorities @ 40% of the Basic Pay for the period of concerned employees of Education and Health sector of erstwhile Local Council worked there.

During audit of CEO (DEA) Attock, it was noticed that various teachers of Municipal Committee cadre served under the administrative control of different Municipal Committees before the promulgation of PLGO 2001 on 14th August 2001. These teachers were placed under the administrative control of EDO (Education), District Government Attock after devolution.

On retirement, share of pension and commutation for the period served under MCs was the responsibility of concerned MC but only share of Rs 4.396 million was received against the total receivables of Rs 16.939 million resulting in non-receipt of share of pension and commutation amounting to Rs 12.543 million. Resultantly, payment of pension and commutation could not be made to the employees who retired during last four years as detailed at **Annexure-C**

Due to poor financial management, pension share was not received from MCs.

Matter was reported to CEO/PAO in December 2020. It was replied by the department that letters have been written to Chief Officers of concerned TMA/MCs for provision of pension shares. Reply was not tenable because share was not received till the date of DAC from TMA/MCs. DAC in its meeting held on 13.01.2021 decided to keep the para pending till the compliance. No compliance was reported till the finalization of this report.

Audit recommends that pending share of pension and commutation of MCs may be obtained and paid to concerned employees at the earliest.

(PDP No. 8)

2.4.1.1.2 Overpayment of SSB and Misc. Allowances after regularization – Rs 7.881 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of the pay and the difference of pay would be paid as their personal allowance.

Services of contract teaching staff working under following Dy. DEOs of District Education Authority Attock were regularized by the authority under the regularization policy of services. Scrutiny of the record revealed that they were allowed to draw SSB @ 30% after the date of regularization which was not admissible. Further, other allowances including Adhoc Relief allowances were also not re-fixed. This resulted in over payment amounting to Rs 7.881 million on account of SSB and other allowances as shown below and detail given at **Annexure-D**

		Rs in million
Sr. No	Name of Formations	Amount
1	Dy DEO (W-EE) Hazro,	4.637
2	Dy DEO (M-EE) Attock	0.167
3	Dy DEO (M-EE) Jand	2.120
4	-do-	0.957
	Total	7.881

Due to weak financial management inadmissible allowances were paid.

Matter was reported to CEO/PAO in December 2020. It was replied by the departments that process of recovery through change is under way in District Accounts Office, Attock and will be started soon. Reply was not tenable because no recovery was effected. DAC in its meeting held on 13.01.2021 directed for immediate recovery of overpaid amount. No compliance was shown till the finalization of this report.

Audit stresses early compliance of DAC directives regarding recovery.

[PDP No. 28, 50, 58, 61]

2.4.1.1.3 Non-deposit of penalties / fines – Rs 1.133 million

According to Sr. No.4(1) of PEEDA Act 2006, the competent authority may, notwithstanding anything contained in any law or the terms

and conditions of service of the accused, by an order in writing, impose one or more of the penalties, namely (a) Minor Penalties (b) Major Penalties.

During audit of DEO (EE-M) Attock for the period 2017-2020 it was noticed that various officers, teachers, and officials were penalized by DEO (EE-M) Attock due to misconduct, inefficiency or absence from duty under PEEDA Act 2006 but the fine /penalty amounting to Rs 1.133 million was not recovered from them as tabulated below and detail given at **Annexure-E**:

Rs in million		
Sr. No.	Description	Amount
1	Teachers, and officials were penalized due to misconduct, inefficiency or absence from duty by the competent authority under PEEDA Act 2006	0.151
2	Teachers, and officials were penalized with minor penalty of withholding of annual increments due to inefficiency in duty by the competent authority under PEEDA Act 2006	0.982
Total		1.133

Due to administrative lapse, penalties were imposed but not recovered.

Matter was reported to CEO/PAO in December 2020. It was replied that concerned DDOs have been directed to recover the said amounts. Reply was not tenable because no recovery was effected. DAC in its meeting held on 13.01.2021 decided to keep the para pending till recovery. No compliance was shown till the finalization of this report.

Audit recommends for immediate recovery in the light of penalties imposed by the competent authority.

2.4.2 Others

2.4.2.1 Non-preparation of PC-IV of completed Schemes – Rs 302.609 million

Rule 2.115 (1) of B&R Codes states that “a detailed Completion Report or a completion statement must be prepared on the completion of works”. Further, Rule 2.115 (2)(a) of B&R Codes states that detailed completion report in Building and Roads Account from 44, 47 is to be submitted on completion of works, by recording the outlay with details of sub heads giving comparison and explanation of differences between quantities, rates and cost of various items of work executed and those in the estimate along with the names of the supervisors.

During audit of CEO (DEA) Attock for the Financial Year 2019-20 it was noticed that different development schemes were executed by XEN (Buildings) Attock against deposit work under ADP 2016-17, 2017-18 and 2018-19 and declared physically completed till June 2020 against expenditure of Rs 302.609 million but detailed completion report of the work (PC-IV) had not been prepared and signed by the end user despite lapse of considerable time. This resulted in unjustified completion of development schemes as detailed at **Annexure-F**.

Due to poor managerial controls, schemes were declared completed without preparation /availability of completion reports.

In the absence of completion reports, the expenditure incurred on completed schemes was unjustified.

Matter was reported to CEO/PAO in December 2020. It was replied by the department that the Development schemes pertain to previous financial years i.e., 2017-18 and 2018-19. However, PC-IV and Handing/Taking Certificates are available for verification. Reply was not tenable because completion reports for the schemes costing Rs 33.601 million was shown. DAC in its meeting held on 13.01.2021 decided to keep the para pending to the extent of Rs 269.008 million for compliance. No further compliance was reported till the finalization of this report.

Audit stresses early submission of completion reports.

(PDP No. 9)

2.4.2.2 Less-utilization of development funds – Rs 79.630 million

According to Rule 55 (1)(C) (ii) of Punjab District Authorities (Budget) Rules 2017 the head of offices or institutions or DDO is

responsible for ensuring that the funds allotted are spent in conformity with the schedule of authorized expenditure.

During audit of CEO (DEA) Attock for the financial year 2019-20, it was noticed that funds amounting to Rs 153.323 million were transferred to XEN (Buildings) Attock as deposit work for different development projects of education department including in ADP-2016-17, 2017-18, 2018-19 and 2019-20. Out of this, funds amounting to Rs 79.630 million remained un-spent at end of Financial Year 2019-20 and refunded back to DEA A/C-V as detailed below:

Rs in million				
Date	Head	Amount	Total Number of schemes	Number of schemes completed
23.12.2019	A05270- To Others	80.637	230	212
23.12.2019	A05270- To Others	31.391		
23.12.2019	A05270- To Others	12.290		
27.01.2020	A05270- To Others	29.005		
Total Funds transferred		153.323		
Total refund received from XEN Building		79.630		

This resulted in violation of government rules and inefficient use of government resources on the part of management.

Due to mismanagement, funds were not utilized for the development schemes.

Matter was reported to CEO/PAO in December 2020. It was submitted that the funds were transferred to Building Department for utilization with an agreement to return the amount if non-utilized. Reply was not tenable because the planned schemes were not completed and the funds remained unutilized. DAC in its meeting held on 13.01.2021 directed to keep para pending till compliance. No further compliance was reported till the finalization of this report.

Audit requires that action be taken against the concerned for non-utilization of funds.

(PDP No. 2)

CHAPTER 3

DISTRICT EDUCATION AUTHORITY, BHAKKAR

3.1 Audit Profile

There are 136 formations in District Education Authority Bhakkar out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 2,102.218 million. Expenditure audited is given in following table which was 50%.

Rs in million				
S. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Bhakkar	136	10	1,051.110
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 172.947 million were raised in this report during current audit of “District Education Authority, Bhakkar.” This amount also includes recoveries of Rs 37.405 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	0
2	Reported cases of fraud, embezzlement, and misappropriation	0
3	Irregularities:	0
	A. HR/Employees related irregularities	168.698
	B. Procurement related irregularities	4.249
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	
5	Others	
	Total	172.947

3.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	08	Not convened
2	2018-19	10	Not convened
3	2019-20	12	Not convened

3.4 AUDIT PARAS

3.4.1 Irregularities

3.4.1.1 HR / Employee related irregularities

3.4.1.1.1 Difference in sanctioned and actual working strength – Rs 122.036 million

According to Rule 55(1)(a &b) of Punjab District Authorities (Budget) Rules 2017, the head of offices or institutions and DDO shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure.

During audit of CEO DEA Bhakkar for the period 2019-20, HR record was scrutinized on test check basis which revealed that there was a difference in sanctioned and working strength under Education Authority. Six (6) Cost centers were checked randomly which involved Rs122.036 Million (only basic pay) revealed that the sanctioned strength for Education Authority was different from actual working strength.

Rs in million		
Sr No.	Name of Formations	Amount
1	CEO DEA Bhakkar	15.590
2	Dy DEO WEE Bhakkar	26.470
3	Dy DEO MEE Bhakkar	35.721
4	Dy DEO MEE Darya Khan	26.473
5	Dy DEO WEE Darya Khan	17.782
Total		122.036

Due to poor HR management and weak internal controls irregular payments were made.

This resulted in irregular payment of salaries amounting to Rs 122.036 million.

The matter was reported to PAO during December 2020. It was replied that budget was showing original pay scales while HR/SAP system showing upgraded / time scale promotions. DAC in its meeting held on 12.01.2021 kept the para pending for detailed scrutiny and incorporation of changes in Budget accordingly.

Audit recommends detailed scrutiny and reconciliation of posts with sanction orders.

3.4.1.1.2 Non recovery of SSB allowance after regularization of contractual employees – 41.362 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of the pay and the difference of pay would be paid as their personal allowance.

During audit of different formations under DEA Bhakkar for the period 2019-20, it was noticed that different teachers of Education Department were regularized in Government Service after completion of three years' service. Their pay was neither fixed from the date of regularization nor overpayment of social security benefit allowance was recovered.

Rs in million		
Sr. No	Name of Formations	Amount
1	CEO DEA Bhakkar	36.114
2	CEO DEA Bhakkar	0.055
3	Dy DEO WEE Bhakkar	1.623
4	Dy DEO MEE Bhakkar	3.570
Total		41.362

Non-recovery of SSB allowance from the employees regularized in the Government Service was due to poor financial controls.

This resulted in overpayment of SSB allowance of Rs 41.362 million.

The matter was reported to PAO during December 2020. It was replied that recovery process has been initiated. DAC in its meeting held on 12.01.2021 kept the para pending till final recovery.

Audit recommends fixation of pay and allowances of employees from the date of regularization and recovery of SSB allowance and other adhoc allowances.

(PDP 1, 13, 53, 58)

3.4.1.1.3 Unjustified payment of inspection allowance -Rs 5.300 million

According to Government of the Punjab, School Education Department Lahore letter No.SO (ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of

schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be paid.

During audit of different formations under DEA Bhakkar for the period 2019-20, it was noticed that Rs 5.300 million as inspection allowance was granted to AEOs. The expenditure was held unjustified because it was paid during COVID-19 period when all educational institutions were closed. Detail of expenditure is as under:

Rs in million		
Sr. No.	Name of formations	Amount
1	Dy. DEO WEE Bhakkar	1.975
2	Dy. DEO MEE Bhakkar	1.200
3	Dy. DEO MEE Darya Khan	1.025
4	Dy. DEO WEE Darya Khan	1.100
	Total	5.300

Unjustified payment of inspection allowance was due to lack of financial discipline and weak internal controls.

This resulted in unjustified expenditure of Inspection Allowance amounting to Rs 5.300 million.

The matter was reported to PAO during December 2020. It was replied that AEOs remained deputed on IHSAS Kafalat Centers during COVID-19 by the authorities hence drawn the allowance. Audit contented that admissibility of inspection allowance is subject to certain KPIs. DAC in its meeting held on 12.01.2021 did not accept the reply and directed for clarification from School Education Department and Finance Department or recovery.

Audit recommends recovery of overpayments from the concerned AEOs.

(PDP No. 52, 60, 70, 74)

3.4.1.2 Procurement related irregularities

3.4.1.2.1 Unjustified expenditure on purchase and repair – Rs 4.249 million

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules 2017, the DDO and the payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. According to the Rule 2.32 (a) of PFR Vol-I, it is essential that the records of payments and transactions in general must be clear, explicit and self-contained.

During audit of different formations of Education Department for the financial year 2019-20, it was noticed that Rs 4.249 million was incurred under different heads. The expenditure was found unjustified and irregular because of the following reasons:

1. Excess quantities of furniture and M&E were got repaired than available in the Special Education Centers.
2. Excess quantities of furniture and M&E were purchased which were not physically found in the centers. For example, for 10 class rooms in Government Institute for Slow Learners, there were purchases of 22 ceiling fans, and repair of 108 ceiling fans. Similarly, 44 chairs were purchased and 153 chairs repaired.
3. Major items of vehicles were got repaired without any requisition, completion certificate, estimate and without mentioning any reason. For example, gear shift assembly of different vehicles was repeatedly repaired.
4. Costly books were purchased which were of no use for special children and even not physically found.

Due to poor financial discipline and weak internal controls irregular payments were made.

This resulted in irregular and unjustified expenditure of Rs 4.249 million as detailed at **Annexure-G**.

The matter was reported to PAO during December 2020. It was replied that all purchases and repair work got done after observing all codal formalities and there was no violation of rules. DAC in its meeting held on 12.01.2021 did not accept the reply and kept the para pending for probe of the matter.

Audit recommends investigation of the matter for fixing of responsibility against the person(s) at fault.

(PDP No. 16, 17, 18, 19, 20, 21, 23, 29, 30, 31, 32, 37, 49)

CHAPTER 4

DISTRICT EDUCATION AUTHORITY, CHAKWAL

4.1 Audit Profile

There are 524 formations in District Education Authority Chakwal out of which audit of 6 formations was conducted. Total expenditure of formations audited was Rs 2,134.021 million. Expenditure audited is given in following table which was 13%.

Sr. No.	Description	Total No. of Formations	Audited	Rs in million
				Expenditure Audited
1	DEA Chakwal	524	06	286.630
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 28.494 million were raised in this report during current audit of “District Education Authority, Chakwal.” This amount also includes recoveries of Rs 1.498 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Sr. No.	Classification	Rs in million
		Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	-
	B. Procurement related irregularities	1.498
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	24.342
5	Others	2.654
	Total	28.494

4.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	16	Not Convened
2	2018-19	35	Not convened
3	2019-20	08	Not convened

4.4 AUDIT PARAS

4.4.1. Irregularities

4.4.1.1 Procurement related irregularities

4.4.1.1.1 Overpayment due to allowing GST – Rs 1.498 million

According to Sixth Schedule of Sales Tax Act 1990, import and supply of laptop computers, notebooks whether or not incorporating multimedia kit personal computers were exempt from sale tax.

During audit of CEO (DEA), Chakwal for the financial year 2019-20, it was observed that Rs 8.832 million were incurred on purchase of computers for establishment of IT labs in Elementary and High / Higher Secondary Schools under development program. The suppliers were allowed to charge GST of Rs 1.498 million which was not applicable as these items were exempted from GST. This resulted in overpayment of GST as detailed below:

Amount in Rs					
Inv. No	Dated	Rate inclusive of GST	Amount	GST Overpaid	Items purchased
53	24.01.2020	82,450	6,596,000	1,121,320	80 computer system with LED for high school
57	25.01.2020	30,000	150,000	21,795	Computer networking
47	30.12.2019	83,450	2,086,250	354,663	25 computer system with LED for elementary school
Total				1,497,778	

Due to weak financial controls overpayment on account of general sales tax was made.

Matter was reported to CEO/PAO in December 2020. DAC meeting was convened on 07.01.2020 wherein department replied that Ministry of Information & Communication Technology proposed exemption of sales tax on laptops and personal computers with a view to promote information technology, but reply was not tenable as GST was not recovered from supplier. DAC kept the para pending till recovery, but no compliance was made till the finalization of this report.

Audit recommends recovery besides fixing of responsibility on person(s) at fault.

(PDP-42)

4.4.2 Value for money and service delivery issues

4.4.2.1 Un-authorized payment – Rs 24.342 million

As per condition at Sr. No.12 of approved tender notice for purchase of IT lab equipment for high/higher secondary school final inspection will be conducted on completion of work and after verifying the proper functionality of equipment in school labs. Further, payment will be made after 100% clearance of technical inspection in school.

CEO (DEA) Chakwal paid Rs 24.342 million to M/s Gul Enterprises during financial year 2018-19 on account of supply and installation of computer system with LED Monitor in the IT labs of Government high school under ADP 2017-18. Out of 30 labs, completion and monitoring certificates of only four labs were available whereas certificates of remaining 26 labs were not available / not provided to audit till the finalization of audit. Non-availability of completion certificate shows that 26 IT labs were still incomplete and payment made without completion of work. This resulted in un-authorized payment as detailed below:

Rs in million			
Sr. No	Financial Year	Expenditure	No of labs completed
01	2017-18	0	0
02	2018-19	24.342	4
03	2019-20	0	0
Total		24.342	4

Due to weak managerial and financial control payment was made without technical inspection.

Matter was reported to CEO/PAO in December 2020. DAC meeting convened on 07.01.2020 wherein the department replied that funds were utilized during the financial year 2018-19, audit of this period has already been conducted but reply is not tenable as completion / monitoring certificate issued by the monitoring committee was not provided. DAC kept the para pending till compliance, but no compliance was made till the finalization of this report.

Audit recommends probe into the matter to fix responsibility against responsible officer(s) for making payment without completion of work.

(PDP-44)

4.4.3 Others

4.4.3.1 Non refund of unspent balance – Rs 2.654 million

According to Finance Department Letter No.IT (FD) 3-7/2000 dated 01.01.2001, the funds would not constitute a deposit work and the funds were to be utilized up to 30th June and unspent balance would be refunded to the concerned DDO, on completion XEN Buildings would render a completion certificate together with a statement of accounts and refund of the residual balance, if any.

During audit of CEO (DEA) Chakwal for the financial year 2019-20, it was noticed that Rs 29.990 million were transferred to XEN (Buildings) Chakwal as deposit work for the completion of various buildings of education department. According to the terms and conditions, saving / unspent funds, if any, upon completion of a scheme shall not be adjusted to any other scheme by the executing agency on its own, rather it would be deposited in A/C-V. But unspent balance of the schemes amounting to Rs 2.654 million was not deposited in A/C-V by executing agency as detailed below:

Rs in million				
Sr. No.	Schemes	Released	Utilized	Unspent
1	Construction of boundary wall (missing facilities)	4.555	4.536	0.019
2	Re-construction of dangerous school buildings	3.073	2.937	0.136
3	Up-gradation of school	9.420	9.241	0.179
4	Construction of additional class room	2.845	2.810	0.035
5	Construction of shelter less school	10.097	7.812	2.285
Total		29.990	27.336	2.654

Unspent balance was not refunded by building department due to weak financial controls.

Matter was reported to CEO/PAO in December 2020. DAC meeting was convened on 07.01.2020 wherein department replied that letter regarding clarification is available but reply was not tenable as savings remained non-deposited in Account-V. DAC kept the para pending till adjustment of unspent balance in Account-V but no compliance was made till the finalization of this report.

Audit recommends refund of unspent balance in Account-V.

(PDP No. 47)

CHAPTER 5

DISTRICT EDUCATION AUTHORITY, GUJRANWALA

5.1 Audit Profile

There are 305 formations in District Education Authority Gujranwala out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 2,141.285. Expenditure audited is given in following table which was 48%.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Gujranwala	305	7	1,027.817
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 136.261 million were raised in this report during current audit of “District Education Authority, Gujranwala.” This amount also includes recoveries of Rs 36.875 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	12.974
	B. Procurement related irregularities	3.322
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	74.160
5	Others	45.801
Total		136.261

5.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	7	Not convened
2	2018-19	10	Not convened
3	2019-20	10	Not convened

5.4 AUDIT PARAS

5.4.1 Irregularities

5.4.1.1 HR / Employee related

5.4.1.1.1 Unjustified payment of inspection allowance – Rs 6.061 million

According to Government of the Punjab, School Education Department Lahore letter No. SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Management of the following formations of District Education Authority District Gujranwala paid an amount of Rs 6.061 million on account of inspection allowance to different AEOs during the financial year 2018-20. Neither verified inspection reports of schools by AEO's nor verifiable KPIs and daily visit notes were found on record whereas monthly inspection allowance of Rs 25,000 was paid to the AEO's in violation of above instructions. Furthermore, the payment of inspection allowance during summer vacations and closure of schools due to COVID-19 pandemic is quite unjustified as no primary/middle schools were opened during summer, winter and COVID-19 pandemic.

Rs in million		
Financial Year	Name of Formations	Amount
2019-20	DDEO (W-EE) Noshra Virkan Gujranwala	4.789
2019-20	DDEO (W-EE) Wazirabad Gujranwala	1.272
Total		6.061

Non-compliance of rules was due to weak administrative and financial controls.

This resulted in unjustified payment of inspection allowance of Rs 6.061 million.

The matter was reported to PAO in December, 2020. In the DAC meeting held on 22.01.2021, Department replied that KPIs pertaining to school related activities could not be adhered to owing to closure of schools due to out-break of COVID-19. DAC upheld the para and directed to recover the amount as these KPIs were mandatory requirement for payment of Inspection Allowance. No progress was made till finalization of this report.

Audit recommends recovery of Inspection Allowance from AEOs.

5.4.1.1.2 Non-deduction of conveyance allowance- Rs 5.058 million

According to Rule 1.15 (2) of Punjab Traveling Allowance Rules 1976 Conveyance allowance falling under Rule 1.14(ii) will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

Management of the following formations of District Education Authority District Gujranwala did not deduct conveyance allowance of Rs 5.058 million for earned leave, summer and winter vacations from pay & allowances during financial year 2019-20 as detailed below:

Amount in Rs			
Name of Formations	Description of leave	No. of Staff	Amount
Principal Govt. Defective Hearing HS for Boys Gujranwala	Earned Leave	11	248,507
Govt. Special Education Center, Nowshera Virkan Gujranwala	Summer Vacation	19	626,859
Govt. Special Education Center, Nowshera Virkan Gujranwala	Earned Leave	13	79,473
Headmistress Govt. Institute for Slow Learner Gujranwala	Summer Vacation	07	105,139
Headmistress Govt. Institute for Slow Learner Gujranwala	Earned Leave	07	16,613
Dy. DEO W-EE Noshera Virkan.,	Summer & Winter Vacation	454	427,391
Dy. DEO W-EE Wazirabad	Summer Vacation	1042	2,070,000
Dy. DEO W-EE Wazirabad	Winter Vacation		1,484,370
Total			5,058,352

Payment of conveyance allowance during vacations was made due to weak financial controls.

This resulted in overpayment of Rs 5.058 million from public exchequer.

The matter was reported to PAO in December, 2020. In the DAC meeting held on 22.01.2021, department replied that recovery is under process.. DAC kept the para pending till full recovery of conveyance allowance. No progress was made till finalization of this report.

Audit recommends recovery from the concerned.

5.4.1.1.3 Irregular payment of charge allowance - Rs 1.855 million

According to Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students.

Management of the following formations of District Education Authority District Gujranwala paid charge allowance @ Rs 500 and 700 to each Head Teacher without order as In-charge of the School by the competent authority .The above said condition of students enrollment was also not observed while making payment of charge allowance. Furthermore, the charge allowance is also not admissible during additional charge.

Rs in million			
Sr. No.	Name of Formations	No. of Staff	Amount
1	Deputy District Education Officer W-EE Tehsil Noshera Virkan, Gujranwala	101	0.639
2	Deputy District Education Officer W-EE Tehsil Wazirabad, Gujranwala	201	1.216
Total		302	1.855

Due to weak financial control payments were made without observing the codal formalities.

This resulted in overpayment of charge allowance amounting to Rs 1.855 million.

The matter was reported to PAO in December, 2020. In the DAC meeting held on 22.01.2021, Department replied that there are very few schools where 5 teachers are posted . DAC directed the CEO for fact finding enquiry keeping in view the observation of audit and upheld the para. No progress was made till finalization of this report.

Audit recommends recovery of overpayment of charge allowance from the concerned.

(PDP No.76, 86)

5.4.1.2 Procurement related irregularities

5.4.1.2.1 Non deduction of Income Tax - Rs 3.322 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person: (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer. (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

Management of the following formations of District Education Authority District Gujranwala paid an amount of Rs 52.358 million for purchase of various items from different suppliers during the financial year 2019-20. During the scrutiny of record it was found that Income tax was not deducted while making the payment to the suppliers.

Rs in million			
Sr. No.	Name of Formations	Amount	Income Tax
1	CEO (DEA), Gujranwala	2.453	0.112
2	DO Special Education Gujranwala,	20.245	0.911
3	DDEO (W-EE) Wazirabad District Gujranwala	29.660	2.299
Total		52.358	3.322

Income tax was not deducted from the suppliers due to non-compliance of rules and weak financial controls.

This resulted in loss to government of Rs 3.322 million.

The matter was reported to PAO in December, 2020. In the DAC meeting held on 22.01.2021, department replied that income tax has been deposited which may be verified. DAC kept the para pending for recovery of income tax. No progress was made till finalization of this report.

Audit recommends recovery of income tax from concerned.

[PDP No. 7, 19, 95,]

5.4.2 Value for money and service delivery issues

5.4.2.1 Inefficient utilization of NSB funds -Rs 74.160 million

According to Para No 3 of the NSB (Non-salary Budget) Policy Guidelines under (PMIU) Punjab Education Sector Reform Program “the schools are required to prepare step wise integrated action plan. In addition, the Para No.3.3 of NSB Policy Guidelines define the process of planning in seven steps such as Identification of school vision, Analysis of current situation, Define the objectives, identify the demands of school, Classification and priorities of demands of school, Prepare the estimation for these demands and finally prepare the budget.

CEO (DEA) Gujranwala transferred an amount of 74.160 million to 230 High/Higher secondary schools during the financial period 2019-20. Audit selected 10 schools randomly to verify the utilization of NSB funds as per guideline given by the School Education Department Government of the Punjab. Scrutiny of the record revealed that due to non- availability of monitoring mechanism NSB funds were not utilized in true letter & spirit. Following are some serious shortcomings noticed during the verification of record.

- i. None of the schools prepared step wise integrated action plan for utilization of NSB funds.
- ii. No training was ever conducted by CEO (DEA) Gujranwala. This has resulted in in-efficient utilization of NSB funds and poor maintenance of record by the management of the schools.
- iii. CEO (DEA), Gujranwala neither maintained telephonic record of School Council Members in the office nor any report ever sent to the office of PMIU Lahore. Telephonic record of members of school councils could be help the monitoring activates and coordinate with the members of school councils.
- iv. CEO (DEA), Gujranwala did not obtain the quarterly bank statements ever from the School Councils for inspection and monitoring of NSB funds utilization as per detail given below: -

Rs in million		
Financial Year	No of Schools	NSB Fund Transferred
2019-20	230	74.160

Funds were not utilized efficiently due to poor financial management and weak internal controls.

This resulted in ineffective use of NSB funds and non-achievement of desired objectives.

The matter was reported to PAO in December, 2020. Department replied that direction to the schools has been circulated for adhering to guidelines for spending out of NSB funds. DAC upheld the para keeping in view the assertions of audit. No progress was made till finalization of this report.

Audit recommends that implementation of NSB guidelines must be ensured.

(PDP No.16)

5.4.3 Others

5.4.3.1 Non-recovery of registration and inspection fee from private schools – Rs 23.895 million

According to section 3(1) of Punjab Private Educational Institutions (Promotion and Regulation) ordinance 1984, an in charge shall before the commencement of business by the institution, register the institution with the registering Authority under this Ordinance and Rule 11 (3) states, if an in-charge run the institution without registration under this ordinance, the in-charge shall be liable to punishment of fine which may extent to four million rupees but which shall not be less the three hundred thousand rupees.

During the course of audit of CEO (DEA), Gujranwala it was noticed that there are 3879 private schools working in District Gujranwala (as per Census 2018 of School Education Department government of the Punjab) and only 170 private schools were got registered with the authority and remaining 3709 schools remained unregistered. Resultantly, the department was deprived of registration fee of Rs 21.341 million and annual inspection fee of Rs 2.554 million. This resulted in loss to government of Rs 23.895 million as detailed below: -

Rs in million					
Level of School	Private Schools	Registered School	Un Registered School	Amount @ Rs 7,000 & Rs 5,000	Loss of inspection fee @ Rs 1000 and Rs 500
High/Higher	1,516	118	1,398	9.786	1.398
Middle	1,650	52	1,598	7.990	0.799
Primary	713	0	713	3.565	0.356
Total	3,879	170	3,709	21.341	2.553
Grand Total					23.895

Due to weak internal controls, registration fee was not recovered from the private schools.

This resulted in loss of revenue of Rs 23.895 million.

The matter was reported to PAO in December, 2020. In the DAC meeting held on 22.01.2021, department replied that the record was available for audit but no record was produced at the time of verification. DAC directed for holding of enquiry by CEO DEA Gujranwala. No progress was made till finalization of this report.

The matter may be investigated at appropriate level and action be taken against the person(s) at fault besides recovery of the amount.

(PDP No.01 & 02)

5.4.3.2 Non-maintenance of record by Madaaris schools – Rs 21.906 million

According to school Education Department Government of the Punjab letter No. SO(A-1)1-1/Misc./2019 dated 15.05.2019 the Administrator of the Institution shall keep and maintain the necessary school record such as Cash Book, Acquaintance roll, personal files and other important record.

CEO (DEA) Gujranwala paid an amount of Rs 21.906 million to 16 Madaaris Schools on account of salaries to teaching staff and food charges of students during the financial year 2019-20. During the physical inspection of the three selected schools on sample basis it was found that no record as mentioned in above letter is being maintained by the schools. Due to non-maintenance of record the expenditure incurred on salaries and food could not be verified. The detail is as under:-

Rs in million			
Financial Year	No of Schools	Description	Amount
2019-20	16	Pay & Allowances	8.547
2019-20	15*	Food	13.359
Total			21.906

*One school is for day scholars

The relevant record of expenditure was not prepared due to lack of financial discipline.

This resulted in non-observance of government rules.

The matter was reported to PAO in December, 2020. In the DAC meeting held on 22.01.2021, department replied that the record was available for audit but no record was produced at the time of verification. DAC directed for fact findings inquiry by CEO DEA Gujranwala. No progress was made till finalization of this report.

Audit recommends fixing of responsibility for non-preparation of record.

[PDP No.4]

CHAPTER 6

DISTRICT EDUCATION AUTHORITY, GUJRAT

6.1 Audit Profile

There are 310 formations in District Education Authority Gujrat out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 1,950.065 million. Expenditure audited is given in following table which was 53 %.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Gujrat	310	7	1033.534
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

6.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 45.629 million were raised in this report during current audit of “District Education Authority, Gujrat.” This amount also includes recoveries of Rs 5.228 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	1.950
	B. Procurement related irregularities	6.794
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	32.867
5	Others	4.018
Total		45.629

6.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not Convened
2	2018-19	10	Not Convened
3	2019-20	12	Not Convened

6.4 AUDIT PARAS

6.4.1 Irregularities

6.4.1.1 HR / Employee related irregularities

6.4.1.1.1 Unjustified payment on account of inspection allowance - Rs 1.950 million

According to Government of the Punjab, School Education Department Lahore letter No.SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Audit of the Deputy District Education Officer (WEE) Gujrat for the financial year 2019-20 revealed that the AEOs drew inspection allowance during summer vacations and Corona pandemic lockdown without performing any inspection duty of school. This resulted in unjustified payment of inspection allowance as detailed below:

Rs in million		
Period of payment	Total Inspection allowance	Inspection Allowance paid during vacations / lockdown
1.7.19 to 15.08.20	3.575	1.950

Unauthorized payment of Inspection Allowance was made during summer vacations due to weak financial controls.

The matter was discussed in DAC meeting held on 21.01.2021. Department replied that the payment was made to AEOs keeping in view the KPIs but no documentary evidence was provided. DAC directed the department to effect recovery from AEOs.

Audit recommends recovery from the concerned.

[PDP No. 25]

6.4.2.2 Procurement related irregularities

6.4.2.2.1 Irregular expenditure on purchase of uniform items - Rs 5.584 million

According to Rule 12(1) of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Headmaster Govt. Deaf & Defective Hearing School and Slow Learner School Gujrat, it was noticed that expenditure for Rs 5.584 million was incurred on purchase of uniform items without advertisement on PPRA website as well as in two national newspapers. Detail is given below:

Rs in million					
Name of Schools	Name of Vendors	Description	Bill No.	Date	Amount
Deaf & Defective Hearing School	Hassan International Trading	Uniform for boys and Girls 174 kits	84	24.01.2015	0.539
	Excel Trading & Marketing Lahore	Uniform for boys and Girls 250 kits	2095	04.06.2016	0.752
	Paradise Enterprises Lahore	Uniform for boys 150 kits	PE/10	05.04.2018	0.946
	Paradise Enterprises Lahore	Uniform for Girls 110 kits	PE/11	05.04.2018	0.712
	Manzoor Traders Lahore`	Uniform for boys and Girls 160 kits	324	07.12.2019	0.736
Slow Learner School Gujrat	79 kits for Boys Uniform, and 56 Kits, for Girls Uniform	Hassan International Trading Agency	54	24.02.2015	0.394
	Uniform: 54 Kits for Girls 79 for Boys	Excel Trading & Marketing Lahore	286		0.362
	Boys Uniform 56 Kits	Paradise Enterprises	PE/12	10.05.2018	0.345
	Girls Uniform 45 Kits	Paradise Enterprises	PE/13	10.05.2018	0.289
	Boys Uniform 58 Kits, Girls Uniform 42 Kits	Manzoor Traders Lahore`	372	20.02.2020	0.509
Total					5.584

Procurement was made without advertisement due to non-compliance of PPRA rules.

This resulted in irregular purchase of Rs 5.584 million.

The matter was discussed in DAC meeting held on 21.01.2021. Department replied that the procurement was made by Deputy Commissioner directly. DAC directed for fact finding enquiry to the extent of procurement made by Deputy Commissioner.

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

[PDP No. 68, 84]

6.4.2.2.2 Non deduction of Income Tax - Rs 1.210 million

As required under Section-153 of Income Tax Ordinance 2001 the requisite deduction of Income Tax at the prescribed rate is required to be made at source while making payments on accounts of stores / services rendered.

Scrutiny of accounts record of Deputy District Education Officer (EE-W) Gujrat revealed that in-charge of different primary/elementary schools incurred expenditure on account of purchase of furniture, repair/maintenance of building, white wash of building and purchase of other items under NSB budget allocation. The payment was made including income tax amounting to Rs 1.210 million. Due to non-deduction of income tax at source, overpayment was made to the contractors/suppliers.

Income tax was not deducted while making payments by the School Councils from NSB funds due to weak internal controls.

The matter was discussed in DAC meeting held on 21.01.2021. Department replied that instructions have been issued for recovery of income tax. DAC directed the department to effect recovery from concerned.

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

[PDP No. 44]

6.4.3 Value for money and service delivery issues

6.4.3.1 Wasteful expenditure on development scheme - Rs 26.835 million

According to Rule 32 of Punjab District Authorities (Budget) Rules, 2017 the development budget shall be a performance budget and it shall make due provisions to ensure that the standard of performance in various activities rises progressively and is not allowed to fail or deteriorate.

CEO (DEA) Gujrat got administrative approval of 03 development schemes having cost of Rs 43.191 million during 2014-15. CEO (DEA) released the funds amounting to Rs 32.298 million in favour of XEN Buildings Gujrat to execute the said approved development schemes during the financial year. However, funds of Rs 26.835 million were utilized and balance amount was surrendered. After lapse of considerable time i.e Six (6) years the works still could not be completed, and incomplete schemes are deteriorating and losing their value day by day. Detail is given below:

Sr. No.	Name of Schemes	Admin Approval		Funds Released	Funds Utilized
		Date	Amount		
1	Up gradation of Govt. Girls High School Bag Nagar to Higher Secondary Level (GS No.580) ADP 2017-18	17.03.2015	16.00	16.000	8.066
2	Upgradation of Girls E/S Khadaryala to High Level	28.04.2015	11.091	5.000	8.067
3	Upgradation of Girls High School Joura Karnana to Higher Secondary Level	28.04.2015	16.100	11.298	10.702
Total			43.191	32.298	26.835

Non-completion of schemes in time is indicative of weak monitoring and administrative controls of the department

This resulted in wastage of public funds amounting to Rs 26.835 million and deprived the community of economic benefits.

The matter was discussed in DAC meeting held on 21.01.2021. Department replied that the schemes were started in financial year 2014-15 as a deposit work to be completed by building department that could not be completed due to unknown reasons. DAC directed for enquiry for

unnecessary holding/blockage of funds and its subsequent issuance to building department without any lawful excuse.

Audit recommends investigation of the matter for fixing of responsibility against the person(s) at fault.

[PDP No 05]

6.4.3.2 Unjustified transfer of funds to XEN buildings - Rs 6.032 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

CEO (DEA) Gujrat transferred funds amounting to Rs 63.697 million in favour of XEN Buildings Gujrat to execute various approved development schemes during the financial year 2019-20. Whereas the Admin Approval and release of development schemes was Rs 57.665 million resultantly Rs 6.032 million were transferred over & above the approved amount as detailed below.

Rs in million			
Financial Years	No of Schemes	No. & date of release of Funds	Funds released
2019-20	10	No.6575 21.11.2019	47.326
2019-20	16	No. 77317.02.2020	10.339
Total Release			57.665
Funds transferred through SAP			63.697
Difference			6.032

Due to weak internal and financial control(s) funds were transferred without any justification.

The matter was discussed in DAC meeting held on 21.01.2021. Department replied that the issue arose due to non-reconciliation by the department. DAC directed the CEO to sensitize its finance wing for following the accounting and finance related procedures.

Audit recommends to probe the matter for fixing of responsibility against the person (s) at fault.

[PDP No 06]

6.4.4 Others

6.4.4.1 Non-transfer of NSB & FTF funds to Account-V - Rs 4.018 million

According to rule 16 of Punjab District Authorities (Budget) Rules, 2017, each Local Govt. shall manage the resources made available to it efficiently and effectively.

CEO (DEA) Gujrat handed over 66 government schools to Punjab Education Foundation (PEF) up to June 2020. During the scrutiny of record it was revealed that a sum of Rs.4.018 million was available in NSB and FTF bank accounts. The school councils of these transferred schools have been dissolved. These available funds lying in NSB & FTF bank accounts were required to be transferred into Account V of DEA Gujrat.

Due to non-compliance of rules an amount of Rs 4.018 million was not transferred back to Account-V.

The matter was discussed in DAC meeting held on 21.01.2021. Department replied that efforts are being made to transfer balance fund into Account-V. DAC directed for early transfer of funds into Account-V.

Audit recommends deposit of the amount into Account-V.

[PDP No 08]

CHAPTER 7

DISTRICT EDUCATION AUTHORITY, HAFIZABAD

7.1 Audit Profile

There are 92 formations in District Education Authority Hafizabad out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 1,358.509 million. Expenditure audited is given in following table which was 53%.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Hafizabad	92	7	720.010
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

7.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 84.417 million were raised in this report during current audit of “District Education Authority, Hafizabad.” Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	28.386
	B. Procurement related irregularities	19.641
	C. Management of accounts with commercial banks	9.11
4	Value for money and service delivery issues	-
5	Others	27.28
Total		84.417

7.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Years	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not convened
2	2018-19	10	Not convened
3	2019-20	05	Not convened

7.4 AUDIT PARAS

7.4.1 Irregularities

7.4.1.1 HR/Employees related irregularities

7.4.1.1.1 Unjustified payment of personal allowance - Rs 19.744 million

According to clarification issued by Government of Punjab, Finance Department vide No. FD-SR-II/9-214/2013 dated 27.11.2014 personal allowance is to be discontinued upon fresh appointment, promotion, retirement and posting to another cadre case.

Audit of the accounts of CEO Education Hafizabad observed that payment of Personal Allowance was made to the employees of education entities, who were promoted to the next higher scale after their regularization but still drawing personal allowance, in violation of rule ibid. In most of the cases PSTs and ESTs etc. were upgraded from BS 7 & 14 to BS 14 & 15 after regularization.

Personal allowance was paid without justification due to weak financial controls.

This resulted in unjustified payment of personal allowance of Rs 19.744 million.

The matter was reported to the concerned PAO in December, 2020. It was replied that personal allowance was paid as per rules and regulations. DAC in its meeting dated 20.01.2021 directed for fact finding inquiry.

Audit recommends early finalization of fact finding inquiry.

[PDP No.21]

7.4.1.1.2 Unjustified payment of inspection allowance – Rs 7.580 million

According to Government of the Punjab, School Education Department Lahore letter No.SO(ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Audit of DEA Hafizabad observed that Dy. DEO (EE-M) Hafizabad paid inspection allowance to AEOs during the Financial Year 2019-20. However, the inspection allowance was admissible subject to

verification of Key Performance Indicators by the respective controlling officer. The AEOs were responsible for the guidance or training of in charges of the schools, regarding maintenance of NSB record. However, AEOs did not sign any document and improper record was maintained by the school's management. There was no record of continuous inspection of the AEOs. Consequently, inspection allowance was paid without observing / meeting out the Key Performance Indicators.

Inspection allowance was paid without justification due to weak financial controls.

This resulted in unjustified payment of inspection allowance.

The matter was reported to the concerned PAO in December, 2020. It was replied that inspection allowance was paid to AEOs upon performing duties during the objected period. DAC in its meeting dated 20.01.2021, directed to recover the amount.

Audit recommends early recovery from the concerned.

[PDP No. 51 & 57]

7.4.1.2 Procurement related irregularities

7.4.1.2.1 Irregular purchase of I.T equipment and furniture - Rs 7.989 million

As per rule 2.22 and 15.7 of PFR Vol-I, 15.4 (a) All materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

Audit of the accounts of CEO (DEA) Hafizabad revealed that I.T Lab equipment and furniture were purchased for establishment of computer Labs in various schools of District Hafizabad for Rs 7.989 million, during the financial year 2019-20. Purchase committee was constituted by the competent authority. The successful bidder had to supply and install all the required equipment in the concerned school. Following irregularities were noticed during the scrutiny of record: -

1. The BOP cheque no 8071687710 for Rs 200,000 was given as performance guaranty by M/s Apna Furniture dated 18.09.20 after completion of supplies i.e., 22.5.2020. The supplier attached a fake cheque with the documents, which was required to be sought within 07 days of supply orders.
2. No warranty certificate was obtained /signed by the supplying firm.
3. There was no I.T Professional member in constituted Purchase Committee. The chance of mis-procurement cannot be ignored in terms of quality and price of I.T equipment. The supplies were received on 22.5.2020 and payment was made on 02.02.2020 whereas the notification No CEO/DEA/6128/Dev for inspection committee was announced on 12.12.2020
4. No checklist was prepared by the technical committee to confirm that each item received was as per specification.
5. No agreement was signed between both the firms which was required on the judicial stamp papers of Rs 19,972 i.e., of 0.25% of the value of supplies as per stamp act

6. M/s Hafsa international was issued supply order No 933 dated 27.4.20 and was directed to deposit performance security within seven days but the draft No 13211627 dated 04.03.20 of Rs 160,000 (before the date of supply order) was attached in the documents as performance security of M/s Hafza International, there was no evidence available that the draft is submitted by the same supplier.

The detail of expenditure is as under: -

Rs in million					
Docu ment No	Invoice No & date	G/L Descp	Amount	Vendor Name	Items description
5100104 003	231 dt 02.06.2020	IT Equipment	3.075	M/S Hafsa International	20 Branded desktop Computers,02 External DVD Players,02 HP Laser Jet Printers
5100115 001	230 dt 02.06.2020	IT Equipment	3.044	-do-	25 Branded desktop Computers,05 External DVD Players,05 HP Laser Jet Printers
5100104 002	585 dt 02.06.2020	Purchase of Furniture and Fixture	0.954	Apna Furniture House, Narowal	15 Computer Table Double and 65 Computer Chairs
5100114 001	584 dt 02.06.2020	Purchase of Furniture and Fixture	0.915	-do-	12 Computer Table Double and 68 Computer Chairs
Total			7.988		

Irregular purchases were made due to weak financial controls.

This resulted in irregular procurements amounting to Rs 7.989 million.

The matter was reported to the concerned PAO in December, 2020. Department admitted the violation. DAC in its meeting dated 20.01.2021 directed to submit completion documents.

Audit recommends probe of the matter for fixing of responsibility against the person(s) at fault.

[PDP No.17]

7.4.1.2.2 Irregular procurement of uniform - Rs 6.792 million

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

Head Mistress Special Education Center Hafizabad, incurred an expenditure of Rs 6.792 million for purchase of student uniforms during the financial year 2019-20. Scrutiny of record revealed that procurement process was completed by CEO Education Hafizabad and no specification of products was mentioned in the bidding document. The word "good quality" was used for each article i.e. shirts, pants, shoes etc. Three contestants were disqualified on the ground that quality of sample products was not satisfactory but there was no criteria against which samples were checked / measured and the rates of three participants were accepted with the remarks that quality of product is good / satisfactory. This clearly showed that bidding process was defective. Detail is given below: -

Rs in million				
Document No.	Posting Date	Description	Suppliers	Amount
1900004399	19.05.2020	Uniform for Students	Primax International	1.652
1900015802	22.06.2020	-do-	A.R Traders	0.359
1900030507	19.05.2020	-do-	Hamza Ahmad Brothers (H.A.Brothers)	0.251
1900030508	19.05.2020	-do-	Hamza Ahmad Brothers (H.A.Brothers)	0.740
1901475019	29.08.2019	-do-	-do-	1.987
1901485026	29.08.2019	-do-	-do-	1.587
1901515163	16.12.2019	-do-	Primax International	0.216
Total				6.792

Irregular purchases were made due to weak financial controls.

The matter was reported to the concerned PAO in December, 2020. It was replied that procurement was made after fulfilling all the codal formalities. DAC in its meeting dated 20.01.2021 directed for inquiry by CEO.

Audit recommends early finalization of the fact finding inquiry.

[PDP No.60]

7.4.1.2.3 Irregular award of contract - Rs 4.860 million

As per tender Notice clause 11 all the quoted prices should be inclusive of all taxes. Furthermore, according to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During scrutiny of development records in respect of IT lab items purchased by the CEO Education DEA, Hafizabaad it was observed that three bidders quoted rates for 45 branded desktop computers. M/s Hafsa International was awarded contract considering him the lowest bidder of branded computers with the bid price of Rs 108,000 (quoting inadmissible exemption on personal computers) whereas M/s Chishti international quoted rates of Rs 119,500 (inclusive of taxes) hence after deducting 17% GST his rate comes to Rs 102,136 (excluding tax). Hence, the contract was to be awarded to M/s Chishti International, being lowest bidder. This resulted in irregular award of contract of Rs 4.860 million to M/s Hafsa International.

Furthermore, the supplier claimed exemption of sales tax under sixth schedule of Sales Tax Act 1990 but in fact no exemption is available on Desktop computers in the said schedule. Hence a recovery of Rs 826,000 on account of 17% sales tax was required to be made from the supplier

Rs in million					
Invoice No & date	G/L Descp	Vendor Name	Items description	Amount	Sales Tax Recoverable @ 17%
231 dt 02.06.2020	IT Equipment	M/S Hafsa International	20 Branded desktop Computers	2.160	0.367
230 dt 02.06.2020	IT Equipment	M/S Hafsa International	25 Branded desktop Computers	2.700	0.459
Total				4.86	0.826

Contract for procurement of computers was awarded irregularly due to weak financial controls.

This resulted in irregular award of contract of Rs 4.860 million and non-deduction of GST of Rs 826,200.

The matter was reported to the concerned PAO in December, 2020. It was replied that purchase was made after fulfilling the codal formalities.

The reply was not tenable. DAC in its meeting dated 20.01.2021 directed for initiation of inquiry.

Audit recommends early finalization of inquiry for fixing of responsibility.

[PDP No.18]

7.4.1.3 Management of accounts with commercial banks

7.4.1.3.1 Unauthorized retention of Government money into DDO account - Rs 9.110 million

Rule 2.10 (b) 5 read with Rule 15.4 (a)(b) of PFR Vol-I, lays down that no money shall be withdrawn from the treasury unless it is required for immediate disbursement.

During the audit of CEO Education Hafizabad, it was observed that an amount of Rs 9.110 million was available in DDO account since long. Purpose of the drawl of the amount was also not known and the amount was shown as undisbursed in the cash book.

The management had drawn advances from treasury from time to time & kept in DDO account in violation of stipulated rules.

The matter was reported to the concerned PAO in December, 2020. It was replied that funds are lying in account as government policy about these funds was awaited. DAC in its meeting dated 20.01.2021 directed for compliance of the matter.

Audit recommends for early compliance.

[PDP No.13]

7.4.2 Others

7.4.2.1 Non-provision of vouched account - Rs 24.770 million

According to Punjab Finance Department Letter No IT(FD)3-7-2000 dated 01.01.2001 Building Department was required to render a completion certificate and refund the residual balance if any, together with statement of accounts to the concerned DDO after completion of the maintenance & repair of work for audit/record.

Scrutiny of accounts record of CEO Education DEA Hafizabad, it has been observed that an amount of Rs 24.770 million was transferred to the Building Division for various schemes. However the detail of releases, progress report and vouched account was not provided by the department for audit.

Rs in million					
Document No	Posting Date	G/L	Cost Center	Vendor Name	Amount
1900038449	17.02.2020	A05270	HY8996	Executive Engineer Building Division	6.000
1901484338	17.02.2020	A05270	HY8996	-do-	9.720
1901484339	17.02.2020	A05270	HY8996	-do-	3.500
1901503239	17.02.2020	A05270	HY8996	-do-	3.000
1901503242	17.02.2020	A05270	HY8996	-do-	2.550
Total					24.770

The matter was reported to the concerned PAO in December, 2020. It was replied that vouched account is available. DAC in its meeting dated 20.01.2021 directed for provision of vouched account duly signed by DAO.

Audit recommends early provision of vouched account besides fixing of responsibility against the person(s) at fault.

[PDP No.20]

7.4.2.2 Non-recovery of registration fee from private schools – Rs 2.510 million

According to Para-5 of Government of the Punjab, Education Department Notification No. SO(Schools)3-6/80, dated 13-08-1984 registration fee at the prescribed rate is to be recovered from the private educational institutions.

Audit of CEO (DEA), Hafizabad noticed that there are 841 schools working in District Hafizabad (as per Census 2018 of School Education Department government of the Punjab) and only 339 private

school were got registered with the authority hence the remaining 502 schools remained unregistered despite CEO (DEA) Hafizabad direction vide letter No. 2166 dated 17.03.2018. If these schools were got registered, the government could have received a revenue of Rs 2.510 million, which was not done. detail is as under:-

Rs in million						
Level of School	Tehsil Hafizabad	Tehsil Pindi Bhattian	Total School	Registered School	Un Registered School	Amount @ Rs 5,000
High/Higher	100	40	140	115	25	0.125
Middle	250	131	381	205	176	0.880
Primary	179	141	320	19	301	1.505
Total	529	312	841	339	502	2.510

Registration fee was not recovered from the private schools due to weak internal controls.

This resulted in loss of revenue of Rs 2.510 million.

The matter was reported to the concerned PAO in December, 2020. It was replied that number of private schools mentioned in audit observation is not based on facts as they have only 322 private schools out of which 241 have been registered and notices have been issued to remaining 81 private schools. Now the Punjab School Education Department launched application for registration of private schools directly. DAC in its meeting dated 20.01.2021 directed to register the unregistered schools and make necessary recovery of registration wherever it is applicable

Audit recommends for registration of schools and recovery from unregistered schools.

[PDP No.24]

CHAPTER 8

DISTRICT EDUCATION AUTHORITY, JHELUM

8.1 Audit Profile

There are 347 formations in District Education Authority Jhelum out of which audit of 6 formations was conducted. Total expenditure of formations audited was Rs 1,145.325 million. Expenditure audited is given in following table which was 54%.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Jhelum	347	6	614.147
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

8.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 11.609 million were raised in this report during current audit of “District Education Authority, Jhelum.” This amount also includes recoveries of Rs 7.770 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	A. HR/Employees related irregularities	7.770
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	
5	Others	3.839
	Total	11.609

8.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to the following period was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	22	Not Convened
2	2018-19	22	Not convened
3	2019-20	09	Not Convened

8.4 AUDIT PARAS

8.4.1 Irregularities

8.4.1.1 HR/Employees related irregularities

8.4.1.1.1 Overpayment due to non-fixation of pay after regularization - Rs 7.770 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of the pay and the difference of pay would be paid as their personal allowance.

Audit of the following formations of District Education Authority Jhelum revealed that the management regularized the services of contract staff from 24.07.2019. However, management did not re-fix their pay at the initial of the scale. Accordingly, allowances based on the basic pay were also required to be reduced. Moreover, recovery of 30% SSB allowance was also not made. This resulted in excess payment of Rs 7.770 million as detailed below:

Rs in million		
Sr. No.	Name of Formations	Amount
1	CEO DEA Jhelum	0.440
2	Dy. DEO WEE Sohawa	0.934
3	Dy. DEO WEE Sohawa	3.118
4	Dy. DEO WEE Jhelum	2.888
5	Dy DEO (M-EE) Jhelum	0.390
Total		7.770

Overpayment of SSB allowance was made due to weak financial controls.

Matter was reported to PAO in November, 2020. DAC meeting convened on 31.12.2020 wherein the department replied that recovery is under process. Reply was not tenable as no record was shown. DAC directed to keep the para pending till recovery.

Audit recommends recovery of overpaid amount.

(PDP No. 17, 22, 30, 31, 33, 40 & 41)

8.4.3 Others

8.4.3.1 Irregular expenditure beyond financial competency of school council – Rs 3.839 million

As per Para 4.9.1 of School Council Policy 2007 revised in 2017, refers to Finance Department notification No. IT(FD)3-13/2002 dated 7th Jan 2004 and 29th Jan 2005, that School council is authorized to incur maximum amount of Rs 400,000 during a financial year.

During audit of Dy. DEO (EE-W) Jhelum for the period 2017-20, it was noticed that different Government Elementary schools incurred expenditure of Rs 3.839 million from NSB and FTF fund with the approval of School Council beyond the financial competency of School Council as detailed below:

Rs in million		
Name of Schools	Year	Amount
GGES Naugran	2019-20	0.404
GMES KotBasina	2018-19	0.555
GGES Ramgala	2018-19	0.403
GGHS KalaGujran	2018-19	0.618
GGPS N04	2017-18	0.595
GGPS No3	2017-18	0.590
GGMES Noor Madras-tul- banat	2017-18	0.674
Total		3.839

Due to weak financial management, expenditure beyond competency was incurred.

Matter was reported to PAO in November, 2020. DAC meeting convened on 31.12.2020 wherein the department replied that school-based action plans duly approved by AEOs concerned of the schools have been submitted for verification. Reply was not tenable as no supporting evidence was provided. DAC directed to keep the para pending for regularization.

Audit recommends regularization of expenditure from Finance Department.

(PDP No. 47)

CHAPTER 9

DISTRICT EDUCATION AUTHORITY, KASUR

9.1 Audit Profile

There are 127 formations in District Education Authority Kasur out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 2,965.368 million. Expenditure audited is given in following table which was 30%.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Kasur	127	10	889.610
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

9.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 723.768 million were raised in this report during current audit of “District Education Authority, Kasur.” This amount also includes recoveries of Rs 104.795 million as pointed out by the audit out of which no recovery has been effected. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	257.940
2	Reported cases of fraud, embezzlement, and misappropriation	
3	Irregularities:	
	A. HR/Employees related irregularities	140.470
	B. Procurement related irregularities	34.240
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	75.290
5	Others	215.828
	Total	723.768

9.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	Not convened
2	2018-19	21	Not convened
3	2019-20	07	Not convened

9.4 AUDIT PARAS

9.4.1 Non-production of record

9.4.1.1 Non-Production of record-Rs 257.940 million

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

Scrutiny of record of Dy. DEO (EE-W) Kot Radha Kishan for the financial years 2018-20 revealed that an expenditure of Rs 257.940 million was incurred on account of salary and non-salary during financial year 2018-19 but the record was not produced to audit for scrutiny.

Due to weak internal controls and negligence on the part of management, relevant record was not produced to Audit.

The matter was reported to the CEO in December 2020 and it was replied that the record is with inquiry officer in an inquiry against the then DDO. On receipt of record, it will be produced to audit for scrutiny and verification. DAC in its meeting held on 07.01.2021 directed for holding inquiry for non-provision of record and further directed to provide the record for audit and verification.

Audit recommends fixing of responsibility for non-production of record besides ensuring submission of record.

[PDP No. 1]

9.4.2 Irregularities

9.4.2.1 HR Related Irregularities

9.4.2.1.1 Irregular payment of pension from Account-V instead of Pension Fund –Rs 41.875 million

According to Rule 3(2) of Punjab District Authorities (Accounts) Rules 2017, the Pension Fund of a local government employees adjusted in the District Authorities shall be maintained in Bank of Punjab or National Bank of Pakistan or any other bank approved by the government and shall be operated by the Chief Executive Officer and Budget and Accounts Officer jointly.

Scrutiny of record of CEO DEA Kasur revealed that management made pension payments of Rs 41.875 million for the financial year 2019-20 without maintaining pension fund as required by rule ibid. Bank account maintained by District Education Authority was merely a clearing account for further issuance of cheques.

Pension payments without maintenance of pension fund was due to weak financial management.

The matter was reported to the CEO in December 2020 and it was replied that payment of pension from account-V is admissible under the rules. The payment of pension was mandatory, and the concerned offices have been asked for payment of pension contribution. DAC in its meeting held on 07.01.2021 directed that pension contribution fund must be maintained by CEO DEA Kasur. DAC further directed that the parent department of employees who were adjusted in DEA should also be sensitized on the issue for realization of contribution.

Audit recommends regularization of matter besides maintenance of pension fund and payments of pension accordingly.

[PDP No.2]

9.4.1.1.2 Overpayment of social security benefit allowance - Rs 39.212 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis.

Scrutiny of record of CEO Education Kasur for the Financial Year 2019-20 revealed that services of 687 contractual staff working under the control of the Authority were regularized but social security benefit

allowance @ 30% was not stopped from the pay of the contractual staff after their regularization.

Overpayment of SSB allowance was made to the regularized employees due to weak financial controls.

This resulted in overpayment on account of social security benefit allowance amounting to Rs 39.212 million.

The matter was reported to the CEO in December 2020 and it was replied that recovery has been got started from DAO Kasur and recovery is under process. CEO DEA Kasur apprised that the payment of SSB allowance has been stopped. DAC in its meeting held on 07.01.2021 directed that overpayment made to employees on account of SSB allowance should be recovered.

Audit recommends recovery besides fixing of responsibility on person at fault.

[PDP No.9]

9.4.1.1.3 Non-recovery of pension share – Rs 33.381 million

As per Government of the Punjab, Local Government & Community Development Department letter No. 50.Admn.III(LG)4-86/2017 dated 30th November, 2018, successor local government of erstwhile Zila Council/ TMAs shall pay pension contribution to concerned District Education/ District Health Authorities @ 40% of the Basic Pay for the period of concerned employees of Education and Health sector of erstwhile Local Council worked there.

Scrutiny of record of CEO Education Kasur for the period 2019-20 revealed that an amount of Rs 33.381 million was recoverable from MC Kasur and Pattoki on account of pension share of MC Cadre employees. However, the management made no efforts to ensure recovery of the stated amount up to June 2020 as detailed below:

Rs in million	
Name of the Entity	Pension share Receivable
MC Kasur	23.340
MC Pattoki	10.041
Total	33.381

Due to weak financial management, due pension share was not received.

The matter was reported to the CEO in December 2020 and it was replied that efforts were being made to recover outstanding amount from

the concerned. Copies of letters have been provided. DAC in its meeting held on 07.01.2021 examined the correspondence made by DEA Kasur with the concerned Zila Councils and MCs and directed that parallel correspondence may be taken up with the Education Department through Deputy Commissioner for opening of pension contribution fund and realization of amount from the concerned departments.

Audit recommends recovery of pension share from the concerned local governments.

[PDP No.3]

9.4.1.1.4 Excess deposit on account of pension contribution- Rs 23.548 million

According to Government of the Punjab, Finance Department, letter No. FD(DG)1-instructions- Act-13/2016 dated 25.05.2017, the concerned District Authority shall deposit the monthly pension contribution @ 40% of the pay of such serving employees w.e.f. 01.01.2017 onward, in the “District Education Authority Pension Fund” or “District Health Authority Pension Fund”, as the case may be, in prescribed manner.

Scrutiny of record of CEO DEA Kasur for the financial year 2019-20 revealed that pension contribution was deposited @ 100% of the basic pay in Pension Fund instead of 40% resulting in excess deposit of 60% towards pension contribution amounting to Rs 23.548 million.

Overpayment on account of pension was made due to weak financial management.

This resulted in excess transfer of funds amounting to Rs 23.548 million in pension fund.

The matter was reported to the CEO in December 2020 and it was replied that the ratio of pension contribution was adopted as 40% instead of 100% of the basic pay. CEO DEA Kasur apprised that efforts are underway to remit the extra amount deposited on account of pension contribution. DAC in its meeting held on 07.01.2021 directed that the extra amount deposited should be remitted within one month.

Audit recommends retrieval of excess amount deposited on account of pension contribution besides fixing of responsibility on person(s) at fault.

[PDP No.5]

9.4.1.1.5 Inadmissible payment of charge allowance - Rs 1.404 million

According to Government of Punjab, Finance Department Notification No. FD FR-10-71/72 dated 16.06.1973, Charge Allowance to the Head Masters of Government Primary schools is admissible only where minimum five teachers are posted in the school and enrollment is up to 150 students.

Scrutiny of accounts records of Dy DEO (EE-W) Kot Radha Kishan for the year 2019-20 revealed that Charge Allowance of Rs 1.404 million was paid to the in-charge of the schools without fulfilling the aforementioned criterion as detailed in **Annexure-H**.

Payment of charge allowance made in violation of directives of finance department was due to weak financial controls.

This resulted in inadmissible payment of charge allowance amounting to Rs 1.404 million.

The matter was reported to the CEO in December 2020 and it was replied that charge allowance from 10 school heads has been recovered and the recovery from remaining schools is under process. Challan forms from heads of 10 schools have been provided. DAC in its meeting held on 07.01.2021 directed for recovery of the stated amount.

Audit recommends recovery of inadmissible payments of charge allowance from employees.

[PDP No.5]

9.4.1.1.6 Un-authorized payment of Inspection Allowance – Rs 1.050 million

According to Government of the Punjab, School Education Department Lahore letter No.SO (ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Scrutiny of record of Dy. DEO WEE Pattoki District Kasur for the financial year 2019-20 revealed that management paid Rs1.050 million on account of Inspection Allowance to Assistant Education Officers during summer as well as in winter vacations without fulfilling aforementioned criterion.

Inadmissible payment of inspection allowance was made due to non-adherence to rules laid down by Punjab Education Department.

This resulted in inadmissible payment of Rs 1.050 million.

The matter was reported to the CEO in December 2020 and it was replied that inspection allowance was granted to all AEOs on the basis of 100% visits of schools duly approved and verified by the Dy. DEO (WEE) (Key Performance Indicator). Verified inspection report of the controlling office is yet to be provided. DAC in its meeting held on 07.01.2021 directed for compliance.

Audit recommends recovery of inadmissible allowance made to employees.

[PDP No.9]

9.4.2.2 Procurement Related Irregularities

9.4.2.2.1 Non-deduction of GST & Income Tax – Rs 29.736 million

According to Section 153 (1) of Income Tax Ordinance 2001, (a) that payment made for the sale of goods shall be deductible @ 4.5% income tax of gross amount payable in case of filer, otherwise the rate of tax deductible at source in case of non-filer will be 6.5% income tax (b) For rendering of services shall be liable for tax payment@ 10% of the gross amount to be paid in case of filer and 15% in case of non-filer respectively.

The Government of Pakistan (Revenue Division) Notification dated 30.06.2007 read with letter No. 103-D (Vi) PD/2005/51 dated 17.10.2006 provides that sales tax at the prescribed rates will be deducted at source from those who do not submit the sales tax invoice with their bills.

Scrutiny of data pertaining to Elementary and Primary Schools under the supervision of DEA Kasur for the period 2019-20 revealed that DDOs / heads of schools incurred expenditure on the purchase of consumable items out of the funds of NSB but GST and Income Tax amounting to Rs 29.736 million was not deducted from the bills of the suppliers as detailed below:

Rs in million				
Name of formations	Expenditure 2019-20	GST	Income Tax	Total
DDEO (EE-M) Pattoki	4.955	0.842	0.223	1.065
DDEO (EE-W) Chunian	44.015	7.483	1.981	9.463
DDEO (EE-W) Pattoki	28.308	4.812	1.274	6.086
DDEO (EE-W) Kot Radha Kishan	16.100	0.724	1.288	2.012
DDEO (EE-M) Kot Radha Kishan	33.349	1.501	2.668	4.169
DDEO (EE-M) Kasur	24.785	4.709	2.231	6.940
Total	151.512	20.071	9.665	29.735

Non-deduction of income tax and general sales tax was due to weak internal controls and financial indiscipline.

This resulted in loss of Rs 29.736 million to public exchequer.

The matter was reported to the CEO in December 2020 and it was replied that recovery of GST and Income Tax from some schools has been made and some schools are ready to deposit in short period. Complete

evidence is yet to be provided in support of reply. DAC in its meeting held on 07.01.2021 directed for recovery of the stated amount.

Audit recommends recovery of Income Tax and General Sales Tax from the concerned suppliers.

[PDP No.9, 6, 7, 4, 3, 7]

9.4.2.2.2 Unjustified award of contracts – Rs 3.442 million

According to Rules 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

Scrutiny of record of CEO Education Kasur for the period 2019-20 revealed that two separate contracts for Rs 3.442 million were awarded for special repair of Jinnah Education Complex Kasur. The bidding process was found to be in-fructuous owing to submission of CDRs bearing same number and bank details in tender forms for two different firms. Detail is given below:

Rs in million					
Sr. No.	Description	Name of Firms	Tender form No. & Date	CDR No. & Bank	Amount
1	Special repair /renovation work, boring with pump, water filtration plant, generator etc. of Jinnah Education Complex Kasur	M/s M. Rajpoot Enterprises	1571/04.05.2020	BOP, 06810976/13.05.2020 BOP, 06810977/13.05.2020 BOP, 06810979/13.05.2020	1.538
		M/s FNF Enterprises	1571/04.05.2020	BOP, 06810978/13.05.2020 BOP, 06810980/13.05.2020	
2	Special repair /renovation work, of Jinnah Education Complex Kasur	M/s Farooq Mehmood & Company	1570/02.05.2020	BOP, 5081582/05.05.2020	1.904
		Al Azeem Builders	1570/02.05.2020	BOP, 5081586/05.05.2020	
Total					3.442

Administration awarded contracts in disregard to PPRA rules due to weak financial controls.

This resulted in irregular award of contracts amounting to Rs 3.442 million.

The matter was reported to the CEO in December 2020 and it was replied that the contracts were awarded in accordance with PPRA Rules. DAC in its meeting held on 07.01.2021 directed for provision of original CDRs deposited at the time of award of contract.

Audit recommends to initiate inquiry for fixing of responsibility.

[PDP No.6]

9.4.2.2.3 Unauthorized payment of income tax and GST out of NSB Funds- Rs 1.062 million

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make the loss good.

Scrutiny of record of Elementary and Primary Schools under DDEO (EE-W) Kot Radha Kishan revealed that management of schools have paid an amount of Rs 1.062 million on account of income tax and GST which were required to be deducted from the bills of the suppliers.

Amount of taxes were unlawfully paid from NSB Account due to weak financial controls.

This resulted in loss of Rs 1.062 million to public exchequer.

The matter was reported to the CEO in December 2020 and it was replied that the heads of the schools deposited GST and PST only from NSB funds. DAC in its meeting held on 07.01.2021 directed that the amount of taxes should be withheld in future and recovery of Rs 1.062 million be made from suppliers.

Audit recommends for recovery of amount from suppliers.

[PDP No. 7]

9.4.3. Value for money and service delivery issues

9.4.3.1 Non-utilization/lapse of development funds –Rs 75.290 million

According to Rule 3(h) of Punjab District Authorities (Budget) Rules 2017, the Chairperson shall ensure timely completion of the development projects. Further, according to Rule 31 of Punjab District Authorities (Budget) Rules 2017, an ongoing development project approved by the Authority shall be funded and completed as approved.

During audit of CEO Education Kasur, scrutiny of record of development schemes revealed that funds of Rs 75.290 million were allocated on account of different development schemes but the same were lapsed due to non-utilization of funds and ill planning. Detail is given below:

Rs in million		
Sr. No.	Name of Schemes	Revised Budget 2019-20
1	Construction of Dangerous class rooms 2016-17	18.093
2	Missing facilities	12.073
3	Construction of Dangerous class rooms 2015-16	2.429
4	Missing facilities 2015-16	3.53
5	Construction of library at Roshan Bheela	16.634
6	Individual schemes for 2018-19	20.344
7	Missing facilities	0.021
8	Dangerous buildings	2.166
	Total	75.290

Funds were not utilized timely due to ill-planning and weak administrative controls.

This resulted in non-completion of envisioned development schemes and lapse of funds.

The matter was reported to the CEO in December 2020 and it was replied that funds will be utilized soon in the current financial year. Department remitted Rs 4.73 million to Building Department as deposit work. DAC in its meeting held on 07.01.2021 directed that proper planning should be made to avoid delay in commencement of development schemes.

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

[PDP No. 8]

9.4.4 Others

9.4.4.1 Non-payment of leave encashment and financial assistance – Rs 209.290 million

According to Rule 22(r) of Punjab District Authorities (Budget) Rules 2017, the estimates for current expenditure shall be based on the evidence of people's needs and the policy objectives of the sector with an aggregated view of the total current budget of the office.

During audit of CEO DEA Kasur for the period 2019-20, it was observed that cases of leave encashment and financial assistance amounting to Rs 209.290 million were lying pending since long. Liability is being created on yearly basis but no budgetary provisions are in place. Year wise pendency is given below:

Rs in million

Year	Leave Encashment		Financial Assistance		Grand Total
	Number of cases	Amount	Number of cases	Amount	
2011	1	0.036	-	-	0.036
2013	2	0.347	1	0.400	0.747
2014	-	0	3	1.600	1.600
2015	-	0	1	0.400	0.400
2016	10	2.361	10	6.200	8.561
2017	6	1.551	8	14.400	15.951
2018	56	22.586	14	28.700	51.286
2019	156	59.550	23	49.700	109.250
2020	17	7.659	6	13.800	21.459
Total	248	94.090	66	115.200	209.290

Defective budgeting and financial mismanagement led to creation of huge liability on account of leave encashment and financial assistance.

This resulted in depriving the employees and their families of their legitimate dues.

The matter was reported to the CEO in December 2020. It was replied that efforts are being made to get budget allocation for clearance of liabilities. DAC in its meeting held on 07.01.2021 directed for early disposal of cases and payments.

Audit recommends arrangement of funds for early payments of cases of leave encashment and financial assistance.

[PDP No. 12]

9.4.4.2 Non transfer of NSB & FTF closing balance Funds – Rs 6.538 million

According to the instructions issued vide email dated 23.11.2018 by Finance Officer PMIU-PESRP, all CEOs Education were requested to direct and mobilize all the concerned officials and schools to make necessary arrangements for the surrender of NSB funds.

Scrutiny of record of CEO Education Kasur for the financial year 2019-20 revealed that 137 government schools were handed over to Punjab Education Foundation (PEF) and amount of Rs 6.538 million pertaining to FTF and NSB Funds stood unspent as detailed below:

Rs in million			
Number of schools	NSB Funds	FTF	Total
137	6.278	0.260	6.538

Fund balances were not redeemed to account V and unnecessarily held in bank account due to financial indiscipline.

This resulted in blockage of funds amounting to Rs 6.538 million.

The matter was reported to the CEO in December 2020 and it was replied that the matter has already been taken up with higher authorities. DAC in its meeting held on 07.01.2021 directed for remittance of amount in account-V

Audit recommends remittance of funds in account-V.

[PDP No. 13]

CHAPTER 10

DISTRICT EDUCATION AUTHORITY, KHUSHAB

10.1 Audit Profile

There are 154 formations in District Education Authority Khushab out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 1,646.062 million. Expenditure audited is given in following table which was 50%.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Khushab	154	10	823.030
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

10.2 Classified summary of audit observations

Audit observations amounting to Rs 65.539 million were raised in this report during current audit of “District Education Authority, Khushab.” This amount also includes recoveries of Rs 8.415 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	5.103
2	Reported cases of fraud, embezzlement, and misappropriation	
3	Irregularities:	
	A. HR/Employees related irregularities	29.152
	B. Procurement related irregularities	7.758
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	23.526
5	Others	
	Total	65.539

10.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not convened
2	2018-19	27	Not convened
3	2019-20	14	Not convened

10.4 AUDIT PARAS

10.4.1 Non-production of Record

10.4.1.1 Non-Production of Record – Rs 5.103 million

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

GGHS Quaidabad failed to produce record of non-salary expenditure for the Financial Years 2015-19 despite many verbal and written requests. In the absence of record authenticity, accuracy and genuineness of expenditure could not be verified.

Management failed to produce the record for audit verification due to weak internal controls.

This resulted in non-production of record of Rs 5.103 million.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021 department admitted that previous records for the period from 2015 to 2019 have been taken away by school's Ex Clerk Mr. Faisal Iqbal. Written applications have been submitted to CEO (DEA) Khushab for provision of record for audit by the then clerk but in vain. The committee pended the para for provision of record by the then clerk and directed for fixing of responsibility for non-production of record and disciplinary action against the official. No progress was intimated till finalization of this report.

Audit recommends that record may be produced before audit besides fixing of responsibility against the person(s) at fault.

(PDP No. 101)

10.4.2 Irregularities

10.4.2.1 HR / Employee Related Irregularities

10.4.2.1.1 Irregular payment of Inspection Allowance – Rs 25.594 million

According to Government of the Punjab, School Education Department Lahore letter No.SO (ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

DDOs of various formations of DEA Khushab paid inspection allowance of Rs 25.594 million to AEOs without observing the above criteria. Audit further noticed that DDOs made payment during vacations period in violation of the instructions of Finance Department. Detail is given at **Annexure-I**.

Inspection allowance was paid without justification due to weak administrative and financial controls.

This resulted in overpayment of inspection allowance amounting to Rs 25.594 million.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021, department replied that KPIs of AEOs were monitored and duly signed reports in this regard by their immediate controlling officers were made part of their bills. Data packs and Markaz wise reports available on PMIU website on the basis of reporting of DMOs also reflects completion of KPIs. Inspection allowance is admissible during summer vacations and COVID-19 period was treated as summer vacations. Moreover, AEOs performed duties during lock down on EHSAS cash centers and other awareness campaigns. Schools remained open for 20 days of December, and 20 days of January hence due inspections and KPIs were also completed during winter vacations. Audit contended that during lock down period no requisite KPIs were performed by AEOs. For remaining period proper performa showing actual data and marking of KPIs by the immediate controlling officers were not properly completed. The committee pended the para for clarification for COVID-19 period from School Education Department.

Audit recommends recovery besides fixing of responsibility for lapse and negligence against the persons at fault.

10.4.2.1.2 Overpayment to employees on account of pay & allowances - Rs 2.285 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit allowance @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of the pay and the difference of pay would be paid as their personal allowance.

During audit of different DDOs of DEA Khushab for the financial year 2019-20, it was noticed that different employees were regularized in Government service. Their pay and allowances were neither fixed on initial stage nor social security benefit allowance @ 30% in lieu of pension was recovered from their salaries. Detail is as under:

Rs in million		
Sr. No	Name of Formations	Amount
1	Dy. DEO (M-EE) Khushab	0.342
2	Dy. DEO (M-EE) Noor Pur Thal	0.927
3	Dy. DEO (W-EE) Noor Pur Thal	1.003
4	Dy. DEO (M-EE) Quaidabad	0.321
Total		2.285

Overpayment of pay& allowances was due to weak supervisory and financial controls.

This resulted in overpayment of pay and allowances after regularization of services of employees.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021 the department admitted recoveries of SSB allowance and stated that change forms have been sent to DAOs for recoveries. The committee pended para till final recovery with directions to ensure fixation of pay and recovery of SSB allowance for all regularized employees.

Audit recommends recovery of overpayment of pay and allowances besides fixing of responsibility for lapse and negligence against the persons at fault.

10.4.2.1.3 Unauthorized appointment of contingent paid staff - Rs 1.273 million

As per Government of the Punjab Finance Department letter No.FD.SO (GOODS) 44-4/2016 dated 9th August, 2019, contingent paid

staff can be hired only in emergent cases according to powers specified in delegation of financial powers rules. Further, as per Schedule of Wage Rate, 2017 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

Scrutiny of the appointment files of Government Special Education Joharabad for the Financial Year 2017-20 revealed that management of education department made appointment of contingent paid staff in violation of the criteria *ibid*.

Contingent paid staff was hired without observing codal formalities due to weak financial controls.

This resulted in unauthorized appointment of contingent paid staff. due to weak monitoring & internal controls.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021 department replied that a CM directive No. DIR/PSO(Coord)15/ot/47/60 dated 16th April, 2015 was issued to accommodate the special persons on daily wage basis, against vacant posts for a period of 89 days. Hence special persons were appointed on daily wages against vacant posts after completing the formalities. Audit contended that appointments were made without open advertisement. The committee pended the para for regularization.

Audit recommends that matter may be got regularized from competent forum.

(PDP No. 90)

10.4.2.2 Procurement related irregularities

10.4.2.2.1 Dual payment of taxes – Rs 3.391 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Management of schools under following Deputy DEO's made payment of Rs 3.391 million for Income Tax and GST out of NSB Funds instead of deducting the same at the time of payment to vendors. This resulted in undue benefit of Rs 3.391 million to vendors at the expense of Government due to dual payment of taxes.

Rs in million		
Sr. No.	Name of the Formations	Amount
1	Dy. DEO (W-EE) Khushab	0.673
2	Dy. DEO (M-EE) Naushera	0.56
3	Dy. DEO (W-EE) Naushera	1.26
4	Dy. DEO (W-EE) Noor Pur Thal	0.898
Total		3.391

The department paid income tax and sales tax from its budget instead of deducting it from the supplier due to weak managerial and financial controls.

This resulted in overpayment on account of taxes of Rs 3.391 million.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021, the committee after observing the record and replies of the departments upheld the view point of audit. The committee pended para with the directions to departments to prepare school wise detailed working for effecting recovery from suppliers/vendors and refund to school council funds where applicable.

Audit recommends early recovery of taxes from the suppliers besides fixing of responsibility for lapse and negligence.

(PDP No. 35, 45, 54, 75)

10.4.2.2.2 Irregular procurement in violation of PPRA - Rs 2.798 million

According to Rule (12) of Punjab Procurement Rules 2014 any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Scrutiny of purchase file of CEO DEA Khushab for the Financial Year 2019-20 revealed that management floated tender for purchase of physical assets on PPRA website. Audit observed that management floated tender in violation of PPRA rules, as amount of tender was exceeding 2 million and management was bound to publish tender on two national daily one Urdu and one English but in the said case tender was not floated. Audit further observed that management of education department also failed to provide tender sale record, in the absence of which the validity and accuracy of the procurement process cannot be ensured. Detail of expenditure is as under:

Sr. No.	Name of Vendor	Rs in million
		Amount
1	Al Hayat Traders	0.302
2		2.496
	Total	2.798

Management failed to ensure transparent procurement process due to weak internal controls.

This resulted in non-transparent expenditure of Rs 2.798 million by favoring the single contractor.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021, Department replied that tender was advertised in newspapers and on PPRA. A single firm Al Hayyat Traders acquired tender for supply of ECE items who offered rate of Rs 249,572 for IECE for per school. The market survey was also carried out. Due to Covid-19 it was not possible to re-tender. The committee decided to complete the procurement from the said firms under PPRA Rule 55A after the approval of the Chairman of District Purchase Committee assuming that the rates are lowest as compared to the adjacent districts. Audit contented that rates paid in case of LED TV 32” Samsung brand included in the lot was paid on much higher side comparing with the retail price of the same item in the market. The committee observed that rates of LEDs on higher side hence pended para for probe.

Audit recommends that matter may be investigated at appropriate level besides fixing of responsibility.

(PDP-08)

10.4.2.2.3 Non deposit/Less deposit of Taxes – Rs 1.569 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Scrutiny of record of Primary & Middle schools under the jurisdiction of various Dy. DEO (Education) revealed that NSB (non-salary budget) was transferred to primary and middle schools. Schools made payments on account of purchases/ services but deducted taxes at less rate than due. 1/5th of GST was deducted by DAO while issuing cheques to suppliers. Those suppliers were required to deposit remaining 4/5th of GST along with their monthly sales tax return Annex-C. The suppliers provided “preparing” Annex-C for evidence of payment of GST instead of final “submitted” Annex-C, which cannot be treated as evidence for payment. Detail is as under:

Rs in million		
Sr. No.	Name of Formations	Amount
1	Dy. DEO (M-EE) Naushera	0.155
2	Dy. DEO (M-EE) Naushera	0.255
3	Dy. DEO (W-EE) Noor Pur Thal	0.395
4	Dy. DEO (W-EE) Noor Pur Thal	0.171
5	Dy. DEO (W-EE) Noor Pur Thal	1.157
Total		1.569

Compulsory deductions of the taxes were not made due to weak financial controls.

This resulted in non-deposit / less deposit of taxes amounting to Rs 1.569 million.

The matter was reported to PAO during December 2020. In DAC meeting held on 22.01.2021, the committee after observing the record and replies of the departments pended the paras for school wise detailed

working, provision of deposited receipts and deposit of taxes where applicable.

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

(PDP No. 42, 43, 71, 72, 73)

10.4.3 Value for money and service delivery issues

10.4.3.1 Non utilization of development funds - Rs 23.526 million

According to Punjab District Authorities (Budget) rules 2017, Section 5 (a,b,c) & 5(2,a,b) Head of offices and institutions are responsible to prepare realistic budget estimates, neither inflated nor under-pitched; all matters relating to budget shall be discharged with probity. The head of office and institution shall be responsible for all materials relating to budget for the offices under his administrative control and they will ensure strict financial control over budgeting.

Scrutiny of the record of CEO DEA Khushab for the Financial Year 2019-20 revealed that management did not execute development schemes despite availability of funds in the account. Due to this negligence a sum of Rs 23.526 million could not be utilized for development schemes.

Rs in million		
Sr. No.	Description	Amount
1	Non-Utilization of Development funds for renovation / upgradation of schools	15.137
2	Non-Utilization of Tied Grant "Educational Expense of children of Brick Killen Laborers	8.389
Total		23.526

Due to weak managerial controls development schemes were not started /completed.

This resulted in non-utilization of funds on development schemes amounting to Rs 23.526 million.

The matter was reported to PAO during December 2020. In DAC meeting held on 21.01.2021, the committee after observing the record and reply of the department up held the view point of audit and pended paras for regularization from the competent forums.

Audit recommends fixing of responsibility for lapse and negligence against the person(s) at fault.

(PDP No. 2, 14)

CHAPTER 11

DISTRICT EDUCATION AUTHORITY, LAHORE

11.1 Audit Profile

There are 400 formations in District Education Authority Lahore out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 13,255.010 million. Expenditure audited is given in following table which was 15% .

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Lahore	400	10	2,041.368
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

11.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 988.013 million were raised in this report during current audit of “District Education Authority, Lahore.” This amount also includes recoveries of Rs 49.331 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	0
2	Reported cases of fraud, embezzlement, and misappropriation	1.833
3	Irregularities:	
	A. HR/Employees related irregularities	45.226
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	6.247
5	Others	934.707
	Total	988.013

11.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	16	Not convened
2	2018-19	10	Not convened
3	2019-20	07	Not convened

11.4 Financial Attest Paras

11.4.1 Understatement of Budget figures of Grant-36 – Rs 465.965 million

According to Rule 10(2)(d) of District Authorities (Budget) Rules 2017, “Underestimation and overestimation shall be serious budgetary irregularities”.

During certification Audit of Annual Accounts of District Education Authority Lahore for the financial year 2019-20, it was observed that budget figure of Grant 36 in appropriation account did not match with the figures of budget approved by the competent authority / Administrator. Further, budget was not entered / fed as per approval of competent authority as detailed below:

Rs in million			
Development Budget (G-36)	Approved Budget	As per Appropriation Accounts	Difference
Original	666.537	220.421	446.116
Revised Budget	686.386	220.421	465.965

Approved budget was not reflected in appropriations due to weak internal controls, non-adherence to Punjab District Authorities (Budget) Rules 2017 and poor financial discipline.

It resulted in understatement of final budget /appropriation and savings of Rs 465.965 million in appropriation accounts.

The matter was reported to the management on 26.10.2020. DAC in its meeting dated 26.11.2020 upheld audit observation and directed the department for regularization of the matter from Finance Department.

Audit recommends reflection of complete approved budget in appropriation accounts and fixing of responsibility on person(s) at fault.

11.4.2 Unauthorized expenditure without budget – Rs 7.125 million

According to rule 10(2)(d) of District Authorities (Budget) Rules 2017, “Underestimation and overestimation shall be serious budgetary irregularities. The budgetary provisions shall not be more or less but shall be subject to variations resulting from unforeseen developments or circumstances”.

During certification Audit of Annual Accounts of District Education Authority Lahore for the financial year 2019-20, it was observed that Competent Authority did not approve budget under function

code “095101 - Archives Library and Museums” in Grant-15. However, budget of Rs 8.547 million was entered / fed in SAP System and expenditure of Rs 7.125 million was authorized accordingly. Expenditure of Rs 7.125 million was authorized without approved budget as detailed below:

Rs in million				
Function	Budget Status		Expenditure	Excess Expenditure
	Approved budget	SAP System / appropriation Account	SAP System /appropriation Account	
1	2	3	4	5 = (2-4)
095101 - Archives Library and Museums	0	8.547	7.125	7.125

Budget was fed in SAP System without approval of the competent authority due to non-adherence to Punjab District Authorities (Budget) Rules 2017 and poor financial discipline.

This resulted in unauthorized expenditure of Rs 7.125 million.

The matter was reported to management on 26.10.2020. In DAC meeting dated 26.11.2020, Deputy Director Budget explained that this was due to error. DAC pended the para till verification of record.

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

11.5 AUDIT PARAS

11.5.1 Fraud / Misappropriation

11.5.1.1 Loss due to bogus appointment of employees - Rs 1.833 million

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

During audit of different offices of DEA Lahore for the financial year 2019-20, it was observed that two employees were appointed on quota under clause 17-A, death of employee during service. Scrutiny of record revealed that appointment letters were issued without legal standings as to death during service that substantiated the appointments as bogus. Furthermore, the appointing authority refused to consider the appointment letters issued under his signatures. The HR data revealed that the monthly salaries of two bogus employee at Sr. No. 1 & 2, and two other employees who were appointed in 2004 on a fixed salary seems to be regularized without any record, are being drawn regularly as detailed at **Annexure-J**.

Bogus and irregular appointments were made due to weak financial and HR controls.

This resulted in loss of Rs 1.833 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 31.01.2021. Department replied that pay of two bogus employees has been stopped. Department reiterated the audit observation and CEO DEA ordered for initiation of regular inquiry. DAC directed for submission of inquiry report besides recovery of amount paid to two bogus employees. No compliance was shown till finalization of report.

Audit recommends for immediate termination of bogus appointments and holding inquiry about irregular appointments besides fixing of responsibility.

[PDP No. 1, 1, 3, 4]

11.5.2 Irregularities

11.5.2.1 HR / Employee related irregularities

11.5.2.1.1 Unauthorized payments of inadmissible allowances - Rs 31.605 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part. Further, according to Treasury Rule 7, Conveyance allowance is inadmissible during leave period.

During audit of DEA Lahore for the period 2019-20 it was noticed that employees of different formations were drawing allowances of Rs 31.605 million including Civil Secretariat Allowance @ 50%, NAB Allowance, NIPA Allowance, qualification allowance, conveyance allowance etc., which were not admissible as detailed at **Annexure-K**.

Payment of inadmissible allowances was due to weak financial controls.

This resulted in excess payment of Rs 31.605 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.202. Department replied that letter to concerned DEOs has been written for recovery. DAC directed for stoppage of inadmissible allowances besides effecting recovery.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 3, 4, 7, 3, 10, 14, 3, 7, 16, 5, 9, 11, 1, 2, 1]

11.5.2.1.2 Overpayment of SSB allowance–Rs 9.330 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No. DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, “Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension”. The employees at regularization shall not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package, being drawn by them during the contract period.

During audit of the formations under the administrative control of District Education Authority, Lahore for the financial year 2019-20, it was revealed that services of contract staff were regularized without deduction of 30% social security benefit in violation of rule *ibid*:

Rs in million		
Sr. No.	Name of Formations	Amount
1	DEO (SE) Lahore	0.307
2	DDEO (EE-W) Model Town Lahore	1.865
3	DDEO (EE-W) Raiwind	0.163
4	DDEO (EE-M) Model Town	0.877
5	DDEO (EE-M) Lahore Cantt	6.118
Total:		9.330

Non-deduction of SSB allowance from the pay of regularized employees was due to poor financial discipline.

This resulted in overpayment of Rs 9.330 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.2021. Department replied that recovery of SSB is in progress. DAC directed that SSB allowance is inadmissible to regular staff should be stopped at the time of regularization of services. DAC further directed that remaining recovery be made at the earliest. No compliance was shown to audit till finalization of report.

Audit recommends early recovery of overpayment.

11.5.2.1.3 Irregular payment of inspection allowance- Rs – 2.750 million

According to School Education Department Government of the Punjab, Lahore vide letter No.SO (ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Scrutiny of payrolls of Dy. DEO (W-EE) Model Town and Dy. DEO MEE Cantt for the financial year 2019-20 it was revealed that Rs 2.750 million was paid to AEOs without verification of key performance indicators (KPIs) in violation of aforementioned criterion.

(Rs in million)		
Sr.No.	Name of the Entity	Amount
1.	DDEO(EE-W) Model Town	1.375
2.	DDEO (EE-M) Cantt	1.375
Total		2.750

Payment of inspection allowance without verification of KPIs was due to weak financial controls.

This resulted in incurrence of irregular expenditure of Rs 2.750 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.2021. Department replied that performance of all concerned is up to the mark. Audit stated that no such working regarding KPI at the time of payment was made by the department nor shown to the audit. DAC directed for submission of KPIs at the earliest. DAC further directed that the payment of inspection allowance without KPI should be stopped. No compliance was shown to audit till finalization of report.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 3, 1]

11.5.2.1.4 Irregular appointment of over-aged person – Rs 1.541 million

As per clause 3.7 of Civil Service Rules (Punjab), a person whose age exceeds 25 years with a general relaxation of five years may not ordinarily be admitted into pensionable service under Government.

During the Audit of Government Iqbal Hussain High School Garhi Shahu Lahore for the years 2014-20, it was revealed that M. Abbas Chughtai bearing personal no 30145654 was appointed as PST on 30.10.2004 at the age of 38 years and seven months and total salary drawn during the period was Rs 1.541 million in violation of rule ibid.

Appointment of over-aged person was made in violation of the Civil Services Rules due to weak administrative controls.

This resulted in incurrence of irregular expenditure of Rs 1.541 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.2021. Department replied that the incumbent was appointed and regularized by the then DEO (SE). DAC directed for imitation of inquiry against the appointing person/officer who violated recruitment rules and regulations.

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

[PDP No. 1]

11.5.3 Value for money and service delivery issues

11.5.3.1 Non-deduction of GST & Income Tax – Rs 6.247 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Scrutiny of data pertaining to Elementary and Primary Schools under the supervision of DEA Lahore for the period 2019-20 it was noticed that DDOs / heads of schools incurred expenditure on the purchase of consumable items out of the funds of NSB but GST and Income Tax amounting to Rs 6.247 million was not deducted from the bills of the suppliers as detailed below:

(Rs in million)

Sr. No.	Name of the offices	Expenditure	Income Tax	GST
1	DDEO (EE-W) Raiwind	5.531	0.248	0.940
2	DDEO (EEM) Lahore Cantt	37.813	1.701	3.025
3	DDEO (EE-M) Model Town	1.736	0.081	0.252
	Total	45.08	2.03	4.217

Non-deduction of income tax and general sales tax was due to weak internal controls and defective financial management.

This resulted in loss of Rs 6.247 million to public exchequer.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.2021. Audit stated that the recovery made and deposited is out of NSB funds instead of making recovery from the suppliers and vendors. DAC observed that department has committed another irregularity after depositing from NSB funds. DAC directed that the said amount should be remitted to NSB funds first and recovery from the vendor / supplier should be made.

Audit recommends recovery of income tax and general sales tax from the concerned suppliers.

11.5.4 Others

11.5.4.1 Non-utilization / lapse of Development Funds – Rs 594.115 million

According to rules 5 (i) & rule 6 (f) of District Authorities Budget Rules, 2017, the head of offices will be responsible for ensuring that the funds allotted shall be spent on the activities for which they were provided. The budget and accounts officer shall be responsible to monitor expenditure and ensure utilization of funds as approved by the District Authority.

During scrutiny of accounts records of CEO (DEA) Lahore for the financial year 2019-20 it was revealed that Authority earmarked Rs 686.386 million for development purposes. The budget book showed a balance / unspent amount of Rs 594.115 million. Funds of Rs 92.271 million only were utilized against the total allocation of Rs 686.386 million.

Non-utilization of development funds was due to lack of planning on the part of administration.

This resulted in lapse of funds to the tune of Rs 594.115 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.2021. Department replied that examination of actual development schemes is underway and same will be shared with audit within seven days. DAC upheld the para.

Audit recommends regularization of the lapsed amount from Finance Department.

[PDP No. 2, 1]

11.5.4.2 Non-utilization / misuse of tied grants – Rs 340.592 million

According to Rules 24 of District Authorities Budget Rules 2017, all conditional grants should be budgeted and utilized in accordance with the condition of the grant.

During audit of CEO DEA Lahore, it was noticed that an amount of Rs 340.592 million was shown as tied / conditional grant in the revised budget book 2019-20 pertaining to year 2018-19. CEO DEA Lahore failed to utilize these funds for specific purposes including education of children at brick kilns, inspection allowance of AEOs, procurement of furniture. Audit further revealed that amount of Rs 260 million out of total

tied grants were earmarked for establishment of 100 primary schools which were operational in rented buildings at present.

Non-appearance of Rs 80.592 million in budget and non-utilization of Rs 260.00 million was due to poor financial discipline.

This resulted in non-utilization of tied grants amounting to Rs 340.592 million.

The matter was reported to the CEO DEA Lahore in December 2020. DAC meeting was held on 13.01.2021. Department replied that funds were allocated but FD did not release funds. Audit stated that the reply of the department is unsatisfactory. DAC directed for provision of record pertaining to these schemes and their appearance in account-V and its reconciliation.

Audit recommends holding of inquiry for non-utilization of funds for establishment of schools and non-utilization of funds for various purposes to fix responsibility.

[PDP No. 5, 6]

CHAPTER 12

DISTRICT EDUCATION AUTHORITY, M.B.DIN

12.1 Audit Profile

There are 177 formations in District Education Authority M.B Din out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 672.473 million. Expenditure audited is given in following table which was 53 %.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA M.B Din	177	7	356.411
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

12.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 85.072 million were raised as a result of this audit. This amount also includes recoverable of Rs 15.792 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed Under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	5.653
	b. Procurement related irregularities	5.654
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	60.618
5	Others	13.147
Total		85.072

12.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	08	Not convened
2	2018-19	15	Not convened
3	2019-20	09	Not convened

12.4 AUDIT PARAS

12.4.1 Irregularities

12.4.1.1 HR / Employee related irregularities

12.4.1.1.1 Unauthorized payment of pay & allowances-Rs 3.008 million

According to the Terms of Reference of Human Resource of Project specific for Literacy Mobilizer, “Qualifications & Experience of (Literacy Mobilizer (LM))“ In order of preference (a) Masters / BS (Hons; 16 years of education) in Social Work or Sociology or Rural Sociology from a Government / HEC recognized university in the discipline approved by HEC or (b) Bachelors in Social Work or Rural Sociology or Sociology from a Government / HEC recognized university with at least 01 years post qualification experience in any Government organization or an international donor agency or an international NGO In case no suitable candidate is available with above qualification the post may be re-advertised while also including Master’s degree in Economics, Public Administration & Education”.

During audit of District Education Officer Literacy M.B Din it was noticed that Literacy Mobilizers were appointed by the department for “Punjab Non-formal Education Project”. It was observed that the qualification of LMs were not according to the above mentioned criteria.

Amount in Rs					
Sr. No.	Name of Mobilizers	Qualification	Date of Appointment	Monthly Salary	Total Payment
1	Navila Rani	M. Phil Islamic Studies	30.08.17	32,000	1,088,000
2	Muhammad Irfan	M.Sc I.T	01.01.19	32,000	576,000
3	Zaid Farhan	B.B.A Honor Finance	29.11.16	32,000	1,344,000
Total					3,008,000

Pay and allowances were paid to the literacy mobilizer without observing the requisite qualification due to weak internal controls.

This resulted in unauthorized payment from the public exchequer amounting to Rs 3.008 million.

The matter was reported to the CEO / PAO in December, 2020. Department replied that the recruitment of Literacy Mobilizer was made by the Project Director, office of the Secretary (Literacy) Government of

the Punjab Lahore. DAC in its meeting held on 16.01.2021, directed for referring the matter to Secretary Literacy to ascertain reasons for appointment of unqualified Literacy Mobilizers. DAC upheld the para.

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

[PDP No. 21]

12.4.1.1.2 Excess payment on account of salary to part time teachers - Rs 2.645 million

According to Para 4.7.3 (ix) of School Council Policy 2007 (Revised 2013), the maximum per month salary of part time teacher shall be Rs 2,500 per month.

During audit of primary and elementary schools under the control of Dy. DEO (EE-W) Phalia District Mandi Bahauddin, it was noticed that wages were paid to feeder teachers @ Rs 4,000, Rs 5,000, Rs 6,000 and Rs 8,000 per month during the period under audit instead of Rs 2500 per month in violation of instructions given in School Council Policy 2007.

Rs in million

Financial Period	No. of Schools	Salary Paid	Salary required to be paid	Excess paid
2015-20	49 Primary & Elementary Schools	4.993	2.347	2.645

Overpayment of remuneration was made to the part time teachers on monthly basis due to weak administrative and financial controls.

This resulted in non-compliance of the guidelines of School Council Policy 2007 and excess payment of Rs 2.645 million made to the part time teachers out of NSB funds.

The matter was reported to the CEO / PAO in December, 2020. Department replied that the wages were paid to the part time teachers as per government instructions. However, the department did not produce the documentary evidence regarding appointment and payment of wages to the part time teachers. DAC in its meeting held on 16.01.2021, directed for fact finding enquiry by CEO as the reply submitted by the formation was not valid.

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

[PDP No. 42]

12.4.1.2 Procurement related irregularities

12.4.1.2.1 Unauthorized expenditure on establishment of IT lab – Rs 5.654 million

According to PPRA Rules 2014 clause 38-Procedures for selection of contractors – (b) two stage bidding procedure may be adopted in large and complex contracts where technically unequal proposals are likely to be encountered or where the procuring agency is aware of its options in the market but, for a given set of performance requirements, there are two or more equally acceptable technical solutions available to the procuring agency and the bidding procedure shall be: (First Stage) (i) the technical proposal shall be evaluated in accordance with the specified evaluation criteria and may be discussed with the bidders regarding any deficiencies and unsatisfactory technical features.

Scrutiny of accounts record of CEO DEA Mandi Bahauddin revealed that IT Labs were established in one High and five Elementary schools during the financial year 2019-20. The tender was floated on PPRA website but only single bidder participated in bidding process. In the absence of competition due to non-participation of bidders, the bidding process was required to be cancelled. The contract of IT equipment and furniture was granted to the single contractor without observing the preference specified by the Government of the Punjab.

Rs in million			
Description	Invoice No.& date	Supplier	Amount
IT Labs	21,22 dt 27.04.2020	M/s Rozi Enterprises	1.999
-do-	23,24 dt 27.04.2020	-do-	3.655
Total			5.654

Expenditure was incurred on establishment of IT Labs without observing the competitive process due to weak financial controls.

This resulted in unauthorized expenditure from the public exchequer amounting to Rs 5.654 million.

The matter was reported to the CEO / PAO in December, 2020. The department replied that clause 55-A of PPRA allows finalization of bidding process under single bidding offer. Audit pointed out the letter of School Education Department (Planning Division) GOP dated 26.02.2020, which clarified that the preference should be accorded to procurement of IT equipment independent of work stations (Furniture). Audit further stated that CEO should cancel the single bid for want of securing open and transparent bids.

DAC in its meeting held on 16.01.2021, evaluated the reply of the department and considered the assertions of audit and decided that fact finding enquiry should be initiated for fixing of responsibility. DAC further observed that the procurement should have been made separately for IT equipment and Furniture & Fixture which was awarded to single bidder. DAC upheld the para.

Audit recommends early finalization of enquiry besides fixing of responsibility against the person(s) at fault.

[PDP No. 01]

12.4.2 Value for money and service delivery issues

12.4.2.1 Unauthorized expenditure on account of civil works – Rs 37.123 million

According to Rule 38(14) of Punjab District Authorities (Budget) Rules 2017, the PC-IV signed by the head of offices and institutions shall be mandatory for all the projects.

During audit of CEO DEA Mandi Bahauddin it was noticed that the funds for the FY 2018-19 and 2019-20 were placed at the disposal of the XEN Buildings Division Mandi Bahauddin. The tender of the schemes were floated by the Engineer In-charge after the receipt of complete funds in G10113-Deposit Works. The PC-IV of the schemes were not prepared even after the lapse of considerable time. The schemes were shown as completed without maintenance of requisite record.

Expenditure was incurred without preparing PC-IV of the schemes due to weak administrative and financial controls.

This resulted in unauthorized expenditure of Rs 37.123 million from the public exchequer.

The matter was reported to the CEO / PAO in December, 2020. Department replied that provision of PC-IV of tied grants is responsibility of Building Department. Audit stated that PC-IV is an essential document without which the audit of total expenditure incurred and assets build up thereafter could not be carried out. DAC in its meeting held on 16.01.2021, directed for attaining PC-IV of tied grant from Building Department and upheld the para.

Audit recommends completion of schemes besides fixing of responsibility against the person (s) at fault.

[PDP No. 04]

12.4.2.2 Defective execution of civil works – Rs 23.495 million

According to Para 3.4 (2) of the guidelines of NSB funds, the head of the school will submit a copy of development plan to the concerned AEO for scrutiny. Para 3.4(8) states that after completion of development activities the head of the school will submit completion report to the concerned Dy. DEO & DEO (SE).

Scrutiny of the record of Elementary and Primary Schools under the jurisdiction of Dy. DEO (EE-M) Phalia District Mandi Bahauddin revealed that an amount of Rs 23.495 million was expended on civil works

by the in-charge of the schools without involving the higher authority. Further following discrepancies were observed:

- The development plan was neither approved by the NSB Committee nor presented to the concerned AEO for verification in violation of NSB guidelines.
- After the completion of development plan completion report was not submitted to the Dy. DEO in violation of NSB guidelines.
- Civil work was carried out by the School Council without mentioning the specific area which got repaired.
- The reports of the School Council members regarding monitoring the quality and pace of repair work was neither prepared nor available in record.

An expenditure of Rs 23.495 million was incurred from NSB funds during the period 2018-20 on civil works like repair of buildings, construction of wash room and white wash.

Rs in million				
Financial Year	Head of Account	No of Schools		Expenditure on civil works
2015-2020	Non-Salary Budget	114	Primary, Elementary Schools	23.495

Expenditure was incurred on civil works without observing NSB guidelines due to defective financial discipline and poor planning

This resulted in defective execution of civil works in violation of NSB guidelines.

The matter was reported to the CEO / PAO in December, 2020. Department replied that civil work initiated and completed in supervision of School Councils and they have shown their satisfaction. Audit stated that NSB Guidelines were not adhered to in letter and spirit. DAC in its meeting held on 16.01.2021, directed for fact finding enquiry for non adherence to policy guidelines issued by the Government of the Punjab. DAC upheld the para.

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

[PDP No. 41]

12.4.3 Others

12.4.3.1 Unjustified payment of inspection allowance -Rs 7.200 million

According to Government of Punjab School Education Department Notification No SO(ADP)Misc-409/2012 dt 29.8.12, duly endorsed by the Finance Department, “the competent authority approve inspection allowance for the AEOs against inspection of schools. Furthermore, Inspection Report prepared by AEOs shall be submitted to Dy. DEOs concerned and inspection allowance shall be paid after verified inspection report by the immediate officer of AEOs.

During scrutiny of records of DY. DEO (M-EE) Phalia District Mandi Bahauddin, it has been observed that inspection allowance amounting to Rs 7.200 million was paid to 12 Nos. AEOs for the period 2018-20 @ Rs 25,000 per month. Audit is of the view that the payment of inspection allowance is received without preparing satisfactory inspection reports. It was observed that AEOs were not familiar with fundamental government financial rules. Further the officers were unaware about the booklet of School Councils Policy and NSB Guidelines. Therefore, following irregularities were observed while conducting audit of Primary & Elementary Schools working under the control of AEOs.

1. Unauthorized formation of school councils.
2. Utilization of NSB funds without defined long term planning.
3. Defective execution of civil works in schools.
4. Excess payment on account of salary to part time teacher..
5. Excess payment of GST, Income tax & PST from NSB funds.
6. Non-utilization of NSB funds.
7. Non-maintenance of Cash book as per prescribed format given in School Councils policy.
8. Non-maintenance of proper stock registers to safeguard of government assets.

Amount in Rs				
Financial Year	Period of Payment	No. of AEOs	Monthly Inspection Allowance	Total Amount Paid
2018-19 & 2019-20	2 years (24 month)	12	25,000	7,200,000

AEOs did not perform their duties efficiently resultantly government sustained financial and non-financial loss.

This resulted in unjustified payment of inspection allowance due to unsatisfactory performance of AEOs.

The matter was reported to the CEO / PAO in December, 2020. Department replied that newly trained AEOs were recruited during the time period of 2016-18 owing to which a lot of improvement has been made in infrastructure. DAC in its meeting held on 16.01.2021, directed for recovery of inspection allowance and upheld the para besides holding enquiry by CEO himself.

Audit recommends early finalization of the enquiry besides recovery of inspection allowance from the concerned.

[PDP No. 38]

12.4.3.3 Excess payment of GST, Income tax & PST from NSB funds- Rs 5.947 million

According to section 153 of Income Tax Ordinance 2001 amended through Finance Act 2015, the income tax was required to be deducted @ 9.5% on supply of goods from the non-filers. Further as per notification vide letter No. D.O. No.5 (21) L & D /97-4910/FS dated 03.10.1997 every DDO is responsible to collect the proof of deposit of sales tax paid to suppliers that it has been deposited into Government treasury.

During scrutiny of record of Dy. DEO (EE-W) Phalia District Mandi Bahauddin for the Financial Years 2015-20, it was noticed that primary and elementary schools incurred expenditure from NSB. The GST, Income Tax & PST were paid from NSB funds instead of deduction of taxes from supplier' invoices.

Rs in million

Financial Years	No of School	GST	Income Tax	PST	Total
2015-20	116 Primary, Elementary Schools	5.239	0.702	0.007	5.947

GST, Income Tax & PST were paid from NSB funds instead of deduction from contractor/supplier' s bills due to weak administrative and financial controls.

This resulted in excess payment due to non-deduction of taxes amounting to Rs 5.947 million.

The matter was reported to the CEO / PAO in December, 2020. Department replied that deduction of Income Tax, PST and GST would be made very soon. DAC directed for recovery of the amount and upheld the para.

Audit recommends recovery of the overpaid amount.

[PDP No. 43]

CHAPTER 13

DISTRICT EDUCATION AUTHORITY, MIANWALI

13.1 Audit Profile

There are 151 formations in District Education Authority Mianwali out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 1,474.260 million. Expenditure audited is given in following table which was 50%.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Mianwali	151	10	737.130
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

13.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 89.449 million were raised in this report during current audit of “District Education Authority, Mianwali.” This amount also includes recoveries of Rs 153.117 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	A. HR/Employees related irregularities	36.365
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	4.387
5	Others	48.697
	Total	89.449

13.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	05	Not convened
2	2018-19	20	Not convened
3	2019-20	12	Not convened

13.4 AUDIT PARAS

13.4.1 Irregularities

13.4.1.1 HR / Employee related irregularities

13.4.1.1.1 Overpayment to employees on account of pay & allowances - Rs 35.148 million

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

DDOs of the various formations allowed to draw pay and allowance for which they were not entitled. DDOs neither made efforts to stop the allowances nor overpaid amount was recovered. The detail of overpayment is given at **Annexure-L**.

Weak supervisory and financial controls resulted in overpayment of allowances to the employees.

This resulted in overpayment of pay and allowances amounting to Rs 35.148 million.

The matter was reported to DAO during December 2020. It was replied that amount will be recovered from concerned staff wherever applicable. Others were correctly drawing pay and allowances. DAC in its meeting held on 14.01.2021 did not accept the reply and kept the para pending for recovery.

Audit recommends recovery of overpayment of pay and allowances besides fixing of responsibility for lapse and negligence against the persons at fault.

13.4.1.1.2 Overpayment on account of Social Security Benefit allowance - Rs 1.217 million

According to (XIII)(i)(b) Contract Appointment Policy, 2004, "Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension". "The employees at regularization shall not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package, being drawn by them during the contract period".

Management of the following formations of District Education Authority, Mianwali regularized the services of the contract staff but social security benefit @ 30% was not deducted from the pay of the

contract staff after their regularization. Further scrutiny revealed that the management made excess payment of personal allowance to the teachers who were regularized. Upon the regularization of services, their salary was required to be fixed at the initial of the BPS in which they were regularized and the increments earned during the contract period were required to be fixed as personal allowance.

		Rs in million
Sr. No.	Name of Formations	Amount
1	Dy. DEO (M) Mianwali	0.086
2	Dy. DEO (M) Mianwali	0.115
3	Dy. DEO Male Isa Khel	0.238
4	Dy. DEO (F) Isa Khel	0.778
Total		1.217

Social security benefit allowance for the regularized period was paid to the employees due to weak administrative and financial controls.

This resulted in overpayment of social security benefit allowance of Rs 1.217 million

The matter was reported to PAO during December 2020. It was replied that recovery was under process from concerned. DAC in its meeting held on 14.01.2021 kept the para pending for recovery.

Audit recommends recovery besides fixing of responsibility for the lapse and negligence against the persons at fault.

(PDP No. 92, 93, 103, 118)

13.4.2 Value for money and service delivery issues

13.4.2.1 Non deposit/Less deposit of Taxes – Rs 4.387 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Scrutiny of record of various formations of DEA Mianwali revealed that payments on account of purchases/ services were made but either taxes were not deducted or less deducted. 1/5th of GST was deducted by DAO while issuing cheques to suppliers. Those suppliers were required to deposit remaining 4/5th of GST along with their monthly sales tax return Annex-C. The suppliers provided “preparing” Annex-C for evidence of payment of GST instead of final “submitted” Annex-C, which could not be treated as evidence for payment. Detail is as under:

Rs in million			
Sr. No	Name of formations	Subject	Amount
1	CEO DEA Mianwali	Less/Non deduction of Income Tax & GST	1.365
2	DEO (M-EE) Mianwali	Non -deduction of PST	0.022
3	Dy. DEO (M) Mianwali	Non-deduction of income tax of Rs 0.149 million and Sales Tax	0.564
4	Dy. DEO (F) Isa Khel	Non-deduction of income tax and Sales Tax	0.531
5	DEO (M-EE) Mianwali	Non-deposit /Non -verification of GST Paid	0.432
6	Deputy DEO (W-EE) Mianwali	Non deposit of sales tax and income tax	1.473
Total			4.387

Compulsory deductions of taxes were not made due to weak financial controls.

This resulted in non-deposit/ less deposit of taxes amounting to Rs 4.387 million.

The matter was reported to PAO during December 2020. It was replied that taxes were correctly deducted by DAO. DAC in its meeting

held on 14.01.2021 did not accept the reply and kept the para pending for compliance as no documentary evidence was provided.

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

(PDP No. 1, 23, 25, 52, 97, 123)

13.4.3 Others

13.4.3.1 Unjustified drawl of money in the name of DDO – Rs 37.100 million

According to Rule 4.49 of Punjab Sub Treasury Rules “Payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers. At places where pre-audit is conducted and pre-audit cheques are issued, the drawing and Disbursing Officer shall make an endorsement on the bill requiring a separate crossed cheque in his favour. The Accountant General, Punjab/DAO shall then issue a crossed cheque in favour of Drawing and Disbursing Officer who will collect it either personally or through his authorized agent. The Drawing and Disbursing Officer will then endorse the cheque in favour of the contractor / supplier and deliver it to him on proper identification and obtain his acknowledgement”.

Dy. DEO (Male) Mianwali drew an amount of Rs 37.100 million, during financial year 2017-20, on account Financial Assistance to the families of government servants who expired during service. This amount was drawn in the name of DDO but complete documents i.e. original payment voucher, death certificate of deceased employee, last pay slip, copy of CNICs and acknowledgements were not found in record regarding disbursement of this amount among the actual recipients. This resulted in unjustified drawl of Rs 37.100 million.

Disbursement record was not provided for verification due to weak internal and financial controls.

This resulted in unjustified drawl of Rs 37.100 million.

The matter was reported to PAO during December 2021. It was replied that the amount on account of death claims / financial assistance to the deceased families has been made in accordance with financial rules through cross Cheque. DAC in its meeting held on 14.01.2021 did not accept the reply and kept the para pending for regularization of the matter.

Audit recommends recovery and cases of similar nature in all other schools be dealt at DDO level.

(PDP No. 89)

13.4.3.2 Unjustified drawl of Govt. money – Rs 6.239 million

According to Rule 2.2 of PFR Vol-I, All cash transactions should be entered in the Cash Book as soon as they occur and attested in token of check. The entries in the Cash Book of the cheques drawn from

the Audit Office or amount withdrawn from the treasuries should be compared and checked with the list of the Cheques or Treasury Schedules issued by the Audit Office/Treasury Office.

During scrutiny of cash book and bank statement of DDOs account of Dy. DEO (M-EE) Piplan, it was observed that the following transactions of bank account no.6010143611400042 BOP Branch:256 Piplan were neither entered in the cash book nor compared with the treasury schedules by the Deputy DEO(M-EE). The amounts were drawn in cash from the treasury through fictitious billing and then misappropriated the Govt. money during financial year 2018-20. These amounts were not tallied with the financial information data as detailed below:

Rs in million		
Dated	Cheque no.	Amount Debited
06.11.18	1303378996	0.477
07.11.18	1303378993	0.272
08.11.18	1303378995	0.409
10.11.18	1303378997	0.420
10.11.18	1303378999	0.180
17.12.18	1303378998	0.335
27.12.18	1303379000	0.449
14.06.19	8045716449	0.491
03.07.19	8045716454	0.483
03.07.19	8045716453	0.477
18.02.20	8045740012	0.203
20.02.20	8045740011	0.270
24.02.20	8045740013	0.449
26.02.20	8045740014	0.652
23.04.20	8045740015	0.347
15.06.20	8045740017	0.152
15.06.20	8045740018	0.173
Total		6.239

Payment was drawn from treasury through fictitious bills due to weak internal controls.

This resulted in unjustified drawl of govt. money amounting to Rs 6.239 million.

The matter was reported to PAO during December 2021. It was replied that the amounts mentioned in para were entered in cashbook and also compared with treasury schedule. Record is available and will be shown at the time of next DAC/ Audit. DAC in its meeting held on 14.01.2021 did not accept the reply and directed to probe the matter.

Audit recommends that matter needs to be investigated and amount be recovered besides fixing the responsibility against the person(s) at fault.

(PDP No.72)

13.4.3.3 Undue retention of Government money – Rs 5.358 million

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

Scrutiny of record of Dy DEO (MEE) Piplan, Mianwali for the Financial Year 2019-20 revealed that an amount of Rs 5.358 million was retained in DDO's bank account. Audit is of the view that either the amount was drawn from treasury for contingencies or scholarship of students but not disbursed. It is pertinent to mention that cash book of the office was not showing such huge undisbursed amount.

Amount drawn from treasury was retained in DDO's bank account without authorization due to weak financial controls.

This resulted in un-authorized retention of government money amounting to Rs 5.358 million out of treasury.

The matter was reported to PAO during December 2020. It was replied that the cash book entries made on the dates at which cheques disbursed to the concerned. The concerned withdrew these cheques later on, so there was no irregularity. DAC in its meeting held on 14.01.2021 did not accept the reply and kept the para pending for regularization of the matter.

Audit recommends fixing of responsibility for lapse against the person (s) at fault besides depositing the amount in treasury.

(PDP No. 73)

CHAPTER 14

DISTRICT EDUCATION AUTHORITY, NANKANA SAHIB

14.1 Audit Profile

There are 101 formations in District Education Authority Nankana Sahib out of which audit of 10 formations was conducted. Total expenditure of formations audited were Rs 2,890.392 million. Expenditure audited are given in following table which were 76 %.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Nankana Sahib	101	10	2,197.351
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

14.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 93.348 million were raised in this report during current audit of “District Education Authority, Nankana Sahib.” This amount also includes recoveries of Rs 10.746 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	1.595
3	Irregularities:	
	A. HR/Employees related irregularities	13.839
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	12.551
4	Value for money and service delivery issues	50.205
5	Others	15.158
	Total	93.348

14.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	19	Not Convened
2	2018-19	15	Not Convened
3	2019-20	15	Not Convened

14.4 AUDIT PARAS

14.4.1 Fraud, Embezzlement and Misappropriations

14.4.1.1 Mis-appropriation of government funds - Rs 1.595 million

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

During scrutiny of record of the office of DEO (SE) Nankana Sahib, it was noticed that 14 dangerous buildings of schools were demolished and the material was auctioned for Rs 1.595 million during September 2017 but the stated amount was not deposited into treasury till the close of audit.

Non-deposit of government receipt into treasury was due to weak financial controls.

This resulted in unauthorized retention of Rs 1.595 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that inquiry is already under process. DAC upheld the para. No progress was intimated till finalization of report.

Audit recommends early finalization of inquiry for fixing of responsibility.

[PDP No. 2]

14.4.2 Irregularities

14.4.2.1 HR/Employees related irregularities

14.4.2.1.1 Overpayment of SSB allowance–Rs 7.435 million

According to Government of the Punjab, Contract Policy 2004, payment of 30% Social Security Benefit in lieu of pension is admissible to contract employees only.

Management of District Education Authority, Nankana Sahib regularized the services of contractual staff without adjustment and deduction of 30% social security benefit allowance in violation of rule *ibid*.

Rs in million		
Sr. No.	Name of Formations	Amount
1	Dy District Education Officer (W-EE) Sangla Hill	1.443
2	Dy District Education Officer (M-EE) Sangla Hill	0.808
3	Dy District Education Officer (W-EE) Nankana Sahib	5.184
	Total	7.435

Non-deduction of SSB allowance after regularization of services of employees was due to weak financial controls.

This resulted in overpayment of Rs 7.435 million.

The matter was reported to CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that recovery procedure has been initiated. DAC directed for recovery. No progress was intimated till finalization of report.

Audit recommends recovery of overpayment of SSB allowance.

14.4.2.1.2 Irregular payment of inspection allowance- Rs - 4.175 million

According to School Education Department Government of the Punjab, Lahore vide letter No.SO (ADP)/MISC-2012 dated 29th August 2012, inspection allowance will be payable on the basis of inspection of schools. A verified Inspection report duly prepared by AEO shall be submitted to Deputy DEOs concerned on monthly basis without which inspection allowance will not be allowed to be paid.

Scrutiny of payroll of Dy. District Education Officer (W-EE) Nankana Sahib for the financial year 2019-20 it was revealed that

Rs 4.175 million was paid to AEOs without verification of key performance indicators (KPIs) in violation of aforementioned criterion.

Payment of inspection allowance was made due to weak financial controls.

This resulted in incurrence of irregular expenditure of Rs 4.175 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that KPIs attached to payment of inspection allowance were not communicated, hence payment was made without observance of such KPIs. DAC directed for holding of inquiry besides regularization of payments from F. D No progress was intimated till finalization of report.

Audit recommends regularization of the irregularity besides fixing of responsibility.

[PDP No.3]

14.4.2.1.3 Unauthorized payment after expiry of contract period – Rs 2.229 million

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

During audit of CEO DEA Nankana Sahib for the period 2019-20, it was noticed that Mr. Abdul Rehman Jawed bearing personal No 31563449 was recruited on contract basis for five years on 09-03-2012 which expired on 08-03-2017. The contract of incumbent employee was not renewed but payment of salary amounting to Rs 2.229 million was made unauthorizedly.

Unauthorized payment of pay & allowances without renewal of contract was due to poor financial discipline.

This resulted in unauthorized payment of Rs 2.229 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that the payment made after expiry of contract period is bonafide in the light of directions given by apex court. Audit stated that facts are verified to the extent of payments but the responsibility should be fixed for continuity of payment after expiry of contract period. DAC directed for holding of inquiry to fix

responsibility for causing loss to public exchequer. No progress was intimated till finalization of report.

Audit recommends that the recovery of unauthorized payments be made besides regularization of matter from competent authority.

[PDP No.11]

14.4.2.2 Management of accounts with commercial banks

14.4.2.2.1 Irregular payment of pension from Account-V instead of Pension Fund –Rs 12.551 million

According to Rule 3(2) of Punjab District Authorities (Accounts) Rules 2017, the Pension Fund of a local government employees adjusted in the District Authorities shall be maintained in Bank of Punjab or National Bank of Pakistan or any other bank approved by the government and shall be operated by the Chief Executive Officer and Budget and Accounts Officer jointly.

CEO DEA Nankana Sahib made pension payments of Rs 12.551 million for the financial year 2019-20 without maintaining pension fund as required by rule *ibid*. It was observed that Bank Account maintained by District Education Authority was merely a clearing account for further issuance of cheques.

Pension payments were made without maintenance of pension fund due to weak internal controls.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department admitted that Pension Fund was not maintained. DAC directed for maintenance of pension fund as required under rules. No progress was intimated till finalization of this report.

Audit recommends regularization of matter besides maintenance of pension fund and payment of pension accordingly.

[PDP No. 17]

14.4.3 Value for money and service delivery issues

14.4.3.1 Loss due to non-utilization of IT labs - Rs 48.00 million

According to rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money

During the scrutiny of record of CEO (DEA) for the financial year 2019-20, it was observed that District Education Authority established IT labs in twenty- four schools with a cost of Rs 48.000 million. Nonetheless, the appointment of IT teachers for these labs could not be made resultantly the labs and their assets remained unutilized.

IT labs were established without proper planning and recruitment of relevant staff due to weak administrative and financial controls

This resulted in non-utilization of public assets worth Rs 48.000 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that appointment of IT teachers is a subject matter of provincial Government. DAC upheld the para with the direction to CEO to take up matter with the competent forum for appointment of IT teachers to avoid wear and tear of IT Labs. No progress was intimated till finalization of report.

Audit recommends early appointment of IT Teachers to ensure utilization of lab assets and equipment.

[PDP No.13]

14.4.3.2 Non completion of development scheme - Rs 2.205 million

According to Rule 36(1) of Punjab District Authorities (Budget) Rules 2017, as far as possible development project shall be completed within the financial year.

During scrutiny of record of CEO (DEA) Nankana Sahib for the financial year 2019-20, it was observed that a development scheme namely “Provision of Missing Facilities GHS Chandar Nagar,” was undertaken after transfer of Rs 2.205 million to XEN Buildings in 2017-18, with the completion date of 30.09.2018 as per agreement/ contract but the same was not completed within the stipulated period.

Non-completion of development scheme was due to non-adherence to contract agreement and defective follow up by the Authority.

This resulted in unnecessary blockage of public funds of Rs 2.205 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that scheme could not be completed within stipulated period owing to enhancement of scope of work therefore extra funds could not be managed. DAC upheld the para and directed for arrangement of proper funds and completion of development schemes without inordinate delay. No progress was intimated till finalization of report.

Audit recommends early completion of development scheme to avoid further cost overrun besides fixing of responsibility for significant delay in civil work.

[PDP No. 8]

14.4.4 Others

14.4.4.1 Non-realization of prescribed vouchers for disadvantaged children – Rs 9.215 million

As per section 13(b) of Punjab Free and Compulsory Education Act 2014, “Private schools shall admit in class one and then in every class, ten percent of the strength of that class, children, including disadvantaged children of the neighborhood or other children as may be determined by the Government, and shall provide free and compulsory education to such children or, in the alternative, provide prescribed vouchers for education of disadvantaged children in any other school, as may be determined by the Government.

Scrutiny of accounts records of CEO (DEA) Nankana Sahib for the financial year 2019-20 revealed that it was the duty of Education authority to ensure the arrangement for disadvantaged children in private schools in order to facilitate these children. Private schools were bound either to provide free education to 10% children in every class or provide prescribed vouchers to disadvantaged children for their education. CEO (DEA) Nankana Sahib failed to fulfill the responsibilities, Private schools neither provided free education to 10% children nor arranged prescribed voucher to disadvantaged children resultantly these children were deprived of education as detailed below: -

Amount in Rs						
Nature of Schools	# of Schools	Per school avg children	Total Children (Approximately)	10% quota	Avg fee per student	Total Amount (Rs)
High School (private)	117	500	58500	5850	1000	5,850,000
Elementary Schools (Private)	166	250	41500	4150	800	3,320,000
Primary Schools (Private)	06	150	900	90	500	45,000
G Total						9,215,000

Due to weak administrative controls disadvantaged children could not get education in private schools.

This resulted in loss of Rs 9.215 million to public exchequer.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that letter has been issued to all the lower formations to ensure compliance of stated policy and

render reports to CEO Office. DAC upheld the para as no concrete evidence in respect of provision of prescribed vouchers could be produced for verification. No progress was intimated till finalization of report.

Audit recommends regularization / recovery of loss besides fixing of responsibility.

[PDP No. 9]

14.4.4.2 Non-deduction of GST & Income Tax – Rs 3.311 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Scrutiny of data pertaining to Elementary and Primary Schools under the supervision of DEA Nankana Sahib for the period 2019-20 it was noticed that DDOs / heads of schools incurred expenditure on the purchase of consumable items out of the funds of NSB but GST and income tax amounting to Rs 3.311 million was not deducted from the bills of the suppliers as detailed below:

Rs in million				
Sr. No.	Departments	Income Tax	GST	Total
1	Dy DEO (WEE) Tehsil Shahkot	0.196	0.740	0.936
2	Dy DEO (WEE) Nankana Sahib	1.039	1.336	2.375
	Total	1.235	2.076	3.311

Non-deduction of income tax and general sales tax was due to weak internal controls and defective financial management.

This resulted in loss of Rs 3.311 million to public exchequer.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that recovery is under process. DAC directed for recovery. No progress was intimated till finalization of report.

Audit recommends recovery of Income Tax and General Sales Tax from the concerned suppliers.

14.4.4.3 Non-disbursement of scholarships - Rs 2.632 million

According to rule 2.10(b) (5) of PFR Vol-1, no money is withdrawn from the treasury unless it is required for immediate disbursement.

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

Scrutiny of accounts of DEO (SE) Nankana Sahib revealed that an amount of Rs 3.220 million on account of Scholarships was withdrawn from treasury under development cost center NY 9024, the same amount was credited to DDO account. Out of Rs 3.220 million, an amount of Rs 0.588 million could be disbursed among 49 students. Whereas, an amount of Rs 2.459 million was found to be lying undisbursed in the DDO account instead of Rs 2.632 million. The whereabouts of the difference of Rs 0.173 million (2.632 - 2.459) was not on record.

Drawl of funds from treasury and its non- disbursement and shortage of Rs 173,000 from DDO account was due to weak financial controls.

This resulted in blockage of public money of Rs 2.632 million and misappropriation of Rs 0.173 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 15.01.2021, Department replied that matter has been taken up with the CEO for non-disbursement of internal merit scholarship of Rs 2.459 million. Audit pointed out that an amount of Rs 173000 is misappropriated and no record was produced for its expenditure to Audit. DAC directed for holding of inquiry for misappropriation of Rs 175,000 and further directed for formulation of policy for early disbursement of unnecessary retention of scholarship funds. DAC upheld the para. No progress was intimated till finalization of report.

Audit recommends that the balanced amount available with the DDO be remitted to treasury and a fact-finding inquiry regarding misappropriation of funds be initiated for fixing of responsibility.

[PDP No. 5]

CHAPTER 15

DISTRICT EDUCATION AUTHORITY, NAROWAL

15.1 Audit Profile

There are 217 formations in District Education Authority Narowal out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 2,655.103 million. Expenditure audited is given in following table which was 54 %.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Narowal	217	7	1,433.756
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

15.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 90.277 million were raised in this report during current audit of “District Education Authority, Narowal.” This amount also includes recoveries of Rs 3.498 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	---
2	Reported cases of fraud, embezzlement, and misappropriation	----
3	Irregularities:	
	A. HR/Employees related irregularities	1.378
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	73.786
5	Others	15.113
Total		90.277

15.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1.	2019-20	8	Not convened
2.	2018-19	5	Not convened
3.	2017-18	2	Not convened

15.4 AUDIT PARAS

15.4.1 Irregularities

15.4.1.1 HR/ Employees related irregularities

15.4.1.1.1 Non-recovery of conveyance allowance - Rs 1.378 million

According to Rule 2.33 of the PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

During audit of DY. DEO (W) Shakargarh District Narowal for the financial year 2018-20, it was noticed that various staff remained on earned leave during the period but conveyance allowance for Rs.1.378 million was not deducted from their salaries. This resulted in excess payment of pay & allowance for Rs 1.378 million.

Non-deduction of conveyance allowance was due to weak internal controls.

This resulted in overpayment of Rs 1.378 million

The matter was reported to the CEO/PAO in November, 2020. Department replied that conveyance allowance amounting Rs.1.378 million have been recovered. DAC meeting held on 22.01.2021 directed the department to counter verify the recovery from DAO Narowal which is still awaited.

Audit recommends for an early action to recover the amount involved.

[PDP No. 34]

15.4.2 Value for money and service delivery issues

15.4.2.1 Unjustified payment of salary- Rs 65.974 million

According to PC-1 of Punjab Non Formal Education Project (Annex-2) describe the location/Selection criteria for Non-Formal Basic Education School (NFBES) as “where there is no primary school within 01 kilometre radius or a private primary education facility nearby.

DEO (Literacy) District Narowal established a large number of Non-Formal Basic Education Schools (NFBES) during the Financial Year 2017-20. During the physical inspection of 4 Non Formal Basic Education Schools chosen randomly with Project Literacy Coordinator & Literacy Mobilizer, it was found that all four NFBE Schools were located near the government school and private schools. Audit concluded that DEO (Literacy) District Narowal being head of Literacy Department did not meet the required criteria for identification and selection of school. Audit is of the view that a large number of centres could be setup without keeping in view the 01 KM radius criteria. This resulted unjustified payment made to the centre teachers as detail below:-

School Visited by Audit			
Sr. No	Name of Teacher	Name of Center	School within 01 KM Radius
1	Nida Pervaiz	Village Mank Tehsil Narowal	Universal Model School (Private) Village Manak
2	Farah Shaoukat	Village Manak Tehsil Narowal	
3	Zahida Rafiq	New Abadi Naqashbund Abad Tehsil Narowal	Govt Maan Girls HS New Abadi
4	Misbah Batool	New Abadi Naqashbund Abad Tehsil Narowal	Naqashbund Abad Tehsil Narowal
5	Ayesha Zafar	Village Thakerkey UC Depokay Tehsil Zafarwal	Subhan Public School Village Thakerkey

Rs in million		
Financial Year	No of Centers Established	Salaries Paid
2017-18	279	16.340
2018-19	282	25.939
2019-20	273	23.695
Total		65.974

Due to weak internal controls unjustified payment was made which resulted in inefficient use of public funds of Rs 65.974 million.

The matter was reported to the CEO/PAO in November, 2020. Department replied that no such schools are situated within one kilometre

radius. Audit stated that three schools were found in one KM radius. DAC in the meeting held on 22.01.2021, directed for fact finding enquiry by CEO himself.

Audit desires the recheck of all the schools' locations as per policy guidelines.

[PDP No14]

15.4.2.2 Unjustified Establishment of NFBE schools - Rs 7.812 million

According to PC-1 of Punjab Non-Formal Education Project (Annex-2) Policy instructions, the basic framework of on-ground operations, shall be formulated / revised / improved in accordance with the feedback received from project field staff, NFBES teachers and reports of uninformed / surprise monitoring visits. The feedback shall be shared with the project staff and NFBES teachers, from time to time, to modify or improve on-ground operations. The proposed limit of learners per school would be 20 (minimum) - 45 (maximum).

DEO (Literacy) District Narowal established a large number of Non-formal Basic Education Schools (NFBES) during the Financial Year 2017-20. Scrutiny of record and physical inspection of four schools revealed that more than one center was working in same location ins-ite of defined limit of learners. The number of learners were not too much to establish another center in same location. This resulted in irrational expenditure on establishment of NFBE schools as detailed below.

Amount in Rs

Financial Year	No of Centers Established	No of Teachers	Monthly Salary	Three Year payment
2017-20	31	31	7,000	31x7,000x36= 7,812,000

Due to non-compliance of rules, unjustified payment was made to the teachers worth Rs 7.812 million.

The matter was reported to the CEO/PAO in November, 2020. Department replied that as per PC-I for additional staff and additional teacher may be provided in the same site as separate NFBE school teachers. DAC meeting held on 22.01.2021 directed for fact finding inquiry by CEO himself.

Audit desires to recheck locations of all the school and close all the centres which do not fulfill the requisite criteria.

[PDP No 15]

15.4.3 Others

15.4.3.1 Unauthorized payment of financial assistance – Rs 12.998 million

According to Rule 2.33 of the PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

Audit scrutiny of the accounts record of Deputy District Education officer (M) Shakar Gar, District Education Authority Narowal for the financial year 2019-20 revealed that Financial Assistance/ Leave encashment for deceased/retired employees was withdrawn from Govt. treasury to distribute among the successors/ concerned. Neither disbursement certificate/acknowledgments from the recipient in token of payment received nor the payment was made without Court decree of succession.

Rs in million		
Sr. No.	Name of Departments	Amount
1	Dy.DEO (MEE) Shakargarh	12.426
2	DO SE Narowal	0.572
Total		12.998

Unjustified payments of leave encashment and financial assistance were made due to non-compliance of financial rules.

The matter was reported to the CEO/PAO in November, 2020. Department replied that funds were disbursed as crossed cheques to the concerned. Audit stated that DDO is not authorized to draw funds in his own name and retain in his own account. DAC held on 22.01.2021 directed for regularization from F.D and directed CEO Education to issue instructions to all formations working under his administrative control to follow the instructions of Finance Department in future.

Audit recommends for an early action for regularization of the amount involved.

(PDP No.24, 68)

15.4.3.2 Non-recovery of registration fee from private schools – Rs 2.123 million

According to Para-5 of Government of the Punjab, Education Department Notification No.SO (Schools)3-6/80, dated 13-08-1984

registration fee at the prescribed rate is to be recovered from the private educational institutions.

During the course of audit of CEO (DEA) Narowal it was noticed that there are 415 private schools working in District Narowal, as per list of School Education Department Narowal and 56 private schools were registered with the authority and remaining 359 schools were not registered. Therefore, registration fee @ Rs. 7,000 & Rs.5,000 was not recovered from the concerned schools as detailed below:

Rs in million				
Level of School	Private Schools	Registered Schools	Un Registered Schools	Total amount
High/Higher (Rs 7,000)	211	47	164	1.148
Middle (Rs 5,000)	204	9	195	0.975
Total	415	56	359	2.123

Registration fee was not recovered from the private schools due to weak internal controls.

This resulted in loss of revenue of Rs 2.123 million.

The matter was reported to the CEO/PAO in November, 2020. Department stated that the registration fee can only be deposited at the time of issuance of registration number. DAC meeting held on 22.01.2021 directed that these schools be registered without further delay and legal action along with penalty if any be imposed and recovered to avoid loss to public exchequer.

Audit recommends recovery of registration fee at the earliest.

(PDP No. 9)

CHAPTER 16

DISTRICT EDUCATION AUTHORITY, OKARA

16.1 Audit Profile

There are 201 formations in District Education Authority Okara out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 3,388.348 million. Expenditure audited is given in following table which was 30 %.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Okara	201	10	1,016.504
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

16.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 230.526 million were raised in this report during current audit of “District Education Authority, Okara.” This amount also includes recoveries of Rs 16.270 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	A. HR/Employees related irregularities	16.270
	B. Procurement related irregularities	12.444
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	163.199
5	Others	38.613
Total		230.526

16.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	21	Not convened
2	2018-19	19	Not convened
3	2019-20	06	Not convened

16.4 AUDIT PARAS

16.4.1 Irregularities

16.4.1.1 HR / Employees related irregularities

16.4.1.1.1 Overpayment of SSB allowance—Rs 16.270 million

According to Government of the Punjab, Contract Policy 2004, payment of 30% social security benefit in lieu of pension is admissible to contract employees only.

Management of District Education Authority, Okara regularized the services of contractual staff without adjustment and deduction of 30% social security benefit allowance in violation of rule ibid as under:

(Rs in million)		
Sr. No.	Name of the Department	Amount
1.	CEO DEA Okara	14.941
2.	District Officer (MEE) Okara	0.761
3.	District Officer (SE) Okara	0.568
Total		16.270

Non-deduction of SSB allowance was due to lack of financial controls.

This resulted in overpayment of Rs 16.27 million.

The matter was reported to the CEO in December 2020. Department replied that cases are being examined for recovery of SSB allowance. DAC in its meeting held on 08.01.2021 directed for recovery of SSB allowance from regularized employees.

Audit recommends for recovery of overpayment.

[PDP No. 15, 5, 1]

16.4.1.2 Procurement related irregularities

16.4.1.2.1 Irregular procurements – Rs 12.444 million

According to rule 9 read with rule 12 (1) of Punjab Procurement Rules of PPRA 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website.

Scrutiny of the record of following formations of DEA Okara revealed that amount of Rs 12.444 million was incurred on procurement of different items without advertisement on PPRA's website in violation of rule ibid as detailed below:

Rs in million		
Sr. No.	Name of Offices	Amount
1	Dy. DEO (WEE) Renala Khurd	2.036
2	Dy. DEO (MEE) Renala Khurd	1.408
3	DO Secondary Education Okara	3.448
4	District Officer (M-EE), Okara	5.236
5	District Officer (M-EE), Okara	0.316
	Total	12.444

Procurements in violation of PPRA rules was due to weak internal controls and defective financial management.

This resulted in incurrence of irregular expenditure amounting to Rs 12.444 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 08.01.2021, Department replied that all procurements were made under the rules. DAC upheld the para with the direction that matter may be taken up for revision of clause pertaining to procurement in the School Council Policy 2007

Audit recommends regularization of the expenditure besides revision and amendment in the School Council Policy 2007.

(PDP No.10, 12, 2, 3, 9)

16.4.2 Value for money and service delivery issues

16.4.2.1 Non-completion of development schemes - Rs 156.608 million

According to Rule 36(1) of Punjab District Authorities (Budget) Rules 2017, as far as possible development project shall be completed within the financial year.

CEO (DEA) Okara transferred an amount of Rs 156.608 million to XEN Buildings department for execution of civil work under different development schemes. However, despite lapse of reasonable time span, these schemes could not be completed as detailed below:

Rs in million				
Sr. No.	Name of schemes	Approved cost	Year	% age completion
1	Provision of missing facilities in Govt. Primary school at Chak No.43/4-L	6.000	2014-15	59%
2	GPS Eid Gah Road Okara	3.571	2017-18	80%
3	Up gradation of GGCMPs, Sukh pur Tehsil Depalpur to Elementary level	5.836	2017-18	85%
4	Up gradation of Govt. Girls Middle school Gagawal to High level	11.300	2017-18	93%
5	Up gradation of Govt. Girls Middle school Chak No. 3/1-RA to High level	11.300	2017-18	75%
6	Up gradation of Govt. Girls Middle school Chak No. 1/1-RA to High level	11.300	2017-18	84%
7	Up gradation of Govt. Boys Middle school Joyia to High school level	8.144	2017-18	87%
8	Const. of District Education complex in district Okara	49.168	2017-18	80%
9	Up gradation of Govt. Boys High school to Higher secondary school at Chak No. 27/4-L Okara	49.989	2014-15	60%
	Total	156.608		

Non-completion of development schemes was due to non-adherence to contract agreement and poor follow up by the Authority.

This resulted in non-completion of development schemes of Rs 156.608 million.

The matter was reported to the CEO in December 2020. In DAC meeting held on 08.01.2021, Department replied that funds were timely transferred as deposit work to executing agency i.e., XEN Building. Delay is on behalf of Building Department. DAC directed for taking up the matter with the Building Department since the work is to be completed on

the basis of “deposit work”, for early completion of work and preparation of PC-IV besides taking the job done on its assets list.

Audit recommends for an early completion of development schemes to avoid further cost over-runs besides fixing of responsibility for significant delay in civil work.

[PDP No.06]

16.4.2.2 Irregular expenditure over & above the approved cost- Rs 6.591 million

According to Rule 32(4) of Punjab District Authorities (Budget) Rules 2017, in case technically sanctioned detailed estimates shall likely to be exceeded during the execution of the work, the approval or sanction, as the case may be, shall be obtained from the authority competent of such estimates.

Scrutiny of record of CEO DEA Okara revealed that an excess amount of Rs 6.591 million was spent over & above the approved / sanctioned cost of estimates on development schemes without prior approval and revision of estimates in violation of rule ibid as detailed below:

Rs in million				
Sr. No.	Name of schemes	Approved cost	Expenditure	Excess expenditure
1	Provision of missing facilities at Govt Girls Elementary school Chak No. 16/G-D	15.018	16.955	1.937
2	Provision of missing facilities at Govt. Elementary school Chak No. 16/G-D	35.204	39.858	4.654
	Total	50.222	56.813	6.591

Cost overrun and payment thereof without approval and revision of estimates was due to poor financial management and weak internal controls.

This resulted in excess payment of Rs 6.591 million.

The matter was reported to the CEO in December 2020. In a DAC meeting held on 08.01.2021, the department replied that sanction of technical section was obtained from Executive Engineer building Ddivision Okara vide letter of even no dated 27.04.2020. Audit scrutinized the estimates and TS and found that TS was revised twice. DAC keeping in view the reply and clarification made by Audit upheld the para.

Audit recommends that the revised TS and estimates be approved and regularized from the competent authority besides holding an inquiry to fix responsibility.

[PDP No. 8]

16.4.3 Others

16.4.3.1 Irregular payment of pension from Account-V instead of pension fund –Rs 32.661 million

According to Rule 3(2) of Punjab District Authorities (Accounts) Rules 2017, the Pension Fund of a local government employees adjusted in the District Authorities shall be maintained in Bank of Punjab or National Bank of Pakistan or any other bank approved by the government.

Scrutiny of record of CEO DEA Okara for the financial year 2019-20 revealed that pension payments of Rs 32.661 million were made without maintaining pension fund as required by rule *ibid*. Bank Account maintained by District Education Authority was merely a clearing account and for further issuance of cheques to different banks along with list of pensioners for transfer of payment to respective pensioner bank account. Due to non-receipt of due share from the local government concerned and not taking the matter with the government whole burden for pension payments was shifted to the funds of District Education Authority.

Pension payments were made without maintenance of pension fund due to financial mismanagement.

This resulted in extra-burden of pension expenditure amounting to Rs 32.661 million on the funds of the authority.

The matter was reported to the CEO in December 2020. In DAC meeting held on 08.01.2021, Department admitted that Pension Fund was not maintained. DAC directed for maintenance of pension fund as required under rules.

Audit recommends for realization of pension share and its book adjustment against payments made on account of pensions.

[PDP No. 13]

16.4.3.2 Non transfer of NSB Funds – Rs 5.952 million

According to the instructions issued vide email dated 23.11.2018 by Finance Officer PMIU-PESRP, all CEOs Education were requested to direct and mobilize all the concerned officials and schools to make necessary arrangements for the surrender of NSB funds.

During audit of CEO Education Okara for the financial year 2019-20 it was revealed that 167 government schools were handed over to Punjab Education Foundation (PEF). However, an amount of Rs 5.952 million pertaining to NSB Funds is still lying in the bank accounts of said schools despite lapse of two years. The school councils of these afore-

mentioned schools have been dissolved. These available funds lying in NSB bank accounts were not transferred into Account-V of DEA Okara for any other useful purpose.

Fund balances were not transferred to account V and unnecessarily held in bank accounts of school councils due to financial mismanagement.

This resulted in blockage of funds amounting to Rs 5.952 million.

The matter was reported to the CEO in December 2020. It was replied that funds were not re-couped for clarification from PMIU. DAC directed to deposit funds into Account V till decision / clarification from PMIU/ Administrative Department.

Audit recommends remittance of funds in the Account V.

[PDP No.18]

CHAPTER 17

DISTRICT EDUCATION AUTHORITY, RAWALPINDI

17.1 Audit Profile

There are 624 formations in District Education Authority Rawalpindi out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 2,560.238 million. Expenditure audited is Rs 1,105.603 million in following table which was 43% of total expenditure.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Rawalpindi	624	7	1,105.603
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	
3	Foreign Aided Projects (FAP)	-	-	

17.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 226.818 million were raised in this report during current audit of “District Education Authority, Rawalpindi.” This amount also includes recoveries of Rs 8.627 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	153.928
2	Reported cases of fraud, embezzlement, and misappropriation	
3	Irregularities:	
	A. HR/Employees related irregularities	6.013
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	61.849
4	Value for money and service delivery issues	
5	Others	5.028
	Total	226.818

17.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	14	Not Convened
2	2018-19	19	Not convened
3	2019-20	14	Not convened

17.4 AUDIT PARAS

17.4.1 Non-Production of Record

17.4.1.1 Non-production of Record - Rs 153.928 million

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

Scrutiny of accounts of CEO (DEA) Rawalpindi revealed that Rs 153.928 million were paid to the various contractors during 2019-20 but against these payments, auditee did not provide budget releases, tender documents, revised estimates and measurement books and progress reports as detailed in **Annexure-M**.

Due to weak internal controls and negligence on the part of management, relevant record was not produced to Audit.

The matter was reported to CEO/PAO in December, 2020. Department replied that para may be shifted to Buildings Department. DAC in its meeting held on 18.01.2021 directed to produce the record. No compliance was reported till finalization of this Report.

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

(PDP No. 6)

17.4.2 Irregularities

17.4.2.1 HR / Employee related irregularities

17.4.2.1.1 Overpayment of SSB Allowance -Rs 4.925 million

According to Finance Department Government of Punjab, Lahore letter No. FD.PC.2-1/2011 dated 09.03.2011 SSB@30% in lieu of pension for the contract employees is admissible of the minimum of relevant basic pay scale in which pay of the contract employee being drawn in term of contract policy, 2004.

Audit of the following formations of DEA Rawalpindi revealed that social security benefit @ 30% in lieu of pension was paid to the staff by the CEO DEA Rawalpindi during 2017-20. Services of the officials were regularized. The pay of these employees was required to be fixed at the initial stage of their pay scales and payment of SSB 30% was to be discontinued.

Rs in million			
Sr. No.	Name of formations	No. of officials	Amount
1	Dy DEO (WEE) Kahuta	7	0.483
2	Dy DEO (MEE) Gujar Khan	18	1.127
3	Dy DEO (MEE) Taxila	22	1.434
4	Dy DEO (WEE) Taxila	43	1.881
	Total		4.925

Due to non-compliance of rules social security benefit @30% amounting to Rs 4.925 million in lieu of pension was paid even after the regularization of the services.

The matter was reported to CEO/PAO in December, 2020. In reply department admitted the recoveries and stated that change forms have been submitted to DAO. DAC in its meeting held on 18.01.2021 directed to keep para pending till completion of recovery. No further compliance was reported till finalization of this Report.

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

17.4.2.1.2 Irregular expenditure on appointment of contingent paid staff - Rs 1.087 million

As per Schedule of Wage Rate 2017, the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment

Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

Scrutiny of record of Government Degree College of Special Education, Rawalpindi for the year 2018-2020, revealed that an amount of Rs 1.087 million was expended for payment to following daily wages workers who were appointed without following the above defined criteria.

			Amount in Rs
Sr. No.	Name	Period	Amount
1	Mr. M Jawad Amjad	2018-19	350,048
2	Mr. M Saqlain		
3	Mr. M Ikhlaq		
4	Mr. Naeem Akhtar		
5	Mr. M Jawad Amjad	2019-20	737,077
6	Mr. M Saqlain		
7	Mr. M Ikhlaq		
8	Mr. Naeem Akhtar		
		Total	1,087,125

Irregular appointments were made due to weak administrative controls

This resulted in irregular appointment and payment of salaries amounting to Rs 1.087 million.

The matter was reported to CEO/PAO in December, 2020. In reply, Department stated that Contingent paid staff was hired on account of extreme hardship and need basis. DAC in its meeting held on 18.01.2021 directed to obtain clarification from Finance Department. No compliance was reported till finalization of this Report.

Audit recommends clarification of the matter from Finance Department.

(PDP No. 4)

17.4.3 Management of accounts with commercial banks

17.4.3.1 Undue holding of public accounts funds - Rs 61.849 million

As per Note 14.1 given in the Financial Statement for 2019-20, the public account consists of those moneys received by the Government for which it has a fiduciary duty, but not at liberty to appropriate for the general services of Government, unless provided by legislation. The balances in the public account are carried forward at year end, to be used for the specific purpose for which they are established.

During audit of accounts of District Education Authority Rawalpindi for the year 2019-20, it was observed that DEA Authorities deducted an amount of Rs 61.854 million for onward payments. These amounts were required to be forwarded into appropriate accounts but Finance Account showed undue holding of balances amounting to Rs 61.849 million without any approval from the competent authority i.e Finance Department as detailed below:

General Ledger Accounts Description		Opening Balance 01.07.2019	Deductions during 2019-20	Transferred	Amount in Rs Closing Balance 30-06-2020
G06103	General provident fund (civil)	0	35,607,933	-	35,607,933
G06215	District Government Employees Benevolent Fund	-562	11,819,351	-	11,818,789
G06411	District Government Employees Insurance Fund	-258	1,497,913	-	1,497,655
G11278	Contribution to GSHP from its member	0	3,150,500	-	3,150,500
G12713	Income tax deduction from salaries	0	7,718,613	-	7,718,613
G12714	Income Tax Deduction from Contractors / Suppliers	-4153	2,059,950	672	2,055,125
Total		-4973	61,854,260	672	61,848,615

Funds were not transferred to the quarters concerned due to financial mismanagement.

The matter was reported to CEO/PAO in December, 2020. Department replied that efforts were made to be vigilant in future. DAC in

its meeting held on 18.01.2021 directed to fix the responsibility for this serious lapse within one week. No compliance was reported till finalization of this Report.

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

(PDP No. 1)

17.4.4 Others

17.4.4.1 Non-verification of GST – Rs 3.977 million

According to Central Board of Revenue (Revenue Wing), Islamabad Letter No.4(47) STB/98 (Volume-I) dated 4th August, 2001 “the purchasing departments / organizations may forward an intimation with copies of sales tax invoices to the concerned Collectorate of Sales Tax for the purpose of verification of deposits of tax by the suppliers”.

During audit it was noticed that DEO (Special Education) Rawalpindi incurred expenditure amounting to Rs 27.38 million during the period 2018-20 on various items and GST amounting to Rs 3.977 million was paid to suppliers /contractors thereon. However, the department did not forward the intimation to Sales Tax Collectorate for verification of deposits.

Due to internal control failures and financial mismanagement, intimation was not forwarded to collectorate of Sales tax to verify the deposit of GST.

The matter was reported to CEO/PAO in December, 2020. Department replied that contractors were advised to submit verifications of GST. DAC in its meeting held on 18.01.2021 directed to keep para pending till submission of verification reports of GST. No compliance was reported till finalization of this Report.

Audit recommends fixing of responsibility on the person(s) at fault besides verification of GST.

(PDP No. 3)

17.4.4.2 Irregular payment of previous years’ liability -Rs 1.051 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

Scrutiny of record of DEO (Special education) Rawalpindi during Financial Year 2018-20 revealed that payment of Rs 1.051 million was made to Akbar & Co, Waris Khan, Rawalpindi on account of purchase of furniture which relates to financial year 2017-18 but approval of the competent authority was not obtained.

Due to defective financial discipline the irregular payment was made.

The matter was reported to CEO/PAO in December, 2020. Department replied that the furniture was purchased under ADP scheme. DAC in its meeting held on 18.01.2021 directed to regularize the matter. No compliance was reported till finalization of this Report.

Audit recommends regularization of expenditure at the earliest.

(PDP No. 30)

CHAPTER 18

DISTRICT EDUCATION AUTHORITY, SARGODHA

18.1 Audit Profile

There are 376 formations in District Education Authority Sargodha out of which audit of 12 formations was conducted. Total expenditure of formations audited was Rs 1,664.273 million. Expenditure audited is given in following table which was 50%.

Sr. No.	Description	Total No. of Formations	Audited	Rs in million
				Expenditure Audited
1	DEA Sargodha	376	12	832.140
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

18.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 180.261 million were raised in this report during current audit of “District Education Authority, Sargodha.” This amount also includes recoveries of Rs 39.215 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Sr. No.	Classification	Rs in million
		Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	A. HR/Employees related irregularities	49.100
	B. Procurement related irregularities	55.715
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	18.621
5	Others	56.825
	Total	180.261

18.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	10	Not convened
2	2018-19	19	Not convened
3	2019-20	14	Not convened

18.4 AUDIT PARAS

18.4.1 Non-Production of Record

18.4.1.1 Non Production of Record

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

DDOs of following formations did not produce NSB & FTF record for audit verification pertaining to the Financial Year 2018-20. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified.

Sr. No	Name of formations	Subject
1	Dy. DEO (MEE) Sargodha	Non Provision of record
2	Dy. DEO (WEE) Sargodha	Non provision of NSB record

The relevant record of expenditure was not maintained and produced to Audit for verification which may lead to mis-appropriation and misuse of public resources.

This resulted in non-production of record.

The matter was reported to PAO during December 2020. It was replied that record was prepared by school councils and provided for audit verification, disciplinary action was also being initiated against the person(s) at fault. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending for compliance.

Audit recommends fixing of responsibility against the officers / officials for non-production of record under.

(PDP No. 17, 35)

18.4.2 Irregularities

18.4.2.1 HR / Employee Related Irregularities

18.4.2.1.1 Unjustified payment of arrears of pay & allowances - Rs 34.303 million

According to the Rule 2.32 (a) of PFR Vol-I, it is essential that the records of payments and transactions in general must be clear, explicit and self-contained.

During the scrutiny of record of various formations of DEA Sargodha for the Financial Year 2019-20, it was observed that pay and allowances amounting to Rs 34.303 million were paid through adjustments to the officer/officials. Further probe revealed that regular pay and allowances were also being drawn by the staff, however supporting documents i.e., orders, sanction of the competent authority, additional budget, due drawn statement, stoppage of pay and justification to make payment to the employees through adjustment was not produced for audit verification. In the absence of requisite record, the expenditure could not be verified and chances of misappropriation could not be ruled out.

			Rs in million
Sr. No	Name of formations	Subject	Amount
1	Dy. DEO (WEE) Sahiwal	Payment of arrears of pay and allowances	20.193
2	Dy. DEO (MEE) Kotmomin		14.11
Total			34.303

Due to defective financial management payments were made to the employees without supporting documents which resulted in irregular drawl of Rs 34.303 million.

The matter was reported to PAO during December 2020. It was replied that vouchers for payment of arrears of pay and allowances were available which could be verified. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending for compliance

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

(PDP NO. 49, 88)

18.4.2.1.2 Overpayment on account of SSB allowance- Rs 14.797 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was

admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of the pay and the difference of pay would be paid as their personal allowance.

Management of the following formations of District Education Authority, Sargodha regularized the services of the contractual staff but social security benefit @ 30% was not deducted from the pay of the contractual staff after their regularization. Further scrutiny revealed that the management paid excess payment of personal allowance to the teachers who were regularized w.e.f 07-08-2015. Upon the regularization of services, they were required to fix pay at the initial of the BPS in which they were regularized and the increment earned during the contract period were required to be fixed as personal allowance. However, the personal allowance was not fixed by the administration which resulted in excess payment of Rs 14.797 million as detailed below:

			Rs in million
Sr. No	Name of formations	Subject	Amount
1	CEO DEA Sargodha	Overpayment of SSB Allowance	2.699
2	Dy. DEO (WEE) Bhalwal	Unjustified payment on account of 30% SSB	2.139
3	Dy. DEO (WEE) Sahiwal		1.595
4	Dy. DEO (WEE) Shahpur		4.365
5	Dy. DEO (WEE) Sillanwali		0.702
6	Dy. DEO (MEE) Kotmomin		3.297
Total			14.797

Social security benefit allowance for regularized period was paid to the employees due to weak administrative and financial controls.

This resulted in over payment of social security benefits of Rs 14.797 million

The matter was reported to PAO during December 2020. It was replied that recovery was already under process. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending till final recovery.

Audit recommends recovery besides fixing of responsibility for lapse and negligence against the persons at fault.

(PDP No. 6, 42, 55, 66, 76, 91)

18.4.2.2 Procurement related Issues

18.4.2.2.1 Irregular tendering process - Rs 47.724 million

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

Scrutiny of the accounts record of CEO (DEA), Sargodha for the Financial Year 2019-20 revealed that an expenditure of Rs 47.724 million was allocated for purchase of furniture. Audit noticed that tendering process was initiated by the management, but Deputy Commissioner Sargodha and Additional Deputy Commissioner Sargodha did not sign on the technical evaluation report being Chairman and member of notified purchase committee respectively. Audit apprehended that opening of financial bid without signature of Chairman and member on technical evaluation report is a serious omission by the management of Education Authority. Audit further noticed that comparative statement was also not signed by Chairman (Deputy Commissioner) and CEO (Member). Due to these shortcomings the procurement process was held irregular.

Due to weak internal controls procurement process was irregularly concluded by the management.

This resulted in irregular procurement of Rs 47.724 million.

The matter was reported to PAO during December 2020. It was replied that furniture was purchased under the directions of Honorable High Court Lahore. DAC in its meeting held on 20.01.2021 kept the para pending to probe into the matter and fixing of responsibility for negligence.

Audit recommends that matter may be probed, and responsibility be fixed against the person(s) at fault.

(PDP No. 2)

18.4.2.2.2 Irregular expenditure by splitting orders - Rs 1.805 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Further

purchase more than 50,000, required three quotations from market for competitive rates.

During scrutiny of accounts record of Government Special Education Centre Sahiwal, District Sargodha for the financial year 2019-20, it was observed that management incurred an expenditure of Rs 1.805 million on various heads of accounts by splitting the indents. Indents were split up to Rs 50,000/- just to avoid competition in violation of above instructions. Invoices were also without number and dates.

Expenditure was incurred by splitting the purchase orders due to poor financial management and weak internal controls.

This resulted in incurrence of irregular expenditure by splitting orders of Rs 1.805 million.

The matter was reported to PAO during December 2020. It was replied all the purchases were under one lac and total expenditure for more than one financial year under different heads. DAC in its meeting held on 20.01.2021 did not accept the reply because no documentary evidence was provided and kept the para pending for regularization of the matter.

Audit recommends regularization of matter besides fixing of responsibility.

(PDP No. 4)

18.4.2.2.3 Unauthorized expenditure due to non-calling of quotations – Rs 6.186 million

According to PPRA Rule 2014 (59) (b) a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures. Further, according to Rule 12(2) read with Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Scrutiny of accounts record of various formations of DEA Sargodha revealed that expenditure amounting to Rs 6.186 million was incurred without calling quotations. The procurement of each formation

was more than Rs 50,000 and 3 quotations were mandatory before the issuance of supply order/receiving of invoice. The expenditure was unauthorized due to violation of the PPRA rules.

		Rs in million
Sr. No	Name of formations	Amount
1	Dy. DEO (MEE) Sargodha	1.717
2	Dy. DEO (WEE) Sargodha	4.469
Total		6.186

Management failed to observe PPRA rules in true letter & spirit due to weak internal controls.

This resulted in irregular purchase without quotations amounting to Rs 6.186 million.

The matter was reported to PAO during December 2020. It was replied that most of the expenditure was under Rs50,000 under different heads and on different dates. DAC in its meeting held on 20.01.2021 did not accept the reply because no documentary evidence was provided and kept the para pending for regularization of the matter.

Audit recommends regularization of the matter besides fixing of responsibility against officers at fault.

(PDP No. 18, 27)

18.4.3 Value for money and service delivery issues

18.4.3.1 Non/ less deduction of taxes - Rs 15.843 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly register under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

DDOs of various formations made payment of Rs 15.843 million for Income Tax and GST from own funds instead of deducting the same at the time of payment to vendors. Detail is as under:

Rs in million		
Sr. No	Name of the formations	Amount
1	Dy DEO MEE Sargodha	1.610
2		0.386
3	Dy DEO WEE Sargodha	0.245
4	Dy DEO WEE Bhalwal	2.339
5	Dy DEO WEE Sahiwal	5.655
6		0.574
7	Dy DEO WEE Shahpur	1.820
8	Dy DEO MEE Kot Momin	2.577
9		0.533
10	Govt. Special Education Center Sahiwal	0.104
Total		15.843

The department paid income tax and sales tax from its own budget instead of deducting from the supplier due to weak managerial and financial controls.

This resulted in loss due to overpayment on account of taxes of Rs 15.843 million.

The matter was reported to PAO during December 2020. It was replied that expenditure incurred out of NSB funds and taxes were properly charged, deducted and deposited in Government treasury. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending for recovery of overpaid taxes.

Audit recommends early recovery of taxes from the suppliers besides fixing of responsibility for lapse and negligence.

18.4.3.2 Non deposit / Less deposit of taxes – Rs 2.778 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Notification dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly registered under Sales Tax Act, 1990. The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

Scrutiny of record of various formations of DEA Sargodha revealed that NSB (Non-salary budget) was transferred to primary and middle schools. Schools made payments on account of purchases/ services but deducted taxes at lesser rate than prevailing. One fifth of GST was deducted by DAO while issuing cheques to suppliers. Those suppliers were required to deposit remaining 4/5th of GST along with their monthly sales tax return Annex-C. The suppliers provided “preparing” Annex-C for evidence of payment of GST instead of final “submitted” Annex-C, which could not be treated as evidence for payment.

		Rs in million
Sr. No	Name of formations	Amount
1	Dy. DEO (MEE) Sargodha	1.686
2	Dy. DEO (WEE) Shahpur	1.092
Total		2.778

Due to weak internal controls compulsory deductions of the taxes were not made.

This resulted in non/ less deposit of taxes amounting to Rs 2.778 million.

The matter was reported to PAO during December 2020. It was replied that Income Tax / Sales Tax was deducted at source and deposited in Government treasury. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending for recovery as no documentary evidence as provided.

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

18.4.4 Others

18.4.4.1 Non maintenance of vouched account - Rs 51.420 million

According to Sr. No. X of Govt. of the Punjab, Finance Department letter dated 01-01-2001, DO / XEN Buildings is required to render a completion certificate, signed statement of accounts and refund of the residual balance to authorities concerned".

Scrutiny of the accounts record of CEO (DEA), Sargodha for Financial Year 2019-20 revealed that Government of the Punjab Finance Department released funds of Rs 51.420 million to DEA Sargodha for different Civil Works projects. DEA Sargodha transferred the same to XEN Building to execute schemes. Audit noticed that DEA Sargodha failed to obtain the completion certificate, signed statement of accounts and residual balance in violation of the criteria *ibid*.

Due to weak internal control management of education department failed to obtain the record from XEN Buildings.

This resulted in non-maintenance of vouched account amounting to Rs 51.420 million.

The matter was reported to PAO during December 2020. It was replied that signed progress reports of development schemes were provided by XEN Building for actual transferred amount of Rs40.720 million instead of Rs51.420 million. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending for provision of record.

Audit recommends probe into the matter for fixing of responsibility against the person(s) at fault.

(PDP No.1)

18.4.4.2 Undue retention of public money - Rs 5.405 million

According to rule 2.10(b) (5) of PFR Vol-1, no money shall be drawn from the treasury unless it is required for immediate disbursement.

Following DDOs of District Education Authority, Sargodha drew an amount of Rs 5.405 million from government treasury and placed the amount in the official bank account during the Financial Year 2019-20. An amount of Rs 5.405 million was not disbursed after the close of the Financial Year 2019-20. This resulted in undue retention of public money in violation of rule *ibid*.

		Rs in million
Sr. No	Name of formations	Amount
1	CEO DEA Sargodha	5.17
2	Dy. DEO (MEE) Kot Momin	0.235
Total		5.405

Due to non-compliance of rules funds were drawn for retention instead of immediate disbursement.

This resulted in undue retention of Rs 5.405 million in DDO account.

The matter was reported to PAO during December 2020. CEO did not submit any reply. Dy. DEO MEE Kot Momin replied that amount was utilized in next financial year. DAC in its meeting held on 20.01.2021 did not accept the reply and kept the para pending for probe into the matter.

Audit recommends investigating the matter besides fixing of responsibility against the person(s) at fault.

(PDP No. 11, 99)

CHAPTER 19

DISTRICT EDUCATION AUTHORITY, SHEIKHUPURA

19.1 Audit Profile

There are 160 formations in District Education Authority Sheikhupura out of which audit of 10 formations was conducted. Total expenditure of formations audited was Rs 2,662.575 million. Expenditure audited is given in following table which was 56 %.

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Sheikhupura	160	10	1,504.350
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

19.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 73.340 million were raised in this report during current audit of “District Education Authority, Sheikhupura.” This amount also includes recoveries of Rs 29.131 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	A. HR/Employees related irregularities	31.771
	B. Procurement related irregularities	15.098
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	
5	Others	26.471
Total		73.340

19.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Not convened
2	2018-19	15	Not convened
3	2019-20	08	Not convened

19.4 Financial Attest Paras

19.4.1 Non reconciliation of payments – Rs 258.255 million

According to the Rule 2.32 (a) of PFR Vol-I, it is essential that the records of payments and transactions in general must be clear, explicit and self-contained.

During certification audit on the accounts of District Education Authority Sheikhpura for the financial year revealed that payments were not reconciled with the quarters concerned. The figures of payments in Financial Statement of DEA Sheikhpura was shown more than the Cheques Clearing Account shown in the FI data resulting in difference of Rs 258.255 million as detailed below:

Rs in million			
Description	As per Financial statements	NBP Chq Clearing as per FI Data	Difference
Payments	7,542.252	7,283.997	258.255

Non-reconciliation of payment figures was due to financial indiscipline and weak internal controls

The matter was reported to management on 26.10.2020. It was replied that the difference was due to uncashed cheques that were reversed. DAC in its meeting dated 26.11.2020 directed for provision of detail of cheques along with justification of such reversals after 30th June being un-reconciled figure.

Audit recommends reconciliation of payments with the quarters concerned besides fixing of responsibility against the person(s) at fault.

19.5 AUDIT PARAS

19.5.2 Irregularities

19.5.1.1 HR/Employees related irregularities

19.5.1.1.1 Overpayment of inadmissible allowances - Rs 29.131 million

According to Treasury Rule 7, Conveyance allowance is inadmissible during leave period. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No. DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, “Social Security Benefit allowance @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension”.

Management of ten offices of District Education Authority Sheikhpura made payments of inadmissible allowances including conveyance allowance and social security benefit amounting to Rs 29.131 million in violation of rules *ibid*.

Overpayment on account of various allowances was made due to weak internal controls.

This resulted in overpayment of Rs 29.131 million as detailed at **Annexure-N**.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Departments admitted the recovery. DAC directed the department to expedite recovery. No compliance was shown till the finalization of this report.

Audit recommends recovery besides fixing of responsibility.

19.5.1.1.2 Irregular appointment of contingent paid staff -Rs 2.64 million

As per para 2(VIII) of austerity measures’ notification for the financial year 2019-20 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2016 dated 09.08.2019, “Contingent Paid staff can be hired only in extremely emergent cases according to powers specified in delegation of Financial Powers Rule 2016.

During audit of office of Dy. DEO WEE Sheikhpura for the year 2018-20 it was observed that amount of Rs 2.64 million was disbursed by

37 schools to contingent paid teachers and sweepers who were appointed in violation of aforementioned austerity drive notification.

Appointments of contingent paid staff were made due to non-adherence to austerity measures notified by Finance Department.

This resulted in incurrence of irregular expenditure of Rs 2.64 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that employees were hired for welfare of students. DAC directed the department for compliance of rules. No compliance was shown till the finalization of this report.

Audit recommends regularization of matter besides fixing of responsibility.

[PDP No 06]

19.5.1.2 Procurement Related Irregularities

19.5.1.2.1 Irregular expenditure on account of purchase of IT equipment - Rs 12.099 million

According to Rule 31 of PPRA 2014 “A procuring agency shall formulate an appropriate evaluation criterion listing all relevant information against which a bid is to be evaluated and such evaluation criteria shall form an integral part of the bidding documents.” Further according to Rule 28(2)(h) of PPRA 2014 Procuring agency must prepare bidding document mentioning therein delivery time and complete schedule for supply of goods and list of items to be purchased.

CEO DEA Sheikhpura paid Rs 12.099 million for purchase of IT equipment for labs during financial year 2019-20, it was revealed that performance guarantee was not received from the suppliers. Specifications of the computers and equipment were not predetermined. Inspection by the technical committee and verification of genuineness of products from serial numbers of the equipment given by the manufacturers were not made. Besides, the evidence of import of items was not provided by the suppliers.

The procurement process was infructuous due to weak managerial and financial controls.

This resulted in incurrance of irregular expenditure of Rs 12.099 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that purchases were made according to the specifications. DAC directed the department for verification of technical specifications and the genuineness of the products should be verified. No compliance was shown till the finalization of this report.

Audit recommends regularization of expenditure from competent forum besides fixing of responsibility.

[PDP No 04]

19.5.1.2.2 Irregular procurement of furniture - Rs 2.999 million

According to Rule 10(1)(2) of PPRA 2014 “A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. The specifications shall be generic and shall not include

references to brand names, model numbers, catalogue numbers or similar other classifications.

CEO DEA Sheikhpura procured different items of furniture amounting to Rs 2.999 million during 2019-20. It was revealed that in violation of the PPRA, generic specifications of the furniture were not designed. No technical purchase committee was constituted. Inspection report of the committee about the specifications of furniture received was not obtained.

Procurement in violation of PPRA rules reflects weak financial discipline on the part of management.

This resulted in incurrence of irregular expenditure of Rs 2.999 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that purchase was made according to the specifications approved by Deputy Commissioner. DAC directed the department for verification of the specifications given in approved bid document and verification of technical committee after delivery of furniture. No compliance was shown till the finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility.

[PDP No, 03]

19.5.4 Others

19.5.4.1 Incurrence of expenditure without holding of School Councils' meetings- Rs 11.622 million

According to School Council Policy 2007, money can only be drawn and incurred after attaining approval in the meeting of School Council. Afterwards, the proposals approved by the Council would be sent to AEO concerned for final approval.

Managements of 37 school councils under the administrative control of office of Dy. DEO MEE Ferozwala incurred expenditure of Rs 11.622 million out of NSB during 2018-20. It was revealed that it was without approval of School Council and AEOs in violation of rule *ibid*.

Incurrence of expenditure in violation of school council policy was due to weak financial controls.

This resulted in irregular expenditure amounting to Rs 11.622 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that school councils' meetings were held. No documentary evidence was provided, DAC directed the department for regularization. No compliance was shown till the finalization of this report.

Audit recommends regularization of amount from competent forum.

[PDP No 12]

19.5.4.2 Irregular expenditure on account of water supply - Rs 5.996 million

According to Rule 31 of PPRA 2014 “a procuring agency shall formulate appropriate evaluation criteria listing all the relevant information against which a bid is to be evaluated and such evaluation criteria shall form an integral part of the bidding documents.”

Further according to rule 41(d) of Punjab District Authorities Accounts Rules 2017 ‘no payment of works shall be made unless the DDO and head of office shall ensure that the claim submitted for payments are valid claims.

CEO DEA Sheikhpura made a payment of Rs 5.996 million on account of boring for water supply without formulation of specifications of civil work and violated bidding process. Scrutiny of record revealed

that in bidding document there was no detail about the depth of bore, quality of material and capacity /specification of water pump. Besides, verification of DDO about the quality and quantities of work done was not on record. In this scenario the authenticity of work done could not be relied upon.

Irregular expenditure was incurred due to poor financial management.

This resulted in incurrence of irregular expenditure of Rs 5.996 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that specifications were received from building department. DAC directed the department for verification of the work done according to the specification and verification of material. No compliance was shown till the finalization of this report.

Audit recommends regularization of amount from competent forum besides fixing of responsibility.

[PDP No 05]

19.5.4.3 Loss due to non-registration & collection of renewal fee – Rs 1.037 million

According to the Punjab Private Education Institutions (Promotion & Regulation) Rules 1984.as per No. SO(A-I) 7-21/81 dated 24/08/1998 explains that an amount of Rs 7500/- and Rs 12000/- will be collected on account of registration fee from privately run schools. In addition, renewal fee @Rs 5000 annually will also be collected.

During Audit of CEO DEA Sheikhpura for the year 2019-20, it was observed that twenty-five schools were found to be operational without registration from the competent forum which resulted in non-collection of Rs 241,500. Furthermore, registration of 159 schools was expired and renewal fee amounting to Rs 795,000 was not collected so far.

Loss sustained by authority was due to weak administrative and financial controls.

This resulted in loss of Rs 1.037 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that collection of fees is in process. DAC directed the department to expedite the recovery. No compliance was shown till the finalization of this report.

Audit recommends collection of renewal and registration fees at the earliest.

[PDP No 10]

19.5.4.4 Non utilization of NSB funds - Rs 7.816 million

According to Rule 55 (1)(C) (ii) of Punjab District Authorities (Budget) Rules 2017 the head of offices or institutions or DDO is responsible for ensuring that the funds allotted are spent in conformity with the schedule of authorized expenditure.

During audit it was observed that management of schools under administrative control of following schools did not utilize funds worth Rs 7.816 million. Non utilization of resources deprived the students from the benefits of funds.

Rs in million			
Sr. No	Name of Office	No of Schools	Amount
1	Dy. DEO MEE Ferozwala	13	2.107
2	Dy. DEO MEE Muridke	30	4.831
3	Dy. DEO WEE Sheikhpura	6	0.878
Total			7.816

Due to negligence of management funds were not utilized for the benefit of the students.

This resulted in blockage of funds Rs 7.816 million.

The matter was reported to the CEO in December 2020. DAC meeting was convened on 15-01-2021. Department replied that funds were released on quarterly basis. Reply was not accepted. DAC directed the department to inquire the inefficiency. No compliance was shown till the finalization of this report.

Audit recommends effective utilization of funds may be ensured.

[PDP No 11, 07, 04]

CHAPTER 20

DISTRICT EDUCATION AUTHORITY, SIALKOT

20.1 Audit Profile

There are 295 formations in District Education Authority Sialkot out of which audit of 7 formations was conducted. Total expenditure of formations audited was Rs 4,157.882 million. Expenditure audited is given in following table which was 44%.

Sr. No.	Description	Total No. of Formations	Audited	Rs in million
				Expenditure Audited
1	DEA Sialkot	295	7	1,829.468
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

20.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 113.331 million were raised in this report during current audit of “District Education Authority, Sialkot.” This amount also includes recoveries of Rs 5.142 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Sr. No.	Classification	Rs in million
		Amount Placed under Audit Observation
1	Non-production of record	5.200
2	Reported cases of fraud, embezzlement, and misappropriation	0.604
3	Irregularities:	
	A. HR/Employees related irregularities	59.133
	B. Procurement related irregularities	
	C. Management of accounts with commercial banks	
4	Value for money and service delivery issues	46.136
5	Others	2.258
Total		113.331

20.3 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	2	Not convened
2	2018-19	6	Not convened
3	2019-20	11	Not convened

20.4 AUDIT PARAS

20.4.1 Fraud / Misappropriation

20.4.1.1 Likely Misappropriation on account of NSB/FTF – Rs 604,739

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

During audit of the CEO, DEA Sialkot for the year 2019-20, it was observed that following staff /teachers had drawn amount from NSB/FTF for use in schools but the same amount was neither expended on school nor deposited back in school NSB account. This resulted in likely misappropriation of NSB funds.

Amount in Rs				
Sr. No.	Name of employees	Designation	Type of amount drawn	Amount
1	Mr. Muhammad Aslam GPS Khandownli	PST	NSB/FTF	134,739
2	Mr. Ahmad Rehan SST GPS Headmarala	SST	NSB/FTF	470,000
Total				604,739

Embezzlement on account of NSB/pay was made due to weak internal controls and non-compliance of rules.

This resulted in embezzlement of Rs 604,739 from public exchequer.

The matter was reported to the CEO / PAO in December, 2020. Department replied that the case is under inquiry. DAC pended the para till the recovery of stated amount and decision of inquiry report. No compliance was reported till finalization of this report.

Audit recommends early finalization of inquiry.

[PDP. No. 12]

20.4.2 Non-Production of Record

20.4.2.1 Non production of record - Rs 5.200 million

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

Scrutiny of the accounts record of CEO (DEA) Sialkot for the financial year 2019-20 observed that Rs 5.200 million were drawn from SDA account for operational expenditures of Madrasas but no vouched account was provided to the audit for audit scrutiny.

Record was not produced due to weak internal and financial controls.

The matter was reported to PAO concerned in December, 2020. Department replied that record is available which may be verified. DAC directed for production of record for audit and upheld the para. No compliance was reported till finalization of this report.

Audit recommends early production of record, besides fixing of responsibility against the person (s) at fault.

[PDP No. 1]

20.4.3 Irregularities

20.4.3.1 HR/Employees related irregularities

20.4.3.1.1 Non-recovery of conveyance allowance - Rs 39.893 million

According to Rule 1.15 of Punjab Traveling Allowance Rules, no conveyance allowance is admissible during leave, or joining time.

Management of the following formations of DEA Sialkot for the Financial Years 2018-19 & 2019-20, it was observed that expenditure was made on account of conveyance allowance during summer, winter, and closure of schools during COVID-19 pandemic in violation of above rule.

Rs in million		
Name of the formations	Type of leave	Amount
DDEO(WEE) Sambarial	Winter vacation	3.360
DDEO(W-EE) Sambrial	Summer vacations/Covid-19 lock down	6.776
DDEO (W-E.E) Pasrur	Summer Vacations	23.410
DDEO(W-E.E) Pasrur	Winter vacation/Covid-19 lock down	0.910
Dy. DEO (WEE) Daska	Summer Vacations	1.162
Dy. DEO (WEE) Daska	Winter vacation/Covid-19 lock down	4.275
Total		39.893

Due to weak internal controls, conveyance allowance was paid during vacations.

This resulted in overpayment to the officers/officials from the public exchequer.

The matter was reported to the CEO / PAO in December, 2020. Department replied that DAO Sialkot recover the conveyance allowance of winter vocation at source through pay & allowances. Audit stated that no evidence pertaining to recovery is provided. DAC directed for effecting of recovery on account of conveyance allowance paid during vocations. No compliance was reported till finalization of this report.

Audit recommends recovery of the amount.

[PDP No. 37, 39, 61, 62, 86, 88]

20.4.3.1.2 Overpayment of pay and allowances due to non-fixation of pay - Rs. 1.605 million

According to contract act 2004, when a government servant is regularized from the contract his pay will be refixed to the initial of that pay scale and 30% SSB will be discontinued.

Social Security Benefit @30% in lieu of Pension was paid to the following staff by the Dy. DEO (EE-W) Daska during the financial year 2019-20. Services of the officials were regularized since January 2015. The pay of these employees was required to be fixed at the initial stage of their pay scales and payment on account of SSB allowance was to be discontinued.

This resulted in unjustified payment of SSB allowance of Rs 1.605 million and overpayment of pay.

Due to non-compliance of rules social security benefit @30% in lieu of pension was paid to officials even after the regularization of their services.

The matter was reported to the CEO / PAO in December, 2020. Department replied that recovery of overpayment has been made from salaries. No record was produced in support of reply. DAC upheld the para for compliance. No compliance was reported till finalization of this report.

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

[PDP No. 89]

20.4.3.1.3 Excess payment on account of salary to part time teachers - Rs 1.947 million

According to Para 4.7.3 (ix) of School Council Policy 2007 (Revised 2013), the maximum per month salary of part time teacher shall be Rs 2500 per month.

During the record scrutiny of Dy. DEO (EE-W) Pasrur District Sialkot, for the financial years 2018-2019 & 2019-20, it was noticed that a large number of schools were paying Rs 4,000, Rs 5,000, Rs 6,000 and Rs 8,000 per month salary to part time teachers instead of Rs 2,500 per month in violation of clear instructions in School Council Policy 2007.

Rs in million

Financial Years	No of Schools	Salary Paid	Salary Required to be paid	Excess paid
2018-20	88 Primary & Elementary School	5.099	3.151	1.947

Due to weak internal and administrative controls, excess amount was paid to the part time teachers.

This resulted in non-compliance of the guidelines of School Council Policy 2007 and over payment to the part time teachers from NSB funds.

The matter was reported to the CEO in December, 2020. Department replied that as per directions of the Govt. of the Punjab Finance Department payment to part time coaches has been made. DAC directed to get the expenditure regularized from FD and made payment to part time teachers from NSB funds. No compliance was reported till finalization of this report.

Audit recommends recovery from the concerned.

[PDP No. 64]

20.4.3.1.4 Irregular payment of pay & allowances - Rs 15.688 million

According to the Terms of Reference of Human Resource of Project specific for Literacy Mobiliser, “Qualifications & Experience of (Literacy Mobilizer (LM)“ In order of preference (a) Masters / BS (Hons; 16 years of education) in Social Work or Sociology or Rural Sociology from a Government / HEC recognized university in the discipline approved by HEC or(b) Bachelors in Social Work or Rural Sociology or Sociology from a Government / HEC recognized university with at least 01 year post qualification experience in any Government organization or an international donor agency or an international NGO In case no suitable candidate is available with above qualification the post may be re-advertised while also including Master’s degree in Economics, Public Administration & Education”.

During audit of District Education Officer Literacy Sialkot, it was noticed that Literacy Mobilizers were appointed by the department for “Punjab Non-formal Education Project”. It was observed that the Qualification of LMs was not according to the above-mentioned criteria as detailed below.

Amount in Rs					
Pers.no.	Name of Employee	Education	Monthly pay	Date of Joining	Amount
31691232	Muhammad Sajid	M.A Edu	33000	29.03.2014	2,442,000
31691235	Rana Khalid Sarwar	M.A Islam	29000	01.09.2014	2,146,000
31728184	Muhammad Tanveer	M.Phil Islam	28000	01.09.2015	2,072,000
31962854	M. Rafique	M.A sociology	26000	16.01.2017	1,924,000
31962889	Salman Karamit	M.A Pak & Political	26000	03.01.2017	1,924,000
31962927	Atiq Ur Rehman	MBA	24000	30.08.2017	1,776,000
31962960	Saeed Ahmad	M.Phil state	24000	11.01.2017	1,776,000
32123835	Hafiz Jawad Ur Rehman	M.A Islam	22000	19.09.2018	1,628,000
Total					15,688,000

Due to weak financial controls, irregular pay and allowances were paid.

This resulted in irregular expenditure on account of pay and allowances amounting to Rs 15.688 million.

The matter was reported to the CEO / PAO in December, 2020. Department replied that Administrative Department appointed the literacy mobilizers and fixed the salary package as per PC-I. Audit stated that as per PC-I the prescribed qualification of Literacy Mobilizers was M. Phil /MS in social sciences whereas the prescribed qualification was not relevant. DAC directed to refer the matter to Literacy Department for their opinion. No compliance was reported till finalization of this report.

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

[PDP No. 52]

20.4.4 Value for money and service delivery issues

20.4.4.1 Unjustified expenditure on development schemes – Rs 46.136 million

According to Finance Department letter No.IT (FD)3-7/2000 dated 01.01.2001, on completion of the project the executing agency would render a completion certificate together with a statement of accounts.

Scrutiny of the accounts record of CEO (DEA) Sialkot for the financial year 2019-20 observed that an amount of Rs 46.136 million was transferred to XEN Buildings out of Special Deposit Account, for construction work of various schemes of schools building in district Sialkot. Against all these funds for schemes / civil works were shown as 100% completed. The said expenditure or progress was held unjustified on the following grounds: -

- No completion certificate was found available against any of the schemes.
- No handing over / taking over certificate was found available of these schemes.
- PC-IV was also not available of these schemes.

In the absence of above mentioned documents / evidences the expenses as well as completion of these schemes could not be verified.

Unjustified expenditure was incurred due to weak financial controls.

It resulted in unjustified expenditure on development schemes amounting to Rs 46.136 million as detailed at **Annexure-O**.

The matter was reported to the CEO / PAO in December, 2020. Department replied that schemes were completed under ADP 2019-20 and the XEN Buildings has been requested to provide the handing over and taking over report. DAC kept the para pending till the report from XEN Buildings Division Sialkot. No compliance was reported till finalization of this report.

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

[PDP No.4]

20.4.5 Others

20.4.5.1 Non collection of receipt of registration/renewal fee – Rs 2.258 million

According to the Punjab Private Education Institutions (Promotion & Regulation) Rules 1984.as per No. SO(A-I) 7-21/81 dated 24/08/1998 of Government of the Punjab of the Punjab Education Department, the registration fees have to be paid by the private running educational institutions. Inspection Fee Rs. 1000/- and Rs. 500/- for annum respectively shall be collected on account of High /Higher Secondary Schools and Elementary Schools in private Sector to the Punjab Private Education Institutions (Promotion & Regulation) Rules 1984.

During the audit of CEO (DEA) Sialkot for the financial year 2019-20 it was observed that number of private schools were operating under the control of authority without paying registration/Renewal and annual fee amounting to Rs 2.258 million from the private schools. This resulted in loss to government revenue as detailed below.

Amount in Rs		
Description	No. of Schools	Amount to be collected
New Registration	65*7000*1	0.455
Renewal	65*7000*1	0.455
Inspection Fee	1634	1.348
Total		2.258

Due to weak internal controls and financial management, government fee of Rs 2.258 million was not collected.

This resulted in loss of Rs 2.258 million to government.

The matter was reported to the CEO / PAO in December, 2020. Department replied that registration fee pertaining to 65 number schools comes to Rs 608500 which has been deposited and inspection fee of Rs 1.208 million has been deposited and remaining is in process. Audit stated that department did not provide evidence of deposit of registration and inspection fee. DAC upheld the para for recovery.

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

[PDP No. 18, 19]

ANNEXURES

Annexure-A

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

Rs in million

District Education Authority Attock				
Sr. No.	Name of Formation	Heading of Para	Nature of Irregularity	Amount
1	CEO (District Education Authority) Attock	Non-surrendering of Anticipating Savings	Others	0.525
2		Misclassification of Expenditure	Procurement	2.798
3		Irregular expenditure on provision of missing facilities and purchase of ECE Kits	Procurement	2.798
4		Irregular drawl of pay and allowances	HR Related	6.179
5		Loss to Government due non-renewal of registration of private schools	Others	0.956
6		Irregular payment of pension without personal identification	HR Related	20.541
7		Non-deposits of Security by private Schools	Others	-
8	DEO (EE-M) Attock	Non-surrendering of Anticipating Savings	Others	12.775
9		Excess Expenditure above the Budget Allocation	Others	8.994
10		Non-recovery of pay and conveyance allowance during leave	HR Related	0.875
11		Misclassification of Expenditure	Procurement	4.711
12		Over payment of pay & allowances after termination of services	HR Related	0.0522
13	Government Special Education Center, Hassanabdal	Irregular purchase of uniform and shoes due to charging high rate of GST, recovery thereto	Procurement	0.169
14		Excess Expenditure Over & above the Budget Allocation	Others	1.194
15		Non-surrendering of Anticipating Savings	Others	4.274
16	Deputy DEO(EE-M) Attock	Irregular expenditure due to non-compliance of PPRA	Procurement	6.121
17		Non-approval of council proposals from AEO	HR Related	6.121
18		Non-surrendering of Savings	Others	5.328
19		Non-verification of GST	Procurement	1.82
20		Irregular Expenditure in Excess of Budget	Others	0.74
21		Irregular expenditure from Insaaf School Funds	Others	0.442
22		Irregular expenditure due to non-compliance of PPRA	Procurement	0.16
23		Non-deposit of I. Tax by school Councils	Procurement	0.141
24		Un-authorized payment from Insaaf School fund during period of Covid-19 and summer vacation	Others	0.12
25		Excess payment by Schools then the limit	Others	0.073
26		Non-recovery of conveyance allowance from the staff availed earned leave – Rs 55,360	HR Related	0.055
27		Non recovery of over payment	HR Related	0.107
28	Dy DEO (M-EE) Jand	Un-authorized payment of leave encashment in DDO Name	HR Related	8.054
29		Non-deduction of G.I & BF	HR Related	0.299

30		Non recovery of un authorize pay and allowances	HR Related	0.352
31		Irregular expenditure from NSB account	Others	0.717
32	Dy DEO (W-EE) Hazro	Irregular expenditure beyond financial competency	Irregularity	3.472
District Education Authority Bhakkar				
1	CEO DEA Bhakkar	Irregular purchase of computer on doubtful invoice	Irregularity	0.179
2		Overpayment for RCC	Overpayment	0.066
3		Irregular / Overpayment of SSB to regular employees	Overpayment	0.055
4	Spec Edu Center DK	Irregular Expenditure on repair of building	Irregularity	0.449
5		Misclassification of Expenditure	Irregularity	0.138
6		Doubtful payment to daily wages staff	Irregularity	0.051
7		Unauthorized use of POL for generator	Irregularity	0.047
8		Fake Expenditure on Hardware and Software	Irregularity	0.036
9		Irregular Repair of Transport	Irregularity	0.099
10	Dy DEO M Bhakkar	Non / less deduction of PST	Irregularity	0.029
11		Non-verification of GST charged by supplier	Irregularity	1.200
12	DEO Literacy	Irregular issuance of cheques in the name of DDO	Irregularity	0.044
13		Difference in Cash closing balance	Irregularity	0.312
14	Spec Edu Center Bhakkar	Less charging of GST	Irregularity	0.063
15		Irregular Purchase of Uniform	Irregularity	4.890
16	GISL Bhakkar	Shortage of laptop in stock	Irregularity	0.050
17		Misclassification of Expenditure	Irregularity	0.091
18	Dy DEO W Bhakkar	Non charging of GST	Irregularity	0.050
19		Non-verification of GST charged by supplier	Irregularity	1.975
20		Misclassification of Expenditure	Irregularity	0.099
21	Dy. DEO MEE Bhakkar	Non-verification of GST charged by supplier	Irregularity	1.025
22	Dy. DEO WEE Bhakkar	Non-verification of GST charged by supplier	Irregularity	1.100
District Education Authority Chakwal				
1	Dy. DEO (EE-M) Talagang	Non-deduction of Conveyance Allowances during leave	HR	0.205
2		Non-maintenance of stock registers for store items	Procurement related	2.377
3		Excess Expenditure above the Budget Allocation	Others	27.169
4		Irregular expenditure on Civil Work	Others	2.522
5		Irregular expenditure beyond financial competency	Others	1.532
6	Dy. DEO (EE-W) Talagang	Non-utilization of funds provided for the electricity connection	Value for money	0.199
7		Irregular expenditure on Civil Work	Others	1.798
8		Irregular expenditure beyond financial competency	Others	4.350
9	DEO (MEE) Chakwal	Over payment on account of 30% SSB	HR	0.091

10		Non-surrendering of Savings	Others	19.802
11		Irregular Expenditure in Excess of Budget Provision	Others	5.138
12		Mis-management caused financial burdon	Others	1.782
13		Non transparent payment of Leave encashment	Others	0.197
14		Payments without cross cheque to vendor cheque	Others	0.117
15		Irregular payment without cross cheque	Others	0.197
16	Special Education Center Talagang	Non-Surrendering of Anticipating Savings	Others	6.426
17		Irregular expenditures through DDO	Others	0.651
18		Non-surrendering of Savings	Others	26.405
19		Un-authorized payment of inspection allowance	HR Related	0.375
20	Dy. DEO (M-EE) Choa Saidan Shah	Irregular expenditure due to non-compliance of PPRa	Procurement related	1.750
21		Irregular Expenditure in Excess of Budget	Others	21.730
22		Un-authorized drawl of money by DDO instead of vendor name	Others	0.094
23		Non-verification of Sales Tax	Procurement related	0.492
24	CEO DEA Chakwal	Irregular Purchase of assets without tendering	Procurement related	0.405
25		Loss due to non-registrations of private schools	Others	1.092
26		Irregular release of funds without site clearance	Others	4.588
District Education Authority Gujranwala				
03	CEO (DEA), Gujranwala	Non-verification of receipt Rs 1.516 million	Internal Control Weakness	1.516
05		Irregular purchase without floating tenders	Irregularities/N on-Compliance	13.359
06		Non-deduction of GST	Internal Control Weakness	0.424
08		Non-verification of GST paid to supplier	Internal Control Weakness	0.583
09		I.T Equipment Received Without Technical Inspection	Irregularities/N on-Compliance	9.57
10		After Sale Service Agreement Not Made with Supplier	Irregularities/N on-Compliance	0
11		Non-obtaining the Performance Security	Internal Control Weakness	0.960
12		In complete Stock Entries of Computer other Equipment	Irregularities/N on-Compliance	8.814
13		Non transfer of NSB Funds from PEF School to Account V	Irregularities/N on-Compliance	2
14		Irregular Transfer of funds to School Councils for ECE Project	Internal Control Weakness	2.452

15		Wasteful expenditure on development scheme	Internal Control Weakness	45.417
17		Non-Verification of GST paid to supplier	Internal Control Weakness	0.034
18		Recovery of Pay & Allowances Due to Penalty Imposed	Internal Control Weakness	
20		Non-Verification of Sales Tax Deduction by the Supplier	Internal Control Weakness	2.878
22		Unauthorized and doubtful Payments for POL charges	Internal Control Weakness	0.212
23		Non-Approval of PC-1 ADP Scheme No.295 for the year 2019-20	Internal Control Weakness	0.134
24		Unjustified Payment of Personal Allowance of	Irregularities/N on-Compliance	0.772
25		Irregular Drawl of Qualification Allowances due to Non availability of record of	Irregularities/N on-Compliance	0.592
26		Irregular Drawl Arrears of Pay and Allowances Due to Non-Availability of Whereabouts of	Irregularities/N on-Compliance	1.326
28	Govt. Spl. Edu. Center	Overpayment Due to Non-Fixation of Pay on Regularization	Internal Control Weakness	0.72
29	Khaili Shahpur	Doubtful Expenditure on Purchase of Uniform	Internal Control Weakness	1.072
30	Town, Gujranwala	Unauthorized Payment of Rent of Office Building	Internal Control Weakness	0.865
31		Unauthorized and Doubtful Expenditure on Repair of Transport	Irregularities/N o- Compliance	0.413
32		Unauthorized and Doubtful Payment for POL Charges	Irregularities/N on-Compliance	0.587
33		Irregular Payment of Stipend due to Defective Maintenance of Record -	Internal Control Weakness	0.71
34		Irregular Payment of Purchase of Machinery	Internal Control Weakness	0.139
35		Non-Conducting Annual Physical Verification and Non-Obtaining of Schedule of Payment	Irregularities/N on-Compliance	-
37	Govt. Deaf & Defective	Irregular Drawl of POL	Internal Control Weakness	12.718
39	Hearing High School for	Staff Room / Day Care Center Record Not Maintain	Irregularities/N on-Compliance	0.145
40	Boys Gujranwala	Non Accountal / Non-Auction of Trees	Internal Control Weakness	0.150
41		Irregular Payment of Stipend Due to Defective Maintenance of Record	Internal Control Weakness	1.254
42		Overpayment Due to Non-Fixation of Pay on Regularization	Irregularities/N on-Compliance	0.059
44		Irregular Payment	Irregularities/N on-Compliance	0.015

45		Unauthorized and Doubtful Expenditure on Repair of Transport	Internal Control Weakness	0.57
47	Govt. Institute for the Blind Gujranwala	Unauthorized and Doubtful During Absence from Duty Amounting	Irregularities/N on-Compliance	0.016
48		Unauthorized and Doubtful Expenditure on Education Material	Internal Control Weakness	0.088
49		Irregular Expenditure on Uniform	Irregularities/N on-Compliance	0.655
50		Non Accountal / Non-Auction of trees	Irregularities/N on-Compliance	0.50
51		Overpayment Due to Undue Increment Amounting	Irregularities/N on-Compliance	0.018
53		T.A / D.A Payment Amount	Irregularities/N on-Compliance	0.056
55		Recovery of Undue Payment of Special Allowance amounting	Internal Control Weakness	0.051
57		Government Special Education Center Nowshera Virkan Gujranwala	Non-Recovery of Pay & Allowance due to absent from duty	Irregularities/N on-Compliance
58	Irregular Drawl of POL Amounting		Internal Control Weakness	1.537
59	Irregular Payment of Stipend due to Defective Maintenance of Record		Irregularities/N on-Compliance	0.395
60	Unauthorized Payment for Rent of Office Building		Internal Control Weakness	0.432
61		Unauthorized and Doubtful Expenditure on Repair of Transport	Internal Control Weakness	0.395
62		Doubtful Expenditure on Purchase of Uniform	Irregularities/N on -Compliance	0.375
64		Overpayment Due to Non-fixation of Pay on Regularization	Internal Control Weakness	1.128
65		Non conducting annual physical verification and Non obtaining of schedule of payment	Internal Control Weakness	-
67		Govt. Institute for the Slow Learners Gujranwala	No- Deduction of 5% House Rent Charges	Internal Control Weakness
68	Overpayment Due to Non-fixation of Pay on Regularization		Irregularities/N on- Compliance	0.081
69	Doubtful Expenditure on Purchase of Uniform		Irregularities/N on-Compliance	0.628
70	T.A / D.A Payment Amount		Internal Control Weakness	0.628
71	Unauthorized and Doubtful Expenditure on Repair of Transport		Irregularities/N on-Compliance	0.333
72	Irregular Drawl of POL		Irregularities/N on-Compliance	0.283
73	Unauthorized and Doubtful Expenditure on Educational Material		Internal Control Weakness	0.075
74	Dy. DEO (W-EE)		Unauthorized payment on account of weather shield	Irregularities/N on-Compliance

75	Nowshera Virkan	Non-Utilization of NSB Funds	Irregularities/N on-Compliance	3.904
77		No- Recovery of conveyance allowance of during Winter vacations	Irregularities/N on-Compliance	0.823
78		Irregular drawl of qualification allowances	Internal Control Weakness	1.80
81		Irregular Repair of vehicles	Internal Control Weakness	0.1
82		Non-Obtaining the Quarterly Bank Statements from School Councils by Dy.DEO (WEE).	Irregularities/N on-Compliance	-
83		Irregular Purchase of computer TABs	Irregularities/N on-Compliance	0.308
85	Deputy DEO (W-EE)	Irregular drawl of qualification allowances	Irregularities/N on-Compliance	2.358
87	Wazirabad	Unjustified drawl of Pay and Allowances without performing duties and payment of charge allowance	Irregularities/N on-Compliance	8.499
90		Irregular payment of pay due to Non verification of academic certificates of domiciles of the employees of other provinces	Irregularities/N on-Compliance	1.134
91		Unjustified drawl of House Rent of @ 45% instead of 30% of the Basic Pay	Internal Control Weakness	0.255
92		Overpayment of pay and allowances due to non-deduction of GP Fund, group Insurance and Benevolent Fund	Irregularities/N on-Compliance	0.628
93		Unjustified payment of personal allowance of	Internal Control Weakness	8.262
94		Non accountal of Government assets	Irregularities/N on-Compliance	12.730
96		drawl of Arrears of pay and allowances due to non-availability of whereabouts	Internal Control Weakness	6.249
97		Non provision of NSB record	Irregularities/N on-Compliance	-
98		HM Govt. Higher	Unjustified drawl of funds in cash	Irregularities/N on-Compliance
99	Secondary School	Unjustified expenditure out of NSB valuing	Irregularities/N on-Compliance	0.121
100	Gujranwala	Irregular expenditure out of NSB valuing	Irregularities/N on-Compliance	0.043
101		Blockage of government funds	Irregularities/N on-Compliance	5.291
102		Unjustified large No. Of Bank Accounts of School	Irregularities/N on-Compliance	-
103		Irregular expenditure of Civil Works out of FTF valuing	Irregularities/N on-Compliance	0.716
104	DEO Literacy Gujranwala	Irregular cash payment of utility bills & contingent bills for	Irregularities/N on-Compliance	3.799

105		Non-recovery on Account of Conveyance Allowance –	Internal Control Weakness	0.040
106		Unauthorized retention of cash balance	Internal Control Weakness	2.177
107		Irregular Purchase of stationery by splitting the indent	Irregularities/N on-Compliance	0.715
108		Irregular Purchase of Furniture & Machinery by splitting the indent	Irregularities/N on-Compliance	0.346
109		Irregular Repair of vehicles amounting	Internal Control Weakness	0.288
110		Irregular payment of Pay & Allowances due to Irrelevant Qualifications Literacy Mobilizers for	Internal Control Weakness	5.630
111		Doubtful payment on account of training of NFBE teachers	Irregularities/N on-Compliance	1.843
112		Non achievement of Target for Student-Teacher Ratio	Irregularities/N on-Compliance	-
113		Non-functioning of Non-formal Education Management Committee	Irregularities/N on-Compliance	-
114	Dy. DEO (Male-EE) Wazirabad	Unauthorized payment of house rent recovery of worth	Irregularities/N on-Compliance	0.148
115		Unauthorized payment of qualification pay recovery of worth	Internal Control Weakness	0.058
116		Recovery of over payment of conveyance allowance of worth	Internal Control Weakness	0.168
117		Unauthorized payment of financial assistance	Irregularities/N on-Compliance	5.745
118		Non-deduction of Income Tax	Irregularities/N on-Compliance	0.1
119		Unjustified payment of pay & allowances worth	Internal Control Weakness	0.897
120		justified Purchase of stationary worth	Internal Control Weakness	0.14
121		Unjustified payment of pay & allowances worth	Irregularities/N on-Compliance	0.021
122		Unjustified Purchase of Furniture worth	Internal Control Weakness	0.85
123		Non-Payment of Sales Tax on Purchases worth	Irregularities/N on-Compliance	0.14
124		Non-deduction of Income Tax	Irregularities/N on-Compliance	0.038
District Education Authority Gujrat				
1	CEO DEA Gujrat	Irregular expenditure on infrastructure of ECE rooms	Weak internal control	2.56
2		Non-recovery of registration fee from private schools	Weak internal control	0.49
3		Non-Transfer Unspent Balance of Deposit Work into Account 'V'	Non-Compliance of rules	18.937
4		Unauthorized Payment through DDO in	Non-Compliance	1.487

		Cash	of rules	
5	District Officer (SE) Gujrat	Irregular payments of Pay not Fixed at Initial stage	Weak internal control	1.395
6		Unauthorized retention of Government money into DDO A/C	Weak internal control	0.436
7		Unjustified Payment of Pay & Allowances	Weak internal control	2.954
8	Dy. DEO (WEE) Gujrat	Non-deduction of Income tax& Sales Tax	Weak internal control	0.541
9		Undue retention of Govt money	Weak internal control	3.338
10		Overpayment of pay and allowances due to non-deduction of GP Fund Group Insurance and Benevolent Fund	Weak internal control	0.765
11		Unjustified drawl of pay due to non-availability of posts	Weak internal control	16.345
12		Unjustified drawl of Qualification & PhD allowance at the same time	Weak internal control	0.014
13		Irregular payment of Charge allowance	Weak internal control	1.19
14		Non accountal of Government assets	Weak internal control	10.73
15		Irregular payment of pay to Non verification of academic certificates of domiciles of the employees of other provinces	Weak internal control	7.789
16		Unjustified payment of personal allowance	Weak internal control	7.093
17		District Education Officer (W) Gujrat	Irregular Payment of TA/DA	Non-Compliance of rules
18	Dy. District Education Officer (M-EE) Gujrat	Unjustified payment of SSB 30% in lieu of pension –	Weak internal control	1.178
19		Unauthorized expenditure on account of purchase/repair of furniture	Non-Compliance of rules	0.894
20		Unjustified payment of charge allowance to the teachers	Weak internal control	1.164
21		Non deduction of conveyance allowance	Weak internal control	0.142
22		Unjustified drawl of funds in cash	Non-Compliance of rules	15.76
23		Unauthorized drawl of leave encashment in favor of DDO	Non-Compliance of rules	10.734
24		Unjustified drawl of qualification allowance	Weak internal control	0.17
25	District Officer Literacy Gujrat	Un-due retention of Government money in bank	Weak internal control	5.8
26		Irregular cash payment of Others	Weak internal control	26.535
27	Govt Deaf and Defective hearing school Gujrat	Unjustified payment in the name of DDO	Weak internal control	1.535
28		Irregular Payment of GST	Non- Compliance of rules	0.162
29		Irregular purchase from irrelevant head	Non-Compliance	0.127

			of rules	
30		Irregular appointment of contingent paid staff	Non-Compliance of rules	0.057
31	Principal Slow Learner School Gujrat	Unjustified /Doubtful payments of arrears of pay & allowances	Weak internal control	0.216
32		Unjustified Payment in the name of DDO worth	Weak internal control	0.972
33		Irregular Payment of GST	Non-Compliance of rules	0.031
34		Irregular expenditure on account of cost of other stores	Non-Compliance of rules	0.992
35		Irregular expenditure on repair of transport, Machinery & Equipment	Non-Compliance of rules	0.191
36		Unauthorized expenditure on account of purchase of furniture	Non-Compliance of rules	0.481
37		Purchase of Computer against the Specifications	Non-Compliance of rules	0.992
38		Irregular appointment of contingent paid staff	Non-Compliance of rules	0.676
39		Irregular purchase irrelevant head	Non- Compliance of rules	0.278
40		Govt Special Education Center Kharain	Unjustified Payment in the name of DDO	Weak internal control
41	Recovery over payment of Pay & allowances		Weak internal control	0.19
42	Irregular Payment of GST		Non-Compliance of rules	0.124
43	Unauthorized expenditure on account of purchase of furniture		Non-Compliance of rules	0.153
44	Irregular appointment of contingent paid staff		Non-Compliance of rules	0.965
45	Irregular purchase from irrelevant head		Non-Compliance of rules	0.12
46	Govt Special Education Center (VHC) Gujrat	Unjustified Payment of Special allowance	Non-Compliance of rules	0.518
47		Unjustified Payment in the name of DDO	Weak internal control	1.41
48		Unjustified payment of Rent office building	Non-Compliance of rules	0.543
49		Doubtful disbursement of amount drawn worth	Weak internal control	0.613
50		Irregular appointment of contingent paid staff	Non-Compliance of rules	0.083
51		Recovery of HBA	Weak internal control	0.62
52		Irregular Payment of GST	Weak internal control	0.132
53	Government Special Education Center Sara-e-Alamgir	Unjustified Payment in the name of DDO worth	Weak internal control	1.034
54		Unjustified /over payments of integrated allowances	Weak internal control	0.062
55		Irregular Payment of GST	Non-Compliance of rules	0.015
56		Irregular expenditure of Uniform Items	Non-Compliance	0.585

			of rules	
57		Irregular appointment of contingent paid staff	Non-Compliance of rules	0.398
58		Irregular purchase irrelevant head	Non-Compliance of rules	0.39
District Education Authority Hafizabad				
1		Non issuance of GST Invoice and Unjustified Addition of income tax in the bill of supplier	Non-Compliance	0.132
2		Doubtful expenditure on the repairs of furniture	Non-Compliance	0.12
3		Unjustified Drawl for Repair of Ceiling Fans and Printers	Non-Compliance	0.45
4		Doubtful Purchase of Computers and Printers	Non-Compliance	0.225
5		Doubtful expenditure on repair of vehicle	Non-Compliance	0.35
6		Irregular payment	Non-Compliance	0.397
7		Non -verification of 4/5th of sales Tax retained by the supplier	Weak Internal Control	0.364
8		Recovery of Mobility Allowance	Weak Internal Control	0.84
9		Irregular expenditure on repair of Furniture	Non-Compliance	0.174
10		Unauthorized drawl of POL	Weak Internal Control	0.639
11		Irregular Drawl of TA/DA	Non-Compliance	0.432
12		Non- Scheduling of Training of NFBE Teachers	Non-Compliance	0
13		Non achievement of Target for Student-Teacher Ratio	Non-Compliance	
14		Irregular Payment of refreshment on Training	Non-Compliance	0.324
15		Non production of record of medical charges	Weak Internal Control	0.273
16		Irregular expenditure on repair of transport	Non- Compliance	0.138
17		Irregular expenditure on account of purchase of furniture	Non -- Compliance	0.05
18		Irregular expenditure on repair of transport	Non-- Compliance	0.063
19		Non -production of Log Book of Official Vehicle	Non-Compliance	0.322
20		Doubtful Repair of Official Vehicle	Non-Compliance	0.296
21		Irregular expenditure on purchase of furniture	Non-Compliance	0.214
22		Irregular expenditure on Office Stationery	Non-Compliance	0.211
23		Non deduction of PST	Weak Internal Control	0.63
24		Unjustified drawl of qualification allowance	Weak Internal Control	0.324
25		Unauthorized drawl of Phd. Mphil/science teaching allowance	Non -Compliance	0.389
26		Unjustified payment of SSB 30% in lieu of pension	Non -Compliance	0.967
27		Non deduction of conveyance allowance	Weak Internal	0.039

		during Maternity Leave	Control	
28		Non recovery of social security benefit	Weak Internal Control	0.073
29		Irregular Repair of vehicles	Non- Compliance	0.38
30		Doubtful expenditure on account of Repair of Furniture& Machinery	Non -Compliance	0.399
31		Recovery of over payment of conveyance allowance	Weak Internal Control	0.259
32		Unjustified /Doubtful payments of arrears of pay & allowances	Non -Compliance	0.449
33		Unjustified drawl of special allowance	Weak Internal Control	0.767
34		Recovery of over payment of conveyance allowance	Weak Internal Control	0.108
35		Non completion of Residences of school and loss to government due to price variation	Non -Compliance	18.321
36		Irregular Payment of GST	Non -Compliance	0.128
37		Irregular expenditure on account of cost of other stores	Non -Compliance	0.308
38		Purchase without specifications	Non-- Compliance	0.992
39		Unauthorized expenditure on stationery	Non -Compliance	0.291
40		Loss to government due to lose of library books	Loss to govt	0.765
41		Unjustified payment in the name of DDO	Irregularity	1.917
District Education Authority Jhelum				
1	DEO WEE Jhelum	Non-surrendering of Savings	Value for Money	12.661
2		Misappropriation of store items	Fraud/Embezzlement	0.143
3		Misclassification of the expenditure	Procurement related Irregularities	0.084
4		Overpayment due to award of increment on appointment from lower to higher grade	HR Irregularities	0.087
5		Overpayment on account of Pay & Allowances	HR Irregularities	0.216
6		Irregular Expenditure in Excess of Budget	Others	28.959
7	HM GSS Hearing Impaired JLM DY DEO M-EE JLM	Irregular expenditure due to non-compliance of PPRA	Procurement related Irregularities	0.435
8		Irregular Sanction beyond competence	Others	0.251
9		Non-deposit of un-claimed scholar ship	Value for money	0.206
10		Overpayment of conveyance allowance during summer vacations	HR related irregularities	0.125
11		Overpayment of scholarship due to short attendances	HR Irregularities	0.062
12		Non-verification of Sales Tax	Others	1.451
13		Overpayment on account of Pay & Allowances	HR Irregularities	0.453
14		Overpayment on account of Pay & Allowances	HR Irregularities	0.085
15		Unjustified provision of extra funds in NSB Account	Value for Money	0.037

16		Non-deduction of GST	Others	0.046
17		Non-recovery of Charge Allowance	HR Irregularities	0.024
18		Irregular expenditure without specification	Procurement related Irregularities	0.246
19		Non deduction of GST @17% and IT @ 4.5%	-do-	0.047
20		Irregular expenditure without specification	-do-	0.221
21	DY DEO W-EE JLM	Non deduction of GST	Procurement related Irregularities	0.069
22	Dy DEO (W-EE) Sohawa	Non utilization of NSB funds	Value for money and service delivery issues	1.022
District Education Authority Kasur				
1		Unjustified payment to DDOs instead of vendor	Irregularity	1.430
2		Non-verification of GST	Irregularity	0.371
3		Irregular purchase due to splitting of indents	Irregularity	1.603
4	CEO DEA	Non collection of extension/ renewal fee from private schools	Recovery	0.275
5		Non-verification of payment of GST	Irregularity	0.222
6	DO SE Kasur	Non-utilization of funds and non-surrender of savings	Performance	1.025
7		Irregular purchases in violation of PPRA rules	Irregularity	1.795
8		Overpayment on account of 30% SSB due to non-fixation of pay after regularization	Recovery	0.426
9	District Officer (W-EE), Kasur	Non-verification of payment of GST	Irregularity	
10		Irregular transfer of NSB funds without pre-audit	Irregularity	9.836
11		Overpayment of social security benefit	Recovery	3.199
12	Dy. DEO (WEE) Pattoki	Non utilization of NSB funds	Performance	17.530
13		Irregular expenditure over and above budget allocation	Irregularity	34.458
14	Dy. DEO (WEE) KRK	Un-justified payment of inspection allowance	Irregularity	-
15		Non-verification of GST invoices	Irregularity	0.094
16		Irregular expenditure over and above budget allocation	Irregularity	17.916
17		Non utilization / irregular blockage of NSB funds	Performance	
18	Dy. DEO (MEE) KRK	Non achievement of target regarding student retention ratio	Performance	15.997
19		Doubtful expenditure on repair of office building	Irregularity	0.500
20		Non-verification of GST invoice	Irregularity	0.154
21	Dy DEO WEE	Overpayment of social security benefit	Recovery	4.093
22	Chunia	Non-utilization of NSB funds		3.629

23		Irregular purchases without tender	Irregularity	2.511
24		Unauthorized holding of funds in DDO account	Irregularity	9.212
25		Irregular cash drawl from bank	Irregularity	6.377
26	Dy. DEO (M-EE) Kasur	Irregular expenditure beyond financial competency	Irregularity	7.753
27		Non utilization of NSB funds	Performance	5.034
28		Irregular expenditures on maintenance and repair on account of civil work	Irregularity	9.713
29		Irregular drawl of Inspection Allowance-Rs4.500 million	Irregularity	4.500
30		Non verification of sales tax	Irregularity	0.341
31		Overpayment on account of Social Security Benefit	Recovery	5.120
32	Dy DEO (MEE) Pattoki	Overpayment of social security benefits even after regularization	Recovery	9.451
33		Unauthorized Expenditure without Advertisement on PPRA Website	Irregularity	0.799
34		Irregular expenditure in violation of PPRA rules	Irregularity	0.899
35		Non utilization of NSB funds	Performance	5.811
36	Deaf & Defective School, Kasur	Recovery of Conveyance Allowance during Winter Vacation	Recovery	0.083
37		Imprudent management of Assets and Liabilities	Performance	-
District Education Authority Khushab				
1	CEO DEA Khushab	Un-Authentication of deposits of GST	Procurement	0.537
2		Non-provision of fee vouchers/free education to 10% students by the private schools, Undue financial benefit to private schools due to not implementation of Punjab Free Education Act, 2014	Value for money and service delivery issues	
3		Loss to Government due to non-auction of unserviceable Machinery/Raddi items		1
4		Non deposit/Less Deposit of PST by engineering firms		
5		Irregular Expenditure on pay and allowances in absence of schedule of establishment	HR	
6		Non-collection of pension contribution of MC employees	Others	45.524
7		Non reconciliation of bank statement and cash book balances – Rs 0.900 million	Irregularity	0.900
8	Dy. DEO (M-EE) Khushab	Unauthorized Payment of Charge Allowance to teachers	HR	0.07
9	Dy. DEO (W-EE) Khushab	Irregular blockage of funds/none surrendering	Others	
10		Unauthorized Payment of Charge Allowance to teachers		0.12
11	Dy. DEO (M-EE) Naushera	Unauthorized Payment of Charge Allowance to teachers	HR / Employees related irregularities	0.476
12	Dy. DEO (M-	Unauthorized drawl of Conveyance		0.12

	EE) Noor Pur Thal	Allowance on OSD post		
13		Unauthorized Payment of Charge Allowance		0.072
14	Dy. DEO (W-EE) Noor Pur Thal	Unauthorized Payment of Charge Allowance		0.276
15	Dy. DEO (M-EE) Quaidabad	Doubtful payment on account of Photo copies	Value for money and service delivery issues	0.01
16		Doubtful payment of Scholarship		0.608
17		Improper maintenance of cash book/Non distribution of cash		5.065
18		Non deposit/Less Deposit of Income Tax		
19		Non deposit/Less Deposit of PST		
20		Unauthorized Payment of Charge Allowance to Teachers	HR / Employees related irregularities	
21	Govt. Special Education Center Joharabad	Non conducting of annual physical verification	Others	
22	Govt. Girls High School Quaidabad	Non conducting of annual physical verification	Others	
23		Uneconomical expenditure on purchase of Misc. Items on higher rate	Value for money and service delivery issues	0.043
24		Doubtful payment without authorization		
25		Non deposit/Less Deposit of Income Tax		
26		Non deposit/Less Deposit of PST		
27		Non deposit/Less Deposit of Sales Tax		
District Education Authority Lahore				
1	DEO (SE) Lahore	Overpayment of Social Security Benefits even after regularization	Irregularity	0.307
2		Overpayment of personal allowance	Irregularity	0.010
3		Expenditure over and above budget allocation	Irregularity	0.228
4		Savings due to un-realistic preparation budget estimates	Irregularity	0.637
5		Non-reconciliation of expenditure	Irregularity	33.460
6		Irregular payment of financial assistance	Irregularity	19.60
7	DDEO(EE-W) Model Town	Irregular Payment of Travelling Allowance	Irregularity	0.100
8		Irregular repair of Transport	Irregularity	0.100
9		Irregular / Doubtful Expenditure on POL	Irregularity	0.537
10		Expenditure over and above budget allocation	Irregularity	0.563
11		Savings due to un realistic preparation budget estimates	Irregularity	28.548
12		Irregular procurement in violation of PPRA rules	Irregularity	0.194
13	DDEO(EE-W) Raiwind	Irregular expenditure beyond financial competency of school council	Irregularity	2.005

14		Irregular expenditure on civil work	Irregularity	4.666
15		Non utilization of NSB funds	Irregularity	7.117
16		Non deposit of Income Tax	Irregularity	0.940
17		Physical Verification Not Carried Out	Irregularity	-
18		Non-performance of duties / responsibilities by NSB Committee	Irregularity	-
19		Irregular procurement in violation of PPRA rules	Irregularity	0.988
20	DDEO(EE-M) Model Town	Doubtful payments due to non-availability of bank details-	Irregularity	26.262
21		Doubtful payment of salaries to staff with invalid CNIC Number	Irregularity	26.263
22		Irregular Expenditure on Pay & Allowances	Irregularity	12.540
23		Non-utilization of funds and non-surrender of savings	Irregularity	11.086
24		Expenditure without preparation of School Based Action Plan	Irregularity	5.416
25		Non utilization of NSB funds	Irregularity	3.724
26		Unjustified payment of Ph.D/ M.Phil Allowance	Irregularity	-
27		Irregular payment of contingent paid staff out of NSB funds	Irregularity	1.935
28		Non-provision of paid challans by the suppliers against sales tax invoices	Irregularity	0.333
29		Overpayment due to addition instead of deduction of income tax	Irregularity	0.018
30		Irregular procurement in violation of PPRA rules	Irregularity	0.743
31	Govt. Iqbal Hussain H/S Ghari Shahu	Physical Verification Not Carried Out	Irregularity	-
32	DDEO (EE-M) Lhr. Cantt	Irregular expenditure over and above budget allocation	Irregularity	66.668
33		Non utilization / irregular blockage of NSB funds	Irregularity	8.008
34		Non-deduction of GST & Income Tax	Irregularity	4.726
35		Doubtful appointment of Class-IV employees	Irregularity	-
36		Doubtful expenditure on civil works	Irregularity	1.877
37		Non -Production of record	Irregularity	-
38		Overpayment of inadmissible allowances to employees	Irregularity	0.077
39		Irregular procurement in violation of PPRA rules	Irregularity	1.700
40		Irregular procurement in violation of	Irregularity	0.142

		PPRA rules		
41		Irregular procurement in violation of PPRA rules	Irregularity	3.600
42		Irregular procurement in violation of PPRA rules	Irregularity	0.186
43	CEO DEA	Non-revert back unspent balance of deposit work	Irregularity	-
44		Non-obtaining of vouched account of development schemes and NSB funds	Irregularity	390.97 4
45		Non-release of development funds	Irregularity	686.38 6
46		Irregular and doubtful payment of pension without evidence of personal identification	Irregularity	397.90 7
47		Irregular Payment of Pension due to Non -Maintenance of Pension Contribution Fund on Account of MC/ Zila Council Employees	Irregularity	397.90 7
48		Non realization of registration fee from private schools	Irregularity	4.380
49		Non-transparent drawls	Irregularity	1.096
50		Overpayment of Adhoc Relief 2019	Irregularity	6.658
51		Overpayment of Science Teaching Allowance	Irregularity	6.177
52		Overpayment of integrated allowance	Irregularity	1.009
53		Transfer of Pension Contribution into Pension Contribution Fund Account without calculation	Irregularity	377.72 7
54	DDEO (EEM) city Lahore	Irregular expenditure on account of Civil Work	Irregularity	3.574
55		Irregular expenditure on account of building painting	Irregularity	2.634
56		Doubtful expenditure on the repairs of furniture	Irregularity	0.412
57		Non-maintenance of record of trees	Irregularity	-
58		Irregular procurement in violation of PPRA rules	Irregularity	1.432
59		Irregular procurement in violation of PPRA rules	Irregularity	1.693
60	National Spl. Education School	Irregular hiring of security guard	Irregularity	2.727
61		Unauthorized expenditure on account of repair and maintenance	Irregularity	1.483
62		Irregular payment on account of overtime	Irregularity	0.212
63		Imprudent management of Assets and Liabilities	Irregularity	-
64		Non conducting annual physical verification	Irregularity	-

65		Irregular procurement in violation of PPRA rules	Irregularity	3.656
66	Dy DEO MEE Tehsil Shalimar Lahore	Irregular expenditure on account of Civil Work	Irregularity	4.426
67		Doubtful expenditure on the repairs of furniture in schools	Irregularity	0.624
68		Irregular expenditure on account of repair of M&E	Irregularity	0.464
69		Imprudent management of Assets and Liabilities	Irregularity	-
70		Non-conducting of annual physical verification	Irregularity	-
71		Irregular procurement in violation of PPRA rules	Irregularity	6.523
72		Irregular procurement in violation of PPRA rules	Irregularity	1.439
73		Irregular procurement in violation of PPRA rules	Irregularity	3.357
District Education Authority Mandi Baha Din				
1	CEO DEA Mandi Bahauddin	Unauthorized transfer of funds to building department of Account-IV schemes	Weak internal control	2.043
2		Non imposition of penalty – recovery thereof	Weak internal control	10.47
3		Non completion of scheme of deposit works	Weak internal control	104.721
4		Excess release of funds	Weak internal control	21.354
5	DEO SE Mandi Bahauddin	Un-due retention of Government money in bank	Non-Compliance of rules	0.176
6	DEO Literacy	Irregular cash payment of utility bills and contingent bills	Non -- Compliance of rules	0.884
7		Irregular Purchase of stationery by splitting the indent	Non- Compliance of rules	0.338
8		Non- Scheduling of Training of NFBE Teachers	Non- Compliance of rules	-
9	Dy. DEO (EE-W) Phalia	Unauthorized Payment through DDO in Cash	Non- Compliance of rules	21.851
10		Excess Payment of Pay & Allowances for	Weak internal control	0.022
11		Non -recovery of Pay and allowances for	Weak internal control	0.055
12		Un-justified payment of financial assistance	Weak internal control	14.700
13		Irregular cash payment to supplier	Weak internal control	1.815
14		Non deduction of sales tax amounting	Weak internal control	0.283
15		Non -deduction of Income Tax	Non- Compliance of rules	0.196

16		Splitting of Job Orders to avoid quotations	Weak internal control	1.904
17		Non deduction of PST amounting	Weak internal control	0.032
18	Dy. DEO (EE-M) Phalia	Utilization of NSB funds without defined long term planning	Weak internal control	66.500
19		Unjustified payment of inspection allowance during summer vacation	Weak internal control	2.700
20		Non -recovery of Conveyance Allowance during Summer Vacations	Weak internal control	9.357
21		Non -recovery of Conveyance Allowance During Winter Vacations	Weak internal control	0.364
22		Improper/Non maintenance of store and stock register of	Weak internal control	6.329
23		Non-utilization of NSB funds	Weak internal control	11.865
24		Non-production of record	Weak internal control	0.348
25		HM Govt. Special Education Centre Mandi Bahauddin	Unauthorized drawl on account purchases/repairs in favor of DDO	Non- Compliance of rules
26	Unauthorized expenditure on repair of transport		Weak internal control	0.30
27	Unauthorized consumption of POL amounting		Weak internal control	1.190
28	Unauthorized drawl of funds amounting		Non -Compliance of rules	0.476
29	Un-due retention of Government money in bank		Weak internal control	0.611
30	Unauthorized expenditure on purchase of uniform		Non-Compliance of rules	1.564
31	HM Govt. Special Education Centre Phalia	Un-due retention of Government money in bank	Non -- Compliance of rules	0.578
32		Unauthorized expenditure	Non -Compliance of rules	1.227
33		Doubtful payment through POL	Weak internal control	0.998
34		Unauthorized payment through DDO bank account in cash	Weak internal control	1.814
District Education Authority Mianwali				
1	CEO DEA Mianwali	Irregular purchase of Rs 2.296 Million furniture through splitting without annual planning	Procurement	2.296
2		Doubtful utilization of development funds	Value for money and service delivery issues	17.371
3		Non-obtaining of 10% security for purchase of IT Lab Items and furniture		1.181
4		Non provision of record regarding Transfer of Funds Amounting to Rs75.009 Million for purchase of lands for schools.	Procurement	75.009
5		Non-verification of General Sales Tax	Others	1.234
6		Irregular blockage of funds		454.187
7		Non production of record of regularization	HR / Employees	19.813

		orders of teachers during Financial Year 2019-20 and likely to overpayment on account of SSB of Rs 14.272 Million and Personal Allowance of Rs 5.541 Million due to wrong fixation of pay and allowances	related irregularities	
8		Loss to Govt. of Rs 300,000 due to non - auction of office vehicle	Value for money and service delivery issues	0.3
9	DEO (M-EE) Mianwali	Non-Surrendering of Savings	Others	24.726
10		Non-Surrendering of Savings		24.726
11		Recovery of Conveyance Allowance not ensured by sanctioning authority	HR / Employees related irregularities	0.551
12		Recovery of Conveyance Allowance not ensured by sanctioning authority		0.551
13		Non-Compliance of Decisions and Non - Realization of Fine imposed	Value for money and service delivery issues	0.139
14		Irregular payment of pay and Allowances under A01270-Others	HR / Employees related irregularities	0.121
15		Doubtful/Irregular payment of pay and allowances due to duplicate service book		1.53
16		Non-provisions of Vouched account worth	Others	3.869
17		DEO (Literacy) Mianwali	Non verification of GST	
18	Deputy DEO (W-EE) Mianwali	Non-surrender of saving in budget		191.97
19		Non-surrender of saving in budget		191.97
20		Irregular expenditure without concurrence of Assistant Education Officer,	Value for money and service delivery issues	1.258
21		Non verification of GST, IT and PST	Others	2.366
22		Irregular payment of rent without any formal agreement	Value for money and service delivery issues	0.21
23		Irregular payment of pay and Allowances under A01270-Others	HR / Employees related irregularities	12.026
24	Dy. DEO (M EE) Piplan	Irregular expenditure through unauthorized SMCs	Value for money and service delivery issues	18.41
25		Irregular payment in cash instead of crossed cheques		19.286
26		Doubtful Drawl of Govt. Money		6.239
27		Overpayment due to purchase of Contingencies items at exorbitant rates		0.008
28		Doubtful payment of pay and allowances due to duplicate service book	HR / Employees related irregularities	1.512
29		Non-Verification Service Books for authentication of Pay & Allowances of employees	Others	21.043
30		Dy. DEO (M) Mianwali	Non stoppage of payment of Salaries after death of employees	HR / Employees related

			irregularities	
31		Doubtful disbursement of money drawn in the name of DDO	Value for money and service delivery issues	37.1
32		Irregular blockage of funds	Others	87.123
33		Irregular blockage of funds		850.08
34	Dy. DEO Male Isa Khel	Irregular expenditures by school without approval of annual action plan	Value for money and service delivery issues	4.177
35	Government Center Model High School, Mianwali	Non-surrender of saving in budget	Others	70.312
36		Non verification of GST, IT and PST		0.473
District Education Authority Nanakan Sahib				
1		Overpayment on account of 30% SSB due to non-fixation of pay after regularization	Recovery	
2		Inadmissible payment of integrated Allowance	Irregularity	2.455
3		Overpayment on account of Conveyance Allowance to OSD	Recovery	0.017
4	CEO Education	Excess payment of pay and allowances after superannuation retirement	Recovery	0.039
5		Unauthorized payment of Qualification Allowance	Irregularity	9.765
6		Non-verification of General Sales Tax	Irregularity	4.854
7		Unauthorized issuance of supplementary grant	Irregularity	
8		Non -recovery of Conveyance Allowance Paid during Winter Vacation	Recovery	0.526
9		Inadmissible payment of integrated Allowance	Irregularity	0.221
10	Dy DEO (Male) Nankana Sahib	Irregular expenditure beyond financial competency of school council	Irregularity	1.617
11		Irregular expenditure on civil work	Irregularity	6.517
12		Purchase of furniture without specifications	Irregularity	1.921
13		Unauthorized payment for weather shield paint amounting	Irregularity	3.640
14		Loss Due to Unjustified Payment of Charge Allowance	Irregularity	0.792
15		Non-recovery of Conveyance Allowance Paid during Winter Vacation	Recovery	0.465
16	Dy DEO (Female) Sangla Hill	Inadmissible payment of integrated Allowance	Irregularity	0.215
17		Irregular expenditure beyond financial competency of school council	Irregularity	3.367
18		Non utilization of NSB funds	Irregularity	4.671
19		Unauthorized payment for weather shield paint amounting	Irregularity	0.468
20	Dy DEO (Male) Sangla Hill	Non -recovery of Conveyance Allowance Paid during Winter Vacation	Recovery	0.399
21		Inadmissible payment of integrated Allowance	Irregularity	0.087
22		Irregular expenditure beyond financial	Irregularity	8.922

		competency of school council –		
23		Non utilization of NSB funds	Irregularity	4.796
24		Unauthorized payment for weather shield paint amounting	Irregularity	0.277
25		Loss Due to Unjustified Payment of Charge Allowance	Irregularity	0.221
26	Dy DEO (WEE) Shahkot	Unauthorized payment of Qualification Allowance	Irregularity	1.612
27		Non-Recovery of Conveyance Allowance Paid during Winter Vacation	Recovery	0.831
28		Inadmissible payment of integrated Allowance	Irregularity	0.560
29		Irregular expenditure beyond financial competency of school council	Irregularity	10.451
30		Irregular expenditure on civil work	Irregularity	2.208
31		Non utilization of NSB funds	Irregularity	2.418
32		District Officer Secondary Education Nankana Sahib	Non-production of record of auction of dismantled material of dangerous portion of school buildings	Irregularity
33	Non-conducting of post audit of NSB funds Irregular expenditure without post-audit system-		Irregularity	
34	Non- accountal of stock and store		Irregularity	1.146
35	Non-transparent drawls caused suspected embezzlement		Irregularity	615.048
36	Non-production of distribution record of 7587 number solar panel		Irregularity	
37	Dy DEO (WEE) Nankana Sahib	Non-disbursement / undue retention of public money	Irregularity	1.928
38		Non achievement of target regarding student retention ratio	Irregularity	
39		Unauthorized payment of Qualification Allowance	Irregularity	3.777
40	Government Slow Learner School, Nankana Sahib	Non-transparent purchase of uniform	Irregularity	1.092
41		Purchase of uniform over and above approved rates	Irregularity	0.214
42		Irregular expenditure on purchase of water filtration plan-	Irregularity	0.673
43		Purchase of payment of GST	Irregularity	0.029
44		Installation of iron shed by violating the procedure worth	Irregularity	0.198
45		Purchase by violating the procedure worth	Irregularity	1.138
46		Non-verification of GST invoices	Irregularity	0.690
47		Irregular Payment of Stipend Due to Defective Maintenance of Record	Irregularity	1.243
48		Non-transparent expenditure on the purchase of Plant & Machinery	Irregularity	0.897
49	Govt. Special Education Center Nankana Sahib	Expenditure by violating PPRA-	Irregularity	1.820
50		Non-verification of GST invoices	Irregularity	0.934
51		Non-transparent / unjustified expenditure	Irregularity	0.399
52		Imprudent management of Assets and Liabilities	Irregularity	
53		Irregular maintenance of service Books	Irregularity	-

District Education Authority Narowal				
1.	CEO (DEA) Narowal	Doubtful payment to Madaaris schools	Others	9.65
2.		Unjustified payment of SSB-30% in lieu of pension	Others	0.110
3.		Wasteful expenditure on development scheme	Irregularity	98.474
4.	DO Literacy	Undue retention of government money	Others	3.291
05.	DDEO (MEE) SKG	Unjustified payment in cash worth	Others	5.51
06.		Non -payment of Sales on Purchases	Others	0.384
7.		Unjustified expenditure on purchase of furniture	Others	1.423
08.		Non-deduction of Income Tax	Irregularity	0.1017
09.	Deputy District Education Officer (WEE) Shakargarh	Non-recovery of Penalties from Teachers	Irregularity	0.092
10.		Irregular payment of F.A & leave encashment through DDO in cash		35.373
11.		Unjustified payment in cash worth		2.531
12.		Excess Payment of Pay & Allowances	Irregularity	0.8845
13.		Excess Payment of Pay & Allowances	Irregularity	0.1110
14.		Doubtful Payment of arrear Pay & Allowances	Irregularity	5.064
15.		Non deduction of sales tax amounting	Weak Internal Control	0.430
16.		Non -deduction of Income Tax Rs	HR/Employees related irregularities	0.18983 8
17.		Non deduction of PST amounting	Irregularity	0.0478
18.		Unauthorized payment of taxes for	Procurement related	0.220
19.	Special Education Center NWL	Unauthorized Payment through DDO	Procurement related	1.926
20.	Girls High School	Utilization of NSB funds without defined long term planning	Others	4.409
21.	Maingri, District Narowal	Unjustified payment of SSB 30% and overpayment of pay and allowances	HR Related	0.242
22.	7. DEO (SE) NWL	Unauthorized drawl on account purchases/repairs in favor of DDO	Procurement Related	1.097
23.		Unjustified payment of SSB 30% in lieu of pension –	Employee Related	0.212
24.		Unauthorized drawl of Financial Assistance and Leave Encashment - Rs 572,020	Employee Related	0.572
25.		Unjustified drawl of TA/DA	Employees Related	0.0380
District Education Authority Okara				
1	CEO DEO Okara	Unauthorized purchase of ACs without approval of Austerity Committee	Irregularity	0.189
2		Non obtaining of PC-IV/ handing over of completed schemes	Irregularity	-
3		Non-obtaining of vouched account	Irregularity	4.764
4		Unauthentic receipt of commutation shares due to non- reconciliation of pension share for MC Cadre employees	Irregularity	5.999

5		Pending cases of leave encashment and financial assistance	Irregularity	-
6	Special Education Center Renala Khurd	Irregular payment of repair of furniture & fixture and machinery and equipment	Irregularity	0.228
7	Deputy District Officer (WEE) Renala Khurd	Purchase of furniture without specifications	Irregularity	5.388
8		Non utilization of NSB funds	Irregularity	34.496
9		Strengthening of Internal controls	Irregularity	-
10	Dy. DEO MEE Tehsil Renala Khurd	Purchase of furniture without specifications	Irregularity	6.708
11		Non utilization of NSB funds	Irregularity	-
12		Unauthorized and doubtful payment of encashment	Irregularity	12.978
13	Govt. Special Education Center Depalpur -do-	Irregular disbursement of scholarship	Irregularity	3.607
14		Irregular expenditure on repair	Irregularity	0.078
15	Govt. Gunj Shakar Special Education Center Okara	Irregular expenditure due to non-maintenance of account	Irregularity	0.835
16		Irregular expenditure due to Misclassification	Irregularity	0.772
17		Imprudent management of Assets and Liabilities	Irregularity	-
18	GGMS JM HS Okara	Non achievement of target regarding student retention ratio	Irregularity	-
19		Mis-appropriation of public money	Irregularity	0.195
20		Non adherence of post audit system of expenditure	Irregularity	4.457
21		Non reconciliation of expenditure	Irregularity	4.457
22	District Officer (M-EE), Okara	Irregular expenditure of Expenditure	Irregularity	1.237
23		Doubtful Expenditure on Civil Works amounting	Irregularity	0.547
District Education Authority Rawalpindi				
1	CEO (DEA) Rawalpindi	Difference in FI data and Expenditure statement	Procurement related irregularities	0.142
2		Non surrender of savings	Others	1.487
3		Doubtful payment of pension without personal identification	Others	141.917
4		Irregular purchases in violation of PPRA	Others	0.449
5		Irregular payment of Charge Allowance	HR /Employees related irregularities	0.144
6		Purchase without specification	Procurement related irregularities	0.251
7		Irregular purchases in violation of PPRA	Others	4.257
8		Irregular Expenditure in Excess of Budget Provision	Others	20.697
9		Non utilization of NSB funds	Others	8.672
10		Irregular retention	Others	52.691
11		Unlawful creation of liability	Others	0.492

12		Irregular Expenditure in Excess of Budget Provision	Others	80.675
13		Irregular expenditure	Others	0.643
14		Irregular retention of fund	Others	38.369
15		Irregular purchases in violation of PPRA	Others	1.836
16		Unlawful holding of building funds for immersed School by AC Kallar Syedan	Others	7.072
17	Dy DEO (WEE) Taxila	Overpayment of integrated allowance	HR /Employees related irregularities	0.227
18	Dy DEO (MEE) Taxila	Irregular payment of salary during different types of leave without pay	HR /Employees related irregularities	0.344
19		Overpayment on account of pay and allowances to contract employees	HR /Employees related irregularities	0.384
20		Un-authorized payment of conveyance allowance during leave	HR /Employees related irregularities	0.233
21		Overpayment of integrated allowance	HR /Employees related irregularities	
22		Un-authorized payment of charge allowance	HR /Employees related irregularities	0.033
23		Irregular payment of conveyance allowance with pay	HR /Employees related irregularities	0.043
24		Irregular payment of conveyance allowance without pay	HR /Employees related irregularities	0.059
25	DEO (Special Education)	Over payment of Conveyance allowance	HR /Employees related irregularities	0.120
26		Irregular expenditures through DDO	Value of money and service delivery issues	0.216
27		Excess payment charged by contractor over scale of food	Value of money and service delivery issues	0.187
28	Government Degree College of Special Education	Likely misappropriation of POL by Principal	Value of money and service delivery issues	0.433
29		Irregular expenditure due to defective purchase below specification	Procurement related irregularities	0.356
30		Irregular incurring of expenditure through misclassification	Procurement related irregularities	0.117
31		late supply of uniforms by firms after lapse of season	Value of money and service delivery issues	0.083
32		Excess consumption by showing excess millage in Route	Value of money and service	0.084

			delivery issues	
33		Irregular payment of building rent without assessment by the Excise & Taxation Department	Value of money and service delivery issues	3.128
34		Irregular Expenditure in Excess of Budget	Others	0.093
35		Non-surrendering of Savings	Others	31.622
36		Un-authorized drawl of money by DDO instead of vendor name	Others	2.697
District Education Authority Sargodha				
1	CEO DEA Sargodha	Devaluation of money due to inflation	Value for money and service delivery issues	11.454
2		Non production of Punjab Education Commission remuneration charges		11.909
3	DO SE	Savings not surrendered in time Rs3.680 million	Others	0.415
4	Dy DEO MEE Sargodha	Expenditure over & above budget Allocation	Value for money and service delivery issues	45.418
5	Dy DEO WEE Sargodha	Doubtful expenditure on civil works		2.321
6		Expenditure over & above budget Allocation		189.439
7	Dy DEO WEE Bhalwal	Doubtful expenditure on civil works		4.463
8		Savings not surrendered in time		271.372
9		Doubtful expenditure on civil works	Value for money and service delivery issues	6.541
10	Dy. DEO (WEE) Sahiwal	Irregular expenditure by schools' council over and above the authorized limit of School Management Council		2.45
11				
12		Inadmissible payment of Pay & Allowance Rs0.075	HR / Employees related irregularities	0.038
13		Savings not surrendered in time	Others	1.016
14				
15	Dy. DEO (WEE) Sillanwali	Overpayment of Inspection Allowance in lieu of Additional Charge	HR / Employees related irregularities	0.12
16		Less-deduction of Income Tax on labour charges	Others	0.042
17		Savings not surrendered in time	Others	183.224
18		Irregular payments in the name of DDO		24.77
19		Excess expenditure over and above budget allocation		28.831
20	Dy. DEO (MEE) Kotmomin	Doubtful expenditure on civil works		4.518
21		Irregular expenditure by school council over and above the authorized limit of School Management Council	Value for money and service delivery issues	2.88
22		Irregular Expenditure on POL		0.453
23		Less Deduction of GST and Income Tax		0.023
24	Government Special Education	Irregular payments in the name of DDO		9.981
25		Savings not surrendered in time	Others	5.718

	Centre Sahiwal District Sargodha			
26	Government	Savings not surrendered in time Rs3.356		0.885
27	Secondary			
28	School for Hearing Impaired Girls (Special Education) Sargodha	Irregular Expenditure on POL	Value for money and service delivery issues	2.773
District Education Authority Sheikhupura				
1	CEO DEA Sheikhupura	Unauthorized expenditure out of unapproved supplementary grant	ICW	-
2		Un-justified Payment of Honoraria	ICW	0.7
3	DO MEE Sheikhupura	Imprudent management of Assets and Liabilities	ICW	-
4		Non conducting annual physical verification	ICW	-
5	Dy. DEO (EE-W)	Irregular expenditure beyond financial competency	Irregularity	-
6	Sheikhupura	Irregular procurement without tendering	Irregularity	-
7		Unauthorized payment on weather shield	Irregularity	0.21
8		Irregular expenditure on maintenance & repair and civil work	ICW	
9		Purchase of furniture without specifications	Irregularity	
10		Irregular expenditure due to non- obtaining Sales Tax invoices from suppliers	ICW	-
11		Loss due to non-collection of Income Tax and sales tax	ICW	-
12		Un-justified/ irregular drawl of cash	Irregularity	-
13		Irregular transfer of NSB funds without pre-audit worth	ICW	-
14		Irregular expenditure	Irregularity	0.65
15		Expenditure without preparation of School Based Action Plan	ICW	-
16		Irregular drawl of Qualification Allowance & Personal Allowance & other allowance	ICW	-
17		Non-deduction of income tax from inspection allowance	ICW	0.43
18		Irregular drawl of allowances under undefined nomenclature	ICW	-
19		Irregular drawl of Qualification Allowance due to non-verification by HEC	ICW	-
20		Non-production of record	ICW	-

21		Irregular consumption of POL in the vehicles	Irregularity	-
22		Irregular payment of repairs	Irregularity	-
23		Irregular payment of repairs	Irregularity	-
24		Irregular payment on account of liabilities	ICW	-
25		Irregular payment of travelling Allowance	ICW	0.33
26	Dy DEO MEE	Irregular / Doubtful Expenditure on POL	Irregularity	0.596
27	Ferozwala	Irregular payment on account of rent of school buildings	Irregularity	0.359
29	Dy DEO MEE	Irregular payment on account of rent of school building without assessment	Irregularity	0.203
30	Muridke	Overpayment of income tax /sales tax out of NSB fund	ICW	-
31	Dy DEO MEE	Irregular expenditure on account of civil works	ICW	-
32	Sharaqpur	Irregular expenditure on account of painting of buildings	ICW	-
33		Irregular expenditure on account of purchase of furniture	Irregularity	-
34	Government Deaf & Defective Hearing School, Sheikhpura	Irregular expenditure on vehicles on without approval of Sanctioned Strength	ICW	-
35		Irregular expenditure on account of pay of drivers	Irregularity	0.82
36		Non-surrender of savings	ICW	-
37		Inadmissible payment of Non-surrendering of savings	Irregularity	0.07
38		Un-justified payment of salaries without performance of duties	ICW	0.73
39	Government Special Education Centre Farooqabad	Irregular expenditure of government money without performance of duty on account of pay and allowances	ICW	0.31
40		Non-surrendering of savings	ICW	-
41		Irregular purchase on account of uniform	Irregularity	0.999
42		Payment of stipend without verification of account	ICW	0.365
43	Govt. Special Education Centre HIC Sheikhpura	Un-necessary creation of liability -	ICW	-
44	HM Govt. Special Education Center Sharaqpur	Unauthorized expenditure on account of repair & maintenance	ICW	0.159
45		Irregular purchase on account of uniform	Irregularity	0.279
46		Irregular payment on account of TA/DA	Irregularity	0.078

47		Imprudent management of Assets and Liabilities	ICW	-
District Education Authority Sialkot				
1	CEO NDEA Sialkot	Unjustified Payment in the name of DDO worth	Weak internal control	3.553
2		Non verification of Payment of GST	Weak internal control	2.390
3		Irregular cash payment to Financial Assistance and leave encashment	Weak internal control	3.104
4		Non- Production of Record amounting	Weak internal control	0.000
5		Non auction of old vehicles-	Non -Compliance of rules	1.400
6		Irregular expenditure without inclusion of development grants in budget-	Non -Compliance of rules	289.835
7		Non utilization of budget of Financial Assistance-	Non -Compliance of rules	126.612
8		Irregular expenditure pay and allowances without SNE	Non -Compliance of rules	0.605
9		No action on savings	Non -Compliance of rules	8.680
10		Non preparation/Non verification of pass book worth	Weak internal control	254.995
11		Transfer of NSB funds without pre-audit worth -	Weak internal control	306.944
12		Irregular expenditure beyond financial competency of School council –	Weak internal control	306.944
13		Non-evaluation/Monitoring of IT Project	Weak internal control	4.000
14		Non production of adjustment account	Weak internal control	2.700
15		Payment out of SDA without post-audit worth-	Non- Compliance of rules	254.995
16		Embezzlement on account of pay and allowances-	Weak internal control	1.780
17		Blockage of government money without requirement	Weak internal control	1.025
18		Irregular development works of	Weak internal control	0.000
19		Nonpayment /finalization of pension cases	Weak internal control	23.020
20		Improper maintenance of log book-	Weak internal control	0.289
21		Physical verification of durable items of the DDO not carried out	Weak internal control	0.000
22		Non verification of demolishing dangerous school building receipts	Weak internal control	0.000
23		Irregular expenditure on the repair of vehicle	Weak internal control	0.074
24		Non finalization of inquiries	Weak internal control	0.000
25		Non-maintenance of Accounting Record of Assets and Liabilities from the establishment	Non -Compliance of rules	0.000

		of the office.			
26		Non-disposal of pending court cases and action against disciplinary cases.	Weak internal control	0.000	
27		Non-conducting of survey census of Private Schools – irregular award of register without fulfillment formalities.	Weak internal control	0.000	
28	DDEO (WEE) Sambarial	Non-deduction of Income tax	Non -Compliance of rules	0.723	
29		Undue retention of Govt. money	Weak internal control	1.677	
30		Irregular drawl of qualification allowances-	Non- Compliance of rules	1.901	
31		Unjustified drawl of Pay and Allowances without performing duties and payment of charge allowance	Non- Compliance of rules	17.798	
32		Unjustified payment of inspection allowance paid during vacation	Non -Compliance of rules	1.950	
33		Overpayment of pay and allowances due to non- deduction of GP Fund Group Insurance and Benevolent Fund	Weak internal control	1.509	
34		Irregular drawl of Arrears of pay and allowances due to non- availability of whereabouts of	Weak internal control	2.059	
35		Irregular payment of Charge allowance and recovery there of	Non- Compliance of rules	1.012	
36		Non accountal of Government assets	Weak internal control	28.670	
37		Unjustified drawl of House Rent of @ 45% instead of 30% of the Basic Pay	Weak internal control	0.093	
38		Physical verification not carried out	Weak internal control	0.000	
39		DO(litracy) Sialkot	Unjustified Payment in the name of DDO worth	Non -Compliance of rules	0.377
40			Recovery of Conveyance allowance worth	Non -Compliance of rules	0.053
41	Irregular Drawl of TA/DA		Weak internal control	0.000	
42	Non-Scheduling of Training of NFBE Teachers		Weak internal control	0.000	
43	Non achievement of Target for Student-Teacher Ratio		Weak internal control	0.000	
44	Irregular Repair of Vehicle worth		Non -Compliance of rules	0.100	
45	Recovery of house rent worth		Non -Compliance of rules	0.159	
46	DY. DEO (W-E.E) Pasrur	Non-production of record	Weak internal control	30.340	
47		Utilization of NSB funds without defined long term planning	Weak internal control	90.952	
48		Unjustified payment of inspection allowance during summer vacation	Weak internal control	6.750	
49		Useless payment of inspection allowance of	Non -Compliance of rules	18.000	
50		Defective execution of civil works	Non Compliance	20.744	

			of rules	
51		Excess payment of GST, Income tax & PST from NSB funds	Non Compliance of rules	2.166
52		Improper/Non maintenance of store and stock register of	Non Compliance of rules	10.317
53		Non-utilization of NSB funds	Non Compliance of rules	16.598
54		Unauthorized formation of school councils	Non Compliance of rules	0.000
55		Improper maintenance of Minutes of Meeting Register for School Councils Meeting	Non Compliance of rules	0.000
56		Least Interest of School Council Members	Non Compliance of rules	0.000
57		Improper Maintenance of Cash Book	Non Compliance of rules	0.000
58		Non Obtaining the Quarterly Bank Statements from School Councils by Dy. DEOs	Non Compliance of rules	0.000
59		Non Maintenance of School Inspection Register For School Council Members	Non Compliance of rules	0.000
60		Non-performance of duties / responsibilities by School Council	Non Compliance of rules	0.000
61		Non Recovery of Penalties from teachers –	Weak internal control	0.138,000
62		Excess Payment of Pay & Allowances for	Non Compliance of rules	0.276
63		Excess Payment of Pay & Allowances for	Non Compliance of rules	0.279
64		Excess Payment of Pay & Allowances for	Non Compliance of rules	0.146
65		Unauthorized Payment through DDO in Cash-	Non Compliance of rules	29.614
66	Dy. DEO (M-E.E) Daska	Unauthorized retention of cash balance for	Non Compliance of rules	1.710
67		Irregular cash payment to supplier	Non Compliance of rules	4.320
68		Non deduction of sales tax amounting	Non Compliance of rules	0.734
69		Non -deduction of Income Tax	Non Compliance of rules	0.292
70		Splitting of Job Orders to avoid quotations–	Non Compliance of rules	2.702
71		Non deduction of PST amounting	Non Compliance of rules	0.118
72		Non- payment of General Sales Tax -	Non Compliance of rules	0.050
73	DDEO (WEE) Daska	Irregular drawl of qualification allowances-Rs	Non Compliance of rules	1.420
74		Unjustified payment of inspection allowance paid during vacation	Weak internal control	1.497
75		Irregular Drawl of POL -	Non Compliance of rules	0.183
76		Unauthorized Payment through DDO in	Non-Compliance	0.693

		Cash	of rules	
77		Unjustified payment of adjustments –	Non-Compliance of rules	6.764
78		Excess payment of Adhoc Relief Allowance-2016 amounting	Non Compliance of rules	0.020
79		Irregular payment of Charge allowance of	Non Compliance of rules	0.639
80		Non- Obtaining the Quarterly Bank Statements from School Councils	No- Compliance of rules	1898.300
81	HM Govt. Special Education Centre Sambrial	Unauthorized drawl on account purchases/repairs in favor of DDO	Non Compliance of rules	1.627
82		Unauthorized expenditure on account of rent of office building	Non Compliance of rules	1.936
83		Non accountal of uniform items	Non Compliance of rules	2.210
84		Unauthorized expenditure on repair of transport	Non-Compliance of rules	0.651
85		Unauthorized expenditure on repair of M&E & F&F	Non-Compliance of rules	0.297
86		Unjustified drawl of pay and allowances in absent period	Non Compliance of rules	0.178
87		Unauthorized payment of merit/scholarship	Weak internal control	2.190
88		Unauthorized consumption of POL amounting	Non Compliance of rules	3.010
89		Non reconciliation of expenditure statements	Non Compliance of rules	0.000
90		Unauthorized expenditure on account of uniform	Non-Compliance of rules	1.373
91		Unauthorized drawl on account purchases/repairs in favor of Ddo	Non Compliance of rules	1.616
92		HM Govt. Special Education Centre Daska	Unauthorized drawl on account purchases/repairs in favor of DDO	Non Compliance of rules
93	Unjustified expenditure on purchase of uniform		Non Compliance of rules	1.339
94	Unauthorized expenditure on account of rent of office building		Non Compliance of rules	1.719
95	Non accountal of uniform items		Non Compliance of rules	0.616
96	Unauthorized expenditure on repair of M&E & F&F		Non Compliance of rules	0.148
97	Unauthorized expenditure on repair of transport		Non Compliance of rules	0.320
98	Non recovery of conveyance allowance		Non Compliance of rules	0.187
99	Unauthorized drawl of pay and allowances amounting		Non Compliance of rules	0.471
100	Unauthorized consumption of POL amounting		Weak internal control	1.230
101	Unauthorized expenditure on account of stipend		Non -Compliance of rules	1.991
102	Unauthorized drawl on account purchases/repairs in favor of DDO		Non -Compliance of rules	1.004
103	HM Govt.		Unauthorized drawl on account	Non -Compliance

	Institute of Slow Learner Sialkot	purchases/repairs in favor of DDO	of rules	
104		Unauthorized expenditure on account of uniform	Non- Compliance of rules	0.929
105		Non recovery of conveyance allowance	Non- Compliance of rules	0.040
106		Unauthorized drawl of qualification allowance	Non- Compliance of rules	0.120
107		Non accountal of items	Non -Compliance of rules	1.420
108		Non-Approval Route Plan	Non -Compliance of rules	1.574
109		Unauthorized consumption of POL	Non- Compliance of rules	1.574
110		Unauthorized expenditure on repair of M&E & F&F	Non -Compliance of rules	0.237
111		Unauthorized drawl on account purchases/repairs in favor of DDO	Non -Compliance of rules	1.127
112		HM Govt. Special Education Centre Sialkot	Unauthorized drawl on account purchases/repairs in favor of DDO	Non -Compliance of rules
113	Unjustified expenditure on purchase of uniform		Weak internal control	0.314
114	Non maintenance of record		Non -Compliance of rules	0.208
115	Unauthorized expenditure on account of rent of office building		Non -Compliance of rules	1.050
116	Non accountal of uniform items		Non- Compliance of rules	0.314
117	Unauthorized expenditure on repair of transport		Non-Compliance of rules	0.091
118	Non recovery of conveyance allowance		No- Compliance of rules	0.038
119	Unauthorized expenditure on purchase of bus		No- Compliance of rules	5.800
120	Unauthorized drawl of pay and allowances amounting		Non-Compliance of rules	0.553
121	Unauthorized consumption of POL amounting		Non-Compliance of rules	0.064
122	Non reconciliation of expenditure statements		Non- Compliance of rules	0.000

Annexure-B

Rs in million

Sr. No.	Name of District	DEA					
		Original Budget	Supplementary	Final Budget	Expenditure	Saving (-) / Excess (+)	% age Saving
1	Attock	7,239.896	50.616	7,290.512	6,926.758	-363.754	4.99
2	Bhakkar	6,060.704	-	6,060.704	5,629.119	-431.585	7.12
3	Chakwal	7,557.320	2,070.185	9,627.505	6,088.577	-3,538.928	36.76
4	Gujranwala	11,511.009	1,584.369	13,095.378	10,466.358	-2,629.020	20.08
5	Gujrat	8,950.336	566.083	9,516.419	8,691.106	-825.313	8.67
6	Hafizabad	3,818.306	437.925	4,256.231	3,678.395	-577.836	13.58
7	Jhelum	5,196.270	262.247	5,458.517	4,591.081	-867.436	15.89
8	Kasur	12,721.679	1,133.566	13,855.245	7,782.921	-6,072.324	43.83
9	Khushab	6,126.056	230.533	6,356.589	4,451.723	-1,904.866	29.97
10	Lahore	17,388.875	1,372.062	18,760.937	13,712.312	-5,048.625	26.91
11	M.B.Din	5,681.117	348.907	6,030.024	4,741.935	-1,288.089	21.36
12	Mianwali	8,104.183	1,206.097	9,310.280	6,700.857	-2,609.423	28.03
13	Nankana Sahib	5,248.850	232.018	5,480.868	4,387.929	-1,092.939	19.94
14	Narowal	8,528.493	484.796	9,013.289	6,938.626	-2,074.663	23.02
15	Okara	8,704.894	365.074	9,069.968	8,546.642	-523.326	5.77
16	Rawalpindi	12,979.945	-	12,979.945	12,418.240	-561.705	4.33
17	Sargodha	13,515.412	2,182.284	15,697.696	11,787.685	-3,910.011	24.91
18	Sheikhupura	7,923.936	872.923	8,796.859	7,542.452	-1,254.407	14.26
19	Sialkot	10,151.342	1,970.576	12,121.918	10,564.616	-1,557.302	12.85
	Total	167,408.623	15,370.261	182,778.884	145,647.332	-	20.32

Annexure-C
2.4.1.1.1
Amount in Rs

Name and Designation of Employees	Date of retirement	Receivable from	Total Commutation	Pension & commutation share received	Pension & commutation share pending
Zaib un Nisa EST (MS)	21.02.2018	MC Attock	2,938,742	1,627,709	1,311,033
Tanveer-ur-rehman PST (MC)	25.11.2018	MC Attock	1,462,121	1,407,819	54,302
Mst Ghazala Yousaf (PST)	25.09.2017	MC Attock	2,238,981	1,360,728	878,253
Rehana Perveen SST (MC)	31.08.2019	MC Attock	2,913,884	-	2,913,884
Mukhtar Ahmed Qureshi PST (MC)	29.12.2019	MC Attock	2,583,699	-	2,583,699
Mst. Salam Naqvi EST	09.05.2020	MC Attock	2,357,388	-	2,357,388
Mst. Rehana Habib EST	31.12.2018	MC Hassanabdal	2,444,527	-	2,444,527
	Total		16,939,342	4,396,256	12,543,086

Annexure-D
2.4.1.1.2
Amount in Rs

Name of Formation	PDP No	Name	Personal No	Date of Regularization	SSB 30%	ARA 2017	ARA 2018	ARA 2019	Total
Dy DEO (W-EE) Hazro,	28	Amama Mehtab	31630708	30.04.2018	156,239	-	-	-	156,239
		Kehkashan Arshad	31629387	30.04.2018	156,239	-	-	-	156,239
		Madiha Nawaz	31629371	30.04.2018	156,239	-	-	-	156,239
		Javeria Begum	31630712	30.04.2018	156,239	-	-	-	156,239
		Saleha Naseer	31629378	30.04.2018	156,239	-	-	-	156,239
		kulsum Bibi	31831913	30.04.2018	156,239	-	-	-	156,239
		Shehla Gul	31630510	30.04.2018	156,239	-	-	-	156,239
		Farah Rizwan	31655746	30.04.2018	156,239	-	-	-	156,239
		Sonia Naaz	31642007	30.04.2018	118,556	-	-	-	118,556
		Asma Jahangir	31638075	30.04.2018	118,556	-	-	-	118,556
		Humaira Aslam	31654682	30.04.2018	118,556	-	-	-	118,556
		Aqsa wajid	31662115	30.04.2018	118,556	-	-	-	118,556
		Rehana	31655725	30.04.2018	118,556	-	-	-	118,556
		Sara Tariq	31655732	30.04.2018	118,556	-	-	-	118,556
		Hina Izhar	31655728	30.04.2018	118,556	-	-	-	118,556
		Sadia Bibi	31682879	30.04.2018	125,897	6,925	6,916	5,054	144,792
		Kiran Mustafa	31685035	30.04.2018	125,897	6,925	6,916	5,054	144,792
		Salma Saeed	31685040	30.04.2018	125,897	6,925	6,916	5,054	144,792
		Arfa Sami Muntaha	31638067	30.04.2018	125,897	6,925	6,916	5,054	144,792
		Shrisha Rabia	31685031	30.04.2018	125,897	6,925	6,916	5,054	144,792
		Farah Jabeen	31691528	30.05.2018	121,212	6,667	6,916	5,054	139,849
		Azhra Mustafa	31741792	3.10.2018	101,244	5,569	5,569	3,192	115,574
		Uzma Bibi	31719687	13.07.2018	114,192	6,281	6,281	5,054	131,808
		Sumbal Javaid	31685028	30.04.2018	118,556	-	-	-	118,556
		Shahista Parveen	31685029	30.04.2018	118,556	-	-	-	118,556
		Farhat Jabeen	31685030	30.04.2018	118,556	-	-	-	118,556

		Nayyar Sultana	31699757	30.04.2018	118,556	-	-	-	118,556
		Irum Mushtaq	31691530	30.05.2018	113,850	-	-	-	113,850
		Sidra Abdul Razaq	31921172	30.05.2018	113,850	-	-	-	113,850
		Rukhsana	31691531	30.05.2018	113,850	-	-	-	113,850
		Ammara Naseem	31813342	25.07.2019	54,288	2,986	2,986	2,986	63,246
		Syed Ifat Riyaz	31824031	3.9.2019	48,037	2,642	2,642	2,642	55,963
		Saiqa Jabeen	31812628	25.07.2019	51,122	-	-	-	51,122
		Maria Sultan	31812629	25.07.2019	51,122	-	-	-	51,122
		Sadia Bibi	31813329	25.07.2019	51,122	-	-	-	51,122
		Shahista Kanwal	31819098	25.07.2019	51,122	-	-	-	51,122
		Sadia Bibi	31812632	25.07.2019	51,122	-	-	-	51,122
		Shumaila Azeem	31813332	25.07.2019	51,122	-	-	-	51,122
		Asia Bibi	31813337	25.07.2019	51,122	-	-	-	51,122
		Sunbal Mehmood	31813338	25.07.2019	51,122	-	-	-	51,122
		Maria Anwar	31832735	6.9.2019	51,122	-	-	-	51,122
		kulsum Bibi	31831913	15.09.2019	51,122	-	-	-	51,122
					4,475,256	58,770	58,974	44,198	4,637,198
Name of Formation	PDP No	Name of Teachers			Period	Amount (Rs)	Remarks		
Deputy District Education Officer (M-EE) Attock	50	Sadiah Khan PST			03/2020 to 6/2020	18,216	Payment of 30% SSB after regularization		
		Siara Shahab PST			03/2020 to 6/2020	18,216			
		Yasir Nadeem PST			03/2020 to 6/2020	18,216			
		Muhammad Rizwan Ahmad PST			03/2020 to 6/2020	18,216			
		Imtiaz Hussain EST			03/2020 to 6/2020	19,344			
		Muhammad Kashif PST			03/2020 to 6/2020	18,216			
		Shahid Mehboob Khattak PST			03/2020 to 6/2020	18,216			
		Farah Naz Shah EST			03/2020 to 6/2020	19,344			
Ghairat Abbas PET			03/2020 to 6/2020	19,344					
		Total				167,032			
		Name	Personal No.	Period			Amount		
Dy DEO (M-EE) Jand	58	Ghulam Muhammad Siddique	31470792	01-05-2018 to 31-12-2019 (20Months)			96,720		
		Shumila Anis	31637537	01-05-2018 to 31-12-2019 (20Months)			96,720		
		Hafiz Mahmood Ahmad	31637539	01-05-2018 to 31-12-2019 (20Months)			96,720		
		Alam Din	31658729	01-05-2018 to 31-12-2019 (20Months)			96,720		
		Ameer Un Nisa	30570460	01-05-2018 to 31-12-2019 (20Months)			91,080		
		Muhammad Asif	31631040	01-05-2018 to 31-12-2019 (20Months)			91,080		
		Safia Naseem	31631043	01-05-2018 to 31-12-2019 (20Months)			91,080		
		Tahir Waheed	31631047	01-05-2018 to 31-12-2019 (20Months)			91,080		
		Muhammad Shaoib	31631052	01-05-2018 to 31-12-2019 (20Months)			91,080		
		Ayesha Maqbool	31634933	01-05-2018 to 31-12-2019 (20Months)			91,080		
		Hafiz Muhammad Ishaq Ali	31637542	01-05-2018 to 31-12-2019 (20Months)			91,080		

		Raheela Firdous	31637543	01-05-2018 to 31-12-2019 (20Months)	91,080			
		Rehana Bibi	31637564	01-05-2018 to 31-12-2019 (20Months)	91,080			
		Ameer Afzal	31638231	01-05-2018 to 31-12-2019 (20Months)	91,080			
		Asghar Mahmood	31631046	01-05-2018 to 31-12-2019 (20Months)	91,080			
		Asif Mehboob	31685573	01.02.2020 To 30.06.2020 (05Months)	24,180			
		Ahsan Zubair	31685591	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Zobia Sultana	31698985	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Shahid Aziz	31699069	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Sumaira Kiran	31699101	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Saadia Amber	31701407	01.01.2020 To 30.06.2020 (06Months)	27,324			
		Ulfat Un Nisa	31701413	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Imran Khan	31701425	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Nabila Bibi	31701447	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Shakeela Najam	31703223	21.02.2020 To 30.06.2020 (04Months & 08 Days)	19,517			
		Nosheen Mehboob	31684170	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Safia Aziz	31626836	01.02.2020 To 30.06.2020 (05Months)	24,180			
		Jawad Bashir	31685564	01.02.2020 To 30.06.2020 (05Months)	24,180			
		Zahida Nusrat		01.02.2020 To 30.06.2020 (05Months)	24,180			
		Kiran Qayyoom	31718533	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Sidra Younas	31714653	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Nabila Parveen	31718531	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Muhammad Zubair	31706474	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Muhammad Zameer Abbas	31743461	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Farzana Bibi Jannat	31727714	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Waleed Raza Khattak	31744475	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Sabiha Nawab	31815006	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Ambreen Sana	31824156	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Samina Bibi	31819665	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Jasia Bibi	31842499	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Sana Fatima	31832577	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Nasir Jamal	31832493	01.02.2020 To 30.06.2020 (05Months)	22,770			
		Rabia Bib	31700285	01.01.2020 To 30.06.2020 (06Months)	27,324			
		Naseem Akhter	31708849	01.01.2020 To 30.06.2020 (06Months)	27,324			
		Shumaila Nawaz	31718526	01.01.2020 To 30.06.2020 (06Months)	27,324			
		Nasira Khattoon	31718517	01.01.2020 To 30.06.2020 (06Months)	27,324			
		Total						2,119,787
		Name of employees	Period	Difference in Basic Pay	Difference in A/R 2017	Difference in A/R 2018	Difference in A/R 2019	Total recoverable Amount
Dy DEO (M-EE) Jand	61	Ghulam Muhammad Siddique	01.05.2018 to 31.12.2019 (20Months)	79,800	7,980	7,182	2,394	97,356
		Shumila Anis	01.05.2018 to 31.12.2019 (20Months)	79,800	7,980	7,182	2,394	97,356
		Hafiz Mahmood Ahmad	01.05.2018 to 31.12.2019 (20Months)	79,800	7,980	7,182	2,394	97,356
		Alam Din	01.05.2018 to 31.12.2019 (20Months)	79,800	7,980	7,182	2,394	97,356
		Asif Mehboob	01.02.2020 To 30.06.2020 (05Months)	26,600	2,660	2,660	2,660	34,580
		Ahsan Zubair	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Zobia Sultana	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Shahid Aziz	01.02.2020 To 30.06.2020	11,700	1,170	1,170	1,170	15,210

			(05Months)					
		Sumaira Kiran	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Saadia Amber	01.01.2020 To 30.06.2020 (06Months)	14,040	1,404	1,404	1,404	18,252
		Ulfat Un Nisa	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Imran Khan	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Nabila Bibi	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Shakeela Najam	21.02.2020 To 30.06.2020 (04 Months & 08Days)	11,700	1,170	1,170	1,170	15,210
		Nosheen Mehboob	01.01.2020 To 30.06.2020 (06Months)	14,040	1,404	1,404	1,404	18,252
		Safia Aziz	01.02.2020 To 30.06.2020 (05Months)	26,600	2,660	2,660	2,660	34,580
		Jawad Bashir	01.02.2020 To 30.06.2020 (05Months)	26,600	2,660	2,660	2,660	34,580
		Zahida Nusrat	01.02.2020 To 30.06.2020 (05Months)	26,600	2,660	2,660	2,660	34,580
		Kiran Qayyoom	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Sidra Younas	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Nabila Parveen	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Muhammad Zubair	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Muhammad Zameer Abbas	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Farzana Bibi Jannat	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Waleed Raza Khattak	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Sabiha Nawab	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Ambreen Sana	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Samina Bibi	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Jasia Bibi	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Sana Fatima	01.02.2020 To 30.06.2020 (05Months)	11,700	1,170	1,170	1,170	15,210
		Nasir Jamal	01.02.2020 To 30.06.2020	11,700	1,170	1,170	1,170	15,210

			(05Months)					
		Rabia Bib	01.01.2020 To 30.06.2020 (06Months)	14,040	1,404	1,404	1,404	18,252
		Naseem Akhter	01.01.2020 To 30.06.2020 (06Months)	14,040	1,404	1,404	1,404	18,252
		Shumaila Nawaz	01.01.2020 To 30.06.2020 (06Months)	14,040	1,404	1,404	1,404	18,252
		Nasira Khatoon	01.01.2020 To 30.06.2020 (06Months)	14,040	1,404	1,404	1,404	18,252
		Total		755,540	75,554	72,362	53,210	956,666
		Grand Total						7,880,683

Annexure-E
Para-2.4.1.1.3

DEO (EE-M) Attock			PDP No.16	
Order No	Order Dated	No. of Employees in order	Amount (Rs)	
843	25.3.17	3	2,000	
844	25.3.17	3	2,000	
834	25.3.2017	1	500	
4590	25.9.2017	14	5,500	
6744	20.12.17	6	3,000	
599	21.2.18	6	3,000	
693	28.2.2018	8	6,000	
1087	21.3.18	7	3,000	
1673	10.5.18	16	6,000	
1848	24.5.18	19	16,000	
3428	15.10.18	12	4,500	
3933	19.11.18	8	3,000	
4420	26.12.18	10	14,000	
268	19.1.2019	5	7,000	
821	26.2.19	8	2,000	
1252	26.3.19	14	10,000	
1739	23.4.19	14	8,000	
2216	27.5.19	18	16,000	
2526	26.6.19	18	21,000	
3556	1.10.219	9	10,000	
650	22.2.2020	1	5,000	
3933	19.11.18	8	3,000	
	Total		Total	150,500

DEO (EE-M) Attock				PDP No.18		
Name of Employees	Desig	Order No.	Order Dated	Miner Penalty	Rate of Increment	Non-deduction
Aziz Ur Rehman	EST	3213/Admn	26.08.2014	Two annual increments for two years	1170	56,160
Tahir Mehmood	PST	4016/Admn	13.11.2014	DO	1170	56,160
Sadia Iftikhar	EST	3513/Admn	12.09.2014	Three annual increments for three years	890	96,120
Bahram Khan	PST	1577/Admn	8.11.2014	Three annual increments for three years	960	103,680
Tasawar Khan	PST	4982/Admn	8.11.2014	DO	730	78,840
12 employees	PST & EST	560/Admn	01.02.2016	One annual increment for one year	960	138,240
Muhammad Abid	PST	4578/Admn	08.11.2014	Three annual increments for three years	730	78,840

				years		
Mazhar Iqbal	EST	3512/Admn	12.09.2014	DO	1330	143,640
Riaz Bibi	PST	2006/Admn	03.04.2015	One annual increment for one year	960	11,520
19 employees	PST & EST	349/Admn	20.01.2016	DO	960	218,880
				Total		982,080
	Grand Total					1,132,580

Annexure-F
Para-2.4.2.1
Rs in million

Summary of Development Programs ADP 2016-17 up to 30-06-2020 District Attock				
Sr. No	Name of scheme	No. of Schemes	Expenditure up to 6/2020	Remarks
1	Provision of I.T/Science Labs in Secondary/Higher Secondary School	9	14.400	Completed
2	Reconstruction of Dangerous Building	85	169.930	72 schemes completed.
4	Up-gradation of GGPS to Middle level at Sojhanda Tehsil and District Attock	1	4.000	Completed
5	Construction of Hall and Science Laboratory in GGHS No. 02 Fateh jang District Attock	1	8.258	Completed
Total			196.588	
Summary of Various Development Programs 2017-18 On-Going 2018-19 up-to 30-06-2020 District Attock				
6	Provision of I.T/Science Labs in Secondary/Higher Secondary School	6	10.343	Completed
7	Provision of I.T/Science Labs in Elementary Schools	15	7.378	do
8	Individual Schemes	8	80.509	Schemes completed
9	Up-gradation of GGES Dhoke Dera to High Level Tehsil Pindigheb (Left over Union Council)	1	7.791	Work completed
Total		30	106.021	
Grand Total			302.609	

Annexure-G
3.4.1.2.1

Name of Formations	Description	Detail of Repair Work	Amount (Rs)
GISL Bhakkar	Repair of Transport	Major repair work of vehicles without any requisition, completion certificate, estimate of repair. Repeatedly gear shift assembly repaired.	349,644
	Purchase of Hardware / Software	Excessive quantity of hardware / software was purchased for only two to three computers	171,995
	Purchase of Books	Books on Urdu Literature purchased which were useless for special children even not found in stock	62,694
Spec Edu Center Darya Khan	Repair of Building	Sanitary and Paint Work executed on newly constructed building	448,887
	Doubtful Huge Expenditure	Other and Cost of Other Items purchased at large quantity for limited special children	364,593
	Purchase of Hardware / Software	Excessive quantity of hardware / software was purchased for only two to three computers	35,607
DO SE	Purchase of Hardware / Software	Excessive quantity of hardware / software purchased than available computers	369,061
GISL Bhakkar	Purchase of M&E	22 Fans 3 Printers 14 CCTV 45 Other Items	411,048
	Purchase of Furniture	44 Chairs 9 Tables 12 Desks etc.,	390,189
GISL Bhakkar	Repair of Furniture	153 Chairs 40 Tables 129 Desks 59 Others	466391
	Repair of M&E	108 Fans 12 Printers 18 Computers 20 CCTVs 57 Other Items	374,313
Spec Edu Center Darya Khan	Repair of Furniture	146 Chairs 152 Desks 17 Tables	405,102
	Repair of M&E	25 Fans 12 CCTV 45 Capacitors	399,493
Total			4,249,017

Annexure-H
9.4.1.1.5
Amount in Rs

Sr. No.	SCHOOL NAME	No. of Teachers	No. of Students	Charge Allowance
7	GGPS KOT FAZAL PURA	2	91	36,000
9	GGPS LONGOKI	4	103	72,000
10	GGPS TARKONDA	4	52	72,000
20	GMPS Qila Blaqa Singh	3	55	54,000
21	GGPS Chak 56	4	80	72,000
24	GGPS Chak 52	4	70	72,000
27	GPS CLARK ABAD	4	64	72,000
30	GGPS KOT AMEER MUHAMMAD	3	74	54,000
33	GGPS JHALLAR ZAILDAR	2	40	36,000
34	GGPS HAVELI MALKAN WALI	4	119	72,000
35	GGPS HAVELI BALAQA SINGH	4	96	72,000
38	GGCMS Theh Rosa	4	76	72,000
39	GGES Haveli kamly khan	2	51	36,000
40	GGES Kalokhary	4	80	72,000
42	GGES Sherokahna	4	82	72,000
44	GGPS Sidhu pura	4	90	72,000
45	GGPS Kotkhushal sing	3	74	54,000
47	GGES NoulOttar	3	82	54,000
50	GGPS ghurukijhugian	4	102	72,000
56	GGPS HALLAR KAY PEMAR	2	85	36,000
58	GGPS KOT DHALWAN WALA	3	61	54,000
59	GGPS KOT NASIR KHAN	4	83	72,000
63	GGPS TARA SINGH	3	78	54,000
				1,404,000

Annexure-I
10.4.2.1.1
Rs in million

Sr.#	Formation	Description	Amount	PDP #
1	Dy. DEO (M-EE) Khushab	Payment on account of Inspection Allowance	2.1	19
2	Dy. DEO (M-EE) Khushab	Payment on account of Inspection Allowance during Winter Vacation	0.136	21
3	Dy. DEO (M-EE) Khushab	Payment on account of Inspection Allowance without Observing KPI	5.15	22
4	Dy. DEO (W-EE) Khushab	Payment on account of Inspection Allowance during winter vacation	0.145	31
5	Dy. DEO (W-EE) Khushab	Payment on account of Inspection Allowance without Observing KPI	0.78	32
6	Dy. DEO (M-EE) Naushera	Payment on account of Inspection Allowance during Winter Vacation	0.032	40
7	Dy. DEO (M-EE) Naushera	Payment of Inspection Allowance without Observing KPI	1.975	41
8	Dy. DEO (M-EE) Naushera	Payment on account of Inspection Allowance	0.52	47
9	Dy. DEO (W-EE) Naushera	Payment of Inspection Allowance during Winter Vocation	0.032	49
10	Dy. DEO (W-EE) Naushera	Payment of Inspection Allowance without Observing KPI	2.6	50
11	Dy. DEO (M-EE) Noor Pur Thal	Payment on account of Inspection Allowance	0.165	57
12	Dy. DEO (M-EE) Noor Pur Thal	Payment of Inspection Allowance during Winter Vocation	0.096	59
13	Dy. DEO (M-EE) Noor Pur Thal	Payment of Inspection Allowance without Observing KPI	5.43	60
14	Dy. DEO (W-EE) Noor Pur Thal	Payment of Inspection Allowance	2.613	67
15	Dy. DEO (W-EE) Noor Pur Thal	Payment of Inspection Allowance during Winter Vocation	0.147	69
16	Dy. DEO (W-EE) Noor Pur Thal	Payment of Inspection Allowance without Observing KPI	2.613	70
17	Dy. DEO (M-EE) Quaidabad	Payment of Inspection Allowance	0.703	77
18	Dy. DEO (M-EE) Quaidabad	Payment of Inspection Allowance during Winter Vocation	0.145	79
19	Dy. DEO (M-EE) Quaidabad	Payment of Inspection Allowance without Observing KPI	0.212	83
Total			25.594	

Annexure-J**11.4.1.1**

(Rs in million)

Sr. #	Name & designation	Cadre	Order issued	Appointment letter No. & date	Place of Posting	Per month salary	Total
1.	Waqas Ali, Mli	Death quota	AD (Admin)	Order No. 5661 dated 10.09.2019	Headmistress GGHS Padana	20,829	0.187
2.	Muhammad Rizwan, Lab Attendant	Death quota	AD (Admin)	Order No. 6631 dated 16.03.2020	GHS Green Town Lahore	35,334	0.106
3.	M. Abbas Chughtai P. No 30145654 PST BPS 14	Fix pay package	-	30.10.2004	Govt. Iqbal Hussain High School Garhi	37,579	1.540
4.	Mr Jumshaid Shahjahan				Shahu		-
	Total:						1.833

Annexure-K
11.4.2.1.1
Rs in million

Sr. #	Department	Description	PDP #	Amount
1.	CEO DEA Lahore	NAB, NIPA, Civil secretariat allowance etc.	03	1.555
2.	DDEO (EE-W) Model Town	Inspection allowance	04	0.123
3.	DDEO (EE-W) Model Town	Adhoc Relief 2010	07	0.046
4.	DDEO (EE-M) Model Town	Qualification & personal allowance	03	19.060
5.	DDEO (EE-M) Model Town	Conveyance allowance during leave	10	1.278
6.	DDEO (EE-M) Model Town	Charge allowance, spl conveyance allowance, medical allowance etc.,	14	0.781
7.	DDEO (EE-M) Lahore Cantt	Qualification allowance	03	3.865
8.	DDEO (EE-M) Lahore Cantt	Charge allowance	07	1.577
9.	DDEO (EE-M) Lahore Cantt	Inadmissible allowances	16	0.077
10.	DDEO (EE-M) City Lahore	Qualification allowance	05	0.750
11.	National Spl. Edu. Center	Conveyance allowance during vocations	09	0.480
12.	National Spl. Edu. Center	Computer allowance	11	0.090
13.	DDEO (EE-W) Raiwind	Qualification allowance	01	1.432
14.	DDEO (EE-W) Raiwind	Conveyance allowance	02	0.347
15.	DDEO (EE-W) Model Town	Charge allowance	01	0.144
	Total			31.605

Annexure-L
13.4.1.1.1
Rs in million

Name of Formation	Description	Amount	PDP #
CEO DEA Mianwali	Payment of inadmissible allowances of Rs 81,032 to OSDs created posts.	0.081	12
CEO DEA Mianwali	Payment of different allowances	0.036	15
DEO (M-EE) Mianwali	Payment of Charge Allowance and inspection Allowance	0.349	20
Deputy DEO (W-EE) Mianwali	Payment of Charge Allowance Rs0.221 million	0.102	51
Dy. DEO (M) Mianwali	Overpayment of Inspection Allowance	0.27	82
Dy. DEO (M) Mianwali	Payment of inspection allowance during summer vacations	1	90
Dy. DEO (M) Mianwali	Payment on account of Charge Allowance	0.75	94
Dy. DEO (M) Mianwali	Payment of Qualification Allowance	0.36	95
Dy. DEO Male Isa Khel	Overpayment on fixation of Basic Pay to the regularized staff	0.065	104
Dy. DEO Male Isa Khel	Payment of inspection allowance during summer vacations	1.15	105
Dy. DEO Male Isa Khel	Payment on account of charge allowance	0.095	106
Dy. DEO Male Isa Khel	drawl of Qualification Allowance	0.64	107
Dy. DEO Male Isa Khel	Payment of inspection allowance during Corona Pandemic (from March-2020 to August-2020).	1.535	110
Dy. DEO Male Isa Khel	drawl of inspection allowance	3.24	115
Dy. DEO (F) Isa Khel	Fixation of Basic Pay to the regularized staff	0.457	117
Dy. DEO (F) Isa Khel	Payment of inspection allowance of Rs 2.093 million during Covid-19 (from March-2020 to August-2020).	2.093	119
Dy. DEO (F) Isa Khel	Payment of different allowances of Rs 156,800	0.157	121
Dy. DEO (F) Isa Khel	Payment of inspection allowance during summer vacations	2.025	122
Dy. DEO (F) Isa Khel	Overpayment on fixation of Basic Pay and PA to the Contract Employment	0.047	131
Dy. DEO (F) Isa Khel	Payment on account of charge allowance of Rs 1.086 million during F.Y.2017-18	1.086	133
DEO (M-EE) Mianwali	Recovery of Pay & Allowances from Ghost employees	2.876	27
Deputy DEO (W-EE) Mianwali	Drawl of pay during leave without pay Recovery	0.635	42
Dy. DEO (M) Mianwali	Non recovery of overpayment Personal Allowance from the Contract Employee	0.046	87
CEO DEA Mianwali	Overpayment of conveyance allowance during long leave	0.074	13
CEO DEA Mianwali	Conveyance Allowance for Corona and Winter vacation period	11.139	17
Deputy DEO (W-EE) Mianwali	Conveyance Allowance of availed Leaves	1.121	50
Dy. DEO (M) Mianwali	Conveyance allowance during long leave	0.172	83
Dy. DEO Male Isa Khel	Overpayment of Conveyance Allowance during Corona	0.617	102
Dy. DEO Male Isa Khel	Conveyance Allowance for leave period	0.746	109
Dy. DEO Male Isa Khel	Conveyance allowance during long leave	0.099	112
Dy. DEO (F) Isa Khel	Overpayment of Conveyance Allowance during Corona	0.732	120
Dy. DEO (F) Isa Khel	Conveyance Allowance for leave period	1.353	124
	Total	35.148	

Annexure-M

17.4.1.1

Document No	Posting Date	G/L	G/L Description	Amount (Rs)
1800001005	19.02.2020	A05270	To Others	10,200,000.00
1900004429	08.06.2020	A12403	Other buildings	429,389.00
1900010675	17.01.2020	A12403	Other buildings	339,124.00
1900018511	04.03.2020	A12403	Other buildings	350,840.00
1900019811	15.06.2020	A12403	Other buildings	179,801.00
1900045729	08.01.2020	A12403	Other buildings	344,839.00
1901454709	12.05.2020	A12403	Other buildings	185,204.00
1901459611	08.01.2020	A12403	Other buildings	351,372.00
1901460109	04.11.2019	A12403	Other buildings	32,195.00
1901460803	25.06.2020	A12403	Other buildings	170,319.00
1901460804	25.06.2020	A12403	Other buildings	167,057.00
1901471616	20.02.2020	A12403	Other buildings	24,950.00
1901478494	17.01.2020	A12403	Other buildings	387,034.00
1901485612	09.03.2020	A12403	Other buildings	89,475.00
1901492377	04.03.2020	A12403	Other buildings	451,495.00
1901507359	08.01.2020	A12403	Other buildings	422,456.00
1901526208	08.01.2020	A12403	Other buildings	208,001.00
1901550255	25.06.2020	A12403	Other buildings	175,340.00
1901550256	25.06.2020	A12403	Other buildings	107,124.00
1901550283	26.06.2020	A03942	Cost of Other Stores	2,682,000.00
1901556378	25.06.2020	A12403	Other buildings	58,320.00
1901556379	25.06.2020	A12403	Other buildings	349,771.00
1901561347	25.06.2020	A12403	Other buildings	112,047.00
1901561351	25.06.2020	A12403	Other buildings	471,027.00
1901567015	11.06.2020	A12403	Other buildings	289,519.00
1901567016	11.06.2020	A12403	Other buildings	221,000.00
1901567626	27.06.2020	A12403	Other buildings	450,495.00
1901575665	25.06.2020	A12403	Other buildings	364,516.00
1901577108	25.06.2020	A12403	Other buildings	256,632.00
1901587014	28.06.2020	A12403	Other buildings	122,162.00
5100008004	18.01.2020	A12403	Other buildings	1,464,975.00
5100015001	28.10.2019	A12403	Other buildings	13,271,027.00
5100015002	28.10.2019	A12403	Other buildings	16,700,000.00
5100015003	15.01.2020	A12403	Other buildings	570,953.00
5100015004	18.03.2020	A12403	Other buildings	1,119,061.00
5100016002	02.01.2020	A12403	Other buildings	29,668,000.00
5100016003	02.01.2020	A12403	Other buildings	9,511,000.00
5100016010	02.06.2020	A12403	Other buildings	1,333,478.00
5100017001	30.10.2019	A12403	Other buildings	1,233,304.00
5100018001	04.11.2019	A12403	Other buildings	2,250,391.00
5100018003	18.02.2020	A12403	Other buildings	1,144,451.00
5100019001	05.11.2019	A12403	Other buildings	645,834.00

Document No	Posting Date	G/L	G/L Description	Amount (Rs)
5100020001	06.11.2019	A12403	Other buildings	7,378,454.00
5100021001	06.11.2019	A12403	Other buildings	5,500,000.00
5100028002	26.06.2020	A12403	Other buildings	566,333.00
5100032002	18.01.2020	A12403	Other buildings	708,859.00
5100034002	18.01.2020	A12403	Other buildings	1,188,575.00
5100034005	04.06.2020	A12403	Other buildings	542,779.00
5100036003	05.06.2020	A12403	Other buildings	18,199,000.00
5100040001	19.12.2019	A12403	Other buildings	622,726.00
5100043002	22.04.2020	A12403	Other buildings	525,391.00
5100047002	18.01.2020	A12403	Other buildings	1,331,233.00
5100052001	15.01.2020	A12403	Other buildings	504,857.00
5100053001	15.01.2020	A12403	Other buildings	1,151,681.00
5100053002	15.01.2020	A12403	Other buildings	757,546.00
5100055001	18.01.2020	A12403	Other buildings	1,464,975.00
5100055002	18.01.2020	A12403	Other buildings	1,464,975.00
5100066003	02.06.2020	A12403	Other buildings	1,209,258.00
5100095002	05.06.2020	A12403	Other buildings	5,500,000.00
5100102003	26.06.2020	A12403	Other buildings	1,025,688.00
5100102004	26.06.2020	A12403	Other buildings	576,713.00
5100102005	26.06.2020	A12403	Other buildings	1,445,762.00
5100102006	26.06.2020	A12403	Other buildings	795,547.00
5100104001	12.06.2020	A12403	Other buildings	1,482,993.00
5100105001	12.06.2020	A12403	Other buildings	1,079,000.00
Total				153,928,323.00

Annexure-N**19.4.1.1.1**

Rs in million

Sr No.	Name of Office	Detail of Recovery	PDP No	Amount
1	CEO DEA Sheikhupura	Payment of conveyance allowance to staff during Leaves	06	3.844
2	CEO DEA Sheikhupura	Payment of mobility allowance without visits in schools /leave	13	0.36
3	CEO DEA Sheikhupura	Payment of science teaching allowance to non- science teachers without entitlement	14	0.294
4	CEO DEA Sheikhupura	Payment of un-entitled CA to OSD posts	17	0.069
5	Government Deaf & Defective Hearing School, Sheikhupura	Overpayment on account of CA	06	0.079
6	Dy DEO MEE Ferozwala	Payment of SSB after regularization	01	5.542
7	Dy. DEO M EE Muridke	Payment of incentive allowance to AEO on current charge	01	0.6
8	Dy DEO MEE Muridke	Payment of SSB after regularization	05	18.29
9	Dy. DEO M EE Muridke	Payment of CA during vacations	06	0.034
10	Govt. Special Education Centre HIC Sheikhupura	Payment of CA during vacations	08	0.019
Total				29.131

Annexure-O**20.4.4.1**

Sr. No	Document #	Cheque #	Vendor Name	G/L Description	Amount (Rs)
1	1901472565	3302381	XEN Buildings Division Sialkot	To Others	4,212,000
2	1901488810	43708	XEN Buildings Division Sialkot	To Others	4,027,241
3	1901488812	43709	XEN Buildings Division Sialkot	To Others	241,000
4	1901530179	3301913	XEN Buildings Division Sialkot	To Others	6,000,000
5	1901530179	3301913	XEN Buildings Division Sialkot	To Others	9,000,000
6	1901530179	3301913	XEN Buildings Division Sialkot	To Others	3,000,000
7	1901530179	3301913	XEN Buildings Division Sialkot	To Others	1,667,000
8	1901530179	3301913	XEN Buildings Division Sialkot	To Others	3,163,000
9	1901530179	3301913	XEN Buildings Division Sialkot	To Others	7,532,000
10	1901530179	3301913	XEN Buildings Division Sialkot	To Others	2,537,000
11	1901530179	3301913	XEN Buildings Division Sialkot	To Others	2,357,000
12	1901530179	3301913	XEN Buildings Division Sialkot	To Others	2,400,000
Total					46,136,241