



**PERFORMANCE AUDIT REPORT  
ON  
ESTABLISHMENT OF COMPUTER / IT  
LABS AND PROVISION OF FURNITURE IN  
GOVERNMENT SCHOOLS  
DISTRICT SAHIWAL**

**AUDIT YEAR 2019-20**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor-General conducts audit 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 108 of the Punjab Local Government Act, 2013. The Performance Audit on the "Establishment of Computer / IT Labs and provision of furniture in Government Schools, District Sahiwal" was carried out accordingly.

The Directorate General Audit District Governments Punjab (South), Multan, conducted Performance Audit of "Establishment of Computer / IT Labs and provision of furniture in Government Schools, District Sahiwal for the Financial Years 2013-14 to 2018-19", in November, 2019. Audit examined the economy, efficiency, effectiveness as well as compliance with procurement rules in respect of the IT equipment and furniture procured under different development schemes financed by the Government of Punjab. The Audit Report indicates specific actions that if taken, will help the management realize the objectives of the development schemes.

The report has been finalized in the light of written responses of the management concerned wherever conveyed. However, DAC meeting was not convened till the finalization of this report.

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

Islamabad

Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## Table of Contents

<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>i</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>ii</b>
<b>1. INTRODUCTION .....</b>	<b>1</b>
<b>2. AUDIT OBJECTIVES .....</b>	<b>7</b>
<b>3. AUDIT SCOPE AND METHODOLOGY .....</b>	<b>7</b>
<b>4. AUDIT FINDINGS AND RECOMMENDATIONS .....</b>	<b>8</b>
4.1 Organization and Management.....	8
4.2 Financial Management.....	15
4.3 Procurement and Contract Management.....	24
4.4 Asset Management.....	32
4.5 Monitoring and Evaluation .....	37
4.6 Compliance with Grant.....	43
4.7 Environment.....	44
4.8 Sustainability .....	44
4.9 Overall Assessment.....	44
<b>5. CONCLUSION .....</b>	<b>47</b>
<b>6. ACKNOWLEDGEMENT.....</b>	<b>50</b>
<b>ANNEXURES .....</b>	<b>51</b>

## ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan	KPSP	Khadim-e-Punjab School Program
CDG	City District Government	KVA	Kilo Volt Ampere
CEO	Chief Executive Officer	LAB	Laboratory
CM	Chief Minister	LCD	Liquid Crystal Display
DAC	Departmental Accounts Committee	LED	Light Emitting Diode
DC	Deputy Commissioner	LG&CD	Local Government & Community Development
DCO	District Coordination Officer	MB	Mega Byte
DDEO	Deputy District Education Officer	NSB	Non Salary Budget
DDO	Drawing and Disbursing Officer	NTN	National Tax Number
DEA	District Education Authority	P&D	Planning & Development
DEO	District Education Officer	PAC	Public Accounts Committee
DGA	Directorate General Audit	PAO	Principal Accounting Officer
DMO	District Monitoring Officer	PC-I	Planning Commission Proforma-1
EDO	Executive District Officer	PDG	Punjab District Government
FBR	Federal Board of Revenue	PEF	Punjab Education Foundation
FD	Finance Department	PFR	Punjab Financial Rules
GB	Giga Byte	PLGO	Punjab Local Government Ordinance
GBES	Government Boys Elementary School	PPRA	Punjab Procurement Regulatory Authority
GES	Government Elementary School	RAM	Random Access Memory
GGCES	Government Girls Community Elementary School	RDA	Regional Directorate of Audit
GGES	Government Girls Elementary School	S&GAD	Services and General Administration Department
GGHS	Government Girls High School	SAP	Systems, Applications and Products
GGPS	Government Girls Primary School	SMC	School Management Committee
GHS	Government High School	STRN	Sales Tax Registration Number
GPS	Government Primary School	TEVTA	Technical Education and Vocational Training Authority
GST	General Sales Tax	TMA	Tehsil Municipal Administration
INTOSAI	International Organization of Supreme Audit Institution	UPS	Uninterruptible Power Supply
IPSAS	International Public Sector Accounting Standards	USB	Universal Serial Bus
IT	Information Technology	WAPDA	Water & Power Development Authority

## **EXECUTIVE SUMMARY**

Directorate General of Audit, District Governments Punjab (South), Multan conducted Performance Audit of “Establishment of Computer / IT Labs and Provision of Furniture in Government Schools, District Sahiwal” during November, 2019. The main objectives of the audit were to examine whether activities of the development schemes were performed as per approval of funds and to verify the achievement of targets with reference to efficiency, economy and effectiveness. Audit also focused on the effectiveness of the internal control system and procedures followed. Audit was conducted in accordance with the INTOSAI Auditing Standards.

Four development schemes were executed in the District Sahiwal to provide better educational facilities to the students in the Government schools during the period under review of this Performance Audit. These included:

- i. Establishment of IT Labs in Elementary Schools under ADP 2013-14 for Rs 8.500 million.
- ii. Establishment of IT Labs in Secondary / Higher Secondary Schools under ADP 2015-16 for Rs 24 million.
- iii. Procurement of furniture for schools under Khadim-e-Punjab School Program (KPSP) 2016-17 for Rs 18.338 million.
- iv. Procurement of furniture under different development schemes (Revenue Component of Provincial ADP) for Rs 5.600 million.

The two schemes namely “Establishment of IT Labs in Elementary Schools under ADP 2013-14 and “Establishment of IT Labs in Secondary / Higher Secondary Schools under ADP 2015-16 were executed by the EDO (Education) Sahiwal. The funds of Rs 32.500 million were released by the Government of Punjab through District Government Sahiwal out of which expenditure of Rs 8.500 million and Rs 23.444 million was incurred during 2013-14 and 2016-17 respectively. For the procurement of furniture for schools, the funds of Rs 18.338 million and Rs 5.600

million were withdrawn and transferred to schools for procurement of furniture through SMC under KPSP and Provincial ADP during 2018-19.

Overall implementation of all development schemes was not satisfactory. The IT Labs established in Elementary Schools consisted of second hand / branded computer systems of obsolete technology without networking. In most of the schools, IT equipment was lying in a corner of the class rooms or office of the head teacher. The procurement process of IT equipment was also not fair and transparent. The IT Labs were also established in such schools where post of IT Teacher was not sanctioned. The computer systems and printer of schools were shifted to the office of DEO (EE-W) Sahiwal. The maintenance of IT Labs after its establishment was also not ensured by the executives. The IT Labs were also established in the High / Higher Schools without sanctioned post of IT Teacher. The IT Lab was established in GHS 89/6-R despite an existing IT Lab, against the directions of the Government by issuing fake certificate of non-availability of IT Lab. The defective smart board was supplied to GGHS 73/4-R Sahiwal. The funds for purchase of furniture were late transferred in most of the schools and even funds were not transferred to some schools. The funds were transferred to schools against the directions of the Government. The transfer of funds resulted in purchase of furniture without approval of SMC, on excess rates, fake competitive process, non-entry in stock register, payments without deduction of taxes and non-utilization of funds.

Keeping in view the findings, Audit made the following recommendations:

- a. The management should take appropriate action for approval of posts of IT Teachers for the schools where posts were not sanctioned.
- b. The management should take appropriate steps for immediate transfer of funds to the relevant schools and funds of schools handed over to the PEF should be deposited in the Government treasury immediately.
- c. The management needs to take appropriate steps for the safety of assets and recover all the recoverable amounts and take appropriate action against the responsible person(s) as pointed out in this report.

## **1. INTRODUCTION**

Directorate General of Audit, District Governments Punjab (South), Multan conducted Performance Audit of “Establishment of Computer / IT Labs and Provision of Furniture in Government Schools, District Sahiwal” during November, 2019. Audit was conducted in accordance with the INTOSAI Auditing Standards.

Four development schemes were executed in District Sahiwal during the period under purview of this Performance Audit. These included:

- i. Establishment of IT Labs in Elementary Schools under ADP 2013-14.
- ii. Establishment of IT Labs in Secondary / Higher Secondary Schools under ADP 2015-16.
- iii. Procurement of furniture for schools under Khadim-e-Punjab School Program (KPSP) 2016-17.
- iv. Procurement of furniture under different development schemes (Revenue Component of Provincial ADP).

The development schemes were planned to provide better educational facilities to the students in the Government schools of District Sahiwal.

### **1.1 Schemes**

Detail of four schemes under the mandate of this performance audit is given below:

#### **1.1.1 Establishment of IT Labs in Elementary Schools**

Establishment of IT Labs in Elementary Schools under ADP 2013-14 was sponsored by the Government of Punjab. IT Labs were established in 17 Elementary Schools consisting of eight male and nine female schools. The Government of the Punjab Finance Department released funds of Rs 8.500 million in two equal

installments during February and April, 2014. The IT Labs costing Rs 0.500 million each were established and payment has been made to the contractor during the Financial Year 2013-14. The detail is as under:

(Rupees in million)

Sr. No.	Name of schools	Detail of IT equipment	Amount
1	GES Jamia Rashidia	1) Six computer branded dell 755m dual core process 2.00, RAM 1GB, hard-160 GB, LCD 17" HP Dell or equivalent, 1 keyboard 1 Mouse with Window XP & MS Office & Antivirus Registered 2) Computer networking with electric ducting cabling and switch 3) One Laser Jet Printer 1100 PPM 4) Two 4 GB USB (Kingston) 5) Six UPS KZ-1 power 750 6) Six computer table (As per specification of TEVTA) 7) Eighteen computer chairs (As per specification of TEVTA) 8) One AC (1.5) tons Homage.	0.500
2	GES 47/5-L		0.500
3	GES Noor Shah		0.500
4	GES Harappa City		0.500
5	GES 73/4-R		0.500
6	GES MC.B.No.11		0.500
7	GES 110/12-L		0.500
8	GES 108/12-L		0.500
9	GGES 85/6-R		0.500
10	GGES 93/6-R		0.500
11	GGES 56/5-L		0.500
12	GGES TBZ Colony		0.500
13	GGES 95/6-R		0.500
14	GGES 43/12-L		0.500
15	GGES 112/12-L		0.500
16	GGES Noor Shah		0.500
17	GGCES 82/6-R		0.500
	<b>Total</b>		<b>8.500</b>

### 1.1.2 Establishment of IT Labs in High / Higher Secondary Schools

Establishment of IT / Science Labs in Secondary / Higher Secondary Schools under ADP 2015-16 were sponsored by the Government of Punjab. IT Labs were established in one Higher Secondary School and fourteen Secondary Schools of District Sahiwal consisting of four male and eleven female schools at Rs 1.600 million each. The funds of Rs 24 million were released and the IT Labs were established during 2016-17. The detail is given below:



(Rupees in million)

Sr. No.	Name of schools	Detail of IT equipment	Amount
1	GGHSS 60/5-L	1. Computer systems 16 (Core - i5 or equivalent/latest) (15 Computer + 1 Server) with key board, mouse, LED monitors 18.5 (Inch) same branded, licensed software (Windows8 + Office10 +Antivirus), standard warranty by manufacturer plus service warranty of 2 years by provider firm. 2. One printer Laser Jet (30 ppm or above) Networking device + Switch 16-Port+Cabling+ducting+Wiring + Electrification ( One Job per Complete Lab ) 3. One Interactive smart board, installation with teaching and learning software. 4. One UPS Deutsche Power 3 KVA With 2 X Lead acid batteries 27 plates 5. One split air conditioner 1.5 tons 6. 16 computer chair student 7. 8 Computer tables students 8. One Computer table teacher	1.600
2	GGHS 73/4-R		1.600
3	GGHS 67/4-R		1.600
4	GHS 89/6-R		1.600
5	GHS 110/7 R		1.600
6	GGHS 110/7-R		1.600
7	GGHS 142/9-L		1.600
8	GGHS Shamshpura		1.600
9	GGHS 52/5-L		1.600
10	GGHS 77/5-R		1.600
11	GHS 98/9-L		1.600
12	GGHS 187/9-L		1.600
13	GGHS 31/11-L		1.600
14	GHS Sh Tayyab		1.600
15	GGHS 5/14-L		1.600
	<b>Total</b>		<b>24.000</b>

### 1.1.3 Procurement of furniture for schools under KPSP

The Government of Punjab has approved the Khadim-e-Punjab Schools Program (KPSP) for construction of additional classrooms in schools all across the province during 2016-17. The construction of classrooms was the responsibility of Provincial Buildings Department and procurement of furniture for newly constructed classrooms was the responsibility of District Education Authority. The Government of the Punjab released funds to the DEA for purchase of furniture through District Purchase Committee after observing all the codal formalities. However, the funds of 220 additional classrooms amounting to Rs 18.338 million were withdrawn and transferred by the DEA Sahiwal to 135 schools for procurement of furniture through SMCs at Rs 83,600 per additional classroom of 40 students during 2018-19.

#### Annexure-A

### 1.1.4 Procurement of furniture under different development schemes

Additional classrooms were constructed in the 14 schools of District Sahiwal under different development schemes of Provincial ADP since 2015-16 through Building Department. The funds of revenue component of schemes were available in District Education Authority. The CEO DEA Sahiwal released funds of Rs 5.600 million out of the revenue component of development schemes for the procurement of furniture through SMC at Rs 0.400 million per school for newly constructed classrooms during 2018-19. The detail is given below:

(Rupees in million)

Sr. No.	School / Scheme	Funds released for procurement of furniture
1	Up-gradation of GGHS 187/9-L to Higher Secondary level (C.M. Directive)	0.400
2	Up-gradation of GGES 186/9-L to High level (C.M. Directive)	0.400
3	Up-gradation of GPS 187/9-L to Middle level (C.M. Directive)	0.400
4	Up-gradation of GGPS 79/5-R to Elementary level (Provincial ADP)	0.400
5	Up-gradation of GGPS 79/5-L to Middle level (Provincial ADP)	0.400
6	Up-gradation of GGES 53/G-D to High Level (Left over Union Council) Sahiwal	0.400
7	Up-gradation of GGES 61/4-R to High Level Sahiwal	0.400
8	Up-gradation of GGPS 65/4-R to Elementary Level Sahiwal	0.400
9	Up-gradation of GBES 55/4-R to High Level Sahiwal	0.400
10	Up-gradation of GGES 47/5-L to High Level Sahiwal	0.400
11	Up-gradation of GGES 111/9-L to High Level Sahiwal	0.400
12	Up-gradation of GBES 114/9-L to High Level Sahiwal	0.400
13	Up-gradation of GGES 90/6-R to High Level Sahiwal	0.400
14	Up-gradation of GGPS 64/G-D to Elementary Level Sahiwal	0.400
<b>Total</b>		<b>5.600</b>

## 1.2 Digest of the Development Schemes

### 1.2.1 Name of the Development Schemes

- i. Establishment of IT Labs in Elementary Schools 2013-14.
- ii. Establishment of IT Labs in Secondary / Higher Secondary Schools 2015-16.
- iii. Procurement of furniture for schools under KPSP 2016-17.
- iv. Procurement of furniture (Revenue Component of Development Schemes).

### **1.2.2 Completion Period of the Schemes**

The development scheme “Establishment of IT Labs in Elementary Schools 2013-14” was started and completed before close of the Financial Year 2013-14. However, the development scheme “Establishment of IT Labs in Secondary / Higher Secondary Schools 2015-16” was started in 2016-17 after approval from the Government of Punjab and release of funds. The scheme was completed during 2016-17. Both development schemes for procurement of furniture were started after the construction of additional classrooms and funds were transferred to 149 schools for procurement of furniture through SMC. Out of 149 schools, funds were not transferred to seven schools by the DEA and 54 schools did not purchase furniture despite release of funds up to the dates of Audit.

### **1.3 Objectives of the Development Schemes:**

As per PC-I of the Provincial ADP Scheme “Establishment of IT Labs in Secondary / Higher Secondary Schools 2015-16” and study of the notifications and release orders of the Government of the Punjab, bidding process and other office record of the CEO DEA Sahiwal, the objectives of the development schemes were:

- i. To provide quality education to children of the most deprived and marginalized segments of the society with equitable access to learning and life skills and promotion of science and computer education.
- ii. To establish new IT Labs where IT Labs and allied equipment was not provided and thus spreading of IT education / culture.
- iii. To provide exposure of computers to the students attending public sector schools at secondary / higher secondary level.
- iv. To train teachers and students to become fluent with technology in order to facilitate student learning.
- v. To provide another tool for differentiated student / teacher learning styles.
- vi. To increase the enrollment in the Government Schools.

- vii. To provide the proper sitting facilities to the students.
- viii. To compete with the private sector educational institutes.

#### 1.4 Beneficiaries:

- i. Students.
- ii. Teachers.
- iii. Education Department.
- iv. General Public.

#### 1.5 Relationship with Sectoral objectives:

Government of the Punjab School Education Department is undertaking number of initiatives to improve education system in the province. The Government of the Punjab is firmly committed to provide quality education on the doorstep of the community through integrated approach. A number of projects to improve quality of education have been initiated but the major focus is on improvement of school level education.

#### 1.6 Cost of Schemes

(Rupees in million)

Year	Name of scheme	Object code	Object classification	Cost as per PC-I	Total released amount	Expenditure incurred	Un-spent balance
2018-19	Procurement of furniture (Revenue Component of Development Schemes)	A03975	Procurement of furniture	5.600	5.600	5.600	-
	Procurement of furniture for schools under KPSP 2016-17	A03975	Procurement of furniture	26.335	26.335	18.338	7.997
2016-17	Establishment of IT Labs in Secondary / Higher Secondary Schools 2015-16	A05270	Procurement of IT equipment	24	24	23.444	0.556
2013-14	Establishment of IT Labs in Elementary Schools 2013-14	A09203	Procurement of IT equipment	8.500	8.500	8.500	-
<b>Total</b>				<b>64.435</b>	<b>64.435</b>	<b>55.882</b>	<b>8.553</b>

## **1.7 Responsible Authorities**

The development schemes were sponsored by the Government of the Punjab through School Education Department and executed by the District Government / District Education Authority Sahiwal. The CEO (DEA) Sahiwal was responsible for operation and maintenance of the development schemes.

## **2. AUDIT OBJECTIVES**

The major objectives of the audit were to:

- i. Scrutinize the planning phase to determine whether the scheme had been properly thought out.
- ii. Review scheme's performance against intended objectives to what extent they were achieved.
- iii. Assess whether project is managed with due regard to economy, efficiency, effectiveness, ethics and environment.
- iv. Review compliance with applicable rules, regulations and procedures.
- v. Analyze distribution of financial resources according to approval.
- vi. Assess whether scheme implementation was efficient, and the furniture and equipment procured was effective, relevant, and adequate.

## **3. AUDIT SCOPE AND METHODOLOGY**

The scope of audit was to examine the performance and achievement of objectives during planning, execution and implementation of procurement of IT equipment and furniture under development schemes in District Sahiwal. Audit covers the period from July, 2013 to June, 2019.

The Performance Audit was conducted in accordance with the INTOSAI Auditing Standards keeping in view the rules and regulations framed by the Government from time to time. The following audit methodology was adopted during Performance Audit:

- i. Study of the PC-I of the development scheme "Establishment of IT Labs in Secondary / Higher Secondary Schools 2015-16" notification, release orders,

administrative approval, bidding process and other office record to identify the objectives of schemes.

- ii. Scrutiny of the vouched accounts and documents of development schemes to determine the competitive bidding process and economical procurements.
- iii. Site visits of 28 schools out of 32 schools where IT Labs were established covering 88% of IT Labs for inspection of IT equipment supplied under the schemes.
- iv. Meeting with head teachers along with questionnaire filled by the head teachers.
- v. Scrutiny of record of funds transferred to 149 schools for procurement of furniture through SMC and vouched accounts of concerned schools.

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

Organization and management play a key role in the success of a development scheme, as they provide a structure that facilitates the coordination and implementation of activities. In District Sahiwal, DCO and EDO (Education) / CEO (DEA) were responsible for procurement of IT equipment and furniture under the development schemes. The planning for the procurement of IT equipment was done by EDO (Education) and he initiated the procurement process with the approval of DCO Sahiwal. The staff of Planning and Development Branch of CEO office was involved in the planning, execution, establishment of IT Labs and transfer of funds to 149 schools for purchase of furniture. No project director of any scheme was appointed or any other post was created for establishment of IT Labs and procurement of furniture.

The record of establishment of IT Labs and procurement of furniture was scrutinized which was available in the Planning and Development Branch. Audit found that no feasibility reports were prepared for the development schemes of establishment of IT Labs. However, funds for procurement of furniture were released for newly constructed class rooms under different development schemes. The

management of the schemes was weak as the following short comings were observed from the record.

#### **4.1.1 Establishment of IT Labs without sanctioned posts of IT teachers – Rs 13.200 million “Efficiency”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The IT Labs were established in 32 Elementary, High and Higher Secondary Schools but the post of IT Teacher was not sanctioned in 12 schools. The CEO (DEA) Sahiwal incurred expenditure of Rs 13.200 million on establishment of IT Labs in these 12 schools during 2013-14 and 2016-17. The establishment of IT Labs in schools without sanctioned post of IT Teacher was irregular and wasteful expenditure was incurred. The management did not ensure the availability of posts of IT Teachers before establishment of IT Labs. **Annexure-B**

Audit is of the view that due to weak internal controls, IT Labs were established in such schools where the posts of IT Teachers were not sanctioned.

Establishment of IT Labs without sanctioned post of IT Teacher resulted in irregular expenditure of Rs 13.200 million.

The matter was reported to the DC and CEO (DEA) Sahiwal in December, 2019. The CEO replied that the teachers already posted in concerned schools are computer literate and can teach said subject opted by the students. The reply was not acceptable as the same was not properly justified along with documentary evidence and comparison of students with other schools where IT Teachers were available. The DAC meeting was not convened till the finalization of Report.

Audit recommends appropriate action for approval of posts of IT Teachers for the schools where posts were not sanctioned and the incurrence of expenditure on

establishment of IT Labs without feasibility survey and proper planning required the fixing of responsibility on the inefficient management.

[Para No. 13]

#### **4.1.2 Late transfer of funds for procurement of furniture – Rs 3.200 million “Efficiency”**

According to rule 27 (2) (d) and 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, no cheque is drawn or en-cashed nor any amount is withdrawn except for immediate disbursement. The CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The CEO, (DEA) Sahiwal withdrew funds of revenue component of development schemes for procurement of furniture of newly upgraded schools during 2018-19. The funds of Rs 3.200 million were late transferred to the bank accounts of eight schools for procurement of furniture through SMCs of the school. The process of purchase of furniture was delayed in the relevant schools due to late transfer of funds. **Annexure-C**

Audit is of the view that due to weak internal controls, funds were not immediately transferred to the relevant schools and procurement process was delayed.

Violation of the Government rules resulted in delay in transfer of funds amounting to Rs 3.200 million.

The matter was reported to the DC and CEO (DEA) Sahiwal in December, 2019. The CEO replied that the bank advice was forwarded to the concerned banks in time but the transfer of funds / clearance was delayed by banks. The reply was not acceptable as delay was not properly justified and no documentary evidence was shown. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 2]



### 4.1.3 Misappropriation of funds “Efficiency”

#### 4.1.3.1 Withdrawal of funds for the schools already handed over to PEF – Rs 501,600

According to rule 27 (2) (d) and 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, no cheque is drawn or en-cashed nor any amount is withdrawn except for immediate disbursement. The CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The CEO (DEA) Sahiwal withdrew KPSP funds of Rs 501,600 during the Financial Year 2018-19, in the name of three different schools. The withdrawal of funds for the schools already handed over to PEF during 2016-17 was misappropriation of funds. The detail is as under:

Sr. No	Name of school	Additional classrooms	Allocation per classroom	Amount
1	GPS 128/9-L Sahiwal	3	83,600	250,800
2	GPS 143/9-L Sahiwal	1	83,600	83,600
3	GGPS 156/9-L Sahiwal	2	83,600	167,200
	<b>Total</b>			<b>501,600</b>

Audit is of the view that due to weak internal controls, the funds in the name of schools already handed over to PEF were withdrawn and retained by the CEO irregularly.

Unauthorized withdrawal and retention of funds in the DDO bank account resulted in misappropriation of Rs 501,600.

The matter was reported to the DC and CEO (DEA) Sahiwal in December, 2019. The CEO replied that the amount had already been deposited in the Government treasury on 28.11.2019. The reply was not acceptable as no documentary evidence was provided. Furthermore, no reply on unauthorized withdrawal of funds was given. The DAC meeting was not convened till the finalization of Report.

Audit recommends immediate deposit of funds into the Government treasury besides fixing of responsibility on the person(s) at fault.

[Para No. 9]

#### **4.1.3.2 Misappropriation due to unauthorized transfer of funds to irrelevant school – Rs 400,000**

According to the CEO (DEA) Sahiwal release order No. DEA/SWL/B&A dated 21.05.2019, funds of Rs 3.600 million were released to School Management Committees (SMCs) of 9 different schools at Rs 400,000 per school, for procurement of furniture including up gradation of Government Girls Elementary School 47/5-L to High Level out of revenue component of development schemes.

The CEO (DEA) Sahiwal withdrew funds amounting to Rs 400,000 from Government exchequer during 2018-19. The funds were withdrawn for purchase of furniture through SMC of up-graded GGHS 47/5-L, Sahiwal and were required to be transfer to the bank account of the concerned SMC. The management did not transferred the funds and the SMC of concerned school was unable to procure the required furniture. It was observed from the record that the funds were transferred to the bank account No. 820258-1 NBP Grain Market Sahiwal stating as bank account of GGES 128/9-L, Sahiwal despite no funds was released for the school.

Audit is of the view that due to weak internal controls, the funds were transferred to the irrelevant school by the CEO (DEA) Sahiwal.

Unauthorized transfer of funds to irrelevant school resulted in non-procurement of furniture by the concerned SMC and misappropriation of funds amounting to Rs 400,000.

The matter was reported to the DC and CEO (DEA) Sahiwal in December, 2019. The CEO replied that rectification has been made. The reply was not acceptable as neither justification nor evidence regarding rectification was shown. The DAC meeting was not convened till the finalization of Report.

Audit recommends immediate transfer of funds to the relevant school besides fixing of responsibility on the person(s) at fault.

[Para No. 1]

#### **4.1.3.3 Non-transfer of funds in the bank accounts of schools – Rs 250,800**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The CEO (DEA) Sahiwal withdrew KPSP funds amounting to Rs 250,800 during 2018-19 for purchase of furniture through SMCs of the following three schools. The funds were required to be transferred to the bank account of the concerned schools, but the same were not transferred. The detail is as under:

<b>Sr. No.</b>	<b>Name of school</b>	<b>Additional classrooms required (1 classroom per 40 enrolment)</b>	<b>Allocation of furniture per classroom</b>	<b>Funds released</b>
1	GGPS 54/5-L Sahiwal	1	83,600	83,600
2	GPS Korey Shah Zaireen Sahiwal	1	83,600	83,600
3	GPS 101/6AR Sahiwal	1	83,600	83,600
	<b>Total</b>			<b>250,800</b>

Audit is of the view that due to weak internal controls, funds for procurement of furniture were not transferred to the bank accounts of the schools.

Non-transfer of funds despite withdrawal from the Government treasury resulted in non-procurement of furniture by the concerned schools and misappropriation of funds amounting to Rs 250,800.

The matter was reported to the DC and CEO (DEA) Sahiwal in December, 2019. The CEO replied that the funds have been transferred to the banks of concerned school council account. The reply was not acceptable as no documentary

evidence was provided. The DAC meeting was not convened till the finalization of Report.

Audit recommends immediate transfer of funds to the schools besides fixing of responsibility on the person(s) at fault.

[Para No. 5]

## 4.2 Financial Management

Financial management is a process which aims at managing project resources properly to achieve project's objectives economically, efficiently and in a transparent manner. Strong financial management is necessary for successful completion of a project. Audit found various instances of weak financial controls and irregularities:

### 4.2.1 Unauthorized transfer of funds for procurement of furniture through SMCs – Rs 18.338 million “*Economy*”

According to Government of the Punjab School Education Department notification No.SO (P) 4-16/2017 KPSP (Vol-IV) dated 21.11.2017, the competent authority notified the following Committee for purchase of furniture for additional classrooms being constructed under KPSP Phase-I:

- |      |  |          |
|------|--|----------|
| i.   | Deputy Commissioner Concerned              | Chairman |
| ii.  | Chief Executive Officer (DEA) Concerned    | Member   |
| iii. | District Monitoring Officer Concerned      | Member   |
| iv.  | Any other member co-opted by the Committee |          |

Furthermore, according to Government of the Punjab, School Education Department letter No. SO(ADP-II) 4-16/2017 KPSP (Vol-IV) dated 22.11.2017, procurement process under KPSP may be initiated for furniture procurement from TEVTA at district level fulfilling all legal / codal formalities under PPRA Rules. The services of District Purchase / Procurement Committee may be utilized. Moreover, according to rule 61 (2) of the Punjab Procurement Rules 2014, a procuring agency may directly procure goods from a public sector manufacturing unit on fixed price or negotiated price where value of procurement does not exceed one million rupees.

The CEO (DEA) Sahiwal transferred funds of KPSP Phase-I amounting to Rs 18.338 million during 2018-19 to 135 schools of Tehsil Sahiwal for procurement of furniture through SMCs, instead of District Procurement Committee, against the Government directions. The proposal of CEO for transfer of funds was approved by the Deputy Commissioner / Chairman DEA Sahiwal with the directions that CEO will ensure the adherence of PPRA Rules and other

codal formalities. The CEO, after getting the approval from the Deputy Commissioner did not ensure the observance of PPRA Rules. It was revealed from the procurement process of different schools that no monitoring mechanism was established by the CEO for procurement of furniture through SMCs. Neither the quality nor the economical purchases were ensured. The schools purchased furniture at different rates. For example, GPS 84/5-L purchased desk bench (3 seats) at Rs 5,737 but GPS Chah Dolian Wala and GGPS 55/GD purchased the same item at Rs 8,000 per desk bench. The procurement process was neither fair and transparent nor efficient and economical. **Annexure-D**

Audit is of the view that due to weak financial controls, funds were transferred to schools initiating 135 procurement processes by engagement of teaching staff instead of purchase through the notified District Purchase Committee for the same purpose.

Violation of the Government instruction resulted in unauthorized transfer of funds amounting to Rs 18.338 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the funds were transferred to School Councils by the approval of Deputy Commissioner / Administrator / Chairman Procurement Committee. The difference of quotation rate is due to carriage etc. The reply was not acceptable as funds were transferred in violation of the Government directions and purchases were not made through District Tender Board. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 11]

#### **4.2.2 Non-procurement of furniture despite availability of funds – Rs 11.655 million “Effectiveness”**

According to rule 27 (2) (d) and 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, no cheque is drawn or en-cashed nor any amount is

withdrawn except for immediate disbursement. The CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The CEO (DEA) Sahiwal withdrew and transferred funds of Rs 7.655 million under KPSP and Rs 4 million out of revenue component of different development schemes during 2018-19, to different schools for procurement of furniture. The schools did not purchase furniture despite lapse of six months. The funds were kept deposited in the bank accounts without utilization. **Annexure-E**

Audit is of the view that due to weak financial controls, furniture was not purchased despite availability of funds.

Violation of rules resulted in non-procurement of furniture and blockage of funds amounting to Rs 11.655 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the procurement of furniture is under process. The reply was not acceptable as the procurement was not made. The DAC meeting was not convened till the finalization of Report.

Audit recommends effective use of available resources through corrective measures besides fixing of responsibility on the person(s) at fault.

[Para No. 6, 10]

#### **4.2.3 Procurement of furniture on excessive rates – Rs 1.687 million** ***“Economy”***

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority. Further, according to rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement

is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

The CEO (DEA) Sahiwal transferred funds under KPSP to different schools of Tehsil Sahiwal for procurement of furniture through SMC during 2018-19. The concerned schools purchased desk bench (3 seats) as per TEVTA specifications from the different suppliers on the different rates within the same Tehsil. Excess payment of Rs 1.687 million was made by the schools due to excess payment of rates of same furniture item. Audit compared the rates of desk bench procured by the different schools and it was revealed that the procurement was not economical. The record of procurement process showed that the procurement process was not fair. Mostly, area wise bidding process was pooled by the firms. For example, Madni Traders offered rate of Rs 7,349 to GPS 102/6-AR, Rs 7,995 to GPS Iqbal Farm, Rs 7,800 to GPS 69/4-R, Rs 8,018 to GPS Wan Mehar Shah, Rs 7,786 to GPS 131/9-L and Rs 7,495 to GPS 103-4/7-R. The same situation was observed in the total procurement process.

#### **Annexure-F**

Audit is of the view that due to weak financial controls, uneconomical expenditure was incurred on the procurement of desk bench.

Procurement of furniture on excessive rate resulted in loss of Rs 1.687 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the rates provided by the supplier at different place / station varied due to difference of carriage rates etc. The reply was not acceptable as the difference of rate per desk bench is quite high which is not justified on the basis of change of location of supply within the Tehsil Sahiwal. The DAC meeting was not convened till the finalization of Report.

Audit recommends recovery of Rs 1.687 million besides fixing of responsibility on the person(s) at fault.

[Para No. 12]



#### 4.2.4 Purchase of furniture through fake competition – Rs 400,000 “Economy”

According to CEO (DEA) Sahiwal release order No.DEA/SWL/B&A/622 dated 08.02.2019; it should be ensured that all codal, legal, procedural, financial, technical and other formalities must be observed while incurring the expenditure. Moreover, according to rule 4 of the PPR, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

The CEO (DEA) Sahiwal withdrew funds amounting to Rs 400,000 during 2018-19 and transferred to GGHSS Chak No.187/9-L Sahiwal for procurement of furniture through SMC. The concerned school, through SMC, purchased the furniture through fake competition. It was revealed from the FBR online NTN / STRN inquiry that the owner of the competitive firms namely Aziz Furnishers (successful bidder) and Union Steel Craft was the same person i.e. Mr. Abdul Aziz. Audit also observed that phone number printed on the envelope stamped by Moon Traders and sales tax invoice submitted by Aziz Furnishers was same. All the three bidders namely Mr. Abdul Aziz, Mr. Murtaza Aziz and Mr. Mustafa Aziz were residents of Bahawalnagar. Moreover, the advertisement was not given on PPRA’s website in violation of PPR Rules, 2014. Audit concluded that the furniture was purchased through fake competition from the desired firm. The detail is as under:

(Amount in rupees)

Sr. No.	Items purchased	Qty	Rate	Amount	GST	Gross amount
1	Student writing chairs, mild steel frame pipe 18 gauge	120	2,393	287,179	48,821	336,000
2	Teacher table MS Pipe frame 1"x1" 18 gauge	5	4,786	23,932	4,068	28,000
3	Teacher chairs / staff chairs sheesham wood seat knitted with Singapuri cane	10	3,077	30,769	5,231	36,000
	Total				58,120	<b>400,000</b>

Audit is of the view that due to weak financial controls, procurement of furniture was made by the concerned SMC through fake competitive bidding without deduction of taxes.

Purchase of furniture through fake competition resulted in irregular expenditure amounting to Rs 400,000.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the reply / record of concerned school will be presented in next meeting. The reply without compliance was not acceptable. The DAC meeting was not convened till the finalization of Report.

Audit recommends inquiry at appropriate level for fixing of responsibility on the person(s) at fault.

[Para No. 3]

#### **4.2.5 Irregular procurement of furniture under KPSP by obtaining of quotations from the same person – Rs 83,600 “*Economy*”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority. Furthermore, according to rule 36A of the Punjab Procurement Rules 2014, in any procurement, one person may submit one bid and if one person submits more than one bid, the procuring agency shall reject all such bids. If a consortium of persons has submitted a bid in any procurement, it shall be construed that each member of the consortium submitted the bid.

The Chief Executive Officer (DEA) Sahiwal released and transferred funds amounting to Rs 83,600 during 2018-19 for procurement of furniture under KPSP to the SMC of GGPS 121/9-L Sahiwal. The concerned school purchased furniture by obtaining of quotations from the same person. On the quotations of Ashraf Batth Traders and Saad Traders, the name of same owners was clearly mentioned. It revealed that procurement was not in conformity with the principles of procurement as prescribed in PPRA rules. The procurement of furniture from Ashraf Batth Traders was irregular and without competition. The rates given by the suppliers on quotations

were inclusive of all tax but GST amounting to Rs 12,147 was added in the bill of supplier. Furthermore, income tax and sales tax was not deducted and deposit proof obtained from supplier was produced showing less deposit of income tax Rs 239 and sales tax Rs 9,588. Therefore total excess payment / recovery amounting to Rs 21,975 may be made.

Audit is of the view that due to weak financial controls, furniture was purchased irregularly by obtaining the quotations from the same person and excess payment has been made to the supplier.

Excess payment and fake competition for purchase of furniture resulted in irregular expenditure amounting to Rs 83,600.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the record of concerned school is being under observation and pending taxes will be deposited to the Government. The reply without compliance was not acceptable. The DAC meeting was not convened till the finalization of Report.

Audit recommends regularization from the competent authority and recovery of excess payment besides fixing of responsibility on the person(s) at fault.

[Para No. 4]

#### **4.2.6 Procurement of furniture through doubtful quotations under KPSP – Rs 83,600 “Economy”**

According to rule 59 (b) of the Punjab Procurement Rules 2014, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement.

The CEO (DEA) Sahiwal released and transferred funds amounting to Rs 83,600 during 2018-19 for procurement of furniture under KPSP to the SMC of

GGPS 55/GD Sahiwal. The concerned school purchased furniture through doubtful quotation process. The quotation was obtained from Decent Furniture which was blacklisted by the FBR as verified from the online NTN / STRN inquiry. Second quotation was obtained from Kartarpur Furniture House having no NTN / STRN. The quotations were written by the same handwriting. It revealed that procurement was not in conformity with the principles of procurement as prescribed in PPRA rules. The procurement of furniture from A. A. Traders was doubtful and without competition.

Audit is of the view that due to weak internal controls, furniture was purchased through doubtful quotation process without deduction of taxes.

Violation of rules resulted in irregular expenditure amounting to Rs 83,600.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the concerned DEO is directed to inquire the matter. The reply was not acceptable without compliance. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 7]

#### **4.2.7 Payment of computer networking in IT Labs without work at site – Rs 119,000 “Efficiency”**

According to rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

The EDO (Education) Sahiwal made payment to contractor for establishment of IT Labs in 17 Elementary Schools during 2013-14, including computer networking of Rs 119,000. No computer networking was done at site by the contractor and the payment was unjustified. **Annexure-G**

Audit is of the view that due to weak financial controls, payment was made to the contractor without computer networking at site.

Payment without networking resulted in loss of Rs 119,000.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that all the schools were provided computers along with networking / equipment. The said schools do not care for the same and now are directed to operationalize immediately. The reply was not acceptable as no networking was available in the IT Labs of Elementary Schools. The DAC meeting was not convened till the finalization of Report.

Audit recommends recovery of Rs 119,000 besides fixing of responsibility on the person(s) at fault.

[Para No. 17]

### **4.3 Procurement and Contract Management**

Procurement and contract management are associated with ensuring public scrutiny and a need for assurance of value for money for expenditure out of public funds. It is a process which aims at managing project resources properly to achieve project's objectives economically, efficiently and in a transparent manner.

Audit observed various instances of poor adherence to relevant provisions of PPRA and other irregularities connected with procurement contracts as elaborated below:

#### **4.3.1 Purchase of IT equipment against the specification and conditions of bidding document - Rs 23.444 million “Effectiveness”**

According to rule 10 read with 25(f) of the Punjab Procurement Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. A procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. For competitive bidding, whether open or limited, the bidding documents shall include specifications and drawings or performance criteria. As per terms and conditions of rate contract vide No.13 and 14, the technical committee will be full-fledged to ensure quality, quantity and specification of equipment. The report of technical committee shall stand final. After complete establishment of the Labs firm will be responsible to rectify disorder or change of equipment and provide service free of cost.

The CEO (DEA) / EDO (Education), Sahiwal, incurred expenditure amounting to Rs 23.444 million during 2016-17 on account of purchase of IT equipment and furniture for establishment of IT Labs in various High / Higher Secondary Schools of district Sahiwal. **Annexure-H**

The expenditure was irregular as the purchases were made against the specifications of bidding documents. During physical verification along with deputed

staff of the DEA, the specifications of the IT equipment and furniture were compared with purchase documents and following shortcomings were observed:

1. Service tags printed on installed AC units do not match with the service tags printed on AC's packing boxes. Warranty cards of AC's were not given to most of schools by IT firm. The few, which were provided, were blank. Delivery Challans / Invoices of IT equipment given to schools by IT firm also do not contain AC's service tags. The IT firm apparently did it intentionally to avoid warranty claims.
2. It was also observed that IT labs established in upgraded schools were in dump and unused state due to lack of IT teachers and onsite training of the available teachers by the IT firm, as the firm was made bound in the purchase documents that IT firm will give training to teachers to use the smart board and projector.
3. Back up for windows OS and software were not provided to schools.
4. During inspection of IT lab in GGHS 187/9-L, Sahiwal it was observed that UPS and batteries were out of order. Printer's power off button was not working. Plastic docket used for electricity wiring were damaged. Smart board's adjustment and calibration with multimedia projector was not done, due to this smart board was not working. The cleanliness of the lab was very poor as a lot of dust was found available on all the equipment and furniture.
5. During inspection of IT lab in GGHS 31/11-L, Chichawatni it was also observed that the cleanliness of the lab was very poor as a lot of dust was found available on all the machinery and equipment and furniture. The keyboard drawers of some computer tables were broken. Smart board's adjustment and calibration with multimedia projector was not done, due to this smart board was not working.
6. During inspection of IT lab in GGHS 5/14-L, Chichawatni stabilizer was used with UPS to maintain the voltages and it was observed that the UPS was not charging the batteries. It seems that UPS was out of order. Smart board's

adjustment and calibration with multimedia projector was not done, due to this smart board was not working.

7. Computer chairs of all the IT labs in Tehsil Chichawatni were not according to tender specifications and were uncomfortable for sitting, so these may be replaced. The matter was already reported by the inspection team constituted for the purpose that seat grip of the chairs was loose. On jack, seat balance was disturbed and bubbling was also there and they treat as see-saw.

Audit is of the view that due to weak internal controls, IT equipment and furniture were purchased against the specifications as demanded in the purchase documents.

Purchases of IT equipment and furniture against the specifications of bidding documents resulted in irregular expenditure of Rs 23.444 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the purchase was made under rules and all codal formalities have been completed. The schools where cleanliness was not up to mark are directed to comply with the standards of cleanliness. The equipment / furniture may be not functional due to use by students. The concerned heads are directed to functionalize all equipment immediately. The reply was not acceptable as no documentary evidence was shown. Furthermore, acceptance of material against the specifications was not justified. The DAC meeting was not convened till the finalization of Report.

Audit recommends corrective measures and regularization of expenditure from the competent authority besides taking action against the person(s) responsible.

[Para No. 23]

#### **4.3.2 Mis-procurement in establishment of IT Labs of Elementary Schools – Rs 8.500 million “Effectiveness”**

According to rule 10 (1), 34, 35 (1), and 36 of the Punjab Procurement Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put



others at a disadvantage. The procuring agency may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. If the procuring agency rejects all the bids, it may proceed with the process of fresh bidding but before doing that it shall assess the reasons for rejection and may, if necessary, revise specifications, evaluation criteria or any other condition for bidders. No procuring agency shall introduce any condition, which discriminates between bidders or which is difficult to meet.

The EDO (Education) Sahiwal incurred expenditure amounting to Rs 8.500 million on establishment of seventeen IT Labs in Elementary Schools during 2013-14 at Rs 500,000 each. The expenditure was incurred by mis-procurement of IT equipment. The competitive tender process was initiated through advertisement of specification of computer P-IV against the proposed specifications of SNA but second hand computers (Branded) Dell 755 were purchased by issuance of modified work order with different specification and quantity of equipment. The purchased computers were also not as per proposed specifications of SNA, DCO Office Sahiwal which was Core i3 with 500 GB Hard, 2 GB RAM, DVD Room, HP keyboard and HP Mouse and 19” LCD with the same estimated cost of Rs 500,000 per Lab. The purchased equipment was also not of latest technology and reduction of quantities of items was also unjustified. The purchase of items with different specification without re-bidding process was irregular. **Annexure-I**

Audit is of the view that due to weak internal controls, expenditure was incurred by change of advertised specifications of IT equipment without re-bidding.

Incurrence of expenditure by change of advertised specifications of IT equipment and reduction in quantities without re-bidding resulted in mis-procurement of Rs 8.500 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the said procurement was made under PPRA Rules by the District Purchase Committee which was also verified by the third party. The reply was not acceptable as the same was neither justified nor evidence was shown. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 18]

### **4.3.3 Irregular expenditure on purchases without advertised specifications - Rs 2.292 million “Economy”**

According to rule 10 (1) and 25 (2) (f) of the Punjab Procurement Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at a disadvantage. For competitive bidding, whether open or limited, the bidding documents shall include specifications and drawings or performance criteria (where applicable).

The EDO (Education) Sahiwal incurred expenditure amounting to Rs 2.292 million during 2013-14 on purchase of furniture and air conditioners for IT Labs in the seventeen Elementary Schools. The specifications of the furniture and air conditioner were neither advertised nor included in the bidding documents in violation of the above rules.

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
1	Computer tables	102	4,800	0.490
2	Computer chairs	306	3,000	0.918
3	AC (1.5 Tons)	17	52,000	0.884
	<b>Total</b>			<b>2.292</b>

Audit is of the view that due to weak internal controls, expenditure was incurred on purchases without advertisement and inclusion of specifications in the bidding documents.

Violation of rules resulted in irregular expenditure amounting to Rs 2.292 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the procurement was made under rules by fulfilling all codal

formalities. The reply was not acceptable as neither justification nor evidence was shown. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 19]

#### **4.3.4 Shortcomings in purchase of furniture – Rs 2.017 million “Economy”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority. Furthermore, according to rule 4 of the PPR, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

The CEO (DEA) Sahiwal withdrew KPSP funds amounting to Rs 2.017 million during 2018-19 and transferred to different schools of tehsil Sahiwal for procurement of furniture through SMC. The procurement process of the schools was not transparent and head teachers made purchases without approval of SMCs. The stock entries of the purchased furniture were not available. **Annexure-J**

Audit is of the view that due to weak internal controls, furniture was purchased without observing the codal formalities.

Non-observance of codal formalities resulted in irregular purchase of furniture of Rs 2.017 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019 but not reply was submitted by the CEO. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 28]

#### **4.3.5 Unauthorized procurement of furniture from other than lowest bidder – Rs 82,999 “Economy”**

According to rule 59 (b) of the Punjab Procurement Rules 2014, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement.

The CEO (DEA) Sahiwal transferred KPSP funds during 2018-19 to the bank account of Government Girls Community Model School 119/9-L Sahiwal for purchase of furniture. The concerned schools purchased furniture of Rs 82,999 from T.H Enterprises Sahiwal despite the firm was not lowest bidder. The furniture was purchased from T.H Enterprises at Rs 7,545 per three seat desk bench despite the firm Ghazi Traders given rate of Rs 6,550 for the same item. Therefor furniture was purchased on excess payment of Rs 10,949.

Audit is of the view that due to weak internal controls, the furniture was purchased from the firm other than lowest bidder.

Non-observance of rules resulted in unauthorized procurement of Rs 82,999.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the quotation rate of same firm is different for different places / stations due to variation in carriage rate etc. The reply was not acceptable being irrelevant. The DAC meeting was not convened till the finalization of Report.

Audit recommends recovery of excess payment and regularization from the competent authority besides fixing of responsibility on the person(s) at fault.

[Para No. 8]

#### **4.3.6 Irregular purchase of IT equipment and furniture without obtaining of performance security - Rs 1.172 million “Efficiency”**

According to rule 56 of Punjab Procurement Rules, 2014, a procuring agency shall require the successful bidder to furnish a performance guarantee before the execution of supply order in the name of drawing and disbursing officer issuing the supply order which shall not exceed ten percent of the contract amount. Further according to term and condition No.5 of EDO (Education) Sahiwal work order No.8158 / P&D dated 20.12.2016, the firm will provide 5% performance security and it will be kept until the warranty period.

EDO / CEO (DEA), Sahiwal, did not collect the performance security of Rs 1.172 million for purchase of IT equipment of Rs 23.444 million from the contractors at the time of issuance of supply order.

Audit is of the view that due to weak internal controls, purchases were made without obtaining of performance security.

Non-obtaining of performance security of Rs 1.172 million may cause loss and violation of the Government instructions.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the supply order was issued after the receiving of performance security and due procedure. The reply was not acceptable as no documentary evidence was shown. The DAC meeting was not convened till the finalization of Report.

Audit recommends regularization from the competent authority besides taking action against the person(s) responsible.

[Para No. 25]

## **4.4 Asset Management**

Asset management is a systematic process of developing, operating, maintaining, upgrading, and disposing of assets cost-effectively. Various lapses have been found regarding asset management.

### **4.4.1 Deterioration of IT Labs established in various High / Higher Schools - Rs 12.600 million “Effectiveness”**

According to tender notice appeared in daily newspaper Nawa-e-waqat dated 22.06.2016 comprehensive onsite training for subject teachers including science math English etc. The supplier must provide written undertaking on their letterhead that the teachers who have been trained can effectively use the system and built interactive multimedia components. According to 2.33 of Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

CEO (DEA), Sahiwal, did not ensure optimum utilization of IT Labs established in various High / Higher Schools of District Education Authority, Sahiwal and incurred expenditure of Rs 12.600 million for the establishment of IT Labs therein during 2016-17. The Labs were in dump and unused state due to lack of trainings of the available teaching staff as provided in the tender documents that the firm was bound for comprehensive onsite training for subject teachers including science math English etc. The supplier did not provide written undertaking on his letterhead that the teachers who have been trained can effectively use the system and built interactive multimedia components. Furthermore, the cleanliness of the Labs was not being observed. UPS and batteries, printer, plastic docketts, smart board’s adjustment and calibration with multimedia projector were not working properly and being out of order with the passage of time due to non-utilization thereof. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of School	Expenditure incurred by CEO (DEA)	Expenditure incurred through School Council out of NSB on furnishing and safe custody of the Lab (Approximate)	Total
1	GGHS 31/11-L, Chichawatni	1.600	0.200	1.800
2	GGHS 5/14-L, Chichawatni	1.600	0.200	1.800
3	GHS 110/7-R, Chichawatni	1.600	0.200	1.800
4	GGHS 110/7-R, Chichawatni	1.600	0.200	1.800
5	GGHS Shamsh Pura, Chichawatni	1.600	0.200	1.800
6	GHS Sheikh Tayyab, Chichawatni	1.600	0.200	1.800
7	GGHS 187/9-L, Sahiwal	1.600	0.200	1.800
<b>Total</b>		<b>11.200</b>	<b>1.400</b>	<b>12.600</b>

Audit is of the view that due to weak internal controls, Government properties were put under the risk of complete destruction and nothing was done for their optimum use.

The deterioration of the Government property valuing Rs 12.600 million may cause loss to the Government and blockage of funds.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the concerned staff was trained by supplier firm for the efficient use. The heads of concerned schools have been directed for the cleanliness of IT Labs and effective utilization of IT Labs. The reply was not acceptable as no compliance / record was shown. The DAC meeting was not convened till the finalization of Report.

Audit recommends necessary action in this regard to safeguard the Government property and proper use of Government resources besides taking action against the person(s) responsible.

[Para No. 24]

#### **4.4.2 Non-establishment of IT Labs in separate rooms – Rs 2.500 million “Effectiveness”**

According to rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

EDO (Education) Sahiwal incurred expenditure amounting to Rs 2.500 million during 2013-14 on establishment of IT Labs in five elementary schools of Sahiwal. The expenditure was not incurred in efficient and effective manner as the IT Labs were not established in separate rooms. The IT equipment was lying in a side of class rooms showing non-utilization / minimum utilization. It was also observed that most of the equipment in such schools was out of order and minimum students were being taught IT subjects as compared to the other schools. The expenditure incurred in such schools was wasteful. The detail is as under:

(Rupees in million)

<b>Sr. No.</b>	<b>Name of School</b>	<b>Tehsil</b>	<b>Status of IT Lab.</b>	<b>Amount</b>
1	GGES 85/6-R	Sahiwal	IT Lab was established in class room	0.500
2	GGES TBZ Colony	Sahiwal	IT Lab was established in class room	0.500
3	GGES 112/12-L	Chichawatni	IT Equipment was kept in office	0.500
4	GGES 93/6-R	Sahiwal	IT Lab was established in class room	0.500
5	GGCMES 95/6-R	Sahiwal	IT Lab was established in class room	0.500
	<b>Total</b>			<b>2.500</b>

Audit is of the view that due to weak financial controls, wasteful expenditure was incurred due to non-establishment of IT Labs in separate rooms.

Wasteful expenditure resulted in loss of Rs 2.500 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the Government of Punjab did not provided additional funds for the establishment of IT Labs in separate rooms. The Labs were established as per direction of the Government. The reply was not acceptable as no documentary evidence was shown and schools were selected without feasibility reports. Furthermore, the IT equipment was not being utilized. The DAC meeting was not convened till the finalization of Report.

Audit recommends corrective measures for proper establishment of IT Labs besides fixing of responsibility on the person(s) at fault.

[Para No. 20]



#### **4.4.3 Unauthorized shifting of IT Equipment of Elementary Schools - “Effectiveness”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The DEO (EE-W) Sahiwal working under the administrative controls of CEO (DEA) Sahiwal shifted one printer and two computer systems along with all accessories in her office from the IT Labs of the GGES 85/6-R and GGES 82/6-R Sahiwal without any provision in rules. Hence, such shifting of equipment was unauthorized and against the purpose of development scheme.

Audit is of the view that due to weak internal controls, IT Equipment was shifted from IT Labs to the office of DEO (EE-W) Sahiwal.

Unauthorized shifting of IT Equipment resulted in loss of objectives for establishment of IT Labs in the schools.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the concerned authority / offices have been directed to return the same equipment without any delay. The reply was not acceptable as no compliance was shown and no justification has been given for shifting of IT equipment of schools. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 16]

#### **4.4.4 Non-maintenance of IT Labs of Elementary Schools “Effectiveness”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental

accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The EDO (Education) / CEO (DEA) Sahiwal did not monitor the performance of such schools where IT Labs were established during 2013-14. The IT equipment and furniture was provided to Elementary Schools which was not functional at the time of physical inspection of such IT Labs. The IT Labs were sustainable by the concerned schools through their own funds including NSB / SMC but no appropriate measures were taken by the schools for proper functioning of the IT Labs. **Annexure-K**

Audit is of the view that due to weak monitoring controls IT Labs were not maintained by the concerned schools.

Non-maintenance of IT Labs resulted in non-achievement of objectives of establishment of IT Labs in Elementary Schools.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the said schools are directed to functionalize the said equipment immediately. The reply was not acceptable as no compliance was shown. The DAC meeting was not convened till the finalization of Report.

Audit recommends immediate corrective measures for safety of assets and its maintenance besides fixing of responsibility on the person(s) at fault.

[Para No. 21]

## **4.5 Monitoring and Evaluation**

Monitoring and evaluation plays integral role to improve performance and achieve results. Audit found lack of monitoring and evaluation by the District Education Authority that resulted in various lapses.

### **4.5.1 Non-production of record “Efficiency”**

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, “The Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate”.

The CEO (DEA) Sahiwal neither produced the record nor given any explanation about the record as detailed below:

- i. No explanation was given about the approval and availability of PC-I of KPSP and establishment of IT Labs under ADP 2013-14.
- ii. Copy of budget allocations and copy of release orders of the development scheme establishment of IT Labs under ADP 2015-16.
- iii. Complete vouched account relating to incurring of funds on establishment of IT Labs along with tendering process under ADP 2013-14 and 2015-16.
- iv. Targets and their achievements pertaining to development schemes of establishment of IT Labs under ADP 2013-14 and 2015-16 and provision of furniture under KPSP and ADP.
- v. Copy of expenditure statements of all the development schemes duly signed by the authority.
- vi. Status of year wise funding and its expenditure of all development schemes.

Audit is of the view that due to weak management the record was not produced.

Non-production of record resulted in violation of rules.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the record was already provided at the time of Audit. If however, any other record is desired, it will be provided in next meeting. The reply was not acceptable as the above mentioned record was not provided despite written and verbal requests. The DAC meeting was not convened till the finalization of Report.

Audit recommends immediate production of record besides fixing of responsibility on the person(s) at fault.

[Para No. 27]

#### **4.5.2 Provision of defective interactive smart board – Rs 125,000 “Effectiveness”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority. Further according to EDO (Education) Sahiwal work order No.8158 / P&D dated 20.12.2016, the specifications of interactive smart board was inclusive of user input touch or pen.

The EDO (Education) / CEO (DEA) Sahiwal incurred expenditure of Rs 125,000 during 2016-17 on purchase of interactive smart board for Government Girls High School 73/4-R Sahiwal. During physical inspection of concerned IT Lab, it was observed that touch / pen function of the interactive smart board was not working since its provision. The technical inspection committee did not point out such defect during physical inspection.

Audit is of the view that due to weak internal controls, defective interactive smart board was purchased.

Provision of defective interactive smart board resulted in loss of Rs 125,000.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the said smart board was provided with full functions as per work order. The headmistress of schools is directed to calibrate and functionalize the same immediately. The reply was not acceptable as no documentary evidence and compliance was shown. The DAC meeting was not convened till the finalization of Report.

Audit recommends corrective measures for proper functioning of interactive smart board besides fixing of responsibility on the person(s) at fault.

[Para No. 26]

#### **4.5.3 Payment without technical inspection of procured furniture by the schools – Rs 8.678 million “Effectiveness”**

According to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority. Furthermore, according to rule 4 of the PPR, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

The different schools of District Education Authority Sahiwal incurred expenditure amounting to Rs 8.678 million during 2018-19 on purchase of furniture under KPSP. All the schools were required to purchase the furniture as per specification of TEVTA, but no technical inspection committee was constituted by the CEO (DEA) to check the quality and quantity of furniture. No certificate of quality and quantity was available in the school record. The payment has been made to supplier from the bank account of concerned school SMC without technical inspection of furniture. It was informed by the different schools that District Education Officer had inspected the procured furniture but no inspection report has

been given to schools. The inspection report was also not available in the office record. Therefore, the quality of furniture was doubtful. **Annexure-L**

Audit is of the view that due to weak monitoring controls, payment of furniture was made without technical inspection.

Payment without technical inspection of furniture resulted in doubtful expenditure of Rs 8.678 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. No reply was submitted by the DDO. The DAC meeting was not convened till the finalization of Report.

Audit recommends proper inspection of the procured furniture besides fixing of responsibility on the person(s) at fault.

[Para No. 29]

#### **4.5.4 Non-deduction of Income Tax at source – Rs 382,796 “Efficiency”**

According to Section 153 of Income Tax Ordinance 2001, Income Tax on supply of goods and services should be made @ 4.5% and 10% respectively. The tax should be deducted at source. Further, according to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The CEO (DEA) Sahiwal transferred funds under KPSP to the different schools of Tehsil Sahiwal for procurement of furniture through SMC during 2018-19. The concerned schools purchased furniture and made payment of gross amount without deduction of Income Tax at source amounting to Rs 382,796. **Annexure-M**

Audit is of the view that due to weak internal controls, payment was made to suppliers without deduction of Income Tax at source.

Violation of rules increased the chances of misappropriation and resulted in non-deduction of Income Tax at source amounting to Rs 382,796.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that this office has issued directions to concerned schools to deposit the pending amount of Income Tax immediately and also directed to schools to made payments in future by deduction of income tax at source. The reply was not acceptable being without compliance and payment without deduction of Taxes was not justified. The DAC meeting was not convened till the finalization of Report.

Audit recommends recovery of Income Tax paid to suppliers and regularization from the competent authority besides fixing of responsibility on the person(s) at fault.

[Para No. 14]

#### **4.5.5 Non-deduction of GST – Rs 247,356 “Efficiency”**

According to rule 2 (b) (i) Sales Tax Special Procedure (withholding) Rules, 2007, withholding agents shall deduct 1/5th of the sales tax on the sales tax invoice issued by the supplier and balance paid to him. Further, according to rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible for arranging internal controls in a District Authority.

The CEO (DEA) Sahiwal transferred funds under KPSP to the different schools of Tehsil Sahiwal for procurement of furniture through SMC during 2018-19. The concerned schools purchased furniture and made payment without deduction of 1/5<sup>th</sup> of GST amounting to Rs 247,356. **Annexure-N**

Audit is of the view that due to weak internal controls, payment was made to suppliers without deduction of 1/5<sup>th</sup> GST.

Violation of rules increased the chances of misappropriation and resulted in non-deduction of GST amounting to Rs 247,356.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the deposit proof of deducted GST will be shown in next meeting

of SDAC or next audit. The reply was not acceptable as no compliance was shown. The DAC meeting was not convened till the finalization of Report.

Audit recommends recovery of GST paid to suppliers and regularization from the competent authority besides fixing of responsibility on the person(s) at fault.

[Para No. 15]



## **4.6 Compliance with Grant**

The funds were provided by the Provincial Government for establishment of IT Labs in High / Higher Schools where facility of IT Lab was not available.

### **4.6.1 Unauthorized establishment of IT Lab – Rs 1.600 million “Efficiency”**

According to Government of the Punjab School Education Department letter No.SO (ADP) Review-418/2015-16 dated 01.08.2015, criteria for execution of development scheme “Provision of IT / Science Labs in Secondary / Higher Secondary Schools in Punjab was fixed that High / Higher Schools without IT Labs will be provided this facility.

The EDO (Education) / CEO (DEA) Sahiwal incurred expenditure of Rs 1.600 million during 2016-17 on establishment of IT Lab in GHS 89/6-R Sahiwal. The EDO (Education) Sahiwal, gave certificate that no IT Lab is available in GHS 89/6-R and District Coordination Officer / Chairman DDC Sahiwal given administrative approval of the scheme. During physical inspection of IT Lab of GHS 89/6-R, it was observed that IT Lab was already established in the school since 2004, consisting of one server and 20 work stations and other required IT Equipment and furniture. The establishment of new IT Lab in the school despite existing IT Lab was against the given criteria of Punjab School Education Department on the fake certificate of EDO (Education) Sahiwal.

Audit is of the view that due to weak financial controls, unauthorized expenditure was incurred against the directions of the Government.

Violation of the Government directions resulted in irregular expenditure amounting to Rs 1.600 million.

The matter was reported to the CEO (DEA) Sahiwal in December, 2019. The CEO replied that the said IT Labs were established with the provision of latest IT equipment to teach modern syllabus for the welfare of students that may not be provided on the decades old equipment. The reply was not acceptable as the IT Lab

was established against the direction of the Government. The DAC meeting was not convened till the finalization of Report.

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

[Para No. 22]

#### **4.7 Environment**

All the development schemes have no hazardous effect on the environment. On the other hand, addition of IT Labs and provision of furniture will provide healthy environment and relaxation / comfort to the students. However, the management have to improve the situation of regular cleanliness where pointed out

#### **4.8 Sustainability**

The development schemes are going to provide on-going facilities for provision of education to the students. The schools have been provided funds through NSB for its sustainability through Provincial School Education Department. Implementation of the sustainability mechanism is the key to the success of the development schemes.

#### **4.9 Overall Assessment**

Overall assessment is necessary for evaluation of objectives of the schemes. Further, it helps for improvement and removal of deficiencies during execution. As far as establishment of IT Labs and procurement of furniture under development schemes in District Sahiwal is concerned, it was a good initiative by the Government and beneficial for the students of the area for provision of better educational facilities at grass root level and to provide the option of education of the IT subjects. However, data regarding achievements was not provided by the responsible authorities despite many written and verbal requests. Overall, procurements under development schemes were uneconomical, deviation from procurement rules were noted, weak planning, implementation and monitoring of the procurements were observed.

**i) Relevance**

The procurement of furniture for newly constructed rooms in the schools was a highly relevant initiative as Government of the Punjab had placed high priority on the provision of educational facilities at grass root level and by increasing the schools equipped with IT Labs.

**ii) Efficacy**

Establishment of IT Labs facilitates the students to study in the IT subjects from 6<sup>th</sup> class. The IT Labs in the Elementary Schools were found functioning improperly and was not producing the desired results or was even kept packed without being used. The purchased computer systems were of obsolete technology and were less efficacious as the same were not in accordance with the required specifications recommended by the SNA DCO office Sahiwal. Furthermore, some of the equipment was not available at its required site.

**iii) Economy**

Principle of economy was not observed in procurement of IT equipment and furniture. The furniture was purchased by the schools through fake competition process on excess rates and by ignoring the procurement rules. Payments were made without obtaining the quality and quantity certificates of Technical Inspection Committee. The below specification and substandard IT equipment was purchased and many of which was out of order and needed immediate repair. The IT Labs were established without sanctioned post of IT teachers in the schools. The overpayments were also made to contractor due to non-deduction of taxes as required under rules. Overall procurements were uneconomical in relation to the inputs and outcomes achieved.

**iv) Efficiency**

Efficiency is basically an input-output-relationship of a Program. In this context, delivery of service was poor due to non-availability of IT teachers in the schools and non-procurement of furniture despite availability of funds. The IT equipment was not supplied by the firms as per supply order and equipment was out of order, irrelevant and not being used. All these factors revealed that efficiency of the schemes remained low.

**v) Effectiveness**

As far as effectiveness of the procurements under development schemes is concerned, it can be safely stated that the schemes of establishment of IT Labs could not achieve its goals due to purchase of defective equipment and non-appointment of IT teachers, therefore the Program's effectiveness remained low.

**vi) Ethics**

The development schemes in the Government Schools aimed to reduce out of pocket expenditure of the poor through providing the better educational services at the door step, but due to inconsistency in provision of educational facilities i.e. non-availability of IT teachers, non-maintenance of equipment and poor environment of IT Labs, the general public prefer to get the admission of their children in the private schools.

**vii) Compliance with Rules**

Unauthorized withdrawal and retention of funds for the schools already shifted to PEF, late / non-transfer of funds to schools, Fake competitions, fake documentation, excess payments, undue favour to contractors, purchase of IT equipment of obsolete technology, non-appointment of IT teachers and non-availability of monitoring process are the examples of non-adherence to the Government rules and policies.

**viii) Performance rating of the development schemes**

Unsatisfactory

**ix) Risk rating of the development schemes**

High

## **5. CONCLUSION**

The funds for purchase of furniture were transferred to schools instead of purchase through District Purchase Committee for economy. The transfer of funds resulted in purchase of furniture without approval of SMC, on excess rates, fake competitive process, non-entry in stock registers and non-utilization of funds. The procurement process of IT equipment was also not fair and transparent as the specifications were changed after award of work order without re-bidding process. The computer systems with slightly better technology were purchased on excessive rates and quantity of equipment was reduced. Therefore, the procurements were not economical.

IT Labs were established in the schools where sanctioned posts of IT Teachers were not available. The IT Lab was established in GHS 89/6-R despite existing IT Lab against the directions of the Government by issuing fake certificate of non-availability of IT Lab. Second hand / branded computer systems without networking were purchased. The funds were not timely transferred to the schools resulting non-procurement of furniture. Hence, the management was inefficient during execution of development schemes.

No monitoring mechanism was developed by the management. The purchased IT equipment was not according to specifications mentioned in the bidding document. In most of the schools, the IT Labs were not established and IT equipment was provided which was lying in a corner of the class rooms or office of the head teacher. The IT equipment was deteriorating being not utilized due to non-availability of trained staff / IT Teacher. The computer systems and printer of schools were shifted to the office of administration. The maintenance of IT Labs after its establishment was also not ensured by the executives. The defective smart board was provided to GGHS 73/4-R Sahiwal. The schools made payment without technical inspection of purchased furniture. Hence the procurement of furniture and establishment of IT Labs was less effective.

If the performance of establishment of IT Labs and procurement of furniture is measured with due regard to economy, efficiency and effectiveness, we can say that the procurements were neither economical nor efficient or effective.

## **5.1 Key Issues for the Future**

With tremendous and un-controlled explosion of population growth and competition between private and public sector educational institutions, the need for better educational facilities will increase with the passage of time. Following key issues may be deemed important for future guidance:

- i. Feasibility report must be prepared before launching the schemes.
- ii. Proper utilization of funds.
- iii. Timely completion of the execution activities.
- iv. Transparent administrative and financial discipline.
- v. Intensive training programs for the staff to operate the latest technology / IT equipment.
- vi. Commitment of the concerned authority for implementation of the development schemes.
- vii. Sustainability and smooth running of any development scheme is not possible without proper supervision, strengthening of internal controls and awareness of the community.

## **5.2 Lessons Identified**

- i. Proper planning is the key for clear understanding of the issues before start of the development scheme.
- ii. Only integrated planning and implementation produce desired and sustainable results.
- iii. Merit-based selection and capacity building of staff are crucial for implementation of a plan.
- iv. Commitment of the concerned authority is essential for implementation of development scheme.

- v. Sustainability and smooth running of any development scheme is not possible without training, proper supervision, strengthening of internal controls and awareness of the community.

## **6. ACKNOWLEDGEMENT**

We wish to express our serious concern that auditors had to face difficulties in provision of record / information while executing audit activity however; we appreciate the Management and staff of Chief Executive Officer (District Education Authority) Sahiwal for the assistance and cooperation extended to the auditors during this assignment.



## **ANNEXURES**

**Annexure-A**

**Procurement of furniture for schools under KPSP**

(Amount in rupees)

Sr. No.	Name of school	Gender	No. of additional classrooms	Allocation of furniture per classroom	Funds released (Maximum Rs 400,000 per school)
1	GPS 87/9-L	Male	1	83,600	83,600
2	GPS 44/5-L FOUJIAN	Male	1	83,600	83,600
3	GPS 57/5-L SODIWAL	Male	1	83,600	83,600
4	GPS 57/5-L RAO	Male	1	83,600	83,600
5	GPS 68/5-L	Male	1	83,600	83,600
6	GPS 70/5-L	Male	1	83,600	83,600
7	GPS 71/5-L PAKKA KHOH	Male	1	83,600	83,600
8	GPS 72/5-L	Male	1	83,600	83,600
9	GPS 74/5-L KOT FAZAL	Male	1	83,600	83,600
10	GPS 75/5-L	Male	1	83,600	83,600
11	GPS 85/5-L	Male	4	83,600	334,400
12	GPS 84/5-L	Male	2	83,600	167,200
13	GPS 79/5-L	Male	1	83,600	83,600
14	GPS 80/5-L	Male	1	83,600	83,600
15	GPS 55/5-L	Male	1	83,600	83,600
16	GPS 52/5-L ISLAM PURA	Male	5	83,600	400,000
17	GPS 110/9-L	Male	2	83,600	167,200
18	GPS 116/9-L	Male	1	83,600	83,600
19	GGPS 87/9-L	Female	2	83,600	167,200
20	GGPS 59/5-L	Female	3	83,600	250,800
21	GGPS 49/5-L	Female	2	83,600	167,200
22	GGPS 51/5-L	Female	3	83,600	250,800
23	GGPS 72/ 5-L SUBYWALA	Female	2	83,600	167,200
24	GGPS 84/5-L	Female	1	83,600	83,600
25	GGPS 44/5-L SANAIN	Female	2	83,600	167,200
26	GGPS 44/5-L FOJIAN	Female	1	83,600	83,600
27	GGPS 74/5-L KOT FAZIL	Female	1	83,600	83,600
28	GGPS 74/5-L BHOJOWANA	Female	2	83,600	167,200
29	GGPS 54/5-L	Female	1	83,600	83,600
30	GGPS 55/5-L	Female	1	83,600	83,600
31	GGPS 75/5-L	Female	2	83,600	167,200
32	GGPS 79/5-L	Female	2	83,600	167,200
33	GGPS 81/ 5-L	Female	1	83,600	83,600
34	GGPS 111/9-L	Female	1	83,600	83,600

Sr. No.	Name of school	Gender	No. of additional classrooms	Allocation of furniture per classroom	Funds released (Maximum Rs 400,000 per school)
35	GGCMS 110/9-L	Female	1	83,600	83,600
36	GGPS 115/9-L	Female	2	83,600	167,200
37	GGPS 117/9-L BOHJIAN	Female	1	83,600	83,600
38	GGPS 118/9-L GHUNAH	Female	2	83,600	167,200
39	GGPS 44/5-L KAKUAINA	Female	1	83,600	83,600
40	GPS 100/9-L	Male	3	83,600	250,800
41	GPS 104/9-L	Male	3	83,600	250,800
42	GPS 91/9-L	Male	1	83,600	83,600
43	GPS 136/9-L	Male	1	83,600	83,600
44	GPS 133/9-L	Male	3	83,600	250,800
45	GPS 132/9-L	Male	2	83,600	167,200
46	GPS 4/10-L	Male	1	83,600	83,600
47	GPS 131/9-L	Male	2	83,600	167,200
48	GPS 121/9-L	Male	2	83,600	167,200
49	GPS 128/9-L	Male	3	83,600	250,800
50	GPS 130/9-L	Male	1	83,600	83,600
51	GPS 105/9-L	Male	3	83,600	250,800
52	GPS LARRY ADDA KAMIR 120/9-L	Male	2	83,600	167,200
53	GPS 155/9-L	Male	1	83,600	83,600
54	GPS 152/9-L	Male	1	83,600	83,600
55	GPS 143/9-L	Male	1	83,600	83,600
56	GGPS 103/9-L	Female	1	83,600	83,600
57	GGPS 104/9-L	Female	2	83,600	167,200
58	GGPS 121/9-L	Female	1	83,600	83,600
59	GGPS 106/9-L	Female	2	83,600	167,200
60	GGCMS 119/9-L	Female	1	83,600	83,600
61	GGPS 120/9-L NEW ABADI KAMEER	Female	1	83,600	83,600
62	GGPS 129/9-L KALAN	Female	2	83,600	167,200
63	GGPS 151/9-L	Female	2	83,600	167,200
64	GGPS 157/9-L	Female	1	83,600	83,600
65	GGPS 156/9L	Female	2	83,600	167,200
66	GGPS 138/9-L LATAN	Female	2	83,600	167,200
67	GPS 66/GD	Male	1	83,600	83,600
68	GPS RAJA DULLA	Male	1	83,600	83,600
69	GPS 64/GD	Male	1	83,600	83,600
70	GPS ASADULLA PUR	Male	2	83,600	167,200
71	GPS 189-9AL	Male	1	83,600	83,600
72	GPS 188-A/9-L	Male	3	83,600	250,800
73	GPS 90/6-R	Male	1	83,600	83,600
74	GPS 103-4/7-R	Male	5	83,600	400,000
75	GPS NALKA FARM	Male	1	83,600	83,600

Sr. No.	Name of school	Gender	No. of additional classrooms	Allocation of furniture per classroom	Funds released (Maximum Rs 400,000 per school)
76	GPS IQBAL FARM	Male	4	83,600	334,400
77	GPS 102/6-AR	Male	4	83,600	334,400
78	GPS DODA SAHOO	Male	3	83,600	250,800
79	GPS TUKRA 18/WM	Male	1	83,600	83,600
80	GPS 101/6AR	Male	1	83,600	83,600
81	GPS WAN MEHAR SHAH	Male	2	83,600	167,200
82	GPS AURANG ABAD	Male	1	83,600	83,600
83	GPS PURBARA	Male	1	83,600	83,600
84	GPS CHOKANDHI	Male	1	83,600	83,600
85	GPS 63/GD	Male	4	83,600	334,400
86	GPS AZAM SAHU	Male	1	83,600	83,600
87	GGPS MC NO.11	Female	2	83,600	167,200
88	GGPS ARA TULLA	Female	1	83,600	83,600
89	GGPS 94/6-R	Female	1	83,600	83,600
90	GGPS 103/7-R	Female	1	83,600	83,600
91	GGPS 101-A/6-R COAL WALA	Female	1	83,600	83,600
92	GGCMS 102/6AR	Female	3	83,600	250,800
93	GGCMS CHAK NO.1/10-L	Female	5	83,600	400,000
94	GGPS DODA SAHAU WALA	Female	1	83,600	83,600
95	GGPS NALKA FARM	Female	1	83,600	83,600
96	GGPS JHARMAN	Female	1	83,600	83,600
97	GGPS 59/GD	Female	1	83,600	83,600
98	GPS GHOU PURA	Female	2	83,600	167,200
99	GGPS ARAZI MALA THATHA	Female	1	83,600	83,600
100	GPS 62/GD	Male	1	83,600	83,600
101	GPS 87-A/6-R MANDHALI SHARIF	Male	1	83,600	83,600
102	GPS 54/4-R	Male	2	83,600	167,200
103	GPS KOREY SHAH ZAIREEN	Male	1	83,600	83,600
104	GPS 65/4-R	Male	1	83,600	83,600
105	GPS THATHA MANIK	Male	2	83,600	167,200
106	GPS 52 A-GD	Male	2	83,600	167,200
107	GPS 65-A /GD-WEST	Male	1	83,600	83,600
108	GPS AHMAD SHAH	Male	2	83,600	167,200
109	GPS 53-GD	Male	1	83,600	83,600
110	GPS 69/4-R	Male	2	83,600	167,200
111	GPS MAQBOOL PUR	Male	1	83,600	83,600
112	GPS 68/4-R	Male	3	83,600	250,800
113	GPS 71/4-R	Male	1	83,600	83,600
114	GGPS 72/4-R	Female	2	83,600	167,200
115	GGPS CHAK NO. 62/4-R	Female	2	83,600	167,200
116	GGPS 59/4-R	Female	1	83,600	83,600

Sr. No.	Name of school	Gender	No. of additional classrooms	Allocation of furniture per classroom	Funds released (Maximum Rs 400,000 per school)
117	GGPS 56/4-R	Female	1	83,600	83,600
118	GGPS 50/GD	Female	1	83,600	83,600
119	GGPS 51/GD	Female	1	83,600	83,600
120	GGPS 52/GD KHOD	Female	2	83,600	167,200
121	GGPS KORE SHAH ZAREN	Female	2	83,600	167,200
122	GGPS 55/GD	Female	1	83,600	83,600
123	GGPS 64/4-R	Female	4	83,600	334,400
124	GGPS DADRA BALA	Female	1	83,600	83,600
125	GGPS 69/4-R	Female	3	83,600	250,800
126	GGPS SAIDAN SHAH	Female	1	83,600	83,600
127	GGPS LONGAWALI	Female	1	83,600	83,600
128	GGPS 48/GD	Female	1	83,600	83,600
129	GGPS 49/GD	Female	1	83,600	83,600
130	GGPS KARYAL	Female	1	83,600	83,600
131	GGPS 46/GD	Female	1	83,600	83,600
132	GPS GALLERY SOUTH	Female	1	83,600	83,600
133	GPS ROSHA SHANI AHMED SHAH	Male	1	83,600	83,600
134	GPS CHAH DOLIAN WALA	Male	1	83,600	83,600
135	GGPS DADAN	Female	1	83,600	83,600
<b>Total</b>			<b>220</b>		<b>18,338,000</b>

**Annexure-B**

**[Para: 4.1.1]**

**Establishment of IT Labs without sanctioned posts of IT teachers – Rs  
13.200 million**

(Rupees in million)

<b>Sr. No.</b>	<b>Year of establishment</b>	<b>Name of school</b>	<b>Amount</b>	<b>Remarks</b>
1	2013-14	GGES 93/6-R	0.500	Post not sanctioned
2	2013-14	GGES 56/5-L	0.500	Post not sanctioned
3	2013-14	GGES 95/6-R	0.500	Post not sanctioned
5	2013-14	GGES Noor Shah	0.500	Post not sanctioned
6	2016-17	GGHSS 60/5-L	1.600	Post not sanctioned
7	2016-17	GGHS 73/4-R	1.600	Post not sanctioned
8	2016-17	GGHS 110/7-R	1.600	Post not sanctioned
9	2016-17	GGHS 142/9-L	1.600	Post not sanctioned
10	2016-17	GGHS 52/5-L	1.600	Post not sanctioned
11	2016-17	GGHS 77/5-R	1.600	Post not sanctioned
12	2016-17	GGHS 5/14-L	1.600	Post not sanctioned
		<b>Total</b>	<b>13.200</b>	

**Annexure-C****[Para: 4.1.2]****Late transfer of funds for procurement of furniture – Rs 3.200 million**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of school / Schemes</b>	<b>Date of withdrawal</b>	<b>Date of transfer of funds</b>	<b>Delay in transfer of funds (Days)</b>	<b>Amount</b>
1	Up-gradation of GGES 53/G-D to High Level (Left over Union Council) Sahiwal	25.05.19	27.06.19	33	0.400
2	Up-gradation of GGES 61/4-R to High Level Sahiwal	25.05.19	27.06.19	33	0.400
3	Up-gradation of GGPS 65/4-R to Elementary Level Sahiwal	25.05.19	27.06.19	33	0.400
4	Up-gradation of GBES 55/4-R to High Level Sahiwal	25.05.19	01.08.19	68	0.400
5	Up-gradation of GGES 47/5-L to High Level Sahiwal	25.05.19	Not transferred	Not transferred	0.400
6	Up-gradation of GGES 111/9-L to High Level Sahiwal	25.05.19	27.06.19	33	0.400
7	Up-gradation of GBES 114/9-L to High Level Sahiwal	25.05.19	01.08.19	68	0.400
8	Up-gradation of GGES 90/6-R to High Level Sahiwal	25.05.19	27.06.19	33	0.400
9	Up-gradation of GGPS 64/G-D to Elementary Level Sahiwal	25.05.19	27.06.19	33	0.400
	<b>Total</b>				<b>3.600</b>

**Annexure-D****[Para: 4.2.1]****Unauthorized transfer of funds for procurement of furniture through SMCs – Rs 18.338 million**

(Amount in rupees)

Sr. No.	School	Funds released (Rs.)
1	GPS 87/9-L	83,600
2	GPS 44/5-L FOUJIAN	83,600
3	GPS 57/5-L SODIWAL	83,600
4	GPS 57/5-L RAO	83,600
5	GPS 68/5-L	83,600
6	GPS 70/5-L	83,600
7	GPS 71/5-L PAKKA KHOH	83,600
8	GPS 72/5-L	83,600
9	GPS 74/5-L KOT FAZAL	83,600
10	GPS 75/5-L	83,600
11	GPS 85/5-L	334,400
12	GPS 84/5-L	167,200
13	GPS 79/5-L	83,600
14	GPS 80/5-L	83,600
15	GPS 55/5-L	83,600
16	GPS 52/5-L ISLAM PURA	400,000
17	GPS 110/9-L	167,200
18	GPS 116/9-L	83,600
19	GGPS 87/9-L	167,200
20	GGPS 59/5-L	250,800
21	GGPS 49/5-L	167,200
22	GGPS 51/5-L	250,800
23	GGPS 72/ 5-L SUBYWALA	167,200
24	GGPS 84/5-L	83,600
25	GGPS 44/5-L SANAIN	167,200
26	GGPS 44/5-L FOJIAN	83,600
27	GGPS 74/5-L KOT FAZIL	83,600
28	GGPS 74/5-L BHOJOWANA	167,200
29	GGPS 54/5-L	83,600
30	GGPS 55/5-L	83,600
31	GGPS 75/5-L	167,200
32	GGPS 79/5-L	167,200



<b>Sr. No.</b>	<b>School</b>	<b>Funds released (Rs.)</b>
33	GGPS 81/ 5-L	83,600
34	GGPS 111/9-L	83,600
35	GGCMS 110/9-L	83,600
36	GGPS 115/9-L	167,200
37	GGPS 117/9-L BOHJIAN	83,600
38	GGPS 118/9-L GHUNAH	167,200
39	GGPS 44/5-L KAKUAINA	83,600
40	GPS 100/9-L	250,800
41	GPS 104/9-L	250,800
42	GPS 91/9-L	83,600
43	GPS 136/9-L	83,600
44	GPS 133/9-L	250,800
45	GPS 132/9-L	167,200
46	GPS 4/10-L	83,600
47	GPS 131/9-L	167,200
48	GPS 121/9-L	167,200
49	GPS 128/9-L	250,800
50	GPS 130/9-L	83,600
51	GPS 105/9-L	250,800
52	GPS LARRY ADDA KAMIR 120/9-L	167,200
53	GPS 155/9-L	83,600
54	GPS 152/9-L	83,600
55	GPS 143/9-L	83,600
56	GGPS 103/9-L	83,600
57	GGPS 104/9-L	167,200
58	GGPS 121/9-L	83,600
59	GGPS 106/9-L	167,200
60	GGCMS 119/9-L	83,600
61	GGPS 120/9-L NEW ABADI KAMEER	83,600
62	GGPS 129/9-L KALAN	167,200
63	GGPS 151/9-L	167,200
64	GGPS 157/9-L	83,600
65	GGPS 156/9L	167,200
66	GGPS 138/9-L LATAN	167,200
67	GPS 66/GD	83,600
68	GPS RAJA DULLA	83,600
69	GPS 64/GD	83,600
70	GPS ASADULLA PUR	167,200
71	GPS 189-9AL	83,600
72	GPS 188-A/9-L	250,800

<b>Sr. No.</b>	<b>School</b>	<b>Funds released (Rs.)</b>
73	GPS 90/6-R	83,600
74	GPS 103-4/7-R	400,000
75	GPS NALKA FARM	83,600
76	GPS IQBAL FARM	334,400
77	GPS 102/6-AR	334,400
78	GPS DODA SAHOO	250,800
79	GPS TUKRA 18/WM	83,600
80	GPS 101/6AR	83,600
81	GPS WAN MEHAR SHAH	167,200
82	GPS AURANG ABAD	83,600
83	GPS PURBARA	83,600
84	GPS CHOKANDHI	83,600
85	GPS 63/GD	334,400
86	GPS AZAM SAHU	83,600
87	GGPS MC NO.11	167,200
88	GGPS ARA TULLA	83,600
89	GGPS 94/6-R	83,600
90	GGPS 103/7-R	83,600
91	GGPS 101-A/6-R COAL WALA	83,600
92	GGCMS 102/6AR	250,800
93	GGCMS CHAK NO.1/10-L	400,000
94	GGPS DODA SAHAU WALA	83,600
95	GGPS NALKA FARM	83,600
96	GGPS JHARMAN	83,600
97	GGPS 59/GD	83,600
98	GPS GHOUS PURA	167,200
99	GGPS ARAZI MALA THATHA	83,600
100	GPS 62/GD	83,600
101	GPS 87-A/6-R MANDHALI SHARIF	83,600
102	GPS 54/4-R	167,200
103	GPS KOREY SHAH ZAIREEN	83,600
104	GPS 65/4-R	83,600
105	GPS THATHA MANIK	167,200
106	GPS 52 A-GD	167,200
107	GPS 65-A /GD-WEST	83,600
108	GPS AHMAD SHAH	167,200
109	GPS 53-GD	83,600
110	GPS 69/4-R	167,200
111	GPS MAQBOOL PUR	83,600
112	GPS 68/4-R	250,800

<b>Sr. No.</b>	<b>School</b>	<b>Funds released (Rs.)</b>
113	GPS 71/4-R	83,600
114	GGPS 72/4-R	167,200
115	GGPS CHAK NO. 62/4-R	167,200
116	GGPS 59/4-R	83,600
117	GGPS 56/4-R	83,600
118	GGPS 50/GD	83,600
119	GGPS 51/GD	83,600
120	GGPS 52/GD KHOD	167,200
121	GGPS KORE SHAH ZAREN	167,200
122	GGPS 55/GD	83,600
123	GGPS 64/4-R	334,400
124	GGPS DADRA BALA	83,600
125	GGPS 69/4-R	250,800
126	GGPS SAIDAN SHAH	83,600
127	GGPS LONGAWALI	83,600
128	GGPS 48/GD	83,600
129	GGPS 49/GD	83,600
130	GGPS KARYAL	83,600
131	GGPS 46/GD	83,600
132	GPS GALLERY SOUTH	83,600
133	GPS ROSHA SHANI AHMED SHAH	83,600
134	GPS CHAH DOLIAN WALA	83,600
135	GGPS DADAN	83,600
	<b>Total</b>	<b>18,338,000</b>

**Annexure-E****[Para: 4.2.2]****Non-procurement of furniture despite availability of funds – Rs 11.655 million****Table-A Funds released under KPSP**

(Amount in rupees)

Sr. No.	School	Date of deposit	Additional classrooms	Allocation per classroom	Funds released
1	GPS 72/5-L	16.07.19	1	83,600	83,600
2	GPS 52/5-L ISLAM PURA	16.07.19	5	83,600	400,000
3	GPS 110/9-L	25.06.19	2	83,600	167,200
4	GGPS 87/9-L	16.07.19	2	83,600	167,200
5	GGPS 59/5-L	16.07.19	3	83,600	250,800
6	GGPS 49/5-L	24.06.19	2	83,600	167,200
7	GGPS 51/5-L	16.07.19	3	83,600	250,800
8	GGPS 72/ 5-L SUBYWALA	16.07.19	2	83,600	167,200
9	GGPS 44/5-L SANAIN	16.07.19	2	83,600	167,200
10	GGPS 74/5-L KOT FAZIL	16.07.19	1	83,600	83,600
11	GGPS 74/5-L BHOJOWANA	16.07.19	2	83,600	167,200
12	GGPS 75/5-L	16.07.19	2	83,600	167,200
13	GGPS 79/5-L	16.07.19	2	83,600	167,200
14	GGPS 81/ 5-L	16.07.19	1	83,600	83,600
15	GGPS 115/9-L	16.07.19	2	83,600	167,200
16	GGPS 118/9-L GHUNAH	24.06.19	2	83,600	167,200
17	GPS 100/9-L	16.07.19	3	83,600	250,800
18	GPS 104/9-L	16.07.19	3	83,600	250,800
19	GPS 136/9-L	16.07.19	1	83,600	83,600
20	GPS 121/9-L	24.06.19	2	83,600	167,200
21	GPS 130/9-L	25.06.19	1	83,600	83,600
22	GPS 105/9-L	16.07.19	3	83,600	250,800
23	GGPS 104/9-L	16.07.19	2	83,600	167,200
24	GGPS 106/9-L	16.07.19	2	83,600	167,200
25	GGPS 129/9-L KALAN	25.06.19	2	83,600	167,200
26	GGPS 151/9-L	16.07.19	2	83,600	167,200
27	GGPS 157/9-L	16.07.19	1	83,600	83,600
28	GGPS 138/9-L LATAN	16.07.19	2	83,600	167,200
29	GPS NALKA FARM	16.07.19	1	83,600	83,600
30	GPS 63/GD	24.06.19	4	83,600	334,400
31	GGPS MC NO.11	16.07.19	2	83,600	167,200
32	GGPS 94/6-R	16.07.19	1	83,600	83,600
33	GGCMS CHAK NO.1/10-L	25.06.19	5	83,600	400,000

Sr. No.	School	Date of deposit	Additional classrooms	Allocation per classroom	Funds released
34	GGPS NALKA FARM	16.07.19	1	83,600	83,600
35	GPS 54/4-R	24.06.19	2	83,600	167,200
36	GGPS 72/4-R	16.07.19	2	83,600	167,200
37	GGPS CHAK NO. 62/4-R		2	83,600	167,200
38	GGPS 59/4-R	16.07.19	1	83,600	83,600
39	GGPS 52/GD KHOD	31.07.19	2	83,600	167,200
40	GGPS KORE SHAH ZAREN		2	83,600	167,200
41	GGPS 64/4-R	16.07.19	4	83,600	334,400
42	GGPS 69/4-R	24.06.19	3	83,600	250,800
43	GPS ROSHA SHANI AHMED SHAH	24.06.19	1	83,600	83,600
44	GGPS DADAN	24.06.19	1	83,600	83,600
<b>Total</b>					<b>7,655,200</b>

**Table-B Funds released under revenue component of different development schemes**

Sr. No.	School / Scheme	Gender	Funds released
1	Up-gradation of GGES 186/9-L to High level (C.M. Directive)	Female	0.400
2	Up-gradation of GGPS 79/5-L to Middle level (Provincial ADP)	Female	0.400
3	Up-gradation of GGES 53/G-D to High Level (Left over Union Council) Sahiwal	Female	0.400
4	Up-gradation of GGES 61/4-R to High Level Sahiwal	Female	0.400
5	Up-gradation of GGPS 65/4-R to Elementary Level Sahiwal	Female	0.400
6	Up-gradation of GBES 55/4-R to High Level Sahiwal	Male	0.400
7	Up-gradation of GGES 111/9-L to High Level Sahiwal	Female	0.400
8	Up-gradation of GBES 114/9-L to High Level Sahiwal	Male	0.400
9	Up-gradation of GGES 90/6-R to High Level Sahiwal	Female	0.400
10	Up-gradation of GGPS 64/G-D to Elementary Level Sahiwal	Female	0.400
<b>Total</b>			<b>4.000</b>

**Annexure-F****[Para: 4.2.3]****Procurement of furniture on excessive rates – Rs 1.687 million**

(Amount in rupees)

Sr. No.	Name of school	Bill No.	Date	Name of supplier	Rate paid by school	Rate paid by GPS 84/5-L	Excess rate	Qty. (Desk bench 3 seats)	Excess payment
1	GPS 84/5-L	1215	-	Muhammad Zahid Enterprises	5,737	5,737	-	29	-
2	GPS 102/6-AR	259	-	Madni Traders	7,349	5,737	1,612	45	72,540
3	GPS Iqbal Farm	1216	11.10.19	Muhammad Zahid Enterprises	7,970	5,737	2,233	42	93,786
4	GPS 69/4-R	14	25.09.19	M. Ashraf & Co.	7,550	5,737	1,813	22	39,886
5	GPS Wan Mehar Shah	5591	-	T.H Enterprises Sahiwal	7,995	5,737	2,258	21	47,418
6	GPS 68/4-R	13	25.09.19	M. Ashraf & Co.	7,550	5,737	1,813	33	59,829
7	GPS 133/9-L	-	06.11.19	M. Ashraf & Co.	7,990	5,737	2,253	31	69,843
8	GPS Gallery South	377	21.10.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
9	GPS Aurang Abad	3030	13.09.19	Haji Iltija Ahmed contractor	6,967	5,737	1,230	12	14,760
10	GPS 87-A/6-R Mandhali Sharif	235	26.09.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
11	GPS Chah Dolian Wala	-	19.08.19	AA Traders and GOS	8,000	5,737	2,263	9	20,367
12	GPS Ahmad Shah	5592	20.09.19	T.H Enterprises Sahiwal	7,373	5,737	1,636	23	37,628
13	GPS 52 A-GD	5811	-	T.H Enterprises Sahiwal	7,590	5,737	1,853	22	40,766
14	GPS Thatha Manik	-	-	T.H Enterprises Sahiwal	7,590	5,737	1,853	22	40,766
15	GPS Rosha Shani Ahmed Shah	837	01.10.19	Usman Enterprises	7,200	5,737	1,463	11	16,093
16	GPS Ghous Pura	18	19.10.19	M. Ashraf & Co.	7,990	5,737	2,253	21	47,313
17	GPS 53-GD	351	04.11.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
18	GGCMS 110/9-L	384	14.11.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
19	GGPS 120/9-L New Abadi Kameer	5371	23.09.19	T.H Enterprises Sahiwal	7,545	5,737	1,808	11	19,892
20	GGPS Saidan Shah	416	30.09.19	Usman Enterprises	7,200	5,737	1,463	12	17,556
21	GGPS 74/5-L Kot Fazil	-	-	Muhammad Zahid Enterprises	5,800	5,737	63	14	882
22	GPS 188-A/9-L	260	Nov-19	Madni Traders	7,349	5,737	1,612	34	54,808

Sr. No.	Name of school	Bill No.	Date	Name of supplier	Rate paid by school	Rate paid by GPS 84/5-L	Excess rate	Qty. (Desk bench 3 seats)	Excess payment
23	GPS Doda Sahoo	17	16.10.19	M. Ashraf & Co.	7,990	5,737	2,253	31	69,843
24	GPS 131/9-L	747	20.10.19	Niazi Traders	7,200	5,737	1,463	23	33,649
25	GGPS 51/GD	230	26.09.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
26	GGPS 50/GD	228	25.09.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
27	GGPS 121/9-L	742	29.08.19	Ashraf Batth Traders	6,431	5,737	694	13	9,022
28	GGPS Ara Tulla	122	29.08.19	Haji Iltija Ahmed contractor	6,967	5,737	1,230	12	14,760
29	GGPS 55/GD	348	18.08.19	A.A. Traders	8,000	5,737	2,263	10	22,630
30	GGPS 55/5-L	244	04.10.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
31	GGPS 111/9-L	314	25.10.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
32	GGCMS 102/6AR	181	30.10.19	Nasir Furniture Haroonabad	7,745	5,737	2,008	32	64,256
33	GGPS Doda Sahoo Wala	15	02.10.19	M. Ashraf & Co.	7,990	5,737	2,253	10	22,530
34	GGCMS 119/9-L	5390	23.09.19	T.H Enterprises Sahiwal	7,545	5,737	1,808	11	19,892
35	GPS 116/9-L	12	16.09.19	M. Ashraf & Co.	6,921	5,737	1,184	12	14,208
36	GPS 91/9-L	83	24.10.19	Royal Traders	6,920	5,737	1,183	12	14,196
37	GPS 70/5-L	416	23.09.19	Mohsin Baloch Enterprises	7,000	5,737	1,263	12	15,156
38	GPS 44/5-L Foujian	415	23.09.19	Mohsin Baloch Enterprises	7,000	5,737	1,263	12	15,156
39	GPS 79/5-L	3119	17.08.19	Haji Iltija Ahmed contractor	6,967	5,737	1,230	12	14,760
40	GPS 189-9AL	839	-	Usman Enterprises	7,200	5,737	1,463	12	17,556
41	GPS 4/10-L	840	-	Usman Enterprises	7,200	5,737	1,463	12	17,556
42	GPS 55/5-L	19	20.07.19	A.A. Traders	6,500	5,737	763	12	9,156
43	GPS Maqbool Pur	129	29.08.19	Haji Iltija Ahmed contractor	6,967	5,737	1,230	12	14,760
44	GPS Chokandhi	835	03.10.19	Usman Enterprises	7,200	5,737	1,463	12	17,556
45	GPS Tukra 18/WM	289	-	Madni Traders	6,500	5,737	763	12	9,156
46	GPS 103-4/7-R	5593	-	T.H Enterprises Sahiwal	7,374	5,737	1,637	54	88,371
47	GPS 65/4-R	479	-	Usman Enterprises	7,200	5,737	1,463	11	16,093
48	GPS 65/A-G-D	478	-	Usman Enterprises	7,200	5,737	1,463	11	16,093
49	GPS 66/GD	317	10.09.19	Haji Iltija Ahmed contractor	7,108	5,737	1,371	8	10,968
50	GPS 120/9-L	748	30.10.19	Niazi Traders	6,720	5,737	983	25	24,575
51	GPS 132/9-L	734	24.09.19	Niazi Traders	5,800	5,737	63	29	1,827
52	GPS 68/5-L	1240	-	Muhammad Zahid Enterprises	5,807	5,737	70	14	980
53	GGPS 84/5-L	46	-	Mohsin Baloch	7,600	5,737	1,863	11	20,493

Sr. No.	Name of school	Bill No.	Date	Name of supplier	Rate paid by school	Rate paid by GPS 84/5-L	Excess rate	Qty. (Desk bench 3 seats)	Excess payment
				Enterprises					
54	GPS 71/4-R	-	28.10.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
55	GGPS 44/5-L Foujian	191	21.09.19	A.A. Traders	7,000	5,737	1,263	6	7,578
56	GPS 85/5-L	1218	11.10.19	Muhammad Zahid Enterprises	5,807	5,737	70	57	3,990
57	GPS 75/5-L	342	04.11.19	Haji Iltija Ahmed contractor	6,967	5,737	1,230	12	14,760
58	GPS 62/G.D	836	-	Usman Enterprises	7,200	5,737	1,463	12	17,556
59	GPS 90/6-R	320	15.10.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
60	GPS 87/9-L	276	26.08.19	Bahoo Traders	6,282	5,737	545	13	7,085
61	GPS Raja Dulla	3250	16.09.19	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
62	GPS 57/5-L Rao	862	-	Abdul Qayyum & Co.	7,600	5,737	1,863	11	20,493
63	GPS 155/9-L	1213	-	Muhammad Zahid Enterprises	6,430	5,737	693	13	9,009
64	GPS 74/5-L Kot Fazal	1217	11.10.19	Muhammad Zahid Enterprises	5,800	5,737	63	14	882
65	GPS 152/9-L	-	-	Haji Iltija Ahmed contractor	7,600	5,737	1,863	11	20,493
66	GPS 71/5-L Pakka Khoh	-	26.09.19	Zeeshan Traders	6,967	5,737	1,230	12	14,760
67	GPS 57/5-L Sodiwal	841	-	Abdul Qayyum & Co.	7,600	5,737	1,863	11	20,493
68	GPS 80/5-L	-	-	Zeeshan Traders	6,967	5,737	1,230	12	14,760
69	GGPS 117/9-L Bohjian	21	06.11.19	M. Ashraf & Co.	7,600	5,737	1,863	11	20,493
				<b>Total</b>					<b>1,687,106</b>



**Annexure-G**

**[Para: 4.2.7]**

**Payment of computer networking in IT Labs without work at site – Rs 119,000**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of School</b>	<b>Rate</b>	<b>Quantity</b>	<b>Amount</b>
1	GES Noor Shah	7,000	1	7,000
2	GES 73/4-R	7,000	1	7,000
3	GGES 85/6-R	7,000	1	7,000
4	GGES TBZ Colony	7,000	1	7,000
5	GGES 112/12-L	7,000	1	7,000
6	GGES 43/12-L	7,000	1	7,000
7	GES MC Block No.11	7,000	1	7,000
8	GES 110/12-L	7,000	1	7,000
9	GES 108/12-L	7,000	1	7,000
10	GGES Noor Shah	7,000	1	7,000
11	GES Jamia Rashidia	7,000	1	7,000
12	GGES 93/6-R	7,000	1	7,000
13	GGES 82/6-R	7,000	1	7,000
14	GGCMES 95/6-R	7,000	1	7,000
15	GES Harappa City	7,000	1	7,000
16	GES 47/5-L	7,000	1	7,000
17	GGES 56/5-L	7,000	1	7,000
	<b>Total</b>			<b>119,000</b>

**Annexure-H****[Para: 4.3.1]****Purchase of IT equipment against the specification and conditions of bidding document - Rs 23.444 million**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of Firm</b>	<b>Description of Expenditure</b>	<b>Amount</b>
1	HI.TEQ Automation Services	Dell OptiPlex 7040 MT	1.101
2	HI.TEQ Automation Services	Dell OptiPlex 7040 MT	15.838
3	HI.TEQ Automation Services	Operating System Windows 10	0.299
4	HI.TEQ Automation Services	Networking & Electrification	0.547
5	HI.TEQ Automation Services	HP LaserJet 402 N	0.460
6	HI.TEQ Automation Services	UPS Deutsche Power 3 KVA With 2 X Lead Acid Batteries 27 Plates	1.084
7	HI.TEQ Automation Services	Split Air Conditioner Kenwood	0.787
8	HI.TEQ Automation Services	Smart Board Hite Vision Interactive Board Model IR30-82s	1.875
9	Nasir Furniture House	Computer Chair Student	0.717
10	Nasir Furniture House	Computer Table Student	0.654
11	Nasir Furniture House	Computer Table Teachers	0.082
		<b>Total</b>	<b>23.444</b>

**Annexure-I****[Para: 4.3.2]****Mis-procurement in establishment of IT Labs of Elementary Schools  
– Rs 8.500 million**

<b>Sr. No.</b>	<b>Advertised specifications of items</b>	<b>Quantity</b>	<b>Specifications of purchased items</b>	<b>Quantity</b>
1	Computer P-IV with one Server (DELL, IBM, HP) Motherboard Intel Original, RAM 1GB, HDD-120 GB, LCD 17” HP, Standard Keyboard Mouse, Build-in Network Card, Window XP, MS Office, Anti-virus Registered.	16	Computer (Branded) Dell 755, Processor 2.00 GHZ or above (Dual Core), RAM 1GB, Hard Disk 160 GB, DVD or Combo Drive, LCD 17” HP/Dell, Window XP, MS Office, Anti-virus	06
2	Computer Networking with Electrical deducting and cabling and switch	-	Computer Networking with Electrical deducting, cabling and switch	1-Switch (5-port) with 6 Cabling
3	Laser Jet Printer 40 PPM Canon, HP	01	Laser Jet Printer 40 PPM Canon, HP	01
4	4GB USB (Kingston)	02	4GB USB Flash Memory (Kingston)	02
5	UPS best quality for backup systems	16	UPS KZ-I power-750 (short time)	06
6	Computer Tables (As per specification of TEVTA)	16	Computer Tables (As per specification of TEVTA)	06
7	Computer Chairs (As per specification of TEVTA)	31	Computer Chairs (As per specification of TEVTA)	18
8	AC (1.5) Tons LG, Gree, PEL, Orient, Kenwood	01	AC (1.5) Tons Homage	01

**Annexure-J****[Para: 4.3.4]****Shortcomings in purchase of furniture – Rs 2.017 million**

(Rupees in million)

<b>Name of School</b>	<b>Name of supplier</b>	<b>Remarks</b>	<b>Amount</b>
GPS 53-GD	Haji Iltija Ahmed GOS	No approval of SMC	0.084
GGPS 120/9-L New Abadi Kameer	T.H Enterprises Sahiwal	No approval of SMC	0.083
GGPS Saidan Shah	Usman Enterprises	No approval of SMC	0.086
GPS 91/9-L	Royal Traders	No stock entry not available	0.083
GPS 66/GD	Haji Iltija Ahmed GOS	Two quotations were obtained, No approval of SMC	0.057
GPS 120/9-L	Niazi Traders	No Approval of SMC	0.168
GPS 132/9-L	Niazi Traders	No Approval of SMC	0.168
GPS 68/5-L	M. Zahid Enterprises	Stock entry dated 08.11.19 but payment as per bank statement dated 06.11.19, on 25.10.19 in SMC meeting, the matter was discussed and in the meeting it was also decided that furniture will be purchased from M. Zahid Enterprises and supply order was also issued without quotation / competition process. No date was mentioned on quotations and bill/invoice	0.081
GGPS 84/5-L	Mohsin Baloch Enterprises	As per meeting of SMC dated 25.10.19, quotations were received from Aamir construction Co., Rao Zafar Waseem and Mohsin Baloch but in the record quotations of Al-Jannat Enterprises (Yaseen), Saim Enterprises (M. Rashid Nawaz) and Mohsin Baloch were produced. It was also noted that quotation were provided in original but quotation and stamp and signature of Al-Jannat Enterprises and Saim Enterprises were photo copy. Call letter was issued to Mohsin Baloach dated 23.10.19 but quotation of dated 20.10.19.	0.084
GGPS 44/5-L Foujjan	A.A. Traders	No stock entry, No approval of SMC, No bank statement shown, the grant was not fully utilized and need refund of remaining funds, Quotation of HB Traders was doubtful as verified from NTN Number of Lahore for another individual	0.042
GPS 84/5-L	M. Zahid Enterprises	No stock entry.	0.166
GPS 85/5-L	M. Zahid Enterprises	No stock entry.	0.331
GPS 62/G.D	Usman Enterprises	No approval of SMC and stock register	0.086
GPS 87/9-L	Bahoo Traders	Rent of transportation and loading Rs 1,925 paid extra. No approval from SMC, No stock register	0.082

<b>Name of School</b>	<b>Name of supplier</b>	<b>Remarks</b>	<b>Amount</b>
GPS Raja Dulla	Haji Iltija Ahmed GOS	No stock entry	0.084
GPS 155/9-L	M. Zahid Enterprises	No stock entry	0.083
GPS 74/5-L Kot Fazal	M. Zahid Enterprises	No stock entry	0.081
GPS 152/9-L	Haji Iltija Ahmed GOS	No stock entry	0.084
GGPS 117/9-L Bohjian	M. Ashraf & Co.	No stock entry	0.084
<b>Total</b>			<b>2.017</b>

**Annexure-K****[Para: 4.4.4]****Non-maintenance of IT Labs of Elementary Schools**

Sr. No.	Name of School	Tehsil	Date of establishment of IT Lab	Quantity of items out of order				
				Computer	USB 4GB	UPS	Computer Tables	Computer Chairs
1	GES Noor Shah	Sahiwal	18.06.14	-	2	3	-	-
2	GGES 85/6-R	Sahiwal	05.06.14	2	-	2	-	-
3	GGES TBZ Colony	Sahiwal	06.06.14	6	-	6	-	10
4	GGES 112/12-L	Chechawatni	12.05.14	2	-	6	1	10
5	GGES 43/12-L	Chechawatni	07.04.14	4	-	6	-	-
6	GES MC Block No.11	Chechawatni	22.05.14	-	2	6	-	-
7	GES 110/12-L	Chechawatni	22.05.14	5	2	1	-	-
8	GGES Noor Shah	Sahiwal	12.04.14	6	1	-	-	-
9	GES Jamia Rashidia	Sahiwal	24.06.14	-	-	1	2	7
10	GGES 93/6-R	Sahiwal	05.06.14	-	-	6	-	-
11	GGES 82/6-R	Sahiwal	06.06.14	-	-	4	-	2
12	GGCMES 95/6-R	Sahiwal	21.06.14	-	-	6	-	2
13	GES Harappa City	Sahiwal	13.04.14	-	-	6	-	-

**Annexure-L****[Para: 4.5.3]****Payment without technical inspection of procured furniture by the schools – Rs 8.678 million**

(Amount in rupees)

Name of School	Item purchased	Quantity	Rate	Amount
GPS 102/6-AR Sahiwal	Desk bench (3 seats)	45	7,349	330,705
GPS IQBAL FARM	Desk bench (3 seats)	42	7,970	334,400
GPS 69/4-R	Desk bench (3 seats)	22	7,550	166,100
GPS WAN MEHAR SHAH	Desk bench (3 seats)	21	7,995	167,895
GPS 68/4-R	Desk bench (3 seats)	33	7,550	249,150
GPS 133/9-L	Desk bench (3 seats)	31	7,990	247,690
GPS GALLERY SOUTH	Desk bench (3 seats)	11	7,600	83,600
GPS AURANG ABAD	Desk bench (3 seats)	12	6,967	83,600
GPS 87-A/6-R MANDHALI SHARIF	Desk bench (3 seats)	11	7,600	83,600
GPS CHAH DOLIAN WALA	Teachers chairs	3	3,867	11,601
GPS CHAH DOLIAN WALA	Desk bench (3 seats)	9	8,000	72,000
GPS AHMAD SHAH	Desk bench (3 seats)	23	7,373	167,200
GPS 52 A-GD	Desk bench (3 seats)	22	7,590	166,980
GPS THATHA MANIK	Desk bench (3 seats)	22	7,590	166,980
GPS ROSHA SHANI AHMED SHAH	Desk bench (3 seats)	11	7,200	78,600
GPS ROSHA SHANI AHMED SHAH	Office Chair Poshesh	1	5,250	5,000
GPS GHOU PURA	Desk bench (3 seats)	21	7,990	167,790
GPS 53-GD	Desk bench (3 seats)	11	7,600	83,600
GGCMS 110/9-L	Desk bench (3 seats)	11	7,600	83,600
GGPS 120/9-L NEW ABADI KAMEER	Desk bench (3 seats)	11	7,545	82,999
GGPS SAIDAN SHAH	Desk bench (3 seats)	12	7,200	86,400
GGPS 87/9-L	Desk bench (3 seats)	26	6,600	171,600
GGPS 74/5-L KOT FAZIL	Desk bench (3 seats)	14	5,800	81,200
GPS 188-A/9-L	Desk bench (3 seats)	34	7,349	249,866
GPS DODA SAHOO	Desk bench (3 seats)	31	7,990	247,690
GPS 131/9-L	Desk bench (3 seats)	23	7,200	165,600
GGPS 51/GD	Desk bench (3 seats)	11	7,600	83,600
GGPS 50/GD	Desk bench (3 seats)	11	7,600	83,600
GGPS 121/9-L	Desk bench (3 seats)	13	6,431	83,603
GGPS ARA TULLA	Desk bench (3 seats)	12	6,967	83,604
GGPS 55/GD	Desk bench (3 seats)	10	8,000	80,000
GGPS 55/GD	Teachers chairs	1	3,600	3,600
GGPS 55/5-L	Desk bench (3 seats)	11	7,600	83,600
GGPS 111/9-L	Desk bench (3 seats)	11	7,600	83,600
GGCMS 102/6AR	Desk bench (3 seats)	32	7,745	247,840
GGPS DODA SAHAU WALA	Desk bench (3 seats)	10	7,990	79,900

Name of School	Item purchased	Quantity	Rate	Amount
GGCMS 119/9-L	Desk bench (3 seats)	11	7,545	82,999
GPS 116/9-L	Desk bench (3 seats)	12	6,921	83,052
GPS 91/9-L	Desk bench (3 seats)	12	6,920	83,040
GPS 70/5-L	Desk bench (3 seats)	12	7,000	84,000
GPS 44/5-L FOUJIAN	Desk bench (3 seats)	12	7,000	84,000
GPS 79/5-L	Desk bench (3 seats)	12	6,967	83,604
GPS 189-9AL	Desk bench (3 seats)	12	7,200	86,400
GPS 4/10-L	Desk bench (3 seats)	12	7,200	86,400
GPS 55/5-L	Desk bench (3 seats)	12	6,500	78,000
GPS 55/5-L	Teachers chairs	1	5,600	5,600
GPS MAQBOOL PUR	Desk bench (3 seats)	12	6,967	83,604
GPS AZAM SAHU	Desk bench (3 seats)	12	7,200	86,400
GPS CHOKANDHI	Desk bench (3 seats)	12	7,200	86,400
GPS TUKRA 18/WM	Desk bench (3 seats)	12	6,500	78,000
GPS TUKRA 18/WM	Table (wood)	1	2,500	2,500
GPS TUKRA 18/WM	Office Chair (Wood)	1	2,500	2,500
GPS 103-4/7-R	Desk bench (3 seats)	54	7,374	398,169
GPS 65/4-R	Desk bench (3 seats)	11	7,200	79,200
GPS 65/4-R	Office Chair	1	5,250	5,250
GPS 65/A-G-D	Desk bench (3 seats)	11	7,200	79,200
GPS 65/A-G-D	Office Chair	1	5,250	5,250
GPS 66/GD	Desk bench (3 seats)	8	7,108	56,864
GPS 120/9-L	Desk bench (3 seats)	25	6,720	168,000
GPS 132/9-L	Desk bench (3 seats)	29	5,800	168,200
GPS 68/5-L	Desk bench (3 seats)	14	5,807	81,298
GGPS 84/5-L	Desk bench (3 seats)	11	7,600	83,600
GPS 71/4-R	Desk bench (3 seats)	11	7,600	83,600
GGPS 44/5-L Foujian	Desk bench (3 seats)	6	7,000	42,000
GPS 84/5-L	Desk bench (3 seats)	29	5,737	166,373
GPS 85/5-L	Desk bench (3 seats)	57	5,807	330,999
GPS 75/5-L	Desk bench (3 seats)	12	6,967	83,604
GPS 62/G.D	Desk bench (3 seats)	12	7,200	86,400
GPS 90/6-R	Desk bench (3 seats)	11	7,600	83,600
GPS 87/9-L	Desk bench (3 seats)	13	6,282	81,666
GPS RAJA DULLA	Desk bench (3 seats)	11	7,600	83,600
GPS 57/5-L RAO	Desk bench (3 seats)	11	7,600	83,600
GPS 155/9-L	Desk bench (3 seats)	13	6,430	83,590
GPS 74/5-L KOT FAZAL	Desk bench (3 seats)	14	5,800	81,200
GPS 152/9-L	Desk bench (3 seats)	11	7,600	83,600
GPS 71/5-L PAKKA KHOH	Desk bench (3 seats)	12	6,967	83,604
GPS 57/5-L SODIWAL	Desk bench (3 seats)	11	7,600	83,600
GPS 80/5-L	Desk bench (3 seats)	12	6,967	83,604
GGPS 117/9-L BOHJIAN	Desk bench (3 seats)	11	7,600	83,600
<b>Total</b>				<b>8,678,163</b>



**Annexure-M**

**[Para: 4.5.4]**

**Non-deduction of Income Tax at source – Rs 382,796**

(Amount in rupees)

Name of School	Bill No.	Date	Gross Amount	Income Tax 4.5%	Income Tax deposited by Supplier	Non-deposit of Income Tax
GPS 102/6-AR Sahiwal	259	Nil	330,705	14,882	14,882	-
GPS Iqbal Farm	1216	11.10.19	334,400	15,048	-	15,048
GPS 69/4-R	14	25.09.19	166,100	7,474	7,474	-
GPS Wan Mehar Shah	5591	Nil	167,895	7,555	7,524	31
GPS 68/4-R	13	25.09.19	249,150	11,212	11,212	-
GPS 133/9-L	Nil	06.11.19	247,690	11,146	-	11,146
GPS Gallyary South	377	21.10.19	83,600	3,762	3,762	-
GPS Aurang Abad	3030	13.09.19	83,600	3,762	3,762	-
GPS 87-A/6-R Mandhali Sharif	235	26.09.19	83,600	3,762	3,762	-
GPS Chah Dolian Wala	21	19.08.19	11,601	522	-	522
GPS Chah Dolian Wala		19.08.19	72,000	3,240	-	3,240
GPS Ahmad Shah	5592	20.09.19	167,200	7,524	7,524	-
GPS 52 A-GD	5811	Nil	166,980	7,514	-	7,514
GPS Thatha Manik	No	No	166,980	7,514	-	7,514
GPS Rosha Shani Ahmed Shah	837	01.10.19	78,600	3,537	-	3,537
GPS Rosha Shani Ahmed Shah	837	01.10.19	5,000	225	-	225
GPS Ghous Pura	18	19.10.19	167,790	7,551	-	7,551
GPS 53-GD	351	04.11.19	83,600	3,762	3,762	-
GGCMS 110/9-L	384	14.11.19	83,600	3,762	3,762	-
GGPS 120/9-L New Abadi Kameer	5371	23.09.19	82,999	3,735	3,735	-
GGPS Saidan Shah	416	30.09.19	86,400	3,888	-	3,888
GGPS 74/5-L Kot Fazil	Nil	Nil	81,200	3,654	-	3,654
GPS 188-A/9-L	260	Nov-19	249,866	11,244	11,244	-
GPS Doda Sahoo	17	16.10.19	247,690	11,146	-	11,146
GPS 131/9-L	747	20.10.19	165,600	7,452	-	7,452
GGPS 51/GD	230	26.09.19	83,600	3,762	3,762	-
GGPS 50/GD	228	25.09.19	83,600	3,762	3,762	-
GGPS 121/9-L	742	29.08.19	83,603	3,762	3,523	239
GGPS Ara Tulla	122	29.08.19	83,604	3,762	3,762	-
GGPS 55/GD	348	18.08.19	80,000	3,600	-	3,600
GGPS 55/GD	348	18.08.19	3,600	162	-	162
GGPS 55/5-L	244	04.10.19	83,600	3,762	-	3,762
GGPS 111/9-L	314	25.10.19	83,600	3,762	3,762	-

Name of School	Bill No.	Date	Gross Amount	Income Tax 4.5%	Income Tax deposited by Supplier	Non-deposit of Income Tax
GGCMS 102/6AR	181	30.10.19	247,840	11,153	11,153	-
GGPS DODA Sahau Wala	15	02.10.19	79,900	3,596	-	3,596
GGCMS 119/9-L	5390	23.09.19	82,999	3,735	-	3,735
GPS 116/9-L	12	16.09.19	83,052	3,737	3,737	-
GPS 91/9-L	83	24.10.19	83,040	3,737	-	3,737
GPS 70/5-L	416	23.09.19	84,000	3,780	3,617	163
GPS 44/5-L Foujian	415	23.09.19	84,000	3,780	-	3,780
GPS 79/5-L	3119	17.08.19	83,604	3,762	3,762	-
GPS 189-9AL	839	Nil	86,400	3,888	3,888	-
GPS 4/10-L	840	Nil	86,400	3,888	3,888	-
GPS 55/5-L	19	20.07.19	78,000	3,510	-	3,510
GPS 55/5-L	19	20.07.19	5,600	252	-	252
GPS Maqbool Pur	129	29.08.19	83,604	3,762	3,762	-
GPS Azam Sahu	834	Nil	86,400	3,888	-	3,888
GPS Chokandhi	835	03.10.19	86,400	3,888	-	3,888
GPS Tukra 18/WM	289	Nil	78,000	3,510	3,510	-
GPS Tukra 18/WM	Nil	Nil	2,500	113	-	113
GPS Tukra 18/WM	Nil	Nil	2,500	113	-	113
GPS 103-4/7-R	5593	Nil	398,169	17,918	17,918	-
GPS 65/4-R	479	Nil	84,450	3,800	3,782	18
GPS 65/A-G-D	478	Nil	84,450	3,800	3,762	38
GPS 66/GD	317	10.09.19	56,864	2,559	-	2,559
GPS 120/9-L	748	30.10.19	168,000	7,560	-	7,560
GPS 132/9-L	734	24.09.19	168,200	7,569	-	7,569
GPS 68/5-L	1240	Nil	81,298	3,658	-	3,658
GGPS 84/5-L	46	Nil	83,600	3,762	3,600	162
GPS 71/4-R	Nil	28.10.19	83,600	3,762	3,762	-
GGPS 44/5-L Foujian	191	21.09.19	42,000	1,890	-	1,890
GPS 84/5-L	1215	Nil	166,373	7,487	-	7,487
GPS 85/5-L	1218	11.10.19	330,999	14,895	14,895	-
GPS 75/5-L	342	04.11.19	83,604	3,762	3,762	-
GPS 62/G.D	836	Nil	86,400	3,888	-	3,888
GPS 90/6-R	320	15.10.19	83,600	3,762	-	3,762
GPS 87/9-L	276	26.08.19	81,666	3,675	-	3,675
GPS Raja Dulla	3250	16.09.19	83,600	3,762	3,762	-
GPS 57/5-L Rao	862	Nil	83,600	3,762	-	3,762
GPS 155/9-L	1213	Nil	83,590	3,762	3,762	-
GPS 74/5-L Kot Fazal	1217	11.10.19	81,200	3,654	3,654	-
GPS 152/9-L	Nil	Nil	83,600	3,762	-	3,762
GPS 71/5-L Pakka Khoh	Nil	26.09.19	83,604	3,762	3,762	-
GPS 57/5-L Sodiwal	841	Nil	83,600	3,762	-	3,762

<b>Name of School</b>	<b>Bill No.</b>	<b>Date</b>	<b>Gross Amount</b>	<b>Income Tax 4.5%</b>	<b>Income Tax deposited by Supplier</b>	<b>Non-deposit of Income Tax</b>
GPS 80/5-L	Nil	Nil	83,604	3,762	3,762	-
GGPS 117/9-L Bohjian	21	06.11.19	83,600	3,762	-	3,762
	<b>Total</b>			<b>382,796</b>		<b>174,319</b>

**Annexure-N**

**[Para: 4.5.5]**

**Non-deduction of GST – Rs 247,356**

(Amount in rupees)

Name of School	Bill No.	Date	Gross amount	Actual GST	GST not deducted (1/5 <sup>th</sup> of GST)	Proof of deposit by supplier	Non-deposit of GST
GPS 102/6-AR Sahiwal	259	Nil	330,705	48,051	9,610	48,051	-
GPS Iqbal Farm	1216	11.10.19	334,400	48,588	9,718	-	48,588
GPS 69/4-R	14	25.09.19	166,100	24,134	4,827	24,134	-
GPS Wan Mehar Shah	5591	Nil	167,895	24,395	4,879	-	24,395
GPS 68/4-R	13	25.09.19	249,150	36,201	7,240	36,201	-
GPS 133/9-L	Nil	06.11.19	247,690	35,989	7,198	-	35,989
GPS Gallary South	377	21.10.19	83,600	12,147	2,429	-	12,147
GPS Aurang Abad	3030	13.09.19	83,600	12,148	2,430	12,148	-
GPS 87-A/6-R Mandhali Sharif	235	26.09.19	83,600	12,148	2,430	12,148	-
GPS Chah Dolian Wala	21	19.08.19	83,601	12,147	2,429	-	12,147
GPS Ahmad Shah	5592	20.09.19	167,200	24,641	4,928	-	24,641
GPS 52 A-GD	5811	Nil	166,980	24,262	4,852	-	24,262
GPS Thatha Manik	No	No	166,980	24,262	4,852	-	24,262
GPS Rosha Shani Ahmed Shah	837	01.10.19	83,600	12,147	2,429	-	12,147
GPS Ghous Pura	18	19.10.19	167,790	24,380	4,876	-	24,380
GPS 53-GD	351	04.11.19	83,600	12,147	2,429	-	12,147
GGCMS 110/9-L	384	14.11.19	83,600	12,147	2,429	-	12,147
GGPS 120/9-L New Abadi Kameer	5371	23.09.19	82,999	12,060	2,412	1,206	10,854
GGPS Saidan Shah	416	30.09.19	86,400	12,554	2,511	-	12,554
GGPS 74/5-L Kot Fazil	Nil	Nil	81,200	11,798	2,360	-	11,798
GPS 188-A/9-L	260	Nov-19	249,866	36,305	7,261	36,305	-
GPS Doda Sahoo	17	16.10.19	247,690	35,989	7,198	-	35,989
GPS 131/9-L	747	20.10.19	165,600	24,062	4,812	-	24,062
GGPS 51/GD	230	26.09.19	83,600	12,147	2,429	12,147	-
GGPS 50/GD	228	25.09.19	83,600	12,147	2,429	12,147	-
GGPS 121/9-L	742	29.08.19	83,603	12,147	2,429	2,559	9,588
GGPS Ara Tulla	122	29.08.19	83,604	12,148	2,430	12,148	-
GGPS 55/GD	348	18.08.19	86,600	12,583	2,517	2,412	10,171
GGPS 55/5-L	244	04.10.19	83,600	12,147	2,429	-	12,147
GGPS 111/9-L	314	25.10.19	83,600	12,147	2,429	12,147	-
GGCMS 102/6AR	181	30.10.19	247,840	36,011	7,202	36,011	-
GGPS Doda Sahoo Wala	15	02.10.19	79,900	11,609	2,322	-	11,609
GGCMS 119/9-L	5390	23.09.19	82,999	12,060	2,412	1,206	10,854

Name of School	Bill No.	Date	Gross amount	Actual GST	GST not deducted (1/5 <sup>th</sup> of GST)	Proof of deposit by supplier	Non-deposit of GST
GPS 116/9-L	12	16.09.19	83,052	12,067	2,413	12,067	-
GPS 91/9-L	83	24.10.19	83,040	12,066	2,413	-	12,066
GPS 70/5-L	416	23.09.19	84,000	12,205	2,441	11,680	525
GPS 44/5-L Foujian	415	23.09.19	84,000	12,205	2,441	11,680	525
GPS 79/5-L	3119	17.08.19	83,604	12,148	2,430	12,148	-
GPS 189-9AL	839	Nil	86,400	12,554	2,511	12,554	-
GPS 4/10-L	840	Nil	86,400	12,554	2,511	12,554	-
GPS 55/5-L	19	20.07.19	83,600	12,147	2,429	-	12,147
GPS Maqbool Pur	129	29.08.19	83,604	12,148	2,430	12,148	-
GPS Azam Sahu	834	Nil	86,400	12,554	2,511	-	12,554
GPS Chokandhi	835	03.10.19	86,400	12,554	2,511	-	12,554
GPS Tukra 18/WM	289	Nil	78,000	11,333	2,267	11,333	-
GPS Tukra 18/WM	Nil	Nil	2,500	363	73	-	363
GPS Tukra 18/WM	Nil	Nil	2,500	363	73	-	363
GPS 103-4/7-R	5593	Nil	398,169	57,854	11,571	-	57,854
GPS 65/4-R	479	Nil	84,450	12,271	2,454	12,147	124
GPS 65/A-G-D	478	Nil	84,450	12,271	2,454	12,147	124
GPS 66/GD	317	10.09.19	56,864	8,262	1,652	-	8,262
GPS 120/9-L	748	30.10.19	168,000	24,410	4,882	-	24,410
GPS 132/9-L	734	24.09.19	168,200	24,439	4,888	-	24,439
GPS 68/5-L	1240	Nil	81,298	11,813	2,363	-	11,813
GGPS 84/5-L	46	Nil	83,600	12,147	2,429	11,624	523
GPS 71/4-R	Nil	28.10.19	83,600	12,147	2,429	-	12,147
GGPS 44/5-L Foujian	191	21.09.19	42,000	6,103	1,221	-	6,103
GPS 84/5-L	1215	Nil	166,373	24,174	4,835	-	24,174
GPS 85/5-L	1218	11.10.19	330,999	48,094	9,619	-	48,094
GPS 75/5-L	342	04.11.19	83,604	12,148	2,430	12,148	-
GPS 62/G.D	836	Nil	86,400	12,554	2,511	-	12,554
GPS 90/6-R	320	15.10.19	83,600	12,147	2,429	12,148	-
GPS 87/9-L	276	26.08.19	81,666	11,866	2,373	-	11,866
GPS Raja Dulla	3250	16.09.19	83,600	12,147	2,429	12,148	-
GPS 57/5-L RAO	862	Nil	83,600	12,147	2,429	-	12,147
GPS 155/9-L	1213	Nil	83,590	12,146	2,429	12,147	-
GPS 74/5-L Kot Fazal	1217	11.10.19	81,200	11,798	2,360	-	11,798
GPS 152/9-L	Nil	Nil	83,600	12,147	2,429	-	12,147
GPS 71/5-L Pakka Khoh	Nil	26.09.19	83,604	12,148	2,430	12,148	-
GPS 57/5-L Sodiwal	841	Nil	83,600	12,147	2,429	-	12,147
GPS 80/5-L	Nil	Nil	83,604	12,148	2,430	12,148	-
GGPS 117/9-L Bohjian	21	06.11.19	83,600	12,147	2,429	-	12,147
<b>Total</b>				<b>1,236,781</b>	<b>247,356</b>	<b>465,939</b>	<b>770,848</b>