



**PERFORMANCE AUDIT REPORT
ON
EVALUATION OF THE
EFFECTIVENESS OF DOUBLE SHIFT
SCHOOLS PROGRAM IN THE
SELECTED SCHOOLS OF DISTRICT
CHARSADDA**

AUDIT YEAR 2023-24

AUDITOR-GENERAL OF PAKISTAN

*SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND
GOOD GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES
FOR THE CITIZENS OF PAKISTAN*

PREFACE

The Auditor-General conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 37 of the Khyber Pakhtunkhwa Local Government Act 2013 (Amendment 2022) of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa. The Performance Audit on "Evaluation of the Effectiveness of Double Shift Schools Program in the Selected Schools of District Charsadda" for the financial years 2021-22 & 2022-23 was carried out accordingly.

The Directorate General Audit, Local Government, Khyber Pakhtunkhwa conducted Performance Audit on "Evaluation of the Effectiveness of Double Shift Schools Program in the Selected Schools of District Charsadda" during March-April, 2024 for the financial years 2021-22 & 2022-23 with a view to report significant findings to the stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Double Shift School Program. Audit also assessed, on test check basis, whether the management complied with the applicable laws, rules and regulations in managing the Double Shift Schools Program in District Charsadda. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the program.

The audit findings included in this report have been finalized in light of discussion and written replies of the management. DAC meeting was not convened by the Principal Accounting Officer till finalization of this report despite requests.

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act 2013 (Amendment 2022), for causing it to be laid before the appropriate legislative forum.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AM	Ante Meridiem
APPM	Accounting Policies & Procedures Manual
ASDEO	Assistant Sub Divisional Education Officer
BISP	Benazir Income Support Program
DAC	Departmental Accounts Committee
DDEO	Deputy District Education Officer
DDO	Drawing & Disbursing Officer
DEO	District Education Officer
DMO	District Monitoring Officer
DSS	Double Shift Schools
E&D	Efficiency & Disciplinary
E&SED	Elementary and Secondary Education Department
EEF	Education Employees Foundation
EMA	Education Monitoring Authority
EMIS	Education Management Information System
ESP	Education Sector Plan
ESRU	Education Sector Reforms Unit
FD	Finance Department
GGHS	Government Girls High School
GGHSS	Government Girls Higher Secondary School
GGMS	Government Girls Middle School
GGPS	Government Girls Primary School
GHS	Government High School
GHSS	Government Higher Secondary School
GMS	Government Middle School
GPS	Government Primary School
IMU	Independent Monitoring Unit
INTOSAI	International Organization of Supreme Audit Institutions
KM	Kilometer
KP	Khyber Pakhtunkhwa
KPIs	Key Performance Indicators
M&E	Monitoring & Evaluation
NCHD	National Commission for Human Development

NMDs	Newly Merged Districts
OOSC	Out of School Children
PCP	Pakistan Citizen's Portal
PM	Post Meridiam
PTC	Parents Teachers Council
SDEO	Sub Divisional Education Officer
SDGs	Sustainable Development Goals
SIP	School Improvement Plan
SNE	Schedule of New Expenditure
SO (B&A)	Section Officer (Budget & Accounts)
SO (R&I)	Section Officer (Reform & Implementation)

EXECUTIVE SUMMARY

The Directorate General Audit, Local Governments, Khyber Pakhtunkhwa conducted performance audit titled “Evaluation of the Effectiveness of Double Shift Schools Program in the Selected Schools of District Charsadda” during March & April 2024. The main objective of audit was to evaluate the effectiveness of double shift school program in District Charsadda. The audit was conducted in accordance with INTOSAI Auditing Standards as adopted by the Department of the Auditor-General of Pakistan.

The double shift schools (DSS) program was approved during the 49th Provincial Cabinet meeting held on 27th January, 2021 and was commenced from academic session 2021-22 initially in 120 selected government schools in 16 districts of Khyber Pakhtunkhwa. Later on, it was extended to 1505 schools located in 27 districts of the province including 106 schools (64 Girls and 42 boys) of District Charsadda. The Finance Department Khyber Pakhtunkhwa released DSS teachers’ stipend amounting to Rs1,334.770 million to Account-IV of 27 Districts including District Charsadda during the FYs 2021-22 & 2022-23 for further transfer to PTCs account of respective schools.

Keeping in view the denotification of many DSS vis-vis the release of huge funds including Rs. 130.470 (M) for Charsadda, to achieve the objectives of Double Shift School Program during the FYs 2021-22 & 2022-23, District Charsadda was focused for performance audit of the DSS Program as per approved Audit Plan 2023-24.

Key Audit Findings:

The key Audit findings are as under:

- i. Non-achievement of Program objectives
- ii. Ineffective DSS program due to non-conducting of feasibility and absence of the KPIs
- iii. Selection of Non-overcrowded as DSS in Violation of the Laid Down Policy
- iv. Unjustified Running of the Dysfunctional/Low Performing DSS
- v. Irregular engagement of DSS Teachers

- vi. Loss to Government on account of funding to the non-functional schools Ultimately closed - Rs 16.878 million
- vii. Financial Mismanagement of the DSS Funds
- viii. Unjustified Drawl and Transfer of the DSS Funds - Rs 2.454 million
- ix. Unauthorized Payment of DSS Stipend during Summer Vacations – Rs13.497 million
- x. Unjustified and Irregular Cash With drawl of the DSS Funds -Rs 8.624million
- xi. Ineffective Monitoring of the DSS School by the DEOs/SDEOs
- xii. Financial Mismanagement due to Non-conduct of Internal Audit of DSS Program as per DSS Programme Policy
- xiii. Difference in enrolment between EMIS and school reports

Recommendations:

Audit recommends following actions:

- i. Audit recommends bringing clarity in the mechanism given for shifting students from the overcrowded classes in the morning shift to the evening shift.
- ii. Audit recommends joint review of the Double Shift Schools in Charsadda by the offices of Secretary/ Director E&SED, DEO Male and Female Charsadda and District Monitoring Officer Charsadda to immediately close the non-functional DSS and avoid further loss to the government on this account.
- iii. Audit recommends strengthening the administrative and financial controls through active monitoring and regular internal audit to avoid recurrence of the violation of DSS Policy as pointed out in the report.
- iv. Audit recommends that the matter of financial management of the DSS funds may be immediately handed over to the Budget & Account Officers of both the DEOs to avoid the issues of financial mismanagement.
- v. Audit recommends recovery of the overpaid stipend from DSS teachers concerned or those who are responsible for making the payment and depositing it into the government treasury.
- vi. Audit recommends that record pertaining to the teachers payment may be provided to audit within a month for verification. Besides, cash payments

to the DSS teachers may be strictly be avoided and their stipend may be transferred to their bank accounts.

- vii. Audit recommends making the DEOs and EMA staff/authorities accountable for their joint monitoring and reporting with regard to DSS. The office of Secretary E&SED may devise a mechanism for such accountability.
- viii. Audit recommends inquiry into the violation of DSS policy as pointed out in the report, fixing responsibility and taking action against the person (s) at fault.

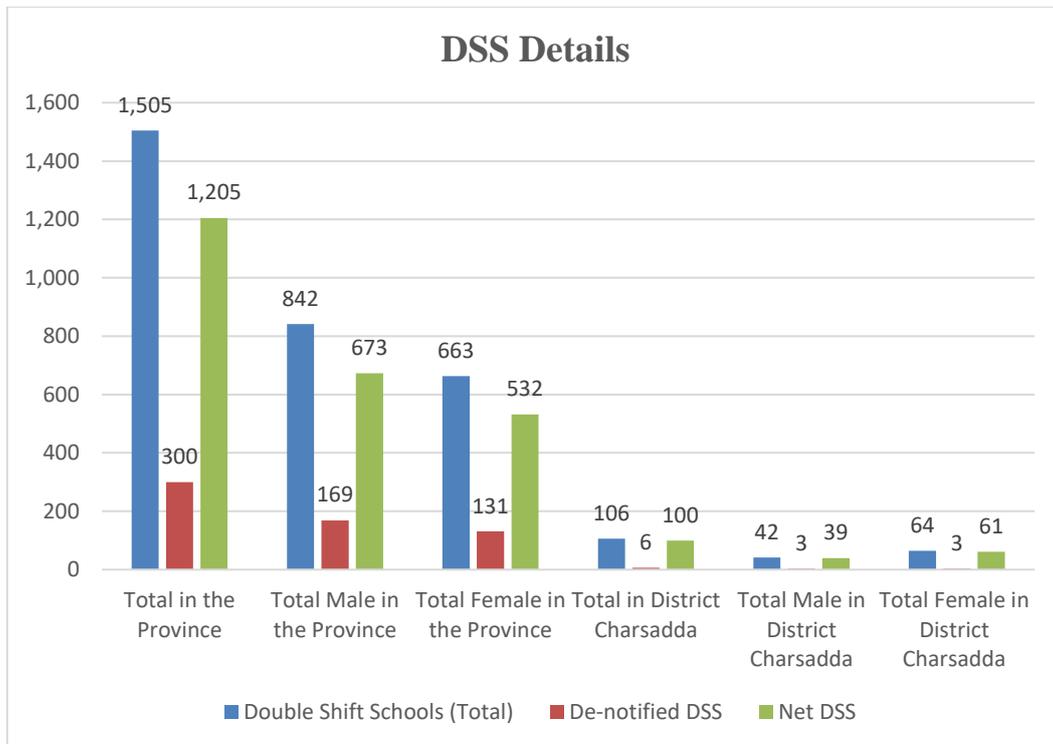
1. INTRODUCTION

The Sustainable Development Goal (SDG)-04 says, “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”. The Government of Khyber Pakhtunkhwa prepared five years Education Sector Plan (ESP) 2020-25, containing multiple initiatives/activities including establishment of double shift schools to achieve the objective enumerated in the ESP i.e. “to provide equitable and free access from pre-primary to secondary education to all children, using both formal and non-formal approaches”.

The Double Shift Schools Program is a significant initiative taken by the Elementary and Secondary Education Department of Government of Khyber Pakhtunkhwa to enhance the quality of education in 27 districts. The objectives of program were to reduce overcrowding in the existing Government schools for the same level of schooling i.e. primary level in primary schools, middle level in middle schools, high level in high schools, higher secondary in higher secondary levels in the 2nd shift and to create spaces for higher level schooling where there exist no schools of higher level in the close vicinity of the concerned school.

The total number of Government schools in district Charsadda is 1,190, out of which 629 are male and 561 are female schools. Consequently, the program encompassed 106 schools (64 girls and 42 boys) of District Charsadda. However, 6 DSS could not be functionalized and were de-notified. Details are as under:

Particulars	Total DSS in the Province	Total Male DSS in the Province	Total Female DSS in the Province	Total DSS in District Charsadda	Total Male DSS in District Charsadda	Total Female DSS in District Charsadda
Double Shift Schools (Total)	1,505	842	663	106	42	64
De-notified DSS	300	169	131	6	3	3
Net DSS	1,205	673	532	100	39	61



Under the Double Shift School Program, the following yard stick was provided in the policy issued by the Provincial Government of Khyber Pakhtunkhwa.

- The schools must be overcrowded by at least 60 or more students in total.
- The schools must have all basic facilities and be functional.
- The double shift may be started only for those classes where minimum student strength of the second shift class is 20 and for the same class in the first shift the enrolled students are not less than 40.
- At least twenty students shall be required for a class in the double shift. Students shifting from morning shift will not count towards the benchmark of 20 students. If the students' dropout increases and the number falls below the benchmark of 20 students, then those students may be shifted to the morning shift in the same school or the nearest school as the case may be.

- Middle school can be started in the second shift in a primary school provided there is no middle school within the radius of 3 KM in case the second shift is for boys, and 1.5 KM in case the second shift is for girls.
- High school can be started in the second shift in a middle school provided there is no high school within the radius of 5 KM in case the second shift is for boys, and 2 KM in case the second shift is for girls.
- Higher secondary school can be started in the second shift in a high school provided there is no higher secondary school within the radius of 5 KM in case the second shift is for boys, and 2 KM in case the second shift is for girls.
- The school shall have the required number of classrooms and allied facilities.

The selection of Double Shift Schools Program in the Elementary & Secondary Education Department in District Charsadda for this Performance Audit is based on the fact that funds amounting to Rs.130.470 million besides other resources were utilized during the financial years 2021-22 & 2022-23 to run this program; hence, the effectiveness of program needs to be evaluated by examining its outcomes.

1.1 Organizational Structure of DSS

A seven members Selection Committee comprising of the Minister for E&SED as Chairman, Special Secretary E&SED, Director E&SED, Director ESRU, Additional Secretary Finance Department, Director EMA and District Education Officer concerned as members is provided in the DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No. MO-II/ESRU/D.Shift/2021 dated 01.03.2021. The Committee shall be responsible for selection of the schools and approval the number of teachers/staff that may be engaged under the Double Shift Program. The Drawing and Disbursing Officers (DDOs) i.e. DEOs/DDEOs /SDEOs /Principals concerned shall be responsible for budgeting, payments, accounting, reconciliation, financial reporting etc. of the DSS Program within their districts/sub divisions/schools as the case may be.

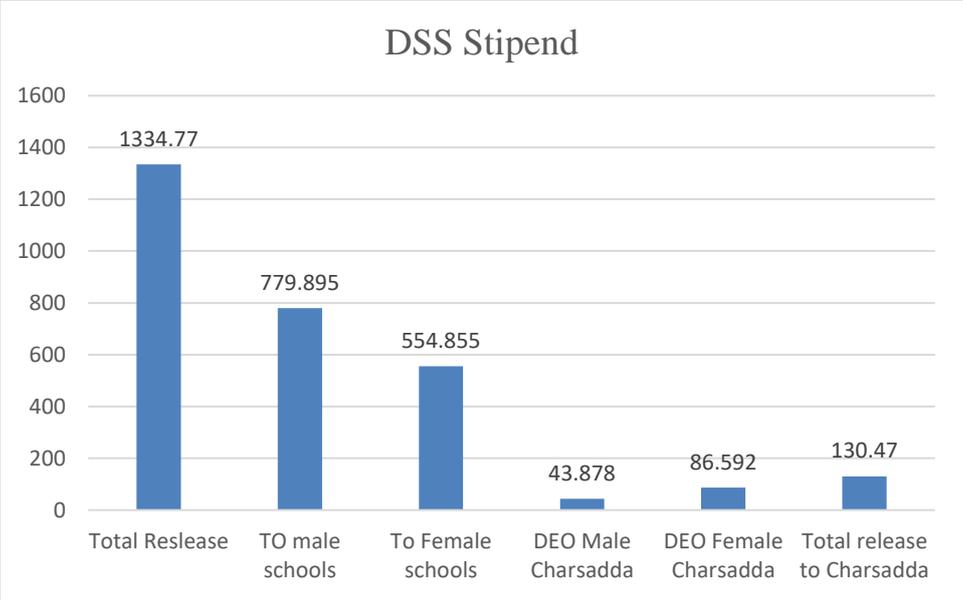
Initially the staff arrangement for evening shift schools was to engage the existing government teachers & ministerial staff on payment of fixed stipend or in case, government teachers are not available for the evening shift, hiring teachers from open market on part time basis through PTCs on payment of stipend fixed by the Government. However, the policy was changed in February 2022 and the government teachers (except head teacher) were removed from the DSS engagements. Accordingly, temporary teachers were engaged from open market through Parent Teacher Council (PTC)/DEOs offices.

1.2 Details of stipend released to the District Education Officers (DEOs)

The Government of Khyber Pakhtunkhwa released DSS teachers stipend of Rs 1,334.770 million to the 27 DEOs including District Charsadda during the FYs 2021-22 & 2022-23. These funds were transferred by the provincial Finance Department Government of Khyber Pakhtunkhwa from A/C-I to A/C-IV of the respective Districts. Details are as under:

(Rs. in million)

S#	FY	Date of Release	Total Releases	To Male Schools	To Female Schools	To the DEO Male Charsadda	To the DEO Female Charsadda	Total release to DEOs Charsadda
1	2021-22	21.12.2021	49.872	32.512	17.360	1.888	-	1.888
2	2021-22	04.06.2022	620.308	342.276	278.012	28.076	48.824	76.900
3	2022-23	22.11.2022	280.000	167.736	112.264	6.374	17.302	23.676
4	2022-23	03.04.2023	331.330	198.412	132.918	7.540	20.466	28.006
Total to Settled Districts			1,281.510	740.936	540.554	43.878	86.592	130.470
5	2022-23 Release to NMDs	22.11.2022	20.000	14.637	5.363	-	-	-
6	Do	03.04.2023	33.260	24.322	8.938	0	0	0
Grand Total			1,334.770	779.895	554.855	43.878	86.592	130.470



2. AUDIT OBJECTIVES

The Performance audit aimed at determining/ascertaining whether internal controls existed and were duly implemented and whether:

- The DSS program succeeded in achieving its intended objectives.
- The DSS program was managed well with due regard for economy, efficiency, and especially effectiveness.
- Compliance with applicable rules, regulations, procedures and policy was ensured

3. AUDIT SCOPE AND METHODOLOGY:

3.1 Audit Scope

The Performance Audit was aimed to evaluate the Effectiveness of Double Shift Schools Programs in the Selected Schools of District Charsadda for the financial year 2021-22 & 2022-23. Audit selected 36 male & female schools including Primary, Middle, High and Higher Secondary levels of the District Education Offices (Male & Female), Charsadda.

3.2 Audit Methodology

The audit was conducted in accordance with International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards as adopted by the Department of the Auditor-General of Pakistan.

Three separate questionnaires were devised for the Management, Heads of selected schools and Parents of the students enrolled in the DSS in order to examine existence and compliance of the internal controls, issues, satisfaction level of teachers/parents and other audit objectives. However, parents of the students were mostly not available at the time of field visits by the Audit team along with representatives of the DEO offices to the respective DSS. Reportedly the fathers of the students were not available due to their engagement in the respective fields of livelihoods and the mothers were mostly hesitant to respond to the audit team due to their lack of education and cultural restrictions like pardah; hence, the management of selected schools could manage to arrange the meeting with only 06 parents. The qualification of parents who were interviewed was very low; among them, 03 were illiterate, 01 was primary pass and 02 were middle pass. Moreover, proper record pertaining to the DSS was not up to the mark especially in the DEO female office due to non-placement of right person for the right place.

The audit team along with the representative of DEOs Charsadda visited 17 selected DSS to observe the enrolment, attendance of students & teachers and available facilities. Details are as under:

Total DSS in Charsadda	DSS Selected for Detail Audit	DSS Visited by the Audit Party	DSS Found Closed on Date of Visit	DSS Found Functional on Date of Visit	%age of Closed DSS on Date of Visit
98	36	17	06	11	35%

The questionnaires designed for the management, heads of the selected schools and parents were answered and have been reflected in the audit findings.

3.3 Documents Review

Documents reviewed for understanding the DSS Program during the instant performance audit were as under:

1. Education Sector Plans and Annual School Census Reports.
2. Policy framed by the Government of KP for the management of DSS.
3. List of notified and de-notified DSS.
4. Education Management Information System (EMIS) reports.
5. EMA monitoring reports of double shift schools.
6. Government instruction/letters regarding the management of DSS.
7. Releases of budget from the Provincial/District Governments.
8. Bank statements of DEOs and PTCs accounts of the selected schools.
9. Reconciled expenditure statements for the FYs 2021-22 & 2022-23.
10. Stipend funds distribution statements.
11. Regularity Audit Reports.
12. Websites of E&SED and Education Monitoring Authority (EMA).
13. Pakistan Citizen's Portal.

3.4 Analytical Review

Analytical procedures like comparison of the data of various years, trend in the enrolment, overcrowding, students teachers ratio in DSS were performed on EMIS besides analyzing the financial data with a view to evaluate the effective disbursement of funds in DSS program in District Charsadda.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Non-achievement of Program objectives

According to para (a) of Double Shift Schools (DSS) Policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No. MO-II/ ESRU/ D.Shift/2021 dated 01.03.2021, the primary objective of the program initiated in 2021 is to reduce overcrowding in existing Government schools for the same level of schooling i.e. primary level in primary schools, middle level in middle schools, high level in high schools and higher secondary in higher secondary levels in the 2nd shift.

Similarly, para (b) of the policy *ibid* provides that the secondary objective of the program is to create school spaces of higher-level schooling where there exist no schools of higher level in the close vicinity of the concerned school (i.e. Middle level in Primary schools, High level in middle schools and Higher Secondary in High schools).

During performance audit of DSS program of District Education Officers Male & Female Charsadda for the FYs 2021-22 & 2022-23, it was observed that the objective of reducing overcrowding in the existing schools couldn't be achieved in the morning shift in 88% male and female schools despite huge expenditure of Rs 130.470 million on the DSS program due to vague policy regarding shifting of the students from morning to the evening shift, unwillingness of parents to send their children to schools in the evening and reluctance of the existing government teachers.

Similarly, the objective of creating space for the higher level schools in the existing lower level schools could not be achieved in 75% of the male DSS due to reasons like availability of the morning shift higher schools in the vicinity and reluctance of the parents to send their children to schools in the evening. However, this objective was predominantly achieved in the female DSS as females in the locality could not travel to the morning shift schools situated at a distance owing to cultural constraints and hence, the upgraded DSS in the evening were mostly suitable for them. Detail at annexure-2.

The lapse occurred due to weak administrative controls, no proper mechanism for shifting the students from morning to the evening shift, no need assessment, no assessment for sustainability of the program and no identification of the alternatives which resulted in non- achievement of the program objective despite incurring expenditure of Rs 130.470 from the public exchequer during the FYs 2021-22 & 2022-23.

When pointed out in April 2024, management stated that policy on DSS is not clear about which students should be shifted from morning shift to the evening shift. Moreover, parents are resisting to educate their children in the evening shift and arguing that religious education of their children suffers in the evening due to this programme. Reply was not tenable as the DEOs did not take up the issue of confusion in the policy or reluctance of the parents with high ups.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends bringing clarity in the mechanism given for shifting students from the overcrowded classes in the morning shift to the evening shift. Moreover, inquiry may be conducted for the aforementioned ambiguity left in the DSS policy and negligence displayed in its execution in letter and spirit, responsibility be fixed and action be taken against the person (s) at fault.

4.1.2 Ineffective DSS program due to non-conducting of feasibility and absence of the KPIs

According to the Directorate of Elementary & Secondary Education Khyber Pakhtunkhwa Peshawar's letter No.1550-1607/F.No/DD/(P&D)/G-1/2019 dated 21.10.2019, addressed to all DEOs, "E&SED will be launching a second shift program in government schools in the financial year 2019-20. In this regard you are requested to identify Government schools of your districts and select schools for Double Shift Programme on ground verification on the basis of guidelines. You are, therefore, requested to visit these Union Councils and identify schools within a week positively, where second shift class can be started."

DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department Peshawar vide No. MO-II/ESRU/D.Shift/2021 dated 01.03.2021 provides that Middle school can be started in second shift in a Primary school provided there is no middle school within the radius of 3 KM in case the second shift is for boys and 1.5 KM in case the second shift is for girls. High school can be started in second shift in a Middle school provided there is no High school within the radius of 5 KM in case the second shift is for boys and 2 KM in case the second shift is for girls. Higher Secondary school can be started in second shift in a high school provided there is no Higher Secondary school within the radius of 5 KM in case the second shift is for boys and 2 KM in case the second shift is for girls.

During performance audit of Double Shift Schools (DSS) program in District Charsadda for the financial years 2021-22 and 2022-23, it was observed that DSS program was started, both in the male and female schools, without conducting feasibility, need assessments and identification of the Key Performance Indicators (KPIs). This ultimately led to the closure of 40 DSS and non-achievement of the target enrolment in majority of the male & almost half of the female DSS. Detail at annexure-3.

The lapse occurred due to weak administrative and management controls which resulted into the denotification of DSS, failure of the majority of DSS to achieve the target enrolment and hence the non-achievement of prescribed objective of the DSS programme.

When pointed out in April 2024, management stated that input of DEO offices was not included and considered while selecting the double shift schools. Moreover, it is agreed that KPIs should have been included in the policy for effective operation of the DSS program. Reply was not convincing as the E&SED asked for input of the DEOs through a letter dated 21.10.2019 but the DEO Male did not provide it while the list provided by DEO Female was not considered at higher level. Besides, the matter of KPIs was also not highlighted before any forum.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends joint review of the Double Shift Schools in Charsadda by the offices of Secretary/ Director E&SED, DEO Male and Female Charsadda and District Monitoring Officer Charsadda to address the reason for closure of schools. Inquiry may also be conducted to identify lapses at policy & implementation level and fixing responsibility at the person (s) at fault.

4.1.3 Selection of Non-Overcrowded schools as DSS in violation of the Laid down Policy

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, the school must be overcrowded by at least 60 or more students in total. For example, if there are a total of 200 students' spaces in the school and enrolment is 260 students or more, then this school will be considered as overcrowded.

The said policy further states that the second shift may be started only for those classes where minimum student strength of the second shift class is 20 and for the same class in the first shift the enrolled students are not less than 40.

During performance audit of DSS in Charsadda for the financial year 2021-22 & 2022-23, it was observed that 04 male and 05 female schools were selected as DSS in the FY 2021-22 but as per EMIS data provided by DEOs they were not meeting the prescribed criteria of overcrowded schools as quoted above. On the other hand, 3 Male schools GPS Khanjari, GPS Kulalan Mufti Abad and GPS Marchaki No. 2 were overcrowded as per given criteria but not selected as DSS. Detail at annexure-4.

The lapse occurred due to weak administrative controls which resulted into non-achievement of the objective of reducing overcrowding in the schools through DSS.

When pointed out in April 2024, management stated that Input of DEO offices were not included and considered while selecting the double shift schools. Had there been timely coordination with EMA, some of the schools could have been reported to the competent authorities for denotification. The reply was not convincing as the matter of denotification of the non-overcrowded schools

selected as DSS was nor rigorously pursued with the Directorate or Secretariate E&SED.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends joint review of the Double Shift Schools in Charsadda by the offices of Secretary/ Director E&SED, DEO Male and Female Charsadda and District Monitoring Officer Charsadda and their joint feasibility report to immediately close and continue with the DSS on merit and avoid further loss to the government. Moreover, inquiry may be conducted to fix responsibility for the lapse pointed out above and take action against the person(s) at fault.

4.1.4 Unjustified Running of the Dysfunctional/Low Performing DSS

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, “the second shift may be started only for those classes where minimum student strength of the second shift class is 20 and for the same class in the first shift the enrolled students are not less than 40. At least 20 students shall be required for a class in double shift. Students shifting from morning shift will not count towards the benchmark of 20 students. If the students drop out increases and the number falls below the benchmark of 20 students, then those students may be shifted to the morning shift in the same school or the nearest school as the case may be”.

According to the website of World Economic Forum accessed during the audit period; the Student teacher ratio in secondary Education is 16:1 and 16.4:1 in the United States and U.K respectively.

During performance audit of DSS in Charsadda for the financial year 2021-22 & 2022-23, it was observed that DSS program was started, both by the DEO Male and Female, but the DSS remained dysfunctional due to less enrolment and students teacher ratio besides issues like absenteeism of the students and teachers and weak monitoring. The student teacher ratio in DSS Charsadda was 7:1, 10:1, 11:1 in male and 5:1, 10:1, 11:1 in female schools

during 2021-22, 2022-23 and 2023-24 respectively which were much lower than international student teacher ratio of 16 & 16.4. Detail at annexure-5.

Neither any concrete efforts were made to improve the enrolment/ student teacher ratio, nor any measures were taken to close the DSS with less than 20 enrolments or shift their students to the morning shift. However, funds were continuously released to the said schools. Moreover, despite repeated requests of the DEO offices to de-notify the dysfunctional schools, no response from the office of Director or Secretary E&SED was on record.

The lapses occurred due to negligence of the management and lack of active liaison and coordination amongst the government functionaries besides non-conduct of internal audit of the DSS since its launch which resulted into failed implementation of the DSS Programme policy and loss to the government.

When pointed out in April 2024, management stated that had there been timely coordination with EMA, some of the schools could have been reported to the competent authorities for denotification. Furthermore, the DEO male office added that DDEO (Male) visited the secretary E&SE office and met the DSS focal person regarding de-notification of the already submitted low enrolment schools. In response, he stated that note had been sent to Minister Education which will be sent to the Chief Secretary for final decision. The DEO female office added that they were in regular coordination with heads of concerned DSS who committed to improve the enrolment; however, the expected results could not come up. Reply was not tenable as instructions regarding non release of funds to the non-functional schools were very clear.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends inquiry into the matter of release of funds to the non-functional schools, fixing responsibility and action against the person(s) at fault besides immediate closure of the non-functional schools to avoid further loss to government.

4.1.5 Irregular engagement of DSS Teachers

According to the DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary and Secondary Education Department Peshawar vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, the PTC concerned will announce the position in local community (social media, mosques, handouts, public notice etc) and invite application. The Principal/Head Master concerned (being secretary/member of the PTC) will shortlist the candidates using the qualification criteria. PTC will interview and engage best candidates from within the shortlisted candidates through signing of “Offer of Engagement” duly witnessed by two members of PTC.

According to Government of Khyber Pakhtunkhwa, Elementary & Secondary Education Department letter No. SO(Reforms)/R&I/DSS-Release/1-24/2022 dated 25.11.2022, No head teacher from market shall be engaged in DSS.

During performance audit of selected DSS (Male & Female) in District Charsadda for the financial years 2021-22 & 2022-23, it was observed that DSS teachers were engaged by the DEOs male & female bypassing the competent forum i.e. PTCs besides violating the procedure and merit. Detail at annexure-6.

The lapse occurred due to violation of DSS policy and non-observance of merit which deprived the suitable and deserving candidates.

When pointed out in April 2024, management stated that DEO male office constituted a scrutiny committee vide this office No.304-21 Dated 13-01-2022 under the chairmanship of Dy. DEO (M)Charsadda having two BPS-19 principals, SDEO(M) Concerned and ADEO (Establishment) to scrutinize the documents of candidates who applied for Double Shift Schools on Talent Pool website of E&SE Department for uniformity in the District. Later on, the offer engagement was signed by the schools PTC. The reply of the remaining points will be given after consulting the record in detail. The reply was not convincing as the mechanism adopted was unauthorized and in violation of the laid down policy. Moreover, the remaining part of the observations couldn't be answered. The DEO Female office stated that reply will be given after

consulting the record in detail. However, no reply was furnished till finalization of this report.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends detailed inquiry into the matter of irregular and unauthorized engagement of DSS teachers, fixing responsibility and taking action against the person(s) at fault besides strengthening the administrative and financial controls to avoid recurrence of such lapses in future.

4.2 Financial Management

4.2.1 Loss to Government on account of funding to the non-functional schools ultimately closed - Rs 16.878 million

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II /ESRU /D.Shift/2021 dated 01.03.2021, if the students drop out increases and the number falls below the benchmark of 20 students, then those students may be shifted to the morning shift in the same school or the nearest school as the case may be.

According to Government of Khyber Pakhtunkhwa, Elementary & Secondary Education Department letter No.SO (IMP-III)/E&SED/DSS/2022-23 dated 12.09.2023, no salary releases be made to non-functional schools in Khyber Pakhtunkhwa under the Double shift school program. It was further stated that disciplinary action against DEOs who released/releases salaries to non- functional DSS will be initiated immediately.

During performance audit of DSS (Male & Female) in District Charsadda for the FYs 2021-22 & 2022-23, it was noticed that funding was made to the non-functional DSS (Male) despite reports received from their head teachers and SDEOs Male in August & October 2022 that the schools concerned were non-functional and the target enrolment in them couldn't be achieved. It was further noticed in DSS (Female) that the SDEOs did not report the non-functional DSS to the DEO concerned despite her directions issued vide office order No.27412-16 dated 12.10.2022 but funds were regularly released to the DSS. Resultantly, the objectives of DSS program could not be achieved despite utilization of public funds amounting to Rs 16,878,186 ultimately putting the public exchequer at huge loss. Detail at annexure-7.

The lapse occurred due to weak administrative and financial controls besides a lack of will/interest to de-notify the non-functional or dysfunctional schools which resulted into the failed implementation of DSS programme in Charsadda and ultimately loss to the government as value for money was not ensured.

When pointed out in April 2024, the DEO male office stated that the mentioned DSS had already been forwarded to the high ups for denotification and this office had not released any stipend to such school from 31.05.2023 onward. The DEO female office stated that as per teachers engaged for the DSS program, due to unwillingness of the parents to send their children to DSS program, enrolment in the school was dropping day by day. The reply was not satisfactory funds were released to the dysfunctional DSS since 2022.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends a high-level inquiry into the matter of poor planning, failed operation of the DSS, laxity in decision making with regard to the denotification of non-functional DSS, fixing responsibility and action against the person(s) at fault. Besides, the Principal Accounting Officer may play active role to get the non-functional or dysfunctional schools, already reported to the Directorate/Secretariate, closed and avoid further loss to the government.

4.2.2 Financial Mismanagement of the DSS Funds

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II /ESRU /D.Shift/2021 dated 01.03.2021, the Drawing and Disbursing officer (DDOs) concerned shall be responsible for budgeting, payment, accounting, reconciliation, financial reporting etc. of the DSS Program within the district/sub divisions/schools as the case may be.

During performance audit of DSS program of District Charsadda for the financial years 2021-22 & 2022-23, it was observed that no proper budgeting, accounting, reconciliation with the DSS and financial reporting was done by the DEO (Male & Female) offices in violation of the above cited provision of DSS policy. It is pertinent to mention that financial matters pertaining to the DSS were handled by the Planning & Development (P&D) section instead of Budget and Accounts Section of DEO Male office despite availability of proper B&A Officer BPS-17 there. Similarly, the financial matters of DSS at the DEO female office

were run by a clerical staff despite availability of Budget & Account BPS-17 posted there. Detail at annexure-8.

The lapse occurred due to weak administrative and financial management which resulted into non-preparation of the realistic DSS budget, late or non-release of the budget, late or non-payments of the stipend to the DSS teachers thus causing great demoralization in them and non-reconciliation with respective schools.

When pointed out in April 2024, management stated that budgeting, reconciliation and financial reporting will be made in future as per DSS policy. The overall release was not in excess. However, at primary level the released amount was made in excess for one teacher while at the higher secondary level the stipend of one teacher was less than the demand. Later on, the excess amount of primary level was shifted to the needy schools as per approval of high ups. Reply was not tenable as DSS policy was violated and observations i.e. late release of stipend, non-placement of right person at right place were not answered.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends inquiry into the matter, fixing responsibility and action against the person(s) at fault besides immediately handing over the matter of financial management of the DSS funds to the B&A officers of both the DEO offices and regular internal audit of DSS to avoid such issues.

4.2.3 Unjustified Drawl and Transfer of the DSS Funds - Rs 2.454 million

Para 290 of the Federal Treasury Rules Vol-I provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

During performance audit of DSS of District Charsadda for the financial years 2021-22 & 2022-23, it was observed that an amount of Rs 2,454,206 was drawn from the government exchequer on 13.03.2023 and retained in the

designated bank account No.4109892035 of DEO Female for 04 months instead of crediting the same directly into the PTCs accounts of the respective schools. Subsequently, out of the said amount, a sum of Rs 1,724,054 was paid to the Principals of GGHS Wardaga, GGHSS Umarzai and GGHSS Utmanzai on account of stipend of the DSS teachers during July 2023. However, whereabouts of the remaining amount of Rs 730,152 was not shown to audit. Details are as under:

S#	Cheque No	Dated	Amount
1	288318596	05.07.2023	424,632
2	288318594	05.07.2023	509,822
3	288318595	05.07.2023	789,600
Total			1,724,054

Moreover, based on their routine demand, a sum of Rs 1,620,361 (212,528+679,000+728,833) had already been transferred directly to the PTC accounts of the said schools on account of DSS stipend during the FY 2022-23. In such circumstances, drawl of funds of Rs 2,454,206 from the government treasury, parking them in the designated bank account of DEO, transferring most of them to the specific schools without any reconciliation of funds on record was unjustified.

The lapse occurred due to weak administrative and financial management which resulted into the irregular and unjustified utilization of DSS funds and apprehension regarding their misappropriation.

When pointed out in April 2024, management stated that reply will be given after consulting the relevant record.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends inquiry into the matter, fixing responsibility and action against the person(s) at fault besides strengthening financial controls inter alia through regular conduct of internal audit to avoid the recurrence of lapse in future.

4.2.4 Unauthorized Payment of DSS Stipend during Summer Vacations- Rs.13.497 million

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, the monthly salary shall not be paid to teachers/staff hired for DSS program during summer, winter, spring and other vacation notified by the Government. The Government of Khyber Pakhtunkhwa, Elementary & Secondary Education Department intimated vide letter No.SO (Reforms)/R&I/DSS-RELEASE/1-24/2022 dated 25.11.2022 that salary shall not be paid to DSS staff during summer vacation in summer zone and during winter vacation in winter zone.

As per Government of Khyber Pakhtunkhwa, Elementary & Secondary Education Department Notification No.SO(G)/E&SED/1-48/2022/Vacation dated 20.05.2022, the schedule for summer vacation was from 1st June 2022 to 14th August, 2022 in summer zone for Primary, Middle, High and Higher Secondary Schools.

During performance audit of DSS program in District Charsadda for the financial years 2021-22 and 2022-23, it was observed that an amount of Rs 8,137,333 and Rs 5,360,000 was paid to the DSS staff of female and male schools respectively during June 2022 despite summer vacations in violation of the above cited policy and instructions. Detail at annexure-9.

The unauthorized payment of stipend to the DSS teachers occurred due to weak internal controls and hence, non-compliance with the government orders which resulted into loss to the public exchequer.

When pointed out in April 2024, both DEO male & female offices stated that reply will be given after consulting the relevant record.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends recovery of the overpaid stipend from DSS teachers concerned or those who are responsible for making the payment and depositing it into the government treasury under intimation to Audit.

4.2.5 Unjustified and Irregular Cash drawl of the DSS Funds -Rs 8.624 million

According to para 2.3.2.8 of the APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through the DDOs.

During performance audit of DSS program in District Charsadda for the financial years 2021-22 and 2022-23, the accounts of selected schools were checked on random sampling basis and it was observed that stipend amounting to Rs 8,623,702 was drawn in cash from the PTC accounts of 08 schools instead of direct transfer to the bank accounts of teachers/payees concerned. It is worth mentioning that out of 08 DSS, 04 were closed by DEOs due to less/zero enrolment during 2022-23. The fund transfer to non-functional DSS and their further with drawl in cash was un-justified and irregular. Details are as under:

S#	Name of DSS	Stipend Funds drawn in cash from PTCs Accounts (Rs.)	Status of the DSS (Closed/Functional)
1	GGPS Hajiyyar Gul killi	771,300	Closed on 03.10.2022
2	GGPS Bakro Baba Turangzai	1,660,165	Functional
3	GGPs Ibrahimzai	570,000	Closed on 03.10.2022
4	GGPS Mufti Abad	1,094,222	Functional
5	GGPS Amir Zada Killi	1485679	Functional
6	GGPS Tala Shah	1,211,671	Functional
7	GPS Dalazak No 2	911,666	Closed on 01.06.2023
8	GPS Odigram	918,999	Closed on 01.09.2023
Total		8,623,702	

The lapse occurred due to weak financial controls which resulted into the unjustified and irregular cash drawl of DSS funds alluding to their misappropriation.

When pointed out in April 2024, management stated that the teachers of DSS of the said schools had no bank accounts; therefore, their salaries were disbursed in cash by the principals on acquittance roll. However, attested copies

of acquittance roll, CNICs of the payees, their contract Numbers and personal bank accounts opened subsequently would be provided well before the DAC meeting. Reply was not tenable as no evidences were provided in support of reply till finalization of this report.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends that the abovementioned record may be provided within a month for verification; otherwise, inquiry may be conducted to ascertain why personal accounts were opened subsequent to drawl of funds from the PTCs bank accounts in violation of rules. Besides, cash payments to the DSS may be strictly prohibited and transfer of their stipend to their bank accounts may be ensured in letter and spirit.

4.3 Monitoring and Evaluation

4.3.1 Ineffective Monitoring of the Double Shift Schools by the DEOs/SDEOs

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, Physical monitoring of Double Shift Schools shall be the joint responsibility of the DEOs/DDOs and the Education Monitoring Authority who shall include monitoring of Double Shift Schools in their regular monitoring schedules.

During performance audit of DSS program of District Charsadda for the year 2021-22 & 2022-23, it was observed that the District Monitoring Officer (DMO) Charsadda regularly shared his monitoring reports about the DSS in Charsadda; however, no action taken on the said monitoring reports by the Secretary/Director of Education office or the DEO male & female Charsadda was available on record. Moreover, monitoring at own level conducted by the DEO male & female Charsadda was also not on record in violation of the above quoted provision of DSS policy. Detail at annexure-10.

The lapses with regard to monitoring of the DSS programme occurred due to negligence of the management which resulted into non-compliance of DSS policy and orders, non-achievement of DSS objectives, failure of DSS program as 34 DSS had already been closed, majority were running with less than target enrolment.

When pointed out in April 2024, management stated that the DDEO, SDEOs and ASDEOs of both male and female offices have paid surprise visits to the schools and on their recommendation schools with low enrolments and functioning contrary to DSS Policy have been submitted to high ups for de-notification. Reply was not satisfactory as monitoring was joint responsibility of DEOs and EMA but neither actions were taken on the reports of EMA Charsadda nor reports of monthly monitoring by DEOs was on record as required under the laid down DSS policy and prevalent instructions of the department circulated from time to time.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends inquiry into the matter, fixing responsibility for the monitoring lapses and action against the person(s) at fault besides making the DEOs and EMA staff/ authorities accountable for their joint monitoring and reporting with regard to DSS. The office of Secretary E&SED may devise a mechanism for the said accountability.

4.3.2 Financial Mismanagement due to Non-conduct of Internal Audit of DSS Program as per DSS Programme Policy

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, Internal Audit Cell of the E&SED shall include assessment of internal controls and financial audit of the double shift schools program on sample basis in its annual audit plan and present its findings along with recommendations to the Principal Accounting Officer (Secretary of E&SED) for timely corrective action.

During performance audit of DSS program in District Charsadda for the financial years 2021-22 and 2022-23, it was observed that internal Audit of the program was not carried out since its inception. The DSS program, being new initiative of the Government was a high-risk area and hence, was required to be inevitably included in the annual internal audit plan. However, it was not done so far leading to great financial mismanagement observed in the DSS funds.

The lapse occurred due to negligence on the part of Secretary E&SED which resulted into weak accountability of the DEO Male and Female office Charsadda as instances of wastage of public funds were observed in violation of DSS policy.

When pointed out in April 2024, management stated that the PTC is functional in all DSS school which is a proper forum. However, in future this office will make it possible to conduct proper audit and monitoring.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends that internal audit of the DSS under DEO offices Male and Female Charsadda may be carried out to ensure sound financial management.

4.3.3 Difference in enrolment between EMIS and school reports

According to DSS policy notified by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department vide No.MO-II/ESRU/D.Shift/2021 dated 01.03.2021, physical monitoring was the joint responsibility of DEOs/DDEOs and Education Monitoring Authority (EMA).

According to the Notification No.SO (Reform)/R&I/D.Shift/2021 dated 31.08.2021 & 18.10.2021 issued by the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department, the DEOs were directed to submit the monthly progress of DSS to office of the Secretary, Elementary & Secondary Education Department Khyber Pakhtunkhwa.

During performance audit of DSS program in District Charsadda for the years 2021-22 and 2022-23, it was observed that there was a difference of 108 students between EMIS data provided by DEO female office and reports for stipend demand for 2022-23 submitted by various DSS. The enrolment of DSS shown in EMIS was 447 while as per school reports it was 339 in 07 schools. It is worth mentioning that no monitoring mechanism was devised at DEO office level; hence, reports of a few schools demanding stipend were available in the office. The difference in the two reports/data raised apprehension that ghost students might have been reported in the DSS. Details are as under:

S#	Name of DSS	Enrolment as per school for 2022-23	Enrolment as per EMIS	Difference
1	GGPS Attaki	16	46	30
2	GGPS Mufti Abad	111	132	21
3	GGMS Dildar Ghari	0	30	30
4	GGPS Tora Panra	52	66	14
5	GGMS Sheikh Killi Shabqadar	50	52	2
6	GGHSS Utmanzai	82	88	6
7	GGHSS Wardaga	28	33	5
Total		339	447	108

The lapse occurred due to lack of internal and monitoring controls which resulted into unauthentic students enrolment in various DSS vis-a vis release of funds to them.

When pointed out in April 2024, management stated that reply will be given after consulting the relevant record.

PAO (Deputy Commissioner) was requested to convene DAC meeting in May & September 2024 which could not be convened till finalization of this report.

Audit recommends to devise proper mechanism to ensure proper and authentic enrolment.

4.4 Overall Assessment

i. Relevance

The Double Shift Schools Program was in line with the government sectoral policies as it was the part of initiatives taken to achieve the objective of Sustainable Development Goal 02 i.e. to ensure inclusive and equitable quality education and lifelong education for all.

ii. Efficacy

One of the primary objectives of double shift schools program i.e. reduction of overcrowding in the schools was not achieved in 88% each in male and female DSS in District Charsadda (Annexure-2). However, the other objective i.e. to create spaces for higher level schooling where there exist no schools of higher level in the close vicinity of the school concerned i.e. middle level in primary schools, high level in middle schools and higher secondary level in high schools was partially achieved specially where higher level school facility (be it middle, high or higher secondary) was not available in the close vicinity. The benchmark given in the DSS policy i.e. 20 students in each class in the double shift (evening) was achieved in 30% male & 56% female DSS of district Charsadda. The year wise trend of achievement of benchmark enrolment was positive in female schools i.e. 12% in 2021-22 to 56% in 2023-24 which was encouraging. However, the trend in male school was negative i.e. 41% in 2021-22 and dropped to 30% in 2023-24.

iii. Efficiency

Though sufficient funds of Rs. 130.470 million were injected to functionalize the DSS in district Charsadda during the FYs 2021-22 and 2022-23 and teachers were engaged beyond requirement; yet, almost 70% male and 44% female Double Shift Schools did not achieve the target enrolment. So much so that 40 DSS schools were ultimately closed in Charsadda. The irregular engagement of DSS teachers through a Committee at DEO male office having no official mandate as per the DSS Program Policy, role of the illiterate PTC chairpersons in providing engagement letter to the DSS teachers, weak monitoring and evaluation at the DEOs and EMA level besides non-conduct of regular internal audit mainly contributed to the waste and underutilization of resources.

iv. Economy

The District Education offices (Male & Female) Charsadda started DSS program in the schools without proper feasibility and need assessments, hired the DSS teachers without considering the enrolment in DSS and student teacher ratio & against the Policy and made expenditure on stipend of the DSS teachers without validating the actual demand of respective DSS. Thus, acquisition of the right resources at right time and in right quantity was almost compromised.

v. Effectiveness

The objective of DSS i.e. to reduce overcrowding in the same level schools was not fully achieved as 88% of the schools were still overcrowded in the morning shift despite lapse of two years. Most of the male DSS were proposed to be closed by the DEO due to low enrolment and 44% of female schools were also running with low enrolments. There were no upgraded model male higher secondary school in Charsadda; however, there were only two upgraded model female higher secondary schools, out of which one was closed due to availability of another school in the close vicinity while the other was functional but with low enrolment. Out of the total 35 female upgraded model DSS, 16 (46%) did not meet the minimum criteria of enrolment of 20 students in each class. It is concluded that success of the program will not depend on the model i.e. overcrowded or upgraded rather it will depend on right selection of schools for DSS after proper needs assessment/feasibility and making clarity in the DSS policy regarding shifting of student from morning to evening shift.

vi. Compliance with rules

The benchmarks given in the DSS policy are not fully and properly observed as pointed out in the report. Moreover, government rules and regulations with regard to utilization of the government funds, maintenance of their accounts and reconciliation with respective DSS, District Accounts Office besides respective banks are also not followed in letter and spirit as already highlighted in the report. The main reasons observed were weak monitoring and evaluation of the DEOs/EMA office Charsadda besides non-conduct of the regular internal audit of DSS by the E&SED.

vii. Performance Rating of Program

The performance rating of the DSS program in District Charsadda was moderately satisfactory as only 12% male and female schools achieved the objective of reduction in overcrowding in the morning shift while the upgraded model of DSS was also not performing well as 75% male upgraded DSS were closed due to low enrolment and 46% female DSS did not meet the criteria of minimum enrolment of 20 student per class.

viii. Risk Rating of the Program

The risk factor in DSS at district Charsadda may be rated as high because 24 DSS had already been closed while case for denotification of further 16 DSS was forwarded by DEO male Charsadda to the office of Secretary Elementary and Secondary Education Department Peshawar through proper channel. Thus, closure of 41% ($40 \times 100 / 98$) DSS within a period of two years indicates failure to implement the DSS program. Moreover, majority of the DSS were running without target enrolment as prescribed in the DSS policy while many parents were unwilling to send their children to the DSS due to factors like limited time span of only three hours in evening shift, severe hot weather during summer and engagement of their children in learning the Holy Quran in seminaries (madrassas) in the meanwhile.

ACKNOWLEDGEMENT

We wish to express our appreciation for the Management of District Education Office Male and Female Charsadda, Directorate of E&SED Peshawar, Education Monitoring Authority Charsadda and selected schools for their cooperation with the auditors during this performance audit assignment.

Sources of data: District Education offices (Male & Female) Charsadda, Education Monitoring Authority Charsadda, Directorate of Elementary & Secondary Education Khyber Pakhtunkhwa, Annual Census Report Elementary and Secondary Education Department Khyber Pakhtunkhwa, sample Questionnaires filled by the DEOs, DSS teachers and parents and joint field visits of Audit team and representatives of the DEOs to the selected Double Shift Schools.

ANNEXURES

Annexure-1

Response and implementation of recommendations

Para No.	Recommendation	Accepted (Yes/ No)	Implementation Date	Client Comments
4.1.1	Audit recommends bringing clarity in the mechanism given for shifting students from the overcrowded classes in the morning shift to the evening shift. Moreover, inquiry may be conducted for the aforementioned ambiguity left in the DSS policy and negligence displayed in its execution in letter and spirit, responsibility be fixed and action be taken against the person (s) at fault.	Yes	Implementation not intimated to audit till finalization of this report.	The policy on DSS is not clear about which students should be shifted from morning shift to the evening shift. Moreover, parents are resisting to educate their children in the evening shift and arguing that religious education of their children suffers in the evening due to this programme.
4.1.2	Audit recommends joint review of the Double Shift Schools in Charsadda by the offices of Secretary/ Director E&SED, DEO Male and Female Charsadda and District Monitoring Officer Charsadda to address the reason for closure of schools. Inquiry may also be conducted to identify lapses at policy & implementation level and fixing responsibility at the person (s) at fault.	Yes	do	Input of DEO offices was not included and considered while selecting the double shift schools. Moreover, it is agreed that KPIs should have been included in the policy for effective operation of the DSS program.
4.1.3	Audit recommends joint review of the Double Shift Schools in Charsadda by the offices of Secretary/ Director E&SED, DEO Male and Female Charsadda and District Monitoring Officer Charsadda and their joint feasibility report to immediately close and continue with the DSS on merit and avoid further loss to the government. Moreover, inquiry may be conducted to fix responsibility for the lapse pointed out above and take action against the person(s) at fault.	Yes	do	Input of DEO offices were not included and considered while selecting the double shift schools. Had there been timely coordination with EMA, some of the schools could have been reported to the competent authorities for denotification.

4.1.4	Audit recommends inquiry into the matter of release of funds to the non-functional schools, fixing responsibility and action against the person(s) at fault besides immediate closure of the non-functional schools to avoid further loss to government.	Yes	do	Had there been timely coordination with EMA, some of the schools could have been reported to the competent authorities for denotification. Furthermore, the DEO male office added that DDEO (Male) visited the secretary E&SE office and met the DSS focal person regarding denotification of the already submitted low enrolment schools. In response, he stated that note had been sent to Minister Education which will be sent to the Chief Secretary for final decision. The DEO female office added that they were in regular coordination with heads of concerned DSS who committed to improve the enrolment; however, the expected results could not come up.
4.1.5	Audit recommends detailed inquiry into the matter of irregular and unauthorized engagement of DSS teachers, fixing responsibility and taking action against the person(s) at fault besides strengthening the administrative and financial controls to avoid recurrence of such lapses in future.	No	do	The DEO male office constituted a scrutiny committee vide this office No.304-21 Dated 13-01-2022 under the chairmanship of Dy. DEO (M)Charsadda having two BPS-19 principals, SDEO(M) Concerned and ADEO (Establishment) to scrutinize the documents of candidates who applied for Double Shift Schools on Talent Pool website of E&SE Department for uniformity in the District. Later on, the offer engagement was signed by the schools PTC. The reply of the remaining points will be given after consulting the record in detail.
4.2.1	Audit recommends a high-level inquiry into the matter of poor planning, failed operation of the DSS, laxity in decision making with regard to the denotification non-functional DSS, fixing responsibility and action against the person(s) at	Yes	do	The mentioned DSS had already been forwarded to the high ups for denotification and this office had not released any stipend to such school from 31.05.2023 onward. The DEO female office stated that as per teachers engaged for the DSS

	fault. Besides, the Principal Accounting Officer may play active role to get the non-functional or dysfunctional schools, already reported to the Directorate/Secretariate, closed and avoid further loss to the government.			program, due to unwillingness of the parents to send their children to DSS program, enrolment in the school was dropping day by day.
4.2.2	Audit recommends inquiry into the matter, fixing responsibility and action against the person(s) at fault besides immediately handing over the matter of financial management of the DSS funds to the B&A officers of both the DEO offices and regular internal audit of DSS to avoid such issues.	Yes	do	Budgeting, reconciliation and financial reporting will be made in future as per DSS policy. The overall release was not in excess. However, at primary level the released amount was made in excess for one teacher while at the higher secondary level the stipend of one teacher was less than the demand. Later on, the excess amount of primary level was shifted to the needy schools as per approval of high ups.
4.2.3	Audit recommends inquiry into the matter, fixing responsibility and action against the person(s) at fault besides strengthening financial controls inter alia through regular conduct of internal audit to avoid the recurrence of lapse in future.	No	do	Reply will be given after consulting the relevant record.
4.2.4	Audit recommends recovery of the overpaid stipend from DSS teachers concerned or those who are responsible for making the payment and depositing it into the government treasury under intimation to Audit.	No	do	Reply will be given after consulting the relevant record.
4.2.5	Audit recommends that the record may be provided within a month for verification; otherwise, inquiry may be conducted to ascertain why personal accounts were opened subsequent to drawl of funds from the PTCs bank accounts in violation of rules. Besides, cash payments to the DSS may be strictly prohibited and transfer of their stipend to their bank accounts may be ensured in letter and spirit.	Yes	do	The teachers of DSS of the said schools had no bank accounts; therefore, their salaries were disbursed in cash by the principals on acquittance roll. However, attested copies of acquittance roll, CNICs of the payees, their contract Numbers and personal bank accounts opened subsequently would be provided well before the DAC meeting.

4.3.1	Audit recommends inquiry into the matter, fixing responsibility for the monitoring lapses and action against the person(s) at fault besides making the DEOs and EMA staff/authorities accountable for their joint monitoring and reporting with regard to DSS. The office of Secretary E&SED may devise a mechanism for the said accountability.	Yes	do	The DDEO, SDEOs and ASDEOs of both male and female offices have paid surprise visits to the schools and on their recommendation schools with low enrolments and functioning contrary to DSS Policy have been submitted to high ups for de-notification.
4.3.2	Audit recommends that internal audit of the DSS under DEO offices Male and Female Charsadda may be carried out to ensure sound financial management.	Yes	do	The PTC is functional in all DSS school which is a proper forum. However, in future this office will make it possible to conduct proper audit and monitoring.
4.3.4	Audit recommends to devise proper mechanism to ensure proper and authentic enrolment.	Yes	do	Reply will be given after consulting the relevant record.

Annexure-2

Non achievement of program objective

2021-22	2022-23	Total
78.788	51.682	130.470

Male DSS Schools overcrowded in Morning shift in 2023-24

S#	EMIS Code	Name of School	No. of Classrooms	Total No of Students	Average students per classroom
1	34290	GHS Tangi	7	404	58
2	34311	GHS Mufti Abad	8	513	64
3	34325	GHS Landi Shah	6	330	55
4	36204	GHS Shakar Dhand	10	697	70
5	36191	GHSS Muhammad Nari	15	1127	75
6	36200	GHSS Rajjar No.2	14	828	59
7	36202	GHSS Muslim Abad Shakoor	16	970	61
8	34323	GMS Chanchano Khat	3	240	80
9	12748	GPS Charsadda No.1	9	537	60
10	12752	GPS Dalazak No.2	11	617	56
11	12760	GPS Khat Killi Prang	10	455	46
12	12771	GPS Rahmat Ullah Khan	11	556	51
13	12829	GPS Bakayana	9	373	41
14	12830	GPS Bali Koroona	5	268	54
15	12860	GPS Daulat Pura	8	406	51
16	12870	GPS Gigi	5	265	53
17	12885	GPS Haji Abad Umarzai	9	550	61
18	12905	GPS Islam Abad (Dargai)	3	227	76
19	12942	GPS Koda Khel	6	358	60
20	12948	GPS Landai Shah	3	407	136
21	12962	GPS Mandizai	8	476	60
22	12964	GPS Dargai Manga	9	452	50
23	12975	GPS Matta Maghul Khel	10	632	63
24	13109	GPS Wardaga No.1	4	267	67
25	13113	GPS Zahid Abad	6	450	75
26	13137	GPS Odigram (Turangzai)	7	449	64
27	13410	GPS Tangi No. 1	26	1110	43
28	13430	GPS Chanchano Khat	6	445	74
29	13468	GPS Karimo Banda	5	517	103
30	13521	GPS Ziarat Killi	3	437	146
31	39338	GPS Gandheri Payan No.2	7	437	62
Percentage of overcrowded schools (31*100/35)					88%

Female DSS Schools Overcrowded in Morning shift in 2023-24

S#	EMIS Code	Name of School	No of classrooms (Morning)	Total No of Students	Average Student per class
1	13187	GGPS Rahmat Ullah Khan Koroona	7	616	88
2	13200	GGPS Umar Abad Charsadda	6	320	53
3	13217	GGPS Attaki	7	479	68
4	13271	GGPS Hassanzai	5	282	56
5	13301	GGPS Mahzara	5	374	75
6	13361	GGPS Sardar Ali (Zahid Abad)	5	352	70
7	13380	GGCMS Sheikh Abad Rajjar	8	600	75
8	13390	GGPS Tarnab No.1	7	380	54
9	13554	GGPS Tangi Barazai No.2	8	448	56
10	13557	GGPS Tangi Qila	7	481	69
11	13581	GGPS Landakai	2	185	93
12	28706	GGPS Satti Abad	5	460	92
13	35122	GGHS Behlola	8	497	62
14	35143	GGHS Tarnab	5	495	99
15	35152	GGHS Hassanzai	5	333	67
16	35155	GGHSS Matta Palangzai	7	1069	153
17	36517	GGHS Tangi	12	1233	103
18	36518	GGHSS Utmanzai	16	1554	97
19	36732	GGHSS Umarzai	22	1477	67
20	37351	GGMS Rajjar	3	186	62
21	39060	GGHS Wardaga	6	327	55
Percentage of overcrowded schools (21*100/24)					88%

Details of closed DSS overcrowded/upgraded model

DSS	No of Overcrowded DSS	No of Upgraded DSS	No of Closed Overcrowded DSS	%age of closed overcrowded DSS	No of Closed Upgraded DSS	%age of closed Upgraded DSS
Male	35	4	25	71	3	75
Female	24	35	1	4	5	14
Total	59	39	26	44	8	21

Details of total overcrowded schools in District Charsadda

S#	Year	Male/Female	Total No of Schools	No of Overcrowded School (more than 40 student per class)	%age of Overcrowded School
1	2021-22	Male	629	274	44
2	2022-23	Do	629	301	48
3	2023-24	Do	629	323	51
4	2021-22	Female	561	236	42
5	2022-23	Do	561	259	46
6	2023-24	Do	561	258	46

S#	Instances
1	On detailed analysis of the issue, it emerged that DSS policy prohibits shifting of the students from morning to the evening shift which stands in contradiction to the objectives of DSS i.e. to reduce overcrowding in schools in the morning shift which is possible by shifting the students from morning to evening shift. It was confirmed when 55% male and 67% female DSS heads teachers stated that no mechanism was shared with them for shifting the students from morning to the evening (double) shift and that shifting of students from morning to the evening was strictly prohibited by high ups in the meetings.
2	Moreover, 64% male & 43% female head teachers stated that parents were not willing to shift their students from morning to the evening shift due to the time span i.e. 2 and half to 3 hours in double shift and 5 to 6 hours in the morning shift besides high temperature in summer season and engagement of their children in learning the Holy Quran in the second time.
3	The reluctance of some of the existing morning school teachers also led to the failure of the program. Main reason for the teachers' reluctance was that majority of the double shift schools were not meeting the criterion of minimum enrolment in the evening; yet regular expenditure was incurred on them instead of closing them. The existing government teachers, being regular government employees, did not want to take much pain for the success of DSS as envisaged and wanted to avoid future complications and accountability for running the DSS with less enrolment. Therefore, they suggested the denotification of all such DSS to the DEOs who forwarded their requests to the higher authorities at the Directorate and Secretariate level. However, the relevant authorities instead of closing the schools started engagement of the private teachers from the open market and tried to keep the DSS running.
4	45% male and 14 % female head teachers added that compulsory shifting of the students from morning to the evening shift increased drop out of the students.
5	The DEOs were of the view that DSS program was sustainable in the upgraded model Higher Secondary Schools level only due to limited number of schools in the district. Audit noticed that there were no upgraded model male higher secondary school in Charsadda; however, there were only two upgraded model female higher secondary schools, out of which one was closed due to availability of another school in the close vicinity while the other was functional but with low enrolment. Out of the total 35 female upgraded model DSS, 16 (46%) did not meet the minimum criteria of enrolment of 20 students in each class. It is concluded that success of the program will not depend on the model i.e. overcrowded or upgraded rather it will depend on right selection of schools for DSS after proper needs assessment/feasibility and making clarity in the DSS policy regarding shifting of student from morning to evening shift.

Annexure-3

Ineffective DSS program due to improper feasibility and absence of the KPIs

S#	Male/Female	No of schools Closed
1	Male	28
2	Female	6
3	Schools de-notified at initial stage	6
Total		40

S#	Instances
1	The DEOs, 82% male and 33% female of the selected DSS Heads stated that selection of the DSS was made on the basis of Education Monitoring Authority's data and their input was not obtained and considered in this regard. This statement was found contradictory to the extent of DEO Male as his input was duly sought by the E&SED vide letter dated 21.10.2019 as quoted in the criteria. However, he didn't provide the list of schools to be declared as DSS. On the other hand, a partial list of schools proposed for DSS was available in the DEO female office.
2	The GGPS Ghunda Karkana, GGPS Akbar Khan Koroona and GGPS Dheri Zardad were notified DSS in the 2 nd phase by the Provincial Government; however, the same could not be functionalized and were de-notified in March 2022. Similarly, the GPS Khanjari, GPS Shoukar Abad No.2 and GHSS Utmanzai were notified DSS on 25.11.2021 but, being not feasible, were de-notified on 24.02.2022 i.e. after lapse of 3 months. The head teachers of Dheri Zardad, GGPS Ghunda Karkana and GMS Ibrahimzai stated that other same level schools were available in the vicinity of selected DSS i.e. within less than 0.5 KM.
3	The head teacher of another closed DSS i.e. GGMS Sherpao stated that a school named GGMS Mian Killi Sherpao, being situated in the close vicinity, caused the closure of GGMS Sherpao. The statement of the said head teacher was also endorsed by the EMA report of November & December 2023.
4	The DSS head teacher of GGHSS Bashir Khan Killi stated that due to availability of Government College Akhonderi in the close vicinity i.e. within less than 0.5 kilometre, the students could not be enrolled and ultimately GGHSS Bashir Khan Killi was closed in September 2022. Similarly, when asked about the very low enrolment in GGPS Nusratzai, the head teacher stated that students passing 5 th class prefer to go to nearby school i.e. GGHSS Shabqadar and are not willing to get admission in the DSS.
5	55% male DSS and 33% female DSS heads stated that program was not sustainable specially at primary and middle school level. They stated that parents were not willing to send their children to DSS in the evening shift due to hot weather (especially in summer) and short class time duration as compared to morning shift.

Annexure-4

Selection of non-overcrowded schools as DSS in violation of the Laid down Policy Non overcrowded male schools during 2021-22

S#	EMIS Code	School Name	Level	Nursery	Prep	Class-1	Class-2	Class-3	Class-4	Class-5	Not Overcrowded by 60 in Total i.e. counting students more than 40 in each class
1	12830	GPS BALI KOROONA	Primary	20	75	38	57	44	36	38	56
2	12870	GPS GIGI	Primary	0	50	42	50	40	41	39	23
3	12905	GPS ISLAM ABAD (DARGAI)	Primary	20	32	35	44	45	36	36	9
4	13109	GPS WARDAGA NO.1	Primary	0	35	32	37	30	46	54	20

Non overcrowded Female schools during 2021-22

S#	EM IS Code	School Name	Nursery	Prep	Class-1	Class-2	Class-3	Class-4	Class-5	Class-6	Class-7	Class-8	Not Overcrowded by 60 in Total i.e. counting students more than 40 in each class
1	13581	GGPS Landakai	0	63	54	34	30	29	41	0	0	0	38
2	13361	GGPS Sardar Ali (Zahid Abad)	48	37	29	52	53	44	36	0	0	0	37
3	13327	GGPS MUFTI Abad	27	55	38	32	22	37	19	0	0	0	15
4	13300	GGPS Kulalan Mufti Abad	53	21	31	32	44	42	47	0	0	0	24
5	13271	GGPS Hassanzai	0	69	42	42	47	52	44	0	0	0	56

Overcrowded male schools in 2021-22 but not selected as DSS

S#	Emis Code	School Name	Level	Nursery	Prep	Class-1	Class-2	Class-3	Class-4	Class-5	Overcrowded more than 60 in total but not selected as DSS
355	13470	GPS KHANJARI	Primary	0	81	49	61	74	65	59	149
379	38306	GPS KULALAN MUFTI ABAD	Primary	40	69	73	75	61	51	53	142
400	12967	GPS MARCHAKI NO.2	Primary	0	76	56	54	62	66	54	128

A list of proposed female DSS comprising overcrowded schools like GGPS Tariq Abad, GGPS Ghari Kaka Khel, GGCMS Wardaga, GGPS Machi Abad, GGPS Mian Killi Prang, Aziz Khel, GGPS Sreikh Killi, GGPS Harichand, GGCMS Charsadda, GGHSS Shabqadar Fort etc. was submitted by DEO Female Charsadda to the Director Education Sector Reform Unit (ESRU), E&SE Department Khyber Pakhtunkhwa on 09.06.2021 who sent it to Directorate of E&SED on 28.06.2021 for proper scrutiny and validation. However, the Directorate returned the list to DEO Female Charsadda with a covering letter for necessary action without any changes or mentioning the scrutiny and validation of proposed schools. It is worth mentioning that Data Analyst (ESRU) and Deputy Director (P&D-II/B&T) were nominated as proper focal persons for DSS at the office of Secretary (E&SED) and Directorate of Education KP respectively vide Notification No. SO(Reforms)/R&I/D.Shift/2022 dated 11.11.2022. But the said overcrowded schools were not selected for DSS without assigning any reasons.

Annexure-5

Unjustified Running of the Dysfunctional/Low Performing DSS

Double Shift Schools class wise enrolment as per EMIS (Male) 2021-22

S#	EMIS Code	Name of School	Nurse ry	Pre p	Clas s 1	Clas s 2	Clas s 3	Clas s 4	Clas s 5	Clas s 6	Clas s 7	Clas s 8	Clas s 9	Clas s 10	Class 11	Class 12
1	90007	GPS Baz Main Killi	0	0	0	0	0	0	0	10	2	10	0	0	0	0
2	90008	GPS Malka Dher	0	0	0	0	0	0	0	10	0	2	0	0	0	0
3	90009	GMS Mahmood Abad	0	0	0	0	0	0	0	0	0	0	19	5	0	0
4	90358	GPS Dalazak No.2	4	2	2	4	2	2	5	0	0	0	0	0	0	0
5	90360	GPS Rahmat Ullah Khan	0	7	3	1	1	2	2	0	0	0	0	0	0	0
6	90361	GPS Bakayana	0	0	1	0	2	1	3	0	0	0	0	0	0	0
7	90362	GPS Bali Koroona	1	0	0	0	0	1	0	0	0	0	0	0	0	0
8	90363	GPS Daulat Pura	0	1	4	1	3	0	3	0	0	0	0	0	0	0
9	90364	GPS Gigi	0	7	1	6	0	6	4	0	0	0	0	0	0	0
10	90365	GPS Haji Abad Umarzai	1	2	0	5	2	0	0	0	0	0	0	0	0	0
11	90366	GPS Islam Abad (Dargai)	0	0	0	3	5	6	3	0	0	0	0	0	0	0
12	90367	GPS Koda Khel	0	2	2	1	2	1	0	0	0	0	0	0	0	0
13	90370	GPS Mandizai	0	1	0	2	1	0	0	0	0	0	0	0	0	0
14	90371	GPS Matta Maghul Khel	0	5	2	2	1	0	0	0	0	0	0	0	0	0
15	90373	GPS Zahid Abad	3	0	2	3	7	6	3	0	0	0	0	0	0	0
16	90374	GPS Odigram (Turangzai)	0	0	0	1	3	1	0	0	0	0	0	0	0	0
17	90386	GPS Tangi No. 1	0	6	8	6	5	4	0	0	0	0	0	0	0	0
18	90387	GPS Karimo Banda	0	3	0	3	0	6	6	0	0	0	0	0	0	0
19	90388	GPS Ziarat Killi	0	11	2	6	4	4	7	0	0	0	0	0	0	0
20	90394	GHS Tangi	0	0	0	0	0	0	0	0	11	12	10	0	0	0
21	90395	GMS Umarzai	0	0	0	0	0	0	0	1	12	2	0	0	0	0
22	90409	GPS Gandheri Payan No.2	0	4	7	13	1	6	0	0	0	0	0	0	0	0
23	90626	GHS Sherpao	0	0	0	0	0	0	0	1	0	0	0	0	0	0
DSS 2022-23 class wise enrolment (Male)																
S#	Emis Code	School Name	Nurse ry	Pre p	Clas s-1	Clas s-2	Clas s-3	Clas s-4	Clas s-5	Clas s-6	Clas s-7	Clas s-8	Clas s-9	Clas s-10	Class- 11	Class- 12

1	90404	GHS Shakar Dhand	0	0	0	0	0	0	0	4	18	18	17	10	0	0
2	90626	GHS Sherpao	0	0	0	0	0	0	0	6	2	3	6	1	0	0
3	90009	GMS Mahmood Abad	0	0	0	0	0	0	0	0	0	0	13	12	0	0
4	91110	GPS Abazai	0	5	9	7	8	8	0	0	0	0	0	0	0	0
5	90361	GPS Bakayana	0	5	3	3	4	5	7	0	0	0	0	0	0	0
6	90362	GPS Bali Koroona	0	0	3	0	0	0	0	0	0	0	0	0	0	0
7	90007	GPS Baz Main Killi	0	0	0	0	0	0	0	7	10	4	0	0	0	0
8	91111	GPS Chanchano Khat	0	0	9	0	3	3	11	0	0	0	0	0	0	0
9	90357	GPS Charsadda No.1	13	5	17	4	3	0	0	0	0	0	0	0	0	0
10	90358	GPS Dalazak No.2	7	6	3	6	6	6	5	0	0	0	0	0	0	0
11	90363	GPS Daulat Pura	10	1	1	4	1	6	1	0	0	0	0	0	0	0
12	90409	GPS Gandheri Payan No.2	0	10	5	2	10	4	3	0	0	0	0	0	0	0
13	90364	GPS Gigi	0	13	6	1	0	1	1	0	0	0	0	0	0	0
14	90365	GPS Haji Abad Umarzai	4	2	1	0	0	1	0	0	0	0	0	0	0	0
15	90366	GPS Islam Abad (Dargai)	0	0	4	4	7	4	11	0	0	0	0	0	0	0
16	90387	GPS Karimo Banda	7	6	3	1	3	3	8	0	0	0	0	0	0	0
17	90367	GPS Koda Khel	2	4	2	5	2	1	7	0	0	0	0	0	0	0
18	90368	GPS Landai Shah	9	8	18	2	1	1	1	0	0	0	0	0	0	0
19	90008	GPS Malka Dher	0	0	0	0	0	0	0	3	8	10	0	0	0	0
20	90370	GPS Mandizai	0	0	0	0	1	1	3	0	0	0	0	0	0	0
21	90371	GPS Matta Maghul Khel	0	8	5	0	5	0	0	0	0	0	0	0	0	0
22	90374	GPS Odigram (Turangzai)	0	1	6	2	6	4	10	0	0	0	0	0	0	0
23	90360	GPS Rahmat Ullah Khan	3	8	8	6	7	3	3	0	0	0	0	0	0	0
24	90386	GPS Tangi No. 1	2	2	4	6	9	15	7	0	0	0	0	0	0	0
25	90372	GPS Wardaga No.1	8	13	6	7	9	8	12	0	0	0	0	0	0	0
26	90373	GPS Zahid Abad	4	3	1	0	5	8	6	0	0	0	0	0	0	0
27	90388	GPS Ziarat Killi	0	0	5	0	3	3	0	0	0	0	0	0	0	0

DSS 2023-24 Class wise enrolment (Male)																
S#	EMIS Code	Name of School	Nurser y	Pre p	Clas s 1	Clas s 2	Clas s 3	Clas s 4	Clas s 5	Clas s 6	Clas s 7	Clas s 8	Clas s 9	Clas s 10	Class 11	Class 12
1	90007	GPS Baz Mian Killi	0	0	0	0	0	0	0	12	10	4	0	0	0	0
2	90008	GPS Malka Dher	0	0	0	0	0	0	0	1	4	5	0	0	0	0
3	90009	GMS Mahmood Abad	0	0	0	0	0	0	0	0	0	0	17	11	0	0
4	90357	GPS Charsadda No.1	6	9	3	10	0	2	0	0	0	0	0	0	0	0
5	90358	GPS Dalazak No.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	90360	GPS Rahmat Ullah Khan	4	6	8	6	8	5	0	0	0	0	0	0	0	0
7	90361	GPS Bakayana	0	0	4	6	5	10	9	0	0	0	0	0	0	0
8	90363	GPS Daulat Pura	11	11	4	2	4	4	5	0	0	0	0	0	0	0
9	90366	GPS Islam Abad (Dargai)	0	0	4	3	9	9	0	0	0	0	0	0	0	0
10	90367	GPS Koda Khel	5	3	3	2	6	3	3	0	0	0	0	0	0	0
11	90368	GPS Landai Shah	4	9	8	14	7	0	3	0	0	0	0	0	0	0
12	90370	GPS Mandizai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	90372	GPS Wardaga No.1	6	12	14	6	7	8	8	0	0	0	0	0	0	0
14	90373	GPS Zahid Abad	2	5	2	3	0	3	7	0	0	0	0	0	0	0
15	90387	GPS Karimo Banda	7	4	5	5	6	3	3	0	0	0	0	0	0	0
16	90404	GHS Shakar Dhand	0	0	0	0	0	0	0	1	2	10	7	5	0	0
17	90670	GHS Mufti Abad	0	0	0	0	0	0	0	10	13	13	19	0	0	0
18	91110	GPS Abazai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	91111	GPS Chanchano Khat	0	3	1	11	2	11	3	0	0	0	0	0	0	0

DSS 2021-22 Class wise enrolment (Female)																
S#	Emis Code	School Name	Nurser y	Pre p	Class -1	Class -2	Cl ass -3	Class -4	Class -5	Cl ass -6	Class -7	Class- 8	Clas s-9	Clas s-10	Class- 11	Class- 12
1	90384	GGCMS Sheikh Abad Rajjar	0	7	0	6	0	0	0	0	0	0	0	0	0	0
2	90397	GGHS Behlola	0	0	0	0	0	0	0	0	0	0	15	11	0	0
3	90408	GGHS Wardaga	0	0	0	0	0	0	0	0	0	0	0	0	6	6
4	90188	GGHSS Matta Palangzai	0	0	0	0	0	0	0	0	0	0	0	0	12	14
5	90406	GGHSS	0	0	0	0	0	0	0	0	0	0	0	0	13	8

		Umarzai														
6	90189	GGHSS Utmanzai	0	0	0	0	0	0	0	0	0	0	0	0	13	14
7	90194	GGMS Haleem Abad Toor Killi	0	0	0	0	0	0	0	0	0	0	10	7	0	0
8	90187	GGMS Kalyas	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	90195	GGMS kuladhand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	90206	GGMS Kuladher	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	90407	GGMS Rajjar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	90196	GGMS Sheikh Killi Shabqadar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	90193	GGMS Station Killi Tangi	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	90200	GGMS Zarin Abad	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	90181	GGPS Amir Zada Killi	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	90377	GGPS ATTAKI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	90197	GGPS Aziz Abad Dosehra	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	91117	GGPS Bakro Baba Khat Turangzai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	90182	GGPS Dildar Garhi	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	90379	GGPS Hassanzai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	90183	GGPS Kaniwar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	90173	GGPS Katozai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	90192	GGPS Khat Killi Sholgara	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	90380	GGPS Kulalan Mufti Abad	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	90391	GGPS Landakai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	90381	GGPS Mahzara	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	90174	GGPS Matta Mughal Khel	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	90175	GGPS Mian Killi No.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	90382	GGPS Mufti Abad	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	90176	ggps nimorai	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		baba														
31	90177	GGPS Nusrat Zai	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	90375	GGPS Rahmat Ullah Khan Koroona	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	90383	GGPS Sardar Ali (Zahid Abad)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	90393	GGPS Satti Abad	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	91115	GGPS Shabqadar Fort	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	90178	GGPS Shuja Abad	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	90199	GGPS Sogaya	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	90179	GGPS Sokhta No.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	90198	GGPS Sukkur	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	90184	GGPS Tala Shah	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	90389	GGPS Tangi Barazai No.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	90390	GGPS Tangi Qila	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	91116	GGPS Tarkha Shabqadar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	90376	GGPS Umar Abad Charsadda	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	90172	GGPS Ibrahim Zai	0	0	0	0	0	0	2	3	1	0	0	0	0	0
46	90190	GGHSS Hari Chand	0	0	0	0	0	0	0	0	0	0	0	12	10	
47	90378	GGPS Haji Yaar Gul Killi	0	0	0	0	0	0	8	2	4	0	0	0	0	
48	90398	GGHS Bashir Khan Qilla	0	0	0	0	0	0	0	0	0	0	0	12	4	
49	90392	GGPS Sherpao	4	3	2	7	6	2	2	0	0	0	0	0	0	0

DSS 2022-23 Class wise enrolment (Female)

S#	Emis Code	School Name	Nursey	Prep	Class -1	Class -2	Class -3	Class -4	Class -5	Class -6	Class -7	Class-8	Class-9	Class-10	Class-11	Class-12
1	90384	GGCMS Sheikh Abad Rajjar	0	2	10	0	0	6	3	0	0	0	0	0	0	0
2	91113	GGMS Faqir Abad Majooki	0	0	0	0	0	0	0	0	0	0	13	3	0	0
3	90194	GGMS Haleem	0	0	0	0	0	0	0	0	0	0	9	4	0	0

		Abad Toor Killi															
4	90187	GGMS Kalyas	0	0	0	0	0	0	0	0	0	0	19	12	0	0	
5	90195	GGMS Kuladhand	0	0	0	0	0	0	0	0	0	0	12	1	0	0	
6	90407	GGMS RAJJAR	0	0	0	0	0	0	0	10	14	13	0	0	0	0	
7	90193	GGMS STATION KILLI TANGI	0	0	0	0	0	0	0	0	0	0	19	8	0	0	
8	90200	GGMS ZARIN ABAD	0	0	0	0	0	0	0	0	0	0	17	0	0	0	
9	90181	GGPS AMIR ZADA KILLI	0	0	0	0	0	0	0	5	7	2	0	0	0	0	
10	90197	GGPS AZIZ ABAD DOSEHRA	0	0	0	0	0	0	0	19	9	0	0	0	0	0	
11	91117	GGPS BAKRO BABA KHAT TURANGZ AI	0	0	0	0	0	0	0	18	2	4	0	0	0	0	
12	90182	GGPS DILDAR GARHI	0	0	0	0	0	0	0	17	9	4	0	0	0	0	
13	90379	GGPS HASSANZ AI	0	0	16	6	12	14	10	0	0	0	0	0	0	0	
14	90183	GGPS KANIWAR	0	0	0	0	0	0	0	13	14	4	0	0	0	0	
15	90192	GGPS KHAT KILLI SHOLGAR A	0	0	0	0	0	0	0	12	11	3	0	0	0	0	
16	90176	GGPS NIMORAI BABA	0	0	0	0	0	0	0	17	0	3	0	0	0	0	
17	90177	GGPS NUSRAT ZAI	0	0	0	0	0	0	0	4	14	3	0	0	0	0	
18	90393	GGPS SATTI ABAD	0	3	0	4	3	0	6	0	0	0	0	0	0	0	
19	91115	GGPS SHABQAD AR FORT	0	4	5	1	0	1	0	0	0	0	0	0	0	0	
20	90178	GGPS SHUJA ABAD	0	0	0	0	0	0	0	11	9	2	0	0	0	0	
21	90199	GGPS SOGAYA	0	0	0	0	0	0	0	19	17	10	0	0	0	0	
22	90198	GGPS SUKKUR	0	0	0	0	0	0	0	5	7	3	0	0	0	0	
23	90184	GGPS TALA Shah	0	0	0	0	0	0	0	5	12	0	0	0	0	0	

24	90376	GGPS Umar Abad Charsadda	5	5	6	0	10	4	9	0	0	0	0	0	0	0
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DSS 2023-24 class wise enrolment as per EMIS (Female)

S#	EMIS Code	Name of School	Nursery	Prep	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	Class 12
1	90174	GGPS Matta Mughal Khel	0	0	0	0	0	0	0	10	18	16	0	0	0	0
2	90175	GGPS Mian Killi No.3	0	0	0	0	0	0	0	13	18	16	0	0	0	0
3	90176	GGPS Nimorai Baba	0	0	0	0	0	0	0	2	17	0	0	0	0	0
4	90177	GGPS Nusrat Zai	0	0	0	0	0	0	0	4	4	11	0	0	0	0
5	90178	GGPS Shuja Abad	0	0	0	0	0	0	0	5	13	9	0	0	0	0
6	90181	GGPS Amir Zada Killi	0	0	0	0	0	0	0	3	5	7	0	0	0	0
7	90183	GGPS Kaniwar	0	0	0	0	0	0	0	13	13	14	0	0	0	0
8	90184	GGPS Tala Shah	0	0	0	0	0	0	0	0	5	9	0	0	0	0
9	90192	GGPS Khat Killi Sholgara	0	0	0	0	0	0	0	12	11	3	0	0	0	0
10	90194	GGMS Haleem Abad Toor Killi	0	0	0	0	0	0	0	0	0	0	12	5	0	0
11	90195	GGMS Kuladhand	0	0	0	0	0	0	0	0	0	0	10	11	0	0
12	90197	GGPS Aziz Abad Dosehra	0	0	0	0	0	0	0	7	12	6	0	0	0	0
13	90198	GGPS Sukkur	0	0	0	0	0	0	0	13	5	4	0	0	0	0
14	90199	GGPS Sogaya	0	0	0	0	0	0	0	13	19	17	0	0	0	0
15	90200	GGMS Zarin Abad	0	0	0	0	0	0	0	0	0	0	17	16	0	0
16	90376	GGPS Umar Abad Charsadda	13	4	7	8	0	9	5	0	0	0	0	0	0	0
17	90377	GGPS Attaki	0	18	2	7	2	0	0	0	0	0	0	0	0	0
18	90384	GGCMS Sheikh Abad Rajjar	0	7	4	6	0	1	2	0	0	0	0	0	0	0
19	90393	GGPS Satti Abad	0	16	8	2	3	7	7	0	0	0	0	0	0	0
20	90407	GGMS Rajjar	0	0	0	0	0	0	0	23	17	21	0	0	0	0
21	91113	GGMS Faqir Abad Majooki	0	0	0	0	0	0	0	0	0	0	10	13	0	0
22	91117	GGPS Bakro Baba Khat Turangzai	0	0	0	0	0	0	0	12	8	4	0	0	0	0

(Student Teacher Ratio Male DSS) as per EMIS

S#	EMIS Code	Name of School	DSS Teachers 2021-22	Total Students 2021-22	Student Teacher Ratio for 2021-22	DSS Teachers 2022-23	Total Students 2022-23	Student Teacher Ratio for 2022-23	DSS Teachers 2023-24	Total Students 2023-24	Student Teacher Ratio for 2023-24	Remarks
1	90007	GPS Baz Main Killi	4	22	6	4	21	5	4	26	7	
2	90008	GPS Malka Dher	4	12	3	3	21	7	4	10	3	
3	90009	GMS Mahmood Abad	8	24	3	5	25	5	5	28	6	
4	90010	GMS Nawan Killi	8	30	4	8	47	6	8	39	5	
5	90357	GPS Charsadda No.1	3	28	9	3	42	14	3	30	10	
6	90358	GPS Dalazak No.2	3	21	7	3	39	13	3	0	0	Closed on 01.06.2023
7	90359	GPS Khat Killi Prang	3	25	8	3	59	20	3	43	14	
8	90360	GPS Rahmat Ullah Khan	3	16	5	3	38	13	3	37	12	
9	90361	GPS Bakayana	3	7	2	2	27	14	3	34	11	
10	90362	GPS Bali Koroona	3	2	1	2	3	2	0	0	0	Closed on 01.06.2023
11	90363	GPS Daulat Pura	3	12	4	2	24	12	3	41	14	
12	90364	GPS Gigi	3	24	8	3	22	7	0	0	0	Closed on 01.06.2023
13	90365	GPS Haji Abad Umarzai	3	10	3	3	8	3	0	0	0	Closed on 01.06.2023
14	90366	GPS Islam Abad (Dargai)	3	17	6	3	30	10	3	25	8	
15	90367	GPS Koda Khel	3	8	3	2	23	12	2	25	13	Closed on 01.10.2023
16	90368	GPS Landai Shah	3	37	12	3	40	13	3	45	15	
17	90370	GPS Mandizai	3	4	1	1	5	5	1	0	0	Closed on 01.06.2023
18	90371	GPS Matta Maghul Khel	3	10	3	3	18	6	0	0	0	Closed on 01.06.2023
19	90372	GPS Wardaga No.1	3	70	23	3	63	21	3	61	20	
20	90373	GPS Zahid Abad	3	24	8	3	27	9	3	22	7	
21	90374	GPS Odigram (Turangzai)	3	5	2	3	29	10	0	0	0	closed on 01.09.2023
22	90386	GPS Tangi No. 1	3	29	10	3	45	15	0	0	0	Closed on 01.06.2023
23	90387	GPS Karimo Banda	3	18	6	2	31	16	3	33	11	
24	90388	GPS Ziarat Killi	3	34	11	2	11	6	0	0	0	Closed on 01.06.2023
25	90394	GHS Tangi	8	33	4	8	198	25	8	216	27	
26	90395	GMS Umarzai	3	15	5	4	46	12	3	55	18	
27	90396	GMS Chanchano Khat	1	44	44	4	52	13	4	41	10	

28	90401	GHSS Muhammad Nari	9	28	3	12	130	11	13	210	16	
29	90402	GHSS Rajjar No.2	9	47	5	14	180	13	14	221	16	
30	90403	GHSS Muslim Abad Shakoar	13	21	2	12	90	8	13	137	11	
31	90404	GHS Shakar Dhand	8	126	16	8	67	8	7	25	4	
32	90409	GPS Gandheri Payan No.2	3	31	10	2	34	17	3	54	18	
33	90626	GHS SHERPAO	8	1	0	5	18	4	0	0	0	closed on 01.10.2023
34	90670	GHS Mufti Abad	8	127	16	8	57	7	8	55	7	
35	90671	GHS Landi Shah	6	89	15	7	108	15	7	92	13	
36	90369	GPS Mera Shakh No.6	0	0	0	0	0	0	0	0	0	The school was not DSS but in EMIS it was as DSS
37	91109	GHSS Boobak	0	0	0	10	30	3	12	88	7	
38	91110	GPS Abazai	0	0	0	2	37	19	2	0	0	Enrolment in 2023-24 in Nil but school not closed
39	91111	GPS Chanchano Khat	0	0	0	3	26	9	3	31	10	
Total			160	1051	7	171	1771	10	154	1724	11	

(Student Teacher Ratio Female Schools) as per EMIS

S#	Emis Code	School Name	DSS Teachers 2021-22	Students 2021-22	Student Teacher Ratio 2021-22	DSS Teachers 2022-23	Students 2022-23	Student Teacher Ratio 2022-23	DSS Teachers 2023-24	Students 2023-24	Student Teacher Ratio 2023-24
1	90384	GGCMS Sheikh Abad Rajjar	2	13	7	2	21	11	2	20	10
2	90180	GGCMS Ziarat Killi	3	44	15	4	48	12	3	49	16
3	90397	GGHS Behlola	10	26	3	10	89	9	10	99	10
4	90400	GGHS Hassanzai	6	45	8	7	43	6	6	46	8
5	90191	GGHS Rajjar	10	56	6	10	124	12	10	163	16
6	90405	GGHS Tangi	7	67	10	6	40	7	7	74	11
7	90399	GGHS Tarnab	10	22	2	10	55	6	10	63	6
8	90408	GGHS Wardaga	10	12	1	8	33	4	10	37	4
9	90188	GGHSS Matta Palangzai	6	26	4	6	68	11	6	61	10
10	90406	GGHSS Umarzai	9	21	2	10	55	6	9	65	7
11	90189	GGHSS Utmanzai	10	27	3	10	88	9	10	93	9
12	90194	GGMS Haleem Abad Toor Killi	8	17	2	6	13	2	8	17	2

13	90187	GGMS Kalyas	7	23	3	7	31	4	7	38	5
14	90195	GGMS Kuladhand	7	12	2	6	13	2	7	21	3
15	90206	GGMS Kuladher	7	54	8	7	38	5	7	62	9
16	90407	GGMS Rajjar	5	17	3	4	37	9	5	61	12
17	90196	GGMS Sheikh Killi Shabqadar	7	23	3	5	52	10	7	39	6
18	90193	GGMS Station Killi Tangi	7	22	3	7	27	4	7	42	6
19	90200	GGMS Zarin Abad	7	16	2	7	17	2	7	33	5
20	90181	GGPS Amir Zada Killi	4	12	3	4	14	4	4	15	4
21	90377	GGPS Attaki	2	25	13	3	46	15	2	29	15
22	90197	GGPS Aziz Abad Dosehra	5	28	6	4	28	7	5	25	5
23	91117	GGPS Bakro Baba Khat Turangzai	4	35	9	4	24	6	4	24	6
24	90182	GGPS Dildar Garhi	4	28	7	4	30	8	4	51	13
25	90379	GGPS Hassanzai	3	115	38	2	58	29	3	85	28
26	90183	GGPS Kaniwar	4	20	5	4	31	8	4	40	10
27	90173	GGPS Katozai	4	34	9	4	74	19	4	97	24
28	90192	GGPS Khat Killi Sholgara	4	25	6	4	26	7	4	26	7
29	90380	GGPS Kulalan Mufti Abad	4	28	7	3	80	27	4	86	22
30	90391	GGPS Landakai	3	27	9	3	82	27	3	84	28
31	90381	GGPS Mahzara	2	20	10	2	67	34	2	72	36
32	90174	GGPS Matta Mughal Khel	4	51	13	3	42	14	4	44	11
33	90175	GGPS Mian Killi No.3	3	20	7	3	43	14	3	47	16
34	90382	GGPS Mufti Abad	4	110	28	3	132	44	4	98	25
35	90176	GGPS Nimorai Baba	4	18	5	4	20	5	4	19	5
36	90177	GGPS Nusrat ZAI	3	6	2	3	21	7	3	19	6
37	90375	GGPS Rahmat Ullah Khan Koroona	3	20	7	3	90	30	3	87	29
38	90383	GGPS Sardar Ali (Zahid Abad)	4	20	5	4	35	9	4	61	15
39	90393	GGPS Satti Abad	3	26	9	3	16	5	3	43	14
40	91115	GGPS Shabqadar Fort	3	30	10	2	11	6	3	63	21
41	90178	GGPS Shuja Abad	5	18	4	4	22	6	5	27	5
42	90199	GGPS Sogaya	5	19	4	4	46	12	5	49	10
43	90179	GGPS Sokhta No.1	3	20	7	3	45	15	3	56	19
44	90198	GGPS Sukkur	4	16	4	4	15	4	4	22	6

45	90184	GGPS Tala Shah	3	22	7	4	17	4	3	14	5
46	90389	GGPS Tangi Barazai No.2	3	23	8	3	45	15	3	42	14
47	90390	GGPS Tangi Qila	3	20	7	3	61	20	3	56	19
48	91116	GGPS Tarkha Shabqadar	4	20	5	4	80	20	4	95	24
49	90385	GGPS Tamab No.1	4	18	5	3	78	26	4	122	31
50	90185	GGPS Tora Panra	4	23	6	4	66	17	4	99	25
51	90376	GGPS Umar Abad Charsadda	4	22	6	3	39	13	4	46	12
52	90172	GGPS Ibrahim Zai	4	6	2	0	0	0	0	0	0
53	90190	GGHSS Hari Chand	10	22	2	0	0	0	0	0	0
54	90378	GGPS Haji Yaar Gul Killi	4	14	4	3	65	22	0	0	0
55	90398	GGHS Bashir Khan Qilla	10	16	2	0	0	0	0	0	0
56	90392	GGPS Sherpao	3	27	9	0	0	0	0	0	0
Total			285	1547	5	243	2441	10	254	2826	11

EMA Monitors School visits Reports (Provided by EMA)

S#	Name of DSS	Month/Date of monitor Visit	Remarks of EMA Monitors	Audit Remarks
1	GGPS Nusrat zai	11 & 12/2023	Most of the students of GGPS Nusrat Zai were found absent. The monitor recommended to verify student attendance of previous months in order to determine whether the enrolment was fake or otherwise.	Attendance was not authenticated by the management.
2	GGPS Mahzara	01.09.2022	The school was started from date of visit.	As school was started on 01.09.2022 but stipend was given to school from 15.08.2022.
3	-do-	04.02.2022	2 students were enrolled in class 2 of GGPS Mahzara but were absent, no attendance register was maintained. The teachers were found busy in gossips leaving the students to play.	Action taken (if any) not shown to audit.
4	GGPS Shabqadar Fort	9/2022	The GGPS Shabqadar Fort was closed DSS.	Stipend was paid regularly up to 30.09.2023.
5	GGMS Shuja Abad	21.01.2022	Only one student was physically present in GGMS Shuja Abad.	Action taken (if any) not shown to audit.
6	GGMS Zarin Abad	04.02.2022	School was found closed and students found absent.	stipend was given regularly.
7	GPS Dalazak No.2	04.02.2022	16 students were enrolled in GPS Dalazak No.2 but only 3 students were present on that day.	The school was closed in very belated stage 6/2023.
8	-do-	27.04.2023	The GPS Dalazak No.2 was locked. The staff and students were absent.	The school was closed in very belated stage 6/2023.
9	GPS Rahmat Ullah Khan	04.02.2022	6 Students were enrolled in GPS Rahmat Ullah Khan but only one student was present on that day.	Action taken (if any) not shown to audit.
10	GPS Gigi	03.02.2022	only 2 out of 24 students were present in GPS Gigi and staffs were absent.	Action taken (if any) not shown to audit.
11	GPS Mandizai	04.02.2022	The school was found closed.	However, the school was shown functional in DEO office till 01.06.2023.
12	GGMS Sardar Ali	03.02.2022	The school was closed on date of visit.	Action taken (if any) not shown to audit.
13	GPS Tangi No.1	04.02.2022	Almost all students of morning shift were shifted to double shift in GPS Tangi No.1	Action taken (if any) not shown to audit.
14	GGHS Hssanzai	03.02.2022,	No student was enrolled in GGHS Hssanzai, Morning shift students were switched to evening shift.	Action taken (if any) not shown to audit.

15	GPS Malkader	13.04.2023	The enrolment in GPS Malkader was very low and recommended to close the DSS.	Action taken (if any) not shown to audit.
16		18.04.2023 21.03.2023	As per EMA report dated 18.04.2023 the monitors waited 30 minutes at the school but not a single student came to school. On visit report dated 21.03.2023 it was stated that Miss Mahnoor was absent, casual leave was marked in register but her leave application was not available. The attendance of Grade-7 students was marked present but physically only one student was present in school. Teachers have not received their salary for last 7 months.	Action taken (if any) not shown to audit.
17	GGPS Tala Shah	18.04.2023	All teaching, Non-Teaching Staff and Students were found absent, the main gate was locked. The monitor knocked the gate several times but no one opened it.	Action taken (if any) not shown to audit.
18	GGMS Kalyas	08.04.2023	Two teachers Miss Gulima and Miss Raheela of GGMS Kalyas were found absent. The Junior Clerk of the school not performing duty in school while he was drawing salary in DSS.	Action taken (if any) not shown to audit.
19	GGHSS Matta Plangzai.	08.04.2023	Miss Irshad and Naib Qasid were present while rest of the staffs were unauthorised absent in GGHSS Matta Plangzai. Students of second year were not present today.	Action taken (if any) not shown to audit.
20	GPS Haji Abad Umerzai	11.03.2023	The Students of GPS Haji Abad Umerzai were absent since December 2022. They want to shift this DSS to any other school. Only head teacher and Chowkidar were available.	Action taken (if any) not shown to audit.
21	GPS Koda Khel	8.04.2023	The GPS Koda Khel was found closed/locked as both teaching and non-teaching staff were found absent.	Action taken (if any) not shown to audit.
22	GPS Matta Mughukhel	27.04.2023	The GPS Matta Mughukhel was found closed and all students, Teaching staffs and Chowkedar were found present.	Action taken (if any) not shown to audit.

The EMA absentees' reports provided by the Directorate of Education

S#	School Name	Gender	Level	Emis Code	School Status reason	Monitoring date	Enrolled	Present	Absent
1	GPS Charsadda No.1	Male	Primary	90357	Open	26/01/2024	24	18	6
2	GPS Dalazak No.2	Male	Primary	'90358',	No Enrolment	18/01/2024	0	0	0
3	GPS Khat Killi Prang	Male	Primary	90359	Open	15/01/2024	43	35	8
4	GPS Rahmat Ullah Khan	Male	Primary	'90360',	Open	16/12/2023	43	30	13
5	GPS Bakayana	Male	Primary	'90361',	Open	13/12/2023	34	25	9
6	GPS Bali Koroona	Male	Primary	'90362',	No Enrolment	25/01/2024	0	0	0
7	GPS Baz Main Killi	Male	Middle	90007	Open	23/01/2024	26	10	16
8	GPS Daulat Pura	Male	Primary	'90363',	Open	12/12/2023	38	31	7
9	GPS Gigi	Male	Primary	'90364',	No Enrolment	15/01/2024	0	0	0
10	GPS Haji Abad Umarzai	Male	Primary	'90365',	No Enrolment	20/01/2024	0	0	0
11	GPS Islam Abad (Dargai)	Male	Primary	'90366',	Open	12/02/2023	25	23	2
12	GPS Koda Khel	Male	Primary	'90367',	Open	12/01/2023	20	17	3
13	GPS Landai Shah	Male	Primary	'90368',	Open	16/12/2023	43	28	15
14	GPS Mera Shakh No.6	Male	Primary	'90369',	No Enrolment	25/01/2024	0	0	0
15	GPS Malka Dher	Male	Middle	90008	Open	23/01/2024	10	5	5
16	GPS Mandizai	Male	Primary	'90370',	No Enrolment	12/11/2023	0	0	0
17	GPS Matta Maghul Khel	Male	Primary	'90371',	No Enrolment	18/01/2024	0	0	0
18	GPS Wardaga No.1	Male	Primary	'90372',	Open	20/12/2023	59	13	46
19	GPS Zahid Abad	Male	Primary	90373	Open	15/01/2024	24	16	8
20	GPS Odigram (Turangzai)	Male	Primary	'90374',	No Enrolment	21/12/2023	0	0	0
21	GGPS Rahmat Ullah Khan Koroona	Female	Primary	90375	Open	23/01/2024	89	54	35
22	GGPS Umar Abad Charsadda	Female	Primary	'90376',	Open	12/05/2023	44	28	16
23	GGPS Attaki	Female	Primary	90377	Open	24/01/2024	29	14	15
24	GGPS Aziz Abad Dosehra	Female	Middle	90197	Open	27/01/2024	24	15	9
25	GGPS Dheri Zardad	Female	Middle	90170	Staff Not Posted	01/09/2024	0	0	0

26	GGPS Haji Yar Gul Killi	Female	Primary	'90378',	No Enrolment	16/12/2023	0	0	0
27	GGPS Hassanzai	Female	Primary	90379	Open	16/01/2024	84	68	16
28	GGPS Ibrahimzai	Female	Middle	'90172',	No Enrolment	27/01/2024	0	0	0
29	GGPS Katozai	Female	Middle	90173	Open	01/11/2024	100	82	18
30	GGPS Kulalan Mufti Abad	Female	Primary	'90380',	Open	20/12/2023	86	78	8
31	GGPS Mahzara	Female	Primary	90381	Open	27/01/2024	74	40	34
32	GGPS Matta Mughal Khel	Female	Middle	'90174',	Open	12/04/2023	45	36	9
33	GGPS Mian Killi No.3	Female	Middle	'90175',	Open	18/12/2023	47	40	7
34	GGPS Mufti Abad	Female	Primary	90382	Open	20/01/2024	98	96	2
35	GGPS Nimorai Baba	Female	Middle	'90176',	Open	12/05/2023	19	19	0
36	GGPS Nusrat Zai	Female	Middle	90177	Open	24/01/2024	19	1	18
37	GGPS Sardar Ali (Zahid Abad)	Female	Middle	'90383',	Open	12/02/2023	62	45	17
38	GGPS Shabqadar Fort	Female	Primary	91115	Student and teaching Staff Absent	24/01/2024	0	0	0
39	GGCMS Sheikh Abad Rajjar	Female	Primary	90384	Open	24/01/2024	26	16	10
40	GOVT. Girls Community Model School Shuja Abad	Male	Middle	90178	Open	01/08/2024	27	7	20
41	GGPS Sokhta No.1	Female	Middle	90179	Open	01/11/2024	56	43	13
42	GGPS Tarkha Shabqadar	Female	Middle	'91116',	Open	13/12/2023	95	84	11
43	GGPS Tarnab No.1	Female	Primary	90385	Open	15/01/2024	123	93	30
44	GPS tangi no. 1	Male	Primary	'90386',	No Enrolment	16/01/2024	0	0	0
45	GPS Abazai	Male	Primary	'91110',	Open	19/12/2023	31	17	14
46	GPS Chanchano Khat	Male	Primary	91111	Open	26/01/2024	30	15	15
47	GPS Karimo Banda	Male	Primary	90387	Open	15/01/2024	35	1	34
48	GPS Ziarat Killi	Male	Primary	'90388',	No Enrolment	12/05/2023	0	0	0
49	GGPS Tangi Barazai No.2	Female	Primary	'90389',	Open	14/12/2023	42	32	10

50	GGPS Tangi Qila	Female	Primary	90390	Open	19/01/2024	59	50	9
51	GGCMS Ziarat Killi	Female	Middle	'90180',	Open	12/04/2023	54	33	21
52	GGPS Amir Zada Killi	Female	Middle	'90181',	Open	12/08/2023	15	8	7
53	GGPS Dildar Garhi	Female	Middle	90182	Open	20/01/2024	51	34	17
54	GGPS Kaniwar	Female	Middle	'90183',	Open	16/12/2023	45	29	16
55	GGPS Landakai	Female	Primary	90391	Open	20/01/2024	84	57	27
56	GGPS Sherpao	Female	Primary	'90392',	No Enrolment	16/12/2023	0	0	0
57	GGPS Tala Shah	Female	Middle	'90184',	Open	22/12/2023	14	4	10
58	GGPS Satti Abad	Female	Primary	'90393',	Open	12/09/2023	36	10	26
59	GGPS Tora Panra	Female	Middle	'90185',	Open	12/06/2023	99	78	21
60	GHS Tangi	Male	High	'90394',	Open	12/12/2023	218	172	46
61	GMS Mahmood Abad	Male	High	90009	Open	13/01/2024	26	7	19
62	GHS Mufti Abad	Male	High	90670	Open	01/08/2024	49	7	42
63	GMS Umarzai	Male	Middle	90395	Open	01/12/2024	55	4	51
64	GMS Chanchano Khat	Male	Middle	90396	Open	26/01/2024	42	29	13
65	GHS Landi Shah	Male	High	90671	Open	01/09/2024	90	47	43
66	GHS Sherpao	Male	High	'90626',	No Enrolment	01/12/2024	0	0	0
67	GGHS Behlola	Female	Higher Secondary	'90397',	Open	16/12/2023	97	56	41
68	GGHS Bashir Khan Qila	Female	Higher Secondary	'90398',	Staff Not Posted	12/08/2023	0	0	0
69	GGMS Kalyas	Female	High	90187	Open	01/09/2024	38	27	11
70	GGHS Tarnab	Female	Higher Secondary	90399	Open	01/08/2024	63	35	28
71	GGHS Hassanzai	Female	High	90400	Open	01/11/2024	45	27	18
72	GGMS Mahzara	Female	High	91112	Open	27/01/2024	60	54	6
73	GGHSS Matta Palangzai	Female	Higher Secondary	90188	Open	01/09/2024	61	25	36
74	GHSS Boobak	Male	Higher Secondary	'91109',	Open	12/08/2023	85	71	14
75	GHSS Muhammad Nari	Male	Higher Secondary	90401	Open	01/12/2024	210	140	70
76	GHSS Rajjar No.2	Male	Higher Secondary	90402	Open	01/10/2024	228	177	51

77	GHSS Muslim Abad Shakoor	Male	Higher Secondary	90403	Open	15/01/2024	124	30	94
78	GHS Shakar Dhand	Male	High	90404	Open	01/09/2024	26	13	13
79	GGHS Tangi	Female	High	'90405',	Open	12/02/2023	73	63	10
80	GGHSS Utmanzai	Female	Higher Secondary	90189	Open	01/08/2024	93	19	74
81	GGHSS Harichand	Female	Higher Secondary	'90190',	No Enrolment	01/10/2024	0	0	0
82	GGHS Rajjar	Female	Higher Secondary	90191	Open	22/01/2024	162	62	100
83	GGHSS Umarzai	Female	Higher Secondary	'90406',	Open	12/08/2023	64	41	23
84	GGMS Rajjar	Female	Middle	90407	Open	22/01/2024	65	13	52
85	GMS Nawan Killi	Male	High	'90010',	Open	19/12/2023	39	29	10
86	GGPS Khat Killi Sholgara	Female	Middle	'90192',	Open	12/11/2023	34	24	10
87	GGMS Station Killi Tangi	Female	High	'90193',	Open	12/05/2023	42	31	11
88	GGMS Faqir Abad Majooki	Female	High	'91113',	Open	12/07/2023	23	19	4
89	GGHS Wardaga	Female	Higher Secondary	90408	Open	01/08/2024	39	15	24
90	GGMS Haleem Abad Toor Killi	Female	High	90194	Open	24/01/2024	17	9	8
91	GGMS Kuladhhand	Female	High	'90195',	Open	16/12/2023	21	11	10
92	GGMS Sheikh Killi Shabqadar	Female	High	90196	Open	23/01/2024	39	31	8
93	GPS Gandheri Payan No.2	Male	Primary	'90409',	Open	12/11/2023	54	10	44
94	GGPS Bakro Baba Khat Turangzai	Female	Middle	91117	Open	17/01/2024	24	9	15
95	GGPS Aziz Abad Shaheed Abad	Female	Middle	'91286',	No Enrolment	27/01/2024	0	0	0
96	GGPS Sukkur	Female	Middle	'90198',	Open	16/12/2023	22	20	2
97	GGMS Kuladher	Female	High	'90206',	Open	12/06/2023	63	42	21
98	GGPS Sogaya	Female	Middle	90199	Open	24/01/2024	49	35	14
99	GGMS Head Piran	Female	High	'91114',	No Enrolment	12/11/2023	0	0	0
100	GGMS Zarin Abad	Female	High	'90200',	Open	12/09/2023	33	23	10
Total							4,604	2,905	1,699

S#	Instances
1	Enrolment in each class in 23 out of 39 i.e. (59%), 27 out of 39 i.e. (69%) and 19 out of 27 i.e. (70%) DSS run by the DEO Male Charsadda during the FYs 2021-22, 2022-23 and 2023-24 respectively remained less than 20. Similarly, enrolment in each class in 49 out of 56 i.e. (88%), 24 out of 53 i.e. (45%) and 22 out of 53 i.e. (42%) DSS run by the DEO Female Charsadda during the FYs 2021-22, 2022-23 and 2023-24 respectively remained less than 20.
	According to the written report dated 18.09.2023 of Principal GHS Shakardand, enrolment in the double shift of the said school was much less than 20 in each class; however, the school was still not officially closed. On the eve of field visit of Audit team along with representative of the DEO Male office to the school on 13.05.2024, it was found closed. The principal of the school available during the field visit stated that enrolment in the double shift of the school was initially 127 which dropped to 23 in 2023 and finally the school was closed in April 2024 on the direction of DEO Male Charsadda.
	Similarly, the GPS Gandheri Payan No.2, GPS Bakayana, GPS Doulat Pura, GPS Malkadher and GGPS Talashah, were also found closed during joint visits of Audit and DEO staff w.e.f. 13.05.2024 to 15.05.2024. The head teachers of male DSS stated that school were closed on the direction of DEO Male due to low enrolment and timing issues.
	The Head of GGPS Attaki submitted a report regarding low enrolment in the DSS to the DEO Female but the school was still officially functional till date of audit.
	The overall student teacher ratio of DSS male school of Charsadda was 7, 10 and 11 students per teacher for the financial years 2021-22, 2022-23 and 2023-24 respectively. In many schools the student teacher ratio was 1, 2, 3, and 5 students per teacher. Similarly, the overall student teacher ratio of DSS female school of Charsadda was 5, 10 and 11 students per teacher for the financial year 2021-22, 2022-23 and 2023-24 respectively. In a few female schools, the ratio was 1, 2, 3, 4, 5 and 6 students per teacher.
	The SDEO Male Charsadda submitted a report dated 07.10.2023 regarding denotification of GPS Landai Shah with only 10 enrolments and GPS Islamabad Dargai with only 05 enrolments; however, on 09.10.2023 i.e. right after two days he submitted another report requesting therein to cancel the de-notification of said schools without assigning any reason. Audit holds the cancellation request was made by SDEO Male Charsadda under pressure.
	According to minutes of the meeting held under the chairmanship of Deputy Commissioner Charsadda on 17.07.2023, the list of dysfunctional DSS had been repeatedly shared with the DEOs with directions to take up the matter of discontinuation of dysfunctional DSS with secretariate/directorate authorities; however, the issue still continued.
	The passing percentage in 9 th and 10 th classes in eight (08) DSS male schools for the year 2023 was 0% in two schools, 20-25% in two schools, 35% in one school, 60-73% in three schools which was very alarming and un-satisfactory.
	The DEOs were asked for provision of certificate regarding non- funding to the dysfunctional DSS vide office letter No. SO(Imp(III)/ESED/DSS/ 24-vc/2022-23 dated 11.07.2023. In this regard, a note was submitted by the DDEO Female to the DEO female for denotification of non-functional DSS on 17.07.2023 but neither the non-functional DSS were de-notified nor the

	<p>certificate was available on DEO female Charsadda record. Audit noticed that a file of few pages regarding DSS correspondence was available in DEO female office despite lapse of more than two years' time since launching of the DSS program. When asked for record, it was stated that the correspondence files were taken away by the ex-focal person of DSS. The plea was not correct as no disciplinary action was initiated against the person (s) responsible.</p>
	<p>The EMA monitors reported about closing of DSS on date of their visits, absentee of students, teachers and supporting staff, ghost/fake students in DSS, wrong posting of teachers, negligence of DSS staffs, shifting of students from morning to evening shifts. The EMA monitors reports show that 1,699 out of 4,604 students were absent in DSS on the date of their visits on different date but no remedial action was taken and continuous funding was made to the schools. Furthermore, the EMA monitors repeatedly reported about already closed DSS in District Charsadda but the said DSS were not de-notified by Provincial Government till date of audit. The report remarks in EMA monitors.</p>

Annexure-6

Irregularity noticed in engagement of DSS teachers in selected schools

S#	Male/Female Schools	Instances
1	Male	The DEO Male Charsadda office prepared lists of candidates and engagement letters were handed over to the school heads. The Head Teachers of the selected DSS like Principal GHSS Shakoor, GPS No1. Tangi, GPS Dargai, GHS Sherpao, GPS Mandizai, GPS Abazai, GPS Haji Abad Umerzai, GPS Bali Koroona and GPS OdigramTurangzai gave statements that engagement orders of DSS teachers were provided to schools by DEO/SDEO male offices and there was no role of PTCs in the appointment of DSS teacher. They further added that neither talent pool lists nor access to portal was given to their schools.
2	do	Various complaints were lodged on Pakistan Citizen's Portal (PCP) regarding irregularities in the engagement of DSS teachers e.g. a candidate lodged a complaint that candidate at merit No.65 was engaged as Subject Specialist (SS) while he at merit No. 19 was ignored. The complainant was engaged as Primary Teacher by stating that candidate appointed as SS had applied in only one school and complainant has applied in many schools which was no valid justification and violation of the merit.
3	do	A complaint was lodged by Mr. Noman Ahamd and Mr. Muhammad Owais on PCP that their due right was infringed upon by appointing Mr. Abdul Malik in place of Mr. Omar Ayaz who served in GPS Matta Mughulkhel w.e.f. 19.08.2022 to 30.09.2022, drew salary for said period and then resigned. The complainants also submitted a written complaint to the DEO office which referred the matter to SDEO Shabqadar on 29.08.2022 for inquiry but no inquiry report was shown to audit to address the issue of complainants.
4	do	Another candidate complained about miscounting of his academic score as 10 instead of 52 but no redressal of complaint was shown to audit.
5	do	Another candidate complained about fake engagement of the DSS teachers based on ambiguous data and applying improper formula for counting of their academic marks but no satisfactory reply was given as sign of unsatisfactory reply was assigned to the complaint in the PCP.
6	do	A candidate, Mr. Khalil Ullah complained that he was on top of the merit in the DSS Shakardand, yet he was not engaged. The department replied to the complainant that scrutiny committee for engagement of the DSS teachers was constituted on 13.01.2022 while he had applied for the position on 14.01.2022. The plea of the department was evasive as the scrutiny committee conducted interviews for DSS teachers Shakardand from 17.01.2022 to 19.01.2022 and the complainant could have been easily interviewed. Moreover, the engagement was required by the PTC committee instead of scrutiny

		committee of the DEO office which was not authorized as per the said policy.
7	do	A teacher named Mr. Muhammad Jawad Khan was engaged as PST in the GPS Rehmatullah Khan Koroona on 04.03.2023 despite being low in the merit with a score of 68 as per talent pool list while other candidates with high score in the talent pool i.e. 72-95 were ignored without assigning any reasons.
8	do	A DSS teacher was engaged in GHSS Shakoor without advertisement and against the merit as per complaint of Mr. Sher Alam but no inquiry was conducted.
9	do	The engagement orders of two DSS teachers of GPS Odigram Turangzai were not signed by either party (PTC and the candidate) but they were astonishingly engaged. Moreover, stipend of Rs. 117,833 and Rs. 104,833 was given to the said school on 01.12.2023 and 19.01.2024 but the school was non-functional and closed on 01.06.2023. The cash book for DSS was not properly maintained to check the monthly payment of stipend.
10	do	The engagement of teachers for DSS was reportedly made from the talent pool (an online portal in EMIS). Audit randomly compared the list prepared by DEO office with the original data available on online portal and found gross variations especially in awarding marks to the candidates. For example, the candidates Mr. Aliyar, Mr. Muhammad Bilal Yazdani and Mr. Abdul Walik were assigned 72.22, 70.24 and 70.03 marks respectively in the list prepared by DEO Male office. However, as per the talent pool the cumulative marks of said candidates were 48, 64, and 58 respectively. Moreover, talent pool policy was not provided to audit despite repeated requests to verify the facts further.
11	Female	Miss Faryal was on top of the merit list on record but not engaged as DSS teacher in GGCMS Ziarat killi without assigning any reasons.
12	do	Miss Anum was 3 rd in the merit as per talent pool list of GGPS Muftiabad but Miss Lubna at merit No.4 was engaged as DSS teacher without any solid reasons on record. Moreover, Miss Farhat Nihar and Umme Aiman were engaged as DSS teachers in the said school despite the fact that their names were not available in the talent pool list.
13	do	Miss Salma Gul, was engaged as CT teacher for Islamiat in GGHS Zarin Abad despite being at the bottom of the merit list and other candidates (Miss Sumbal Ali, Miss Saba Khalid and Miss Maleeha) higher in the merit list were ignored without any valid reasons on record. Similarly, Miss Rida Ali was engaged but her name was not at all available in the merit list.
14	do	Miss Hassant who was at bottom of the merit list was engaged as DSS teacher in GGMS Amirzada Killi and other candidates higher in the merit were ignored.
15	do	Miss Reshma was engaged as DSS teacher in GGMS Tala Shah but her name was not available in the merit list. Moreover, three teachers

		Miss. Huma Samreen, Miss. Maria Khan, Miss. Rana Gul and Miss. Ishrat were engaged by ignoring the candidates higher in the merit list.
16	do	11 DSS teachers were engaged in GGHS Bashir Khan Qilla but merit list was not available in the school record to authenticate their engagement on merit and the school was closed in September 2022.
17	do	07 DSS teachers were engaged in GGHS Kuladher but merit list was not available in school record to authenticate their engagement on merit. Moreover, a DSS teacher Miss Gul Noreen was engaged as head teacher but salary of Rs 18,000 per month was paid to her instead of Rs. 28000 as specified by the Government without any solid justification on record.
18	do	Various candidates were engaged as DSS teachers in GGHS Matta Palangzai but merit list was not available in the school record to authenticate their engagement on merit. The head Teacher stated that teachers for Physics and Chemistry were not available in the school for more than a year and students were going to appear in the upcoming examination of 2024 without learning the said subjects. A Senior Certified Teacher (SCT) BPS-16 was working as DSS head of said school. A Class-IV of the morning shift named Mr. Muhammad Anis was engaged as DSS clerk while Mr. Syed Subhan Shah, a private person was engaged as class-IV in the said Double Shift School against the DSS policy.
19	do	Seven (07) DSS teachers were engaged in GGPS Kulalan Muftiabad (Overcrowded), out of which three left the school while four were still serving However, meri list was not available in the school record to authenticate their engagement on merit. The Head teacher stated that engagements of teachers were made on the recommendation of focal person and merit list was not provided to school.
20	do	Ten (10) Teachers were engaged in GGHS Hassanzai from time to time but merit list was not available in the school record to authenticate their engagement on merit.
21	do	Eight (08) teachers were engaged in the GGPS Hassanzai, out of which 05 left the school while 03 were still serving there. However, merit list was not available in the school record to authenticate their engagement on merit.
22	do	03, 03, 05, 06, 03 DSS teachers were engaged in GGMS Kuladhand, GGPS Tarnab No.1, GGPS Nimori Baba, GGMS Shuja Abad and GGPS Nusratzai respectively but merit list was not available in the schools' record to authenticate their engagement on merit.
23	do	Primary School teachers (PST) BPS-12 were declared as heads of the higher-level schools like GGHS Wardaga and GGHS Station killi Tangi which was not only illogical.
24	do	The Chairpersons of PTC in many schools were illiterate as evident from their thump impression affixed on the engagement orders of teachers in the GGHS Kuladher, GGMS Kuladhand & GGMS Station Killi Tangi etc. The chairperson preferably should be qualified to engage teachers but this aspect was ignored in the DSS Policy.

Annexure-7

Loss to Government on account of funding to the non-functional schools ultimately closed - Rs 16.878 million

S#	Name of School	Stipend released to DSS during 2021-22 & 2022-23
1	GHS Sherpao	2,560,030
2	GPS Bali Koroona	635,667
3	GPS Dalazak No 2	911,666
4	GPS Dargai	806,999
5	GPS Gigi	918,999
6	GPS Haji Abad Umerzai	917,999
7	GPS Kuda Khel	807,933
8	GPS Mandizai	616,166
9	GPS Matta Mughal khel	807,496
10	GPS Tangi No.1	808,999
11	GPS Ziarat Killi	792,933
12	GPS Odigram (Turangzai)	918,999
13	GGHS Bashir Khan Qilla	1,812,000
14	GGPS Ibrahimzai	570,000
15	GGPS Haji Yar Gul Killi	731,300
16	GGHSS Harichand	1,812,000
17	GGPS Sherpao	449,000
Total		16,878,186

S#	Instances
1	Continuous funding was made to GGPS Haji Yar Gul Killi up to 3 rd instalment (December to March 2023) despite its closure on 03.10.2022 while the GGHSS Harichand was closed on the complaint of locals regarding ghost students there but without conducting any inquiry and disciplinary action against the person (s) at fault.
2	The DEO Male and Female closed 12 and 06 schools respectively and moved repeated requests since 2022 to the Reform & Implementation Wing, Elementary & Secondary Education Department and Directorate of Education, Khyber Pakhtunkhwa regarding denotification of the non-functional DSS but neither any response was received to them nor the schools were de-notified. Thus, all the funds released to the non-functional schools in the meanwhile were unjustified.
3	In the list provided by the Directorate of Elementary and Secondary Education, Khyber Pakhtunkhwa, 92 DSS were shown functional in District Charsadda but as per EMIS data provided by the DEOs 80 (53 female+27 male) DSS were functional till date of audit. This shows that the higher authorities had not yet de-notified the non-functional DSS but schools were closed by DEOs almost a year ago. On the eve of audit, the office of DEO male further stated that they are going to close 16 more DSS male schools in the near future due to low enrolment. Thus, funding to the closed schools was unjustified.
4	The Audit team visited a sample of 17 DSS (male & female) schools along with the representative of the DEO offices during double shift school time i.e. 2.00 to 5.00 PM w.e.f. 13.05.2024 to 15.05.2024. During the said visits, GPS Malkadher, GPS Doulat Pura, GPS Mandizai, GHS Shakardhand, GPS Gandheri Payan No.2, GGPS Talasha were found closed. Moreover, no students were found in the GHSS Muslim Abad Shakoor also. To justify this, the principal of said school pleaded that students had been set free for the upcoming examination. However, it was found that the students' absentees in the school were on the higher side since February 2024 although a sizable enrolment of 135 students in 11 th and 12 th class was shown in the attendance register. Therefore, funds released to the closed schools were not justified.

Financial mismanagement in DSS funds

S#	Instances
1	The stipend of DSS teachers amounting to Rs 76.900 million (28.076+48.824) for the month of January to June 2021-22 was released on 04.06.2022 which was further transferred to the PTCs account of DSS concerned on 21.06.2022 & 20.06.2022 respectively i.e. after lapse of 17 days.
2	The release of Rs 23.676 million (6.374+17.302) for the FY 2022-23 was made on 22.11.2022 but the amount was transferred to the PTCs accounts of respective DSS on 10.02.2023 & 16.02.2023 respectively i.e. after lapse of almost three months.
3	Another release of Rs 28.006 million (7.540+20.466) was made on 03.04.2023 but transferred to PTC account of respective DSS on 07.06.2023 & 12.06.2023 i.e. after lapse of two months.
4	The statements prepared by DEO Male office showed liability of Rs 20.939 million on account of stipend of the DSS teachers for the period February to June 2023 but no amount was released for the said liability till date of audit in April 2024. The liability details of DEO female office were not provided to audit.
5	Numerous complaints were lodged by the DSS teachers on Pakistan Citizen Portal (PCP) about non- payment of stipend to them for 3 to 6 months but no relief was granted to them. Moreover, all the heads of selected DSS schools stated that stipend was paid to their respective schools after 5 to 6 months.
6	During field visit of the audit team along with representatives of the DEOs to some DSS w.e.f 13.05.2024 to 15.05.2024, the DSS teachers of schools like GGMS Sogaya, GGHS Station Killi Tangi, GHSS Muslim Abad Shakoor stated that stipend was not paid to them for 2 to 7 months w.e.f. October 2023 onward. Majority of the DSS teachers verbally stated that they had not been paid their stipend but were reluctant to furnish written statements.
7	The DEO Male Charsadda was released Rs 28.076 million on 04.06.2022 on account of stipend of the DSS teachers during the FY 2021-22. However, as per calculated list available on record, a sum of Rs 3.098 million was released in excess by showing more teachers in the GPS and GMS than were actually serving there. The DEO instead of surrendering the excess amount, transferred the whole release to PTCs accounts of 39 DSS schools. The excess amount remained in the accounts of respective schools till April 2023 and then Rs 3.007 million was re-appropriated and transferred to other schools without any order and need assessment which made it dubious.

Annexure-9

Unauthorized Payment of DSS Stipend during Summer Vacations

S#	Name of Schools	EMIS Code	1st Release January 2022 to June 2022) for 6 months	Average Stipend for one month)
1	GGMS Kuladhand (Middle to High)	90195	1,188,000	198,000
2	GGMS Kuladher (Middle to High)	90206	1,188,000	198,000
3	GGPS Tarkha (Primary to Middle)	91116	690,000	115,000
4	GGPS No.3 Mian Killi (Primary To Middle)	90175	690,000	115,000
5	GGHS Tarnab (High to Higher Secondary)	90399	1,812,000	302,000
6	GGMS Faqir Abad Majoki (Middle to High)	91113	792,000	132,000
7	GGMS Kalyas (Middle to High)	90187	1,188,000	198,000
8	GGPS Aziz Abad Dosehra (Primary to Middle)	90197	570,000	95,000
9	GGMS Tora Panra	90185	570,000	95,000
10	GGMS Sardar Ali Killi	90383	570,000	95,000
11	GGMS Bero Sukkar	90198	690,000	115,000
12	GGPS Satti Abad	90393	366,000	61,000
13	GGPS Kulalan Mufti Abad	90380	449,000	74,833
14	GGPS Hajji Yar Gul Killi	90378	366,000	61,000
15	GGPS Ibrahimzai	90172	570,000	95,000
16	GGMS Nimorai Baba	90176	570,000	95,000
17	GGPS Tarnab No.1	90385	366,000	61,000
18	GGHS Wardaga (High to Higer Secondary)	90408	1,812,000	302,000
19	GGMS Zareen Abad (Middle to High)	90200	1,188,000	198,000
20	GGMS Station Killi Tangi (Middle to High)	90193	1,188,000	198,000
21	GGPS Dildar Ghari (Primary to Middle)	90182	570,000	95,000
22	GGMS Sogaya	90199	690,000	115,000
23	GGPS Amir Zada Killi (Primary to Middle)	90181	570,000	95,000
24	GGPS Tangi Barazai No. 02	90389	449,000	74,833
25	GGPS Landaki	90391	366,000	61,000
26	GGHSS Umarzai	90406	1,812,000	302,000
27	GGPS Bakro Baba (Primary to Middle)	91117	690,000	115,000
28	GGHSS Utmanzai	90189	1,812,000	302,000
29	GGHSS Harichand	90190	1,812,000	302,000
30	GGHSS Bashir Khan Qilla	90398	1,812,000	302,000
31	GGMS Toor Killi Haleem Abad (Middle to High)	90194	1,188,000	198,000
32	GGPS Khat Killi Shulgara (Primary to Middle)	90192	570,000	95,000
33	GGPS Mufti Abad	90382	449,000	74,833
34	GGCMS Sheikh Abad Rajjar	90384	366,000	61,000
35	GGMS Shuja Abad	90178	570,000	95,000
36	GGPS Nasrat Zai (Primary to Middle)	90177	690,000	115,000
37	GGHS Tangi	90405	1,414,000	235,667
38	GGMS Kaniwar	90183	570,000	95,000
39	GGPS Tala Shah (Primary to Middle)	90184	570,000	95,000
40	GGPS No. 03 Qilla Tangi	90390	449,000	74,833
41	GGPS Sherpao Babagan	90392	449,000	74,833
42	GGHS Rajjar (High to Higer Secondary)	90191	2,144,000	357,333
43	GGHS Behlola (High to Higer Secondary)	90397	1,812,000	302,000
44	GGMS Rajjar	90407	443,000	73,833

45	GGPS Umar Abad No. 02	90376	366,000	61,000
46	GGHSS Matta Palangzai	90188	1,975,000	329,167
47	GGMS Sheikh Killi Shabqadar (Middle to High)	90196	1,414,000	235,667
48	GGHS Hassanzai	90400	1,188,000	198,000
49	GGPS Katozai (Primary to Middle)	90173	690,000	115,000
50	GGPS Matta Mughal Khel (Primary to Middle)	90174	690,000	115,000
51	GGMS Sokhta (Primary to Middle)	90179	690,000	115,000
52	GGPS Hassanzai	90379	449,000	74,833
53	GGPS Mahzara	90381	438,000	73,000
54	GGPS Rahmat Ullah Khan Koroona	90375	449,000	74,833
55	GGPS Shabqadar Fort	91115	366,000	61,000
56	GGPS Attaki	90377	449,000	74,833
57	GGCMS Ziarat Killi (Primary to Middle)	90180	570,000	95,000
Total			48,824,000	8,137,333

Details of stipend paid for 6/2022 in male schools

Total no of male schools	Amount paid for 04 months i.e. March to June 2022	Stipend for one month
1	2	3 (2/4)
39	21,440,000	5,360,000

Ineffective Monitoring of the Double Shift Schools by the DEOs/ SDEOs

S#	Instances
1	Only one monitoring report of ADEO male Charsadda for the month of 5/2023 was available on record in which gross deviations in the enrolment between school registers and head count of the DSS students were reported. In some schools the enrolment was shown very high in the registers but actual students in the class on the date of visit of ADEO were either zero or on very low side which was alarming and eye opener for the management to take timely corrective measures. However, action taken by the DEOs was not produced to Audit. The further visit of ADEO was discontinued after submission the above mentioned report.
2	A District level committee was constituted on 13.08.2022 by DEO Male to check the enrolment in DSS but no report of the said Committee was found on record. Similarly, the SDEOs/ASDEOs female were directed by DEO female to visit the DSS of their respective circle and submit weekly report on prescribed proforma. In case of failure, the name of defaulter officer will be forwarded to high up for departmental action under E&D rules. However, neither the weekly reports of SDEOs/ASDEOs female nor action taken by the DEO Female against the defaulters was found on record.
3	The GPS Dargai was a notified as DSS, but not available in the EMIS data. The schools head stated that neither monitors nor DEO/SDEO/ADEO visited the school since its establishment till it was closed as DSS in 10/2023. Similarly, the GGMS Head Piran was notified as DSS, but neither name of said DSS was available in EMIS data nor de-notification was available on record while the school could not be functionalized. Thus, apparently the EMA monitors were kept in dark about these specific schools by not including it in EMIS.
4	On the eve of joint visit of Audit team and representative of DEOs it was noticed that arrow mark, dots and straight line (easily convertible to "A" or "P") were made in attendance registers of GGPS Attaki, GGHS Wardaga, GHS Shakardhand, GPS Bakayana, GPS Doulat pura, GHSS Muslim Abad Shakoor, GPS Gandheri Payan No.2 and GPS Abazai. This tactic was used by DSS teachers to change the arrow, line and dots to A or P according to situation and actual attendance in case of surprise visit of EMA monitor and high ups or otherwise to show fake satisfactory attendance of DSS students. The attendance block in GGHSS Matta Palnagzai was left blank in many pages which indicates gross absenteeism in the DSS.