



**SPECIAL STUDY
ON
PUBLIC FUNDS EXPENDED
THROUGH SCHOOL COUNCILS
(EDUCATION SECTOR)
DISTRICT BAHAWALPUR**

AUDIT YEAR 2016-17

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 115 of the Punjab Local Government Ordinance 2001. The Special Study on "Public Funds Expended through School Councils (Education Sector) District Government, Bahawalpur" was carried out accordingly.

The Directorate General Audit District Governments Punjab (South), Multan, conducted the Special Study during April, 2017 for the period July, 2011 to June, 2014. The programme aimed at improving the governance, education standards and accessibility in the field of education. Audit examined the economy, efficiency and effectiveness of the funds expended through School Councils. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules and regulations in utilizing funds through School Councils. The Report indicates specific actions that, if taken, will help the management to accomplish the objectives of the Government Funds expended through School Councils in future.

The Report has been finalized in the light of written responses of the management concerned and DAC directives wherever conveyed.

The Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AEO	Assistant Education Officer
AGP	Auditor General of Pakistan
CEO	Chief Executive Officer
CM	Chief Minister
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO	District Education Officer
Dy. DEO (EE-M)	Deputy District Education Officer (Elementary Education-Male)
Dy. DEO (EE-W)	Deputy District Education Officer (Elementary Education-Women)
DMO	District Monitoring Officer
EDO	Executive District Officer
FTF	Farogh-e-Taleem Fund
F&P	Finance & Planning
GES	Government Elementary School
GGES	Government Girls Elementary School
GPS	Government Primary School
GGPS	Government Girls Primary School
GMPS	Government Model Primary School
INTOSAI	International Organization of Supreme Audit Institutions
MEA	Monitoring and Evaluation Assistants
NSB	Non-Salary Budget
PESRP	Punjab Education Sector Reforms Program
PFR	Punjab Financial Rules
PMIU	Program Monitoring and Implementation Unit
PSR	Preliminary Survey Report
SC	School Council
SDA	Special Drawing Account
TOR	Terms of Reference

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments, Punjab (South), Multan conducted Special Study on “Public Funds Expended through School Councils, District, Bahawalpur” during April, 2017. The main objectives of the study were to examine the allocation and utilization of funds as per SC policy, outcomes of the funds expended, examine monitoring system of management and internal control, examine the result-oriented impact of expenditure, whether the targets as laid down with reference to efficiency, economy and effectiveness were achieved or not, assessing the authenticity, competency and transparency while incurring expenditure and pointing out deficiencies, irregularities and recommendation for improvement in future. It was conducted in accordance with the INTOSAI Auditing Standards.

Government of the Punjab introduced the concept of School Councils (SCs) in 1990. Under Punjab Education Sector Reforms Program (PESRP), School Councils were revitalized across the province and were provided with annual flat grants to meet with basic school support/development needs. District Government, Bahawalpur also provided funds to School Councils through Deputy District Education Officers (Dy. DEOs).

In District Bahawalpur, an amount of Rs 359.163 million was transferred to School Councils of 1,694 including 1,186 Primary and 508 Elementary Schools from Financial Years 2011-12 to 2013-14. Audit selected 170 School Councils for study which were 10 percent of total population of 1,694 School Councils while expenditure incurred by selected school councils during 2011-14 was Rs 49.473 million.

Study of the funds expended through School Councils did not reflect a satisfactory performance in terms of achievement of the desired results as envisaged in the School Council Policy, 2007. Some key audit findings of this unsatisfactory performance are narrated below:

- i) Deficiencies in achievement of objectives due to:
 - a. Nominal increase in admission of students

- b. Uneven deployment of teachers
 - c. Poor supervision in respect of release of funds and expenditure
 - d. Release of funds without realistic assessment of need based demands
- ii) Holding of less than 10 SC meetings in a financial year and not having complete members in SC
 - iii) Incurring expenditure beyond prescribed limit.
 - iv) Incurrence of expenditure after closing of programme
 - v) Procurement without adopting prescribed procedure and non-preparation of Annual Procurement / Development Plan.
 - vi) Unauthentic expenditure without maintaining basic record as required in the School Council Policy.
 - vii) Retention of Government funds in bank accounts of schools despite closing of programme without any justification.
 - viii) Release of funds without adopting policy.
 - ix) Excess/non transfer of funds in schools councils.
 - x) Release of funds after closing of programme.
 - xi) Non production of record of selected schools.
 - xii) Non-reconciliations and back up record at higher office and difference of data between Education department and that of provided by the schools
 - xiii) Ineffective monitoring, evaluation controls of higher offices and financial indiscipline by the schools.

Recommendations

The Report has been concluded with the following recommendations:

- i) Parent–teacher meetings should be held frequently, co-curricular activities be focussed and natives of area be motivated to send their children to schools.
- ii) According to prescribed policy management needs to deploy teachers, as per student-teacher ratio for optimal utilization of human resources.

- iii) Management needs to re-frame the policy besides capacity building in order to achieve better results.
- iv) Efforts should be made to strengthen the monitoring and evaluation mechanism for better results.
- v) Matter regarding holding of less than 10 SC meetings and lesser members in SC may be investigated and efforts be made to operate SC according to its policy.
- vi) Matter regarding incurrence of expenditure beyond prescribed limit and after closing of programme needs to be investigated and efforts be made to rationalize the expenditures in an economical manner.
- vii) Audit recommends proper training to members of school councils for utilization of funds besides investigation of the matter regarding violation of conditions regarding financial procedures laid down in the School Council Policy.
- viii) Timely disbursement of funds to School Councils should be ensured for achievement of goals.
- ix) As per School Council Policy, record should be maintained properly and produce record for audit verification besides strict disciplinary actions against the concerned for non-production of record.
- x) Audit recommends investigation of the matter of non-reconciliation, back up record at higher office and difference of data so provided for presentation of actual data.
- xi) Financial discipline and internal controls need to be strengthened in true spirit.

INTRODUCTION

Background and Programme Description

Government of the Punjab introduced the concept of School Councils (SCs) in 1990 and subsequently School Councils were revitalized across the province under Punjab Education Sector Reform Program (PESRP). The basic objective of this program was to improve the governance, education standard and accessibility in the field of education. This programme was closed on 30.06.2014 and replaced with another programme named as Non-Salary Budget (NSB).

Fifty six thousand (56,000) School Councils were functioning in the Province of Punjab, out of which 1,694 are in District Bahawalpur. A School Council consists of 9 to 17 members which includes more than 50 percent parent members. SC is authorized to incur expenditure upto Rs 400,000 during one financial year on purchase of furniture, sports material, stationery, construction / repair of school building, provision of electricity and water and temporary hiring of teachers. Furthermore, SCs have to inform Assistant Education Officers (AEOs) in case of prolonged absence of staff and teachers, make efforts to improve admission of children through ensuring 100 percent enrollment of students and educate the parents regarding importance of education.

Objectives of Programme

According to SC Policy 2007, the basic objective of SCs was to improve the governance, education standard and accessibility in the field of education by adopting following measures:

- i) Increasing the enrollment of children and reducing tendency of leaving school through frequent parent-teacher meetings and motivating parents/public regarding importance of education.
- ii) Ensuring easy accessibility of students to the educational institutions.
- iii) Ensuring better governance in the field of education through better conditions of school buildings, creating good environment for education.

iv) Maintenance of required record especially financial record.

Duties of School Council

- i. monitoring of attendance of teachers and other staff including reporting of long absences to higher offices.
- ii. motivation of management of school for enhancing co-curricular activities.
- iii. taking such initiatives to safeguard the rights of teachers and student besides provision of books and quarterly stipend to the students.
- iv. transparent and efficient utilization of funds made available to SC.
- v. maintenance of financial record for utilization of funds and proceedings of SCs.
- vi. arranging at least one SC meeting so that at least 10 meetings be held during a financial year.
- vii. preparation of development plan, execution and ensuring completion.
- viii. taking steps to safeguard land and building of school from misuse or occupation.

Sources of Funds

Government of the Punjab provided funds to School Councils (SCs) through Special Drawing Accounts (SDAs) in the following manners:

- i) Revenue portion of Tied Grants transferred in Special Drawing Accounts (SDAs) operated by District Coordination Officer (DCO) and EDO (F&P).
- ii) Annual School Council Fund transferred in Special Drawing Account (SDA) operated by EDO (Education) and District Monitoring Officer (DMO).
- iii) District Government, Bahawalpur also allocated funds in regular budget of Deputy District Education Officers (Dy. DEOs).

**Year-wise breakup of funds allocated and transferred to SCs during
Financial Years 2011-12 to 2013-14**

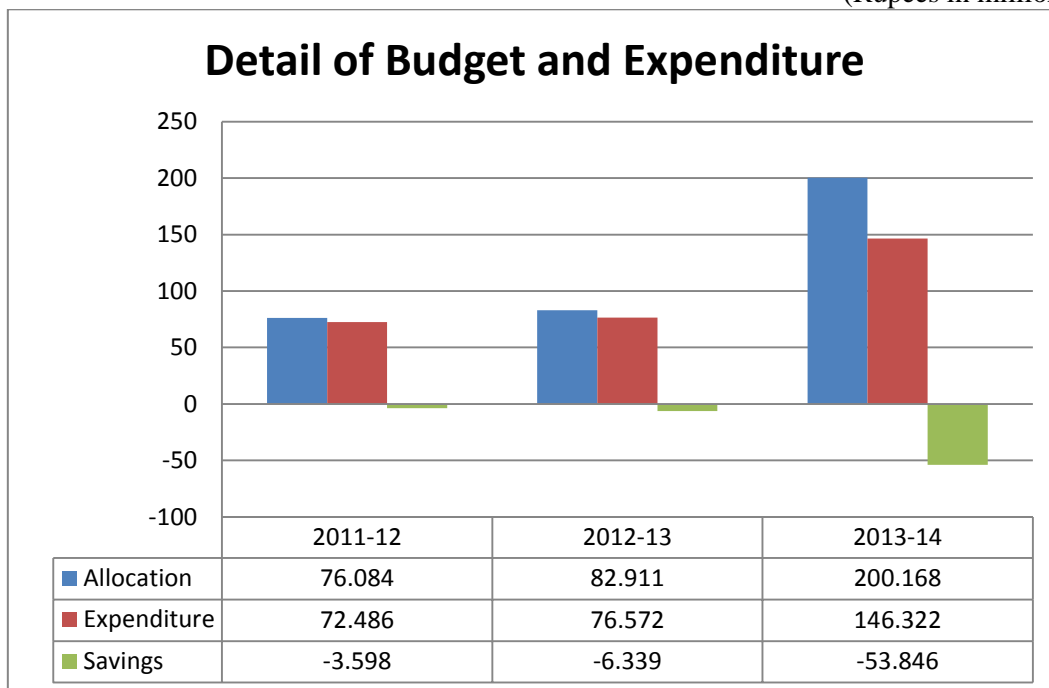
(Rupees in Million)

Sr. No.	Description	2011-12			2012-13			2013-14		
		Allocation	Expenditure	Balance	Allocation	Expenditure	Balance	Allocation	Expenditure	Balance
1	Funds transferred by the District Government through budget of Dy. DEOs	26.565			36.620			43.651		
2	Funds transferred by the Finance Department as Tied Grant	-	72.486	3.598	2.501	76.572	6.338	107.373	146.322	53.846
3	Funds transferred by the Finance Department through Special Drawing Account	49.519			43.790			49.144		
Year wise Total		76.084	72.486	3.598	82.911	76.572	6.338	200.168	146.322	53.846
Grand Total for 3 years								359.163	295.380	63.783

Source: Summary provided by Deputy DEOs along with releases.

Graphical presentation of funds allocated / transferred to School Councils from financial years 2011-12 to 2013-14 is as under:

(Rupees in million)



Outcomes and Achievements

Activity	Output	Outcomes/Achievements	Remarks/Comments
Increase the enrollment of children by Motivation of parents for importance of education.	Increase in admission of students	Nominal increasing trend was observed in admission of students.	SCs members failed to motivate the parents for admission of their children in public sector schools.
Monitoring of teachers and other staff attendance	Availability of teachers and staff	Optimal utilization of services of teachers was not ensured	Rationalization of deployment of teachers is required.
Maintain school building and other assets.	Availability of infrastructure	Head Teachers of various schools in response to the questionnaire, pointed out many deficiencies regarding insufficient class rooms, non-availability of staff room, dilapidated condition of toilets, insecure boundary walls, water and electricity problems, non-availability of trees/greenery and insufficient furniture etc.	Appropriate action required for provision of missing facilities by the Government.
Constitution of School Council according to the procedure defined in the School Council Policy	Providing equal opportunity to all to become member of SC.	Prescribed procedure was not adopted for constitution of SC. Members were added / replaced with one another on sole discretion of Head Teacher.	Responsibility needs to be fixed on AEOs who did not remain vigilant in discharge of their duties.
Preparation of annual development plan	Determination of annual requirement of funds and providing base for planning.	Active involvement of SCs in preparation of Annual Development Plan was lagging behind.	Proper training needs to be provided to AEOs, Head Teachers and members of SC.
Procurement according to procedure defined in the School Council Policy	Execution of financial transaction in transparent manner.	Procurement procedures were not adopted while making procurement.	Proper training needs to be provided to AEOs, Head Teachers and members of SC.
Keeping the record of financial transaction and other affairs of SC.	Keep available documentary evidences / track record of activities of performance of SC's members.	Proper record was not maintained	Proper training needs to be provided to AEOs, Head Teachers and members of SC to handle the affairs.
Prevent unauthorized use of school land and building.	Proper use of Public resources	Instances of illegal occupation of school land were also observed.	Appropriate preventive measures need to be adopted.

Objectives of Special Study

The main objectives of the study were to:

- i) examine the allocation and utilization of funds.
- ii) examine the outcomes of the funds expended.
- iii) examine the utilization of funds as per SC policy and codal rules.
- iv) examine the monitoring system of management and internal control.
- v) examine the result-oriented impact of expenditure.
- vi) observe the economy, efficiency and effectiveness in implementation of SC Policy.
- vii) assess the authenticity, competency and transparency while incurring the expenditure.
- viii) point out major deficiencies, irregularities and recommendations for improvement in future.

Scope of Study

The study was conducted in District Bahawalpur by selecting the sample to examine the performance of the SCs for the period from July, 2011 to June, 2014 in coordination with EDO (Education), Bahawalpur. An amount of Rs 359.163 million was transferred to School Councils of 1,694 Primary and Elementary schools from 2011-12 to 2013-14. Audit selected 170 School Councils for study which was 10 percent of total population of 1,694 School Councils. Expenditure incurred by selected schools was Rs 49.473 million.

Methodology

Following methodology was adopted keeping in view the School Council Policy, Financial and Procurement Guidelines.

- i) Collection of detail of funds transferred to SCs and sample selection from the population in District Bahawalpur.

- ii) Analyses of the data of selected schools with the help of analytical procedures.
- iii) Developing the questionnaire for obtaining various information about functioning of SCs and supervision of higher office (**Annex-A**).
- iv) Assessment of the reliability and validity of information provided by the Education Department.
- v) Preliminary discussions with officers/staff of District Education Department, Head Teachers and evaluation of feedback.
- vi) Analyzing the reports of District Monitoring Officer and Education Authorities

Scope of Audit

Data/information regarding transfer of funds to SCs was demanded from the EDO (Education) Bahawalpur. Although, EDO (Education) and Liaison Officer cooperated with the Audit yet complete requisite information was not provided as the data / record was scattered in remote areas. Most of the data was collected from Head Teachers concerned. Abnormal delays in provision of record by some entities and non provision of important data limited the scope of Audit.

STUDY FINDINGS

1 Non-production of Record

Following issues were noticed during special study:

1.1 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".

Education Department Bahawalpur did not cooperate and did not provide record of seven schools selected for special study. Audit checked record of 163 schools and record of seven schools was not produced. It is worth mentioning that Education Department did not cooperate for preparation of TORs and record of some schools was also not provided during execution which showed poor cooperation on the part of the management. **Annex-B**

Audit is of the view that due to negligence of management, record was not produced to Audit for verification.

Legitimacy of expenditure could not be ensured due to non provision of record.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that the amount came from Account-1 (SDA) and did not fall under the audit purview of concerned audit office. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy.DEOs concerned for provision of the desired record within one month. No progress was intimated till finalization of this Report.

Audit recommends that desired record be produced for verification at the earliest and necessary action be initiated against the persons at fault who evaded provision of record.

1.2 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".

Various Deputy DEOs (Male & Women) did not provide record of release of funds of various financial years due to which audit could not check detail of funds received and disbursed with the list of schools. In the absence of requisite record, it could not be ascertained when amounts were transferred and what was actual number of schools to which funds were transferred. Audit calculated amounts from summaries provided by the offices. Detail is given below:

(Amount in rupees)

DDOs	Financial Year	Amount of funds
Dy. DEO (EE-M) Ahmed Pur East	2012-13	5,720,000
Dy. DEO (EE-W) Khair Pur Tamewali	2011-14	9,908,860
Dy. DEO (EE-W) Ahmed Pur East	2012-14	12,090,000
Dy. DEO (EE-M) Yazman	2012-13	3,694,074
Dy. DEO (EE-M) Khair Pur Tamewali	2011-13	811,913
Total		32,224,847

Audit is of the view that due to negligence, record of release of funds of various financial years was not provided.

Non provision of record of releases created doubts regarding legitimacy of expenditure amounting to Rs 32.225 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that audit of SC funds conducted by the audit party of RDA Bahawalpur was violation of the Notification No. IT (FD)3-13/202 dated

07.01.2004 as SC funds did not fall under the audit purview. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy.DEOs concerned to produce the relevant record within one month. No progress was intimated till finalization of this Report.

Audit recommends strict action against the person(s) at fault along with production of the requisite record to Audit.

1.3 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".

Various Deputy DEOs (Male & Women) did not provide bank statements of SC accounts during 2011-14 due to which audit could not check details of funds received and disbursed. In the absence of bank statements, the total amount received, disbursed and balance (if any) could not be ascertained. Detail is given below:

(Amount in rupees)		
Sr. No.	DDOs	Total funds transferred by Dy.DEOs
1	Dy.DEO(EE-M)Ahmed Pur East	15,668,490
2	Dy.DEO(EE-W) Ahmed Pur East	15,035,039
3	Dy.DEO(EE-W)KhairPur Tamewali	2,291,913
4	Dy.DEO(EE-M)Khair Pur Tamewali	5,267,951
5	Dy.DEO(EE-M)Yazman	12,758,148
6	Dy.DEO(EE-W)Yazman	10,420,072
7	Dy.DEO(EE-W)Hasilpur	9,908,860
8	Dy.DEO(EE-M)Hasilpur	9,506,445
9	Dy.DEO(EE-W)Bahawalpur City Women	14,756,309
10	Dy.DEO(EE-M) Bahawalpur City Male	-
	Total	95,613,227

Audit is of the view that due to negligence, record of bank statements of various financial years was not provided to Audit.

Non provision of bank statements created doubts regarding legitimacy of expenditure amounting to Rs 95.613 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that audit of SC funds conducted by the audit party of RDA Bahawalpur was violation of the Notification No. IT (FD)3-13/202 dated 07.01.2004 as SC funds did not fall under the audit purview. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy.DEOs concerned to produce the relevant record within one month. No progress was intimated till finalization of this Report.

Audit recommends strict action against the person(s) at fault along with production of the requisite record to Audit.

2 Fraud/Embezzlement

Following issues were noticed during special study:

2.1 According to Rule 2.31 of PFR Vol-I a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charge, fraud and misappropriation.

Funds amounting to Rs 217,000 were misappropriated by Deputy DEO (EE-M) Ahmad Pur East during 2011-12. The record of release of funds showed that funds were shown transferred through bank to various schools but when cross checked in bank statements the same were not reflected / found in relevant school record. Furthermore, Audit checked the record of a sample of 10% selected schools only but chances of non transfer of funds in many other schools could not be ruled out. **Annex-C**

Audit is of the view that due to weak financial controls, funds were shown to be transferred but actually not transferred to schools.

Non transferring funds to schools resulted in misappropriation of funds amounting to Rs 217,000.

The matter was reported to CEO (District Education Authority) in June, 2017. Management did not reply the audit observation.

DAC, in its meeting held during October, 2017 directed Deputy DEO (EE-M) Ahmad Pur East to recover the amount from the concerned besides fixing responsibility on the concerned within 15 days. No progress was intimated till finalization of this Report.

Audit recommends holding of inquiry for probing the matter and recovery of amount besides fixing responsibility on the person(s) at fault.

3 Organization and Management

Organization and management refers to optimum utilization of resources through meticulous planning and control at the work place. According to Para 3 of School Council Policy 2007 the heads of schools were authorized to utilize funds through School Councils comprising of 9 to 17 members including atleast 50% parents. The School Councils were working under the supervision of AEOs, Deputy DEOs, DEOs and EDO. Main objective of this programme was to improve the governance, education standard and accessibility through increasing enrollment of students, curtail trend of absenteeism of teachers and staff and to provide clean and healthy atmosphere in schools. Issues regarding management of resources with a focus on improving management, especially with reference to economy, efficiency and effectiveness in management of resources have been tried to bring into limelight.

Following issues were noticed during special study:

3.1 According to the School Council Policy, 2007 (notified for primary and middle schools in the Punjab) specific procedure is defined for formulation/re-formulation of SCs, holding of meeting, recording of minutes of meetings and composition of SCs.

Contrary to the provisions of the School Council Policy, 2007, following deficiencies / managerial and implementation flaws were noticed in various schools which reflect lack of interest on the part of management and SCs.

Annex-D

- i. Expenditure was incurred after expiry of prescribed tenure of SCs in 81 schools i.e. 30.06.14.
- ii. AEO did not attend the meetings for constitution of SCs in 124 schools.
- iii. AEO did not issue the SC Notification in 124 schools.
- iv. Minutes of meeting, for constitution of SCs, addition and cancellation of SCs memberships in various schools were not recorded.

- v. Membership of School Councils remained below the minimum requirement of 9 members in 125 schools.
- vi. Members of SCs were required to be in odd numbers but in subject case, the same were in even numbers i.e. 12.
- vii. Representation of parent members remained below 50 percent in 4 schools.
- viii. Prescribed procedure was not observed for addition/replacement of members.
- ix. Signatures of SC members did not match with those of mentioned / recorded in minutes of meeting register of many schools.
- x. Number of SC meetings remained less than 10 in one financial year in 108 schools.

Above deficiencies reflected weak managerial control and lack of interest on the part of management towards implementation of spirit of programme.

Audit is of the view that due to weak managerial controls, deviation from School Council Policy occurred.

Deviation from School Council Policy resulted in irregular working of SCs.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that all formalities were fulfilled as per SC Policy. Reply was not tenable as no documentary evidence was produced in support of reply.

DAC, in its meeting held during October, 2017 directed Dy.DEOs concerned to make concrete efforts for reducing the managerial lapses in incurring of expenditure on account of SC funds. No progress was intimated till finalization of this Report.

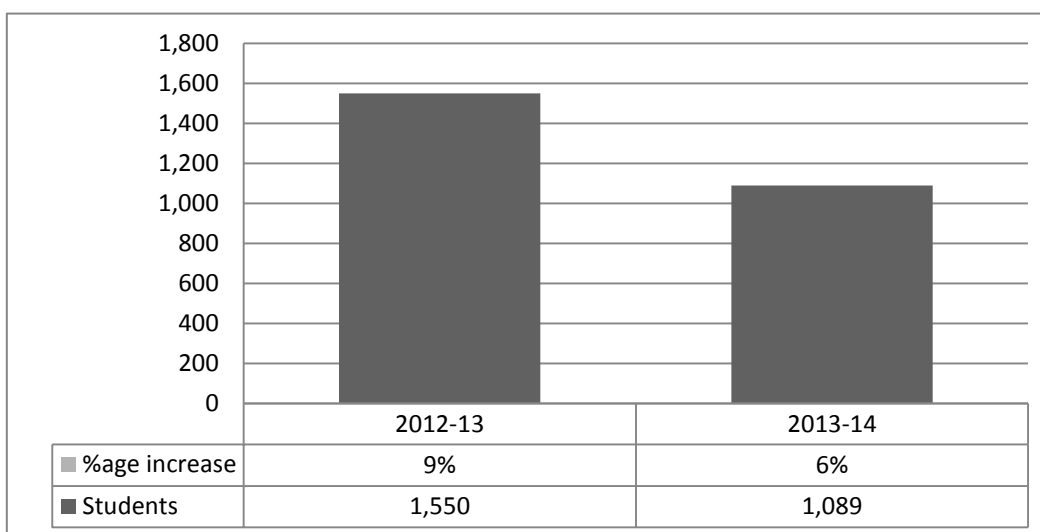
Audit recommends investigation for lack of vigilance in running affairs of schools without considering provisions of the School Council Policy besides

capacity building of Head Teachers, AEOs and members of SC to achieve better results.

3.2 According to Para 4.1(ii) and (iii) of the School Council Policy, 2007, it is the responsibility of SCs to take steps to increase the admission of students and to motivate the parents regarding importance of education.

During analysis of data regarding admission of students in 155 schools from 2011-12 to 2013-14, it was observed that increasing trend in the student admission was nominal which might be due to increase in population growth instead of efforts of SCs. This situation revealed that objective of the policy could not be achieved in true spirit. Furthermore, 15 schools did not submit information about enrollment of students. Detail is given below:

Year	Number of Students	Increase	Percent Increase
2011-12	18,009	-	Base Year
2012-13	19,559	1,550	9%
2013-14	20,648	1,089	6%



Furthermore, it was also observed that in 45 schools there was decreasing trend of students in Government schools whereas in 105 schools, number of students increased and in five schools, it remained at par. **Annex-E**

Trend	Range	Number of Schools
Decreasing	-1% to -25%	40
	-26% to -58%	5
Total		45
Increasing	01% to 50%	82
	51% to 100%	14
	101 % to 200%	9
Total		105
No Change	0%	5
Total		5
Grant Total		155

It was also observed that total number of students during FY 2013-14 were less than 100 in 69 schools which resulted in improper utilization of human resource and infrastructure of schools. **Annex-E-ii**

Above stated facts revealed that SCs failed to realize / motivate the parents regarding importance of education and consequently enrollment could not be increased.

Audit is of the view that due to weak managerial controls, admissions of students were less increased.

Less increase in admission of students resulted in wastage of Government resources.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that as per Chief Minister's (CM) road map, report regarding new admission in Government schools was being submitted on daily basis and admission graph was going up day by day. Reply was not tenable as selected schools for SC study did not show proper increase.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to make concrete efforts for increasing the ratio of admissions of

students in the Government schools as per requirement. No progress was intimated till finalization of this Report.

Audit recommends that strenuous efforts be made for motivation of parents as well as students to increase number of admissions in Government institutions. Furthermore, slow progress in this regard may be investigated.

3.3 According to Para 3 of Government of the Punjab, School Education Department letter No.SO (SE-III) 2-13/2007 dated 31.05.2012 “A proper School should have six teachers and six classrooms for six classes and it should also have an enrollment of 200 or above @40 students per teacher per classroom”.

Data regarding deployment of teachers in various schools revealed that the criteria fixed by Government of the Punjab, was not observed in true spirit. Optimal use of human resources was not ensured in 81 schools and quality of education suffered with adverse impact in 24 out of 159 schools as detailed below: **Annex-F**

Sr. No.	Range (No. of students per teacher)	Number of Schools	%age	Remarks
1	8-30	81	51%	Non-optimal utilization of human resources
2	31-49	54	34%	Not according to policy
3	50-298	24	15%	Education quality suffered with adverse impact
Total		159	100%	

It appeared that deployment of teachers was not uniform resulting in failure of optimum utilization of human resources and adverse impact on quality of education.

Audit is of the view that due to weak managerial controls, teacher-students and class rooms ratio was not observed.

Non observance of teacher-students and class room ratio resulted in violation of instructions as well as non-optimal utilization of human resources.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that sufficient posts of teachers were lying vacant and interviews were carried out and candidates were selected to be posted in the schools. Reply was not tenable as teachers were deployed in uneven manner in violation of policy and no evidence was provided in support of reply.

DAC in its meeting held during October, 2017 directed Dy. DEOs concerned to get the matter regularized from the competent authority within 15 days. No progress was intimated till finalization of this Report.

Audit recommends regularization of the matter from the competent authority besides rationalization of the deployment of teachers.

3.4 According to Para 5 of the Financial Rules and Procedures given in the School Council Policy, bi-annual scrutiny of record (Cash Book, bills and allied record) will be carried out by School Councils.

Contrary to the provision of the School Council Policy, bi-annual scrutiny of record was not conducted even in a single school which resulted in maintenance of unauthentic record of SCs and spirit of the programme was not implemented in true manner. And as a result there were various problems occurring in schools i.e improper record maintenance etc.

Audit is of the view that due to weak managerial controls, bi-annual scrutiny of record (cash book, bills and allied record) was not conducted.

Non conducting bi-annual scrutiny of record (cash book, bills and allied record) resulted in irregular working.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that every inspecting officer checked the record of SCs as and when visited the school and sufficient recoveries were affected from defaulters who misused SC funds. Reply was irrelevant as no record was produced in support of reply.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to make concrete efforts for conducting field inspections as required. No progress was intimated till finalization of this Report.

Audit recommends investigation of matter in the light of instructions of the School Council Policy and fixing responsibility in case of deficiency besides providing training to AEOs, Head Teachers and members of SCs.

3.5 According to Section 4.3 of the School Council Policy, 2007, it is compulsory for School Council to maintain record of Notification of School Council, Notification for cancellation of membership of SC, members of Schools Council, inspection register for members of School Council, minutes of meeting, development work, approved resolutions, cash book, moveable/immoveable property, curricular/co-curricular activities and correspondence file.

Record of 163 schools indicated that Form-I was not maintained by 50 schools whereas record of 113 schools indicated that the same was maintained in hurriedness without observing the format given in the School Council Policy. Furthermore, none of the schools maintained Form-2, Form-3, Form-4 and other essential record as detailed below:

Record not Maintained					
Sr. No.	Description of record	Record not maintained by number of schools	Record maintained by number of schools	Total number of schools checked	%age of non-maintenance of record
1	Form-1 Notification of School Council	50	113	163	66%
2	Form-2 Notification for cancellation of membership of SC	163	0	163	100%
3	Form-3 Record of members of Schools Council	163	0	163	100%
4	Form-4 Inspection registers for members of School Council	163	0	163	100%
5	Record of Moveable / Immoveable Property	163	0	163	100%
6	Record of curriculum / non-curriculum activities	163	0	163	100%
7	Correspondence file	163	0	163	100%

Audit is of the view that due to weak managerial controls, prescribed record was not maintained.

Legitimacy of the expenditure amounting to Rs 49.473 million could not be ensured due to non maintenance of prescribed record.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that audit of SC funds conducted by the audit party of RDA Bahawalpur was violation of the Notification No. IT (FD) 3-13/202 dated 07.01.2004 as SC funds do not fall under the audit purview. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to maintain record as per requirements of School Council Policy. No progress was intimated till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility for non-maintenance of basic record besides capacity building of AEOs, Head Teachers and SC members.

4 Financial Management

Financial Management of a programme deals with proper utilization of financial resources in such a manner as to accomplish its pre-defined goals and objectives. According to School Council Policy 2007 the School Councils were authorized to incur expenditure for the prescribed purposes upto Rs 400,000 during a financial year. Required procedure was to open bank account with Chairman of council and Head teacher being co-signatory and payments were to be made after approval of School Councils. The heads of schools were authorized to utilize funds according to their needs / requirements through School Councils under the supervision of AEOs, Deputy DEOs, DOs and EDO.

Following issues were noticed during special study:

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

It was observed that School Councils (SCs) of 20 schools incurred expenditure of Rs 1.544 million in excess of authorized limit of Rs 400,000 in a financial year on various activities including civil works. Irregularity depicted weak financial controls and lack of vigilance on the part of Head Teachers and SC members. **Annex-G**

Audit is of the view that due to weak financial controls, expenditure was incurred in excess of authorized limit of Rs 400,000 during a financial year.

Expenditure in excess of authorized limit of Rs 400,000 resulted in irregular expenditure amounting to Rs 1.544 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that School Council was empowered to incur expenditure upto Rs 500,000 and all expenditure was within budgetary provisions. Reply was not tenable as supporting documents were not produced.

DAC in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility on the person(s) at fault for incurring expenditure in excess of authorized limit.

4.2 According to Section 3.8 of the Procurement and Financial Guidelines for School Councils, SCs were required to inform EDO (Education) and DMO regarding calling of tenders for purchase/construction/repair work. The tender notices were to be affixed/pasted at five different places as well as on school notice board, 15 days response time was to be provided for submission of bids, the time and date for opening of tenders and complete specifications of items were to be mentioned in the tender notice. Furthermore, comparative statements of bids were to be prepared for evaluation of most economical bids and DMO was to be informed regarding supply/work order issued to the lowest bidders on procurements and execution of construction works having cost of Rs 100,000 to Rs 400,000.

School Councils incurred expenditure of Rs 89.414 million which was released by EDO (Education) during 2013-14 for purchase of furniture without observing the pre-requisites like; informing EDO (Education) and DMO regarding calling of tenders and all tendering process. Proper purchase process was not in practice in any of schools checked and there was nothing on record regarding completion of purchase process. So, the transparency of the whole process could not be deemed as valid.

Audit is of the view that due to weak managerial controls, prescribed procedure was not followed in purchase of furniture.

Non compliance of prescribed procedures in purchase of furniture resulted in irregular expenditure amounting to Rs 89.414 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that vide Govt. of the Punjab Finance Department Notification No. IT(FD)3-13/2002, dated 07.01.2014 “SC funds do not fall under the audit preview. Reply was not tenable as it was violation of Section 3.8 of the Procurement and Financial Guidelines for School Councils and furthermore AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility on the person(s) at fault for incurring expenditure without fulfilling procedural requirements.

4.3 According to Section 4.4.2, 4.4.7 & 4.4.8 of financial procedure for School Councils, AEO shall be intimated about the development plan and AEO in case of any objection will intimate that to Chairperson / Head Teacher in writing alongwith copy sent to Dy DEO. Development work shall be done according to the design and specification approved by the Government and if such type of development work has to be done requiring technical guidance then School Council will submit application in writing to AEO or Dy. DEO for provision of technical guidance and relevant officers are bound for compliance and School Council shall incur development expenditure at market or lesser rates with consideration of school benefit. Moreover, on completion of development work, a written report shall be submitted to Dy. DEO”.

Head Teachers of 140 schools incurred expenditure of Rs 29.773 million on account of development activities without fulfillment of prescribed formalities. Available record indicated that approval of Annual Development Plan and technical guidelines by the AEOs, technical estimates and completion reports by the SCs were not on the record. Furthermore, expenditure was incurred

in pieces without calling quotations and fulfilling the tendering formalities.

Annex-H

Audit is of the view that due to weak managerial controls, expenditure was incurred without fulfillment of prescribed formalities i.e. annual development plan, prior approval from SC, preparation of detailed estimates, specification, technical guideline by the AEOs and completion report.

Non observance of prescribed formalities resulted in irregular expenditure amounting to Rs 29.773 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that expenditure was incurred for security measures. Hence, no above procedures were required. Reply was not tenable as there was no documentary evidence produced for payment regarding security measures without applying SC Procurement and Financial Guidelines for School Councils.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility on the person(s) at fault for incurring expenditure without fulfilling prescribed formalities.

4.4 According to Para 4.8.2 of the School Council Policy, 2007, SC was authorized to hire temporary teacher for the maximum period of four months and in case of extension in contract the case will be submitted to EDO who being authorized officer would grant extension upto maximum period of four months and full efforts would be made to allocate regular teacher during such period.

During special study, it was observed that H/M GPS 152/AB of Yazman hired a teacher on temporary basis and paid salaries @ Rs 2,500 per month for periods of 13 months but approval of excess periods of 9 months was not obtained by EDO (Education), involving irregular expenditure of Rs 22,500.

Audit is of the view that due to weak financial management, temporary teacher was hired for period beyond four months.

Hiring of temporary teacher for period beyond four months resulted in irregular expenditure amounting to Rs 22,500.

The matter was reported to CEO (District Education Authority) in June, 2017. Management did not reply the audit observation.

DAC, in its meeting held during October, 2017 directed Dy. DEO (EE-M) Yazman to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure from the competent authority and implementation of better internal controls to improve financial management.

4.5 According to Para 3.4 of the Procurement & Financial Guidelines and Para 4.4 of the School Council Policy, annual procurement and development plan have to be prepared after determining requirements and finalization of priorities.

District Government, Bahawalpur allocated funds of Rs 106.836 million against the DDO codes of Deputy District Education Officers (Dy. DEOs) during 2011-14. Deputy DEOs deposited funds in their bank accounts after withdrawal from the Government Treasury. Subsequently, funds were transferred to School Councils periodically over the year without need assessment for funds and without preparation of annual procurement / development plan by SCs.

Audit is of the view that due to weak financial and managerial controls, funds were transferred to School Councils without need assessment and without preparation of annual procurement/development plan by SCs.

Transfer of funds without need assessment and without preparation of annual procurement/development plan by SCs resulted in irregular expenditure amounting to Rs 106.836 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that funds were transferred @ Rs 20,000 per primary and Rs 50,000 per elementary school. However, funds were allocated to needy schools through pen-slips as well. Reply was not tenable as need assessment plan was not produced to Audit.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure besides development of proper mechanism for need assessment on school to school basis before allocation and withdrawal of funds from treasury.

4.6 According to Government of the Punjab, School Education Department Order No.SO (SNE) PMIU/2008(P) dated 11.12.2013, funds were allocated for transfer to SCs @ Rs 20,000 for each Primary School, Rs 40,000 for each Model Primary School and Rs 50,000 for each Elementary School.

Contrary to the above, EDO (Education), Bahawalpur transferred funds to School Councils of 39 schools, in excess of authorized limit, during Financial Years 2011-2014 from SDA which resulted in excess payment of Rs 12.304 million to favourite SCs. **Annex-I**

Audit is of the view that due to financial mismanagement, excess funds were released to SCs in excess of authorized limit.

Release of funds in excess of authorized limit to SCs resulted in irregular expenditure amounting to Rs 12.304 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that the amount came from Account-1 (SDA) and did not fall under the audit purview of concerned audit office. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

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

4.7 According to guidelines the programme was closed on 30.06.2014.

Scrutiny of record of schools revealed that funds amounting to Rs 500,000 were released after closure of programme 30.06.2014. Audit checked bank statements and it was noticed that funds were credited after 30.06.2014 and reasons for that were not on the record. Thus, funds were deliberately kept with the DDOs and transferred just to fulfill the formality of transfer resulting in irregular / unauthorized transfer of funds after closing of programme. **Annex-J**

Audit is of the view that due to financial mismanagement, funds were released after closing of programme.

Release of funds after closing of programme resulted in irregular expenditure amounting to Rs 500,000.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that the amount came from Account-1 (SDA) and did not fall under audit purview of concerned audit office. Furthermore, audit of SC funds conducted by the audit party of RDA Bahawalpur was violation of the Notification No. IT (FD)3-13/202 dated 07.01.2004 as SC funds do not fall under the audit purview. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

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

4.8 According to School Council Policy 2007, it was responsibility of head teacher to maintain record of release of funds in specific manner.

Scrutiny of record of a few schools revealed that funds amounting to Rs 397,646 were credited in bank statements more than the amount transferred by Deputy DEO (EE-M) Ahmed Pur East during 2011-12. Record of release of funds showed that funds of Rs 180,000 were transferred through bank on dated 08.06.2012 to various schools but cross checking with the bank statements revealed that funds of Rs 577,646 were transferred in those schools. The status of excess transfer was not on the record and it put question marks on the whole process of transfer of funds. As audit checked the record of a sample of 10 % schools only, there were chances of transfer of much more amount in doubtful manner. **Annex-K**

Audit is of the view that due to weak financial controls, funds were transferred more than released fund.

Excess transfer of funds in schools than releases resulted in doubtful process of releases.

The matter was reported to the CEO (District Education Authority) in June, 2017. Management did not reply the audit observation.

DAC, in its meeting held during October, 2017 directed Deputy DEO (EE-M) Ahmed Pur East to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

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

4.9 According to guidelines the programme was closed on 30.06.2014.

During examination of selected schools it was observed that expenditure of Rs 14.942 million was incurred by various schools even after closing date of programme i.e. 30.06.2014. It was noticed that programme was closed on 30.06.2014 but funds were even used after stipulated period. Furthermore, it is worth mentioning that this programme was replaced with another programme “Non Salary Budget (NSB)” and schools were provided with huge amount of funds under NSB which meant that schools utilized double amount. **Annex-L**

Audit is of the view that due to financial mismanagement, expenditure was incurred by various schools even after closing of programme i.e. 30.06.2014.

Expenditure after closing of programme resulted in irregular expenditure of Rs 14.942 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that the amount came from Account-1 (SDA) and did not fall under audit purview of concerned office in the light of the Notification No. IT (FD)3-13/202 dated 07.01.2004. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

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

4.10 According to the supplement B, para 9 of instruction of SC grant from the Government of Punjab, amount allocated for one term cannot be utilized for another term.

During scrutiny of record of various schools, it was revealed that funds of Rs 15.572 million were lying in the bank accounts on closing of programme i.e 30.06.2014 despite the fact that funds were transferred for specific purpose. Furthermore, it showed inefficiency of Education Department as they did not ensure fulfillment of schools requirements, proper timely release of funds and status of unspent balance available in bank account at the time of releasing funds. It showed inefficiency on the part of SCs for not ensuring timely utilization of funds. Detail of some instances is given in **Annex-M** which showed that even specific funds i.e. purchase of furniture and construction etc. were also not utilized within stipulated time that caused no-achievement of objectives of the programme in true spirit.

Audit is of the view that due to financial mismanagement, funds were not utilized within the stipulated time.

Non utilization of funds within the stipulated time resulted in non utilization of funds and objectives of programme were not achieved in true spirit.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that vide Govt. of the Punjab Finance Department Notification No. IT (FD) 3-13/2002, dated 07.01.2014 “SC funds do not fall under the audit preview”. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the expenditure regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority and disciplinary action against the person(s) at fault besides improving efficiency and monitoring system of utilization of funds within the period and for the specific purposes.

5 Monitoring, Evaluation and Internal Controls

Monitoring and evaluation is a process that helps the management to improve the performance of a programme and to achieve desired results. Its goal is to improve current and future management of outputs, outcomes and impact. According to School Council Policy, 2007, it was compulsory to report attendance of teachers and report long term absence periods to CEO (EDOs) accordingly, to hold monthly meetings, to keep record of all financial matters including record of moveable/immovable property and all records pertaining to SC meetings. Furthermore, all funds disbursed by different authorities and received by schools were to be reconciled. The heads of schools were authorized to utilize funds according to their requirements through School Councils under the supervision of AEOs, Deputy DEOs, DEOs and EDO.

Following issues were noticed during special study:

5.1 According to Para 6.2 of the School Council Policy, EDO (Education) will obtain three months bank statement of SC's bank account through Deputy DEO for scrutiny of utilization of SC Fund. Furthermore, according to Para 2.2(b) of revised procedure for operation of special drawing accounts issued by Government of the Punjab, Finance Department vide letter dated 11.09.2007 "The drawing authority shall be primarily responsible for recording and accounting of the expenditure on daily basis. The drawing authority will reconcile expenditure with DAO/TO on monthly basis by 7th of each month and will ensure its inclusion in the monthly accounts.

It was noticed that releases were made to the SCs from SDA and from District Budget but reconciliation of expenditure with District Accounts Office was not done. Furthermore, the cash flow of transactions carried out through Deputy DEOs could not be authenticated due to non-maintenance of ancillary record i.e. cash book, reconciliation statements, sanction orders, acknowledgements, bank statements, bills/vouchers, detail of schools to whom funds transferred etc. The weak and ineffective monitoring mechanism adopted

by the Education authorities resulted in financial indiscipline. Moreover, due to non-maintenance/non-availability of basic record, Audit could not apply analytical and substantive testing procedures.

Audit is of the view that due to weak monitoring system, releases made to the SCs from SDA and from District Budget were not reconciled with District Accounts Office.

Non reconciliation of expenditure with DAO created doubts regarding legitimacy of expenditure of Rs 295.380 million.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that the amount came from Account-1 (SDA) and did not fall under audit purview of concerned audit office. As SC funds were drawn by the Deputy DEOs from DAO on a simple receipt form, the question of reconciliation was not justified. Reply was not tenable as reconciliation was mandatory and furthermore AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to reconcile the account on monthly basis and submit report to audit within one month. No progress was intimated till finalization of this Report.

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

5.2 The School Council Policy was framed to ensure the responsibilities regarding financial matters, civil works, procurement issues, petty expenses, maintenance of record, safeguard/security of assets, operation of bank accounts, deployment of temporary teachers etc. For obtaining effective results in an economical manner, capacity building of the concerned staff was essential.

It was noticed that no measures were adopted to provide required training to Head Teachers and members of School Councils except to provide a guideline for implementation without indicating the proper mechanism to control the

financial matters. During examination of record it was observed that teachers were facing numerous problems in maintaining records of SC. They withdrew cash without keeping essential record. Owing to lack of vigilance and non provision of desired trainings, targeted objectives suffered at the implementation stage.

Audit is of the view that due to weak monitoring controls, efforts were not made to provide required training to Head Teachers and members of School Councils.

Non provision of training resulted in hardships towards implementation of spirit of programme and objectives were not achieved.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that all the teachers were trained in Lahore for proper utilization of funds. AEOs were instructed to study SC booklets and convey proper knowledge to teachers. Reply was not tenable as no documentary evidence was produced in support of reply.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to make concrete efforts for provision of training to the staff. No progress was intimated till finalization of this Report.

Audit recommends provision of effective training to AEOs, Head Teachers and SC members besides appointing experienced personnel as Head Teachers on regular basis.

5.3 According to Para 2.2(b) of revised procedure for operation of special drawing accounts issued by Government of the Punjab, Finance Department vide letter dated 11.09.2007 “The drawing authority shall be primarily responsible for recording and accounting of the expenditure on daily basis. The drawing authority will reconcile expenditure with DAO/TO on monthly basis by 7th of each month and will ensure its inclusion in the monthly accounts.

There was a huge difference between data provided by Education Department and data provided by schools. The data provided for PSR/TORs was compared with the data of selected number of schools and there was difference in the figures of budget & expenditure. Thus, authenticity of the data could not be ascertained. **Annex-N**

Audit is of the view that due to weak monitoring controls, different figures of budget & expenditure were provided for PSR and by selected schools during execution.

Difference in the figures of budget & expenditure created doubts on maintenance of record of releases and expenditure thereof.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that there was a clerical mistake in (Budget/ Expenditure statement) provided by the education department and difference also came due to the reason that some SC grants were directly allocated by the DMO to the schools. Reply was not tenable as no evidence was produced in support of reply.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to get the matter regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends appropriate inquiry besides regularization of the matter from the competent authority and taking action against the concerned.

5.4 According to Para 6.1 of the School Council Policy 2007, evaluation of School Council performance will be made in accordance with procedure defined by the Provincial and District Government. Monitoring and Evaluation Assistants (MEAs) will evaluate performance of School Council each month according to prescribed proforma. AEOs / Dy. DEOs can check the record of School Council and can meet the members of School Councils to solve the problems for the improvement of school. District Monitoring Officer (DMO) or any other

Government representative may also check the record of School Council and meet the members of School Council.

Contrary to the provision of the School Council Policy, in 163 schools no internal/departmental audit/inspection was conducted by the Education Authority that showed that spirit of programme was not achieved. Furthermore, in various schools departmental inspection was shown to be carried out but reports were not issued to Head Teachers/SCs in violation of SC policy, discrepancies remained unattended and objective of monitoring could not be achieved and it apprehended that just formalities were tried to be fulfilled. Monitoring and internal control systems were found weak/ineffective as following irregularities were observed:

- i) Need assessment was not observed at the time of transfer of funds.
- ii) School Council was constituted, members of SC increased/replaced by violating the basic rules / provision of the School Council Policy.
- iii) Specimen signature of SC members did not match with SC Notification/signature in Minutes of meeting register.
- iv) School Councils remained working after expiry of two years tenure.
- v) SC meetings were not held according to policy.
- vi) Expenditure was incurred without observing the procedure given in financial and procurement guide and in the School Council Policy.
- vii) Hiring of employees without fulfilling the requirements at excessive rate.

All the above observations denoted poor monitoring on the part of higher offices and weak internal control system towards implementation of spirit of the programme as if proper monitoring had been done then there would have been no such irregularities in schools.

Audit is of the view that due to poor monitoring & evaluation and weak internal controls, no internal/departmental audit/inspection was conducted.

Non conducting of internal/departmental audit/inspection resulted in non-achievement of objectives of programme.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that MEAs visited all schools every month and submitted report as well as. AEOs also visited 100% schools and check SC record. Reply was not tenable as no documentary evidence was produced in support of reply.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to make concrete efforts for conducting internal audit within one month. No progress was intimated till finalization of this Report.

Audit recommends appropriate action to ensure periodic inspection of each school, issuance of inspection report and proper follow-up for implementation of contents of inspection reports. Furthermore, efforts be made for strengthening monitoring and evaluation controls.

5.5 According to Para 2.1(c) of revised procedure for operation of Special Drawing Accounts issued by Government of the Punjab, Finance Department vide letter dated 11.09.2007 “On release of funds to SDA, the funds released will be noted in the Appropriation Register. The expenditure shall be recorded in the accounts when endorsement is given on the Cheque by the DAO/TO and Appropriation Register will be updated against relevant budget head”. Furthermore, according to Rule 2.2 of PFR Vol-I “A simple Cash Book in P.F.R. Form I should be kept in every office, receiving or disbursing money for recording all transactions.

Special Drawing Account was jointly operated by EDO (Education) Bahawalpur and District Monitoring Officer and funds of Rs 359.163 million were withdrawn for distribution to SCs but cash book/register for recording utilization of funds was not maintained as required in above referred criteria. This act showed poor monitoring and weak internal control towards utilization and

keeping record of government funds. Resultantly actual expenditure incurred, could not be ascertained.

Audit is of the view that due to weak internal controls, cash book/register for recording utilization of funds was not maintained.

Non maintenance of cash book/register for recording utilization of funds created doubts regarding legitimacy of expenditure.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that the amount came from Account-1 (SDA) and did not fall under audit purview of concerned office. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to maintain the record as per requirements of SC policy. No progress was intimated till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility for non-maintenance of requisite record.

5.6 According to Para 4.3 of School Council Policy 2007 amended in 2013, it was compulsory for School Council to maintain record of moveable/immoveable property.

It was observed that moveable/immoveable property & stock register was not maintained to ensure the safeguard of Government assets. Furthermore, no physical verification of assets was carried out and no mechanism was adopted to carry out the physical verification of moveable/immoveable assets in all schools by the higher offices or School Councils that showed lapses on account of monitoring and evaluation. Owing to improper maintenance of record and non-conducting of physical verification of assets, chances of misuse / theft of assets could not be ruled out.

Audit is of the view that due to weak internal controls and weak monitoring and evaluation system, moveable / immoveable property & stock register was not maintained.

Non maintenance of moveable/immoveable property & stock register created doubts regarding legitimacy of government assests.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that record was available in schools. However, a committee was being constituted to refresh the instructions of audit. Reply was not tenable as no documentary evidence was produced in support of reply.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned to produce the record within one month. No progress was intimated till finalization of this Report.

Audit recommends constitution of a special committee for physical verification of assets of schools and maintenance of record of assets besides fixing responsibility for non-compliance.

5.7 According to School Council Policy 2007, schools were responsible to maintain all kind of record in the school.

Various records were missing/improperly maintained by the schools which denoted that Education Department did not implement proper monitoring & and internal control system for keeping essential records. Detail of some schools is given in **Annex-O** with the remarks thereof.

Audit is of the view that due to weak internal controls, various records were missing/improperly maintained by the schools.

Missing / improper maintenance of record resulted in non-acheivement of spirit of programme.

The matter was reported to CEO (District Education Authority) in June, 2017. Management replied that audit of SC funds conducted by the audit party of RDA Bahawalpur was violation of the Notification No. IT (FD)3-13/202 dated

07.01.2004 as SC funds did not fall under the audit purview. Reply was not tenable as AGP is fully empowered to carry out audit of expenditure incurred out of public money and this study was a part of audit plan.

DAC, in its meeting held during October, 2017 directed Dy. DEOs concerned for maintenance of record as per requirement of SC policy. No progress was intimated till finalization of this Report.

Audit recommends maintenance of requisite record besides taking action against the person(s) at fault.

Environment

The basic objective of SCs was to improve the governance, education standard and accessibility besides provision of basic facilities. In order to achieve the desired objectives and increase in literacy rate, a friendly and healthy environment was necessary. During formulation and implementation of the policy, following issues were not given due importance:

- i) Un-healthy environment due to deteriorated condition of buildings, utilization of saline water, irreparable furniture and non-mentioning of cleanliness of schools.
- ii) To improve healthy environment beautification of schools was not given due weight to make the environment more attractive for students and parents. Furthermore, plantation efforts were not visible at schools.

Audit is of the view that due to inefficiency at planning and execution stages, efforts were not made to provide healthy environment in government schools as compared to schools in private sector.

Audit recommends higher authorities to reframe the policy by prioritizing the environmental aspects as well.

Sustainability

Programme was planned to improve governance, increase education standards and accessibility in the field of education. The objectives could only be achieved with active, effective and efficient functioning of SCs through a standing internal monitoring system ensuring financial discipline and reviewing policies from time to time. Appropriate measures were not taken to ensure sustainability of the programme and as a result it was discontinued on 01.07.2014 and was replaced with another programme i.e NSB.

Lessons Identified

In addition to the recommendations given in this Report, Audit suggests to consider the following aspects for better outcomes.

- i) Latest information technology equipment including smart phones be utilized for data collection and effective monitoring.
- ii) Training/capacity building activities for AEOs, Head Teachers and SC members need special attention.
- iii) Private sector may be engaged to participate in implementation of literacy related program and for its expert opinion
- iv) Availability of Class-IV employees and supportive staff be ensured in each school.
- v) Health, Environment and Agriculture Departments be involved to cope with health and environmental issues in schools.
- vi) Interlinked coordination be improved with the higher management and staff by adoption of proper reporting & monitoring.
- vii) A comparative evaluation of SCs on monthly basis be made with reference to the efficiencies and effectiveness achieved in other districts.
- viii) Punjab Procurement Rules, Financial Rules and Internal Audit should be followed while incurring expenditure through SCs for economy and efficiency.
- ix) Efforts should be made to mobilize the community for active participation in SCs.
- x) Minimum criteria for becoming member of SC i.e. qualification, experience etc. should be included in the School Council Policy to avoid ineffective members.
- xi) The School Council Policy can be restricted in city/rural areas, members be minimized by inducting AEOs and teachers in the SC for better results.
- xii) Mechanism should be framed to inform relevant Head Teacher/SC regarding transfer of funds in relevant bank account.
- xiii) The services of school staff should not be utilized for the purposes other than Education.

Possibilities and opportunities for scaling up / Options

The constitution of School Councils is a vital step of the Government for participation of populace of the area in administration of Schools.

- **Relevance**
Better healthy and secured education environment can be provided through involvement of School Councils comprising educated and active members. The policy was highly relevant to the objectives of school education department.
- **Efficacy**
Due to lack of vigilance, financial indiscipline, violation of policy rules and releases of funds without need assessment resulted in declining impact on delivery of education services.
- **Economy**
Economy was not achieved due to non-observance of procurement procedure provided in Financial and Procurement Guideline for School Councils.
- **Efficiency**
As no financial benefits were provided to the members of SCs, especially in rural areas, members did not take interest in activities of School Councils.
- **Effectiveness**
Lack of capacity building of AEOs, Head Teachers and SC members was main hindrance towards achievement of the objectives of School Councils as mentioned in the School Council Policy.
- **Ethics**
The objective of the Government is to provide better educational environment at a very low cost to poor people at their door step but desired results could not be achieved due to uneven deployment of teachers, non-deployment of indispensable staff and inactive participation of SC members.

- **Environment**

The basic objective of SCs was to improve the governance, education standard and accessibility besides provision of basic facilities. In order to achieve the desired objectives and increase in literacy rate, a friendly and healthy environment was necessary. During formulation and implementation of the policy, due efforts were not made to provide healthy environment in government sector schools as compared to schools in private sector.

- **Performance Rating of the SCs**

Unsatisfactory

- **Performance Rating of the Programme**

Unsatisfactory

- **Risk Rating of the Programme**

High

Conclusion

This programme was launched in July 2011 with the objective to improve governance, education standards and accessibility in the field of education through increasing enrollment of students, monitoring of teachers, motivation of parents for importance of education, maintenance of financial record for utilization of funds and to prepare development plan, take steps for safeguard of school land. Audit observed that said objectives could not be achieved in true spirit due to lack of vigilance, improper planning, non-adoption of economy measures, inadequate monitoring system and financial deficiencies. Furthermore, training of the staff (which included AEOs, Head Teachers and members of SCs) was totally ignored at planning and execution stages. Launching of programs without adequate financial & monitoring measures resulted in uneconomical use of public resources as indicated through different audit observations. Until and unless, proper vigilance is not exercised before launching such programmes on the basis of ground realities and authentic survey reports, envisaged objectives cannot be achieved. However, by adopting measures as suggested in this Special Study Report, better results may be achieved.

ANNEX

Questionnaire for School Councils (SCs)

Name of School _____

1	Do you have copy of the School Council Policy	Yes	No
2	Are the amendments in the School Council Policy being properly circulated to you by higher-ups	Yes	No
3	Was Form-I prepared for specimen signature of members if YES then please enclose the copy of same	Yes	No
4	Have you been properly trained for handling matters relating to SC	Yes	No
5	If answer to serial 4 is "Yes" then please list down the same		
6	How the members of councils are informed before meetings / agenda		
7	Dates of general body meetings for formulation/ re-formulation of SC		
8	Hard ships (if any) being faced for smooth running/ operationalization of SC		
9	Suggestions for improvement in formulation of SC and performing functions by SC		
10	Is there any illegal occupation of school land / property if "Yes" then please provide detail	Yes	No
11	Was any temporary teacher hired during 2011-12 to 2013-14	Yes	No
12	Was Annual Development Plan / Annual Procurement Plan prepared for each Financial Year	Yes	No
13	Was Bi-annual scrutiny of record conducted by SC members in each Financial Year (in line with Para 5 of Financial Rules & Procedure	Yes	No
14	Were detailed estimates / specifications prepared for repair/ construction of building, Boundary Walls etc. before execution	Yes	No
15	Was there any internal / departmental audit /inspection conducted during 2011- 2014, if Yes please enclose the copy	Yes	No
16	Is there any mechanism for periodical verification of stocks/material, if Yes then please described the same.	Yes	No
17	Whether any inspection of materials received from FTF/Grants was conducted by higher authorities, if Yes then please enclose copy of the same	Yes	No
18	Do you think that existing composition of SC is suitable for smooth running of Rules of Business of the Council, if reply is "No" then please suggest new composition and any proposed amendments in functioning/ Rules of Business of SC	Yes	No
19	Are you satisfied with the response of SC members in performing activities for overall betterment of school, if reply is "No" then please suggest how the active participation members may be attained	Yes	No

20	Please list out weaknesses of existing Rules of Business /functioning of School Councils (if so):				
21	Recommendations for overall improvements:				
22	Please provide following information about Bank Accounts:				
	Account Title	Account No.	Name of Bank	Name of Signatory	
23	Was any temporary staff other than teachers hired/engaged/ appointed during 2011-14			Yes	No
24	Were any technical guidelines for construction/ civil works sought from AEO/ Dy. DEO			Yes	No
25	Were completion reports of construction/ civil work prepared and forwarded to Dy. DEO			Yes	No
26	Recommendations / suggestions forwarded by the SC to DO/EDO for the betterment of education / school (if any)				
27	Year wise detail of students and teachers and number of SC meetings (as on 31st October each year)				
	S. No.	Financial Year	No. of Students	No. of Teachers	No. of SC Meetings
	01	2011-12			
	02	2012-13			
	03	2013-14			
	Average				
28	Procedure adopted for selection of members and issuance of Form-I (SC Notification)				
29	Sales proceed of Old material dated _____ Rs. _____ deposited in _____				
30	Sales proceeds of trees dated _____ Rs. _____ deposited in _____				

Name and Qualifications of Head Teacher

.....

Signature & Stamp

(Note: each page be signed by the head)

DETAIL OF RECORD MAINTAINED / NOT MAINTAINED

Name of School _____

Sr. No.	Form No.	Description	Yes	No
01	Form-01	School Council Notification		
02	Form-02	Notification for cancelation of membership of SC		
03	Form-03	Record of members of School Council		
04	Form-04	Inspection Register for members of School Council		
05	Form-05	Record of minutes of meeting		
06	Form-06	Record of development work		
07	Form-07	Record of approved resolutions of SC		
08	Form-08	Cash Book		
09		Record of moveable and immoveable property		
10		Record of curriculum / non-curriculum activities		
11		Correspondence file		

Signature & Stamp

Name of School

EMIS Code

Period **01.07.2011 TO 30.06.2014****Detail of Temporary Teachers Appointed**

(Amount in Rupees)

Sr. No.	Name of Teacher	Monthly Salary	Period	Total Expenditure	Remarks

Signature of Head Teacher

Name of School _____

Detail of Expenditure (Repair and Maintenance of Building / Construction Work)
Period 01.07.2011 TO 30.06.2014

Receipt No./Date	Name of shop/supplier/contractor	Detail of expenditure	Amount (Rs)

Signature and Stamp

Date wise Detail of Govt. Grants received by Schools

(Rupees in Million)

Sr. No.	Financial Year	Dated	Grant received From DO/DDEO/EDO/ District Govt./Other	Purpose of grant (furniture, construction etc.)	Cash in hand / bank at the time of grant received	Amount
	2011-12					
		Total				
	2012-13					
		Total				
	2013-14					
		Total				

Signature and Stamp

Detail of funds collected/received by schools and expenditure incurred through School Councils

Name of School _____

(Rupees in Million)

Financial Year	Opening Balance	FTF Fund Collection	Govt. Grant Received	Donation Received	Proceeds from Auctions	Other Receipts	Total Receipts	Total Expenditure	Closing Balance	Description of Other Receipts
2011-12										
2012-13										
2013-14										

Signature and Stamp

Annex-B
[Para 1.1]

Non Production of SC record

Sr. No.	Name of School	Tehsil	Nature of record
1	GPS Mahitibba	Dy.DEO(EE-M)Ahmed Pur East	Entire record
2	GPS Mangloti	Dy.DEO(EE-M)Ahmed Pur East	Entire record
3	GES Faqeeran	Dy.DEO(EE-M)Ahmed Pur East	Entire record
4	GPS Rama City	Dy.DEO(EE-M)Bahawalpur City	Entire record
5	GPS Satellite Town	Dy.DEO(EE-M)Bahawalpur City	Entire record
6	GGPS Basti Malik Khalid	Dy.DEO(EE-W)Bahawalpur City	Entire record
7	GGPS Saif Pur	Dy.DEO(EE-W)Bahawalpur City	Entire record

Annex-C
[Para 2.1]

Loss due to suspected misappropriation of SC funds – Rs 217,000

(Amount in rupees)

Sr. No.	Sr. No. of school in list for bank	Name of School	Bank A/c No.	Date of check	Amount of transfer	Transferred	Balance not transferred
1	27	GPS Basti Abdul malik	4675-8	08.06.12	12,000	-	(12,000)
2	23	GPS Punran	4688-9	08.06.12	12,000	-	(12,000)
3	20	GPS Gullan Lar	374	08.06.12	12,000	-	(12,000)
4	21	GPS Nazeerabad	4736-1	08.06.12	12,000	-	(12,000)
5	26	GPS Abbas Pur	350	08.06.12	12,000	-	(12,000)
6	128	GPS Bakhtiari	4766-8	08.06.12	12,000	-	(12,000)
7	142	GMMS Soney wali	4858-0	08.06.12	12,000	-	(12,000)
8	162	GPS Ghullam nabi arrain	4689-1	08.06.12	12,000	-	(12,000)
9	14	GES Balla Jhullam	5042-9	08.06.12	40,000	-	(40,000)
10	188	GPS Saddat	4831	08.06.12	12,000	-	(12,000)
11	213	GPS Giddar hatti	5314	08.06.12	12,000	-	(12,000)
12	180	GPS Mangloti	4789	08.06.12	17,000	-	(17,000)
13	23	GES Makhwara	4842	08.06.12	40,000	-	(40,000)
Total					217,000	-	(217,000)

Annex-D
[Para 3.1]

Managerial and Implementation Lapses of School Councils

Sr. No.	Irregularity	Reference of SC Policy 2007, Para	Total number of schools Checked	Irregularity Committed	Schools followed instructions	%age of Irregularity
1	AEO did not attend and chair the meeting for constitution of SC	3.2.2	163	124	39	76%
2	AEO did not issue the SC Notification	3.3.1	163	124	39	76%
3	Minutes of meeting were not recording of meeting in which SC constituted, members of SC increased, membership of member was cancelled	3.3.1	163	124	39	76%
4	Number of School Council members remained below that minimum limit of 9 members	3.1.1	163	125	38	77%
5	Parent members remained below than 50% of total SC members	3.1.3	163	4	159	2%
6	Notification issued but specimen signatures of SC members were not fixed	3.3.1	163	124	39	76%
7	School Councils remained working after expiry of two years tenure without re-constitution	3.3.2	163	120	43	74%
8	Number of SC meetings remained less than 10 in one financial year	4.1 (viii)	163	108	55	66%

Annex-E
[Para 3.2]

Nominal increasing trend in admission of students

Sr. No	Name of Schools	Office	Number of Students			Increase/decrease		% age Increase/Decrease	
			2011-12	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
1	GGES 17/DNB	Yazman Women	112	125	145	13	33	12%	29%
2	GGES 120/DRB	Yazman Women	100	108	100	8	0	8%	0%
3	GMPS 113/DB	Yazman Women	44	52	61	8	17	18%	39%
4	GES 75/DB	Yazman Women	80	85	91	5	11	6%	14%
5	GES 42/DB	Yazman Women	210	216	211	6	1	3%	0%
6	GES 115/DB	Yazman Women	70	119	120	49	50	70%	71%
7	GPS 132/DNB	Yazman Women	80	65	57	-15	-23	-19%	-29%
8	GMPS 123/DNB	Yazman Women	33	57	72	24	39	73%	118%
9	GES 110/DB	Yazman Women	120	132	120	12	0	10%	0%
10	GES 47/DNB	Yazman Women	152	162	227	10	75	7%	49%
11	GMPS 79/DB	Yazman Women	33	94	103	61	70	185%	212%
12	GPS 49/DB	Yazman Women	42	160	182	118	140	281%	333%
13	GPS 47/DB	Yazman Women	50	81	95	31	45	62%	90%
14	GES/DB	Yazman Women	158	156	169	-2	11	-1%	7%
15	GPS 142/DRB	Yazman Women	75	70	90	-5	15	-7%	20%
16	GPS 9/DRB	Yazman Women	81	80	85	-1	4	-1%	5%
17	GES 69/DB	Yazman Women	70	80	109	10	39	14%	56%
18	GTPS Yazman	Yazman Male	49	56	57	7	8	14%	16%
19	GPS 105/DB	Yazman Male	150	200	261	50	111	33%	74%
20	GPS 152/AB	Yazman Male	27	30	41	3	14	11%	52%
21	GPS 14/DRB	Yazman Male	20	22	24	2	4	10%	20%
22	GES 89/DB	Yazman Male	162	161	182	-1	20	-1%	12%
23	GPS 53/DB	Yazman Male	28	83	82	55	54	196%	193%
24	GPS 41/DB west	Yazman Male	122	127	130	5	8	4%	7%
25	M Tayyib P School 39/DNB	Yazman Male	125	120	106	-5	-19	-4%	-15%
26	GPS 14/DNB	Yazman Male	59	55	40	-4	-19	-7%	-32%
27	GPS 48/DB	Yazman Male	113	100	107	-13	-6	-12%	-5%
28	GPS 103/DB	Yazman Male	99	100	102	1	3	1%	3%
29	GPS 49/DB west	Yazman Male	35	45	52	10	17	29%	49%
30	GPS 46/DB East	Yazman Male	80	83	87	3	7	4%	9%
31	GPS 106/DB	Yazman Male	80	106	123	26	43	33%	54%
32	GPS /154 AB	Yazman Male	40	43	50	3	10	8%	25%
33	GPS 19/DNB	Yazman Male	80	85	85	5	5	6%	6%
34	GPs 21/DNB	Yazman Male	85	81	78	-4	-7	-5%	-8%
35	GPS /155 AB	Yazman Male	35	34	46	-1	11	-3%	31%
36	GPS 85/DB	Yazman Male	98	95	90	-3	-8	-3%	-8%
37	GPS 93/DB	Yazman Male	125	105	53	-20	-72	-16%	-58%
38	GES Qalandar Colony	APE Women	216	250	255	34	39	16%	18%
39	GGES Kotla Mosa Khan	APE Women	150	140	128	-10	-22	-7%	-15%
40	GMPS Azmat Sultan	APE Women	87	108	185	21	98	24%	113%
41	GMPS Basti Mashkian	APE Women	110	140	145	30	35	27%	32%
42	GGPS Canal Colony West	APE Women	51	39	59	-12	8	-24%	16%
43	GGPS Tibi Arbi No.1	APE Women	29	34	34	5	5	17%	17%

Sr. No	Name of Schools	Office	Number of Students			Increase/decrease		% age Increase/Decrease	
			2011-12	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
44	GGPs Noor Shah Bukhari	APE Women	216	216	213	0	-3	0%	-1%
45	GGMSP Jam Allah Dittah Khore	APE Women	193	251	199	58	6	30%	3%
46	GGMPs Ahmed Pur Kohna	APE Women	110	108	108	-2	-2	-2%	-2%
47	GGMPS Chah Ghullam Rasool Arain	APE Women	96	86	112	-10	16	-10%	17%
48	GPS Palla Hamshira	APE Women	35	50	54	15	19	43%	54%
49	GGPs Maulvi Wazir Ahmed	APE Women	56	64	65	8	9	14%	16%
50	GGPS Hhullsm Muhsammad Khakhi	APE Women	57	59	60	2	3	4%	5%
51	GMPS Trind Basharat	APE	38	32	105	-6	67	-16%	176%
52	GGPS Basti Arrain	APE Women	49	60	63	11	14	22%	29%
53	GGES MC Middle School APE	APE Women	85	88	77	3	-8	4%	-9%
54	GGPS Najam Pur	APE Women	70	79	85	9	15	13%	21%
55	GGPS Jindo Channer No.1	APE Women	52	61	65	9	13	17%	25%
56	GGPS Fazal Faughana	APE Women	35	32	35	-3	0	-9%	0%
57	GPS Makhani Bela	APE Male	116	265	240	149	124	128%	107%
58	GPS Gohar Abad	APE Male	40	75	142	35	102	88%	255%
59	GPS Ghulam Channar	APE Male	298	306	342	8	44	3%	15%
60	GES DaimWalan	APE Male	141	98	79	-43	-62	-30%	-44%
61	GES Tibbi Hoote Maher	APE Male	214	210	219	-4	5	-2%	2%
62	GPS Baqa Pur	APE Male	77	85	84	8	7	10%	9%
63	GPS Ahmad Pur Kohna City	APE Male	135	141	141	6	6	4%	4%
64	GES Jhandra Sharqi	APE Male	155	180	232	25	77	16%	50%
65	GPS Majeed Abad	APE Male	89	83	102	-6	13	-7%	15%
66	GES Chak No. 160/NP Chani Goth	APE Male	195	214	219	19	24	10%	12%
67	GES Lalu Naich	APE Male	231	263	213	32	-18	14%	-8%
68	GMMS Ch. Mahnga	APE Male	129	96	105	-33	-24	-26%	-19%
69	GPS Qadir Pur	APE Male	111	126	118	15	7	14%	6%
70	GES Noor Pur Jadeed	APE Male	304	366	470	62	166	20%	55%
71	GPS Gidder Hatti	APE Male	85	95	81	10	-4	12%	-5%
72	GES Ahmad Naich	APE Male	206	276	303	70	97	34%	47%
73	GES Uch Moghla	APE Male	77	110	67	33	-10	43%	-13%
74	GPS Jindo Channar	APE Male	170	169	166	-1	-4	-1%	-2%
75	GPS Chack No 145/ NP M.M Channi Goth	APE Male	132	140	121	8	-11	6%	-8%
76	GPS Sadat	APE Male	52	69	68	17	16	33%	31%
77	GPS Chack Dawanj	APE Male	47	45	46	-2	-1	-4%	-2%
78	GPS Garwan	APE Male	70	65	60	-5	-10	-7%	-14%
79	GPS Mission Kot	APE Male	54	60	50	6	-4	11%	-7%
80	GPS Noor Shah Bukhari	APE Male	40	42	42	2	2	5%	5%
81	GPS Arshad Abad Mubark Pur	APE Male	89	99	107	10	18	11%	20%
82	GES Baildaran	APE Male	395	392	450	-3	55	-1%	14%
83	GES Makhwara	APE Male	210	230	235	20	25	10%	12%
84	GPS Waseera	KPT Women	73	84	92	11	19	15%	26%

Sr. No	Name of Schools	Office	Number of Students			Increase/decrease		% age Increase/Decrease	
			2011-12	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
85	GPS 23/BC	KPT Women	73	66	68	-7	-5	-10%	-7%
86	GES Peeru Joiya	KPT Women	141	134	120	-7	-21	-5%	-15%
87	GES 24/BC	KPT Women	203	220	313	17	110	8%	54%
88	GES Chalae Wahin	KPT Women	54	77	94	23	40	43%	74%
89	GMPS Faizabad	KPT Women	40	42	105	2	65	5%	163%
90	GES Qotla Qaim Khan	KPT Male	156	170	193	14	37	9%	24%
91	GPS Bonga Ramzan Khan	KPT Male	79	79	84	0	5	0%	6%
92	GPS Fazlo Kokara	KPT Male	63	70	67	7	4	11%	6%
93	GPS Patran Wan	KPT Male	28	49	52	21	24	75%	86%
94	GPS Murad Abad	KPT Male	91	102	102	11	11	12%	12%
95	GPS Zafarabad 62/F	HSP Women	80	85	96	5	16	6%	20%
96	GPS Esai Colony	HSP Women	83	95	93	12	10	14%	12%
97	GPS 71/F	HSP Women	20	22	25	2	5	10%	25%
98	GPS 59/F	HSP Women	96	94	95	-2	-1	-2%	-1%
99	GES Gul Pur Hithar	HSP Women	159	168	170	9	11	6%	7%
100	GPS 13/F.W.A	HSP Women	75	68	67	-7	-8	-9%	-11%
101	GPs Abdul Shakoor	HSP Women	54	68	69	14	15	26%	28%
102	GPS Chak No.196/M	HSP Women	51	80	73	29	22	57%	43%
103	GPs Narban	HSP Women	98	103	103	5	5	5%	5%
104	GES Ward No.12	HSP Women	225	256	318	31	93	14%	41%
105	GES Ward No.8	HSP Women	152	173	201	21	49	14%	32%
106	GES 75/F	HSP Women	74	89	77	15	3	20%	4%
107	GES 71/F	HSP Women	79	68	91	-11	12	-14%	15%
108	GPS Rehman abad Qaimpur	HSP Women	100	113	104	13	4	13%	4%
109	GPS 151/M	HSP Male	22	27	33	5	11	23%	50%
110	GPS Channuana	HSP Male	33	30	36	-3	3	-9%	9%
111	GPS Chak 198/M	HSP Male	68	72	78	4	10	6%	15%
112	GPS Chak 158/N	HSP Male	52	58	62	6	10	12%	19%
113	GPS Chak Bedana Gharbi	HSP Male	96	134	160	38	64	40%	67%
114	GPS Chakar Qady wala	HSP Male	180	195	175	15	-5	8%	-3%
115	G Maktab School Pathana	HSP Male	32	34	44	2	12	6%	38%
116	GPS Mehmood kot	HSP Male	71	74	68	3	-3	4%	-4%
117	GPS Palla Mari	HSP Male	162	166	130	4	-32	2%	-20%
118	GPS 69/F	HSP Male	38	42	42	4	4	11%	11%
119	GPS 70/F	HSP Male	15	22	23	7	8	47%	53%
120	GPS 90/F	HSP Male	71	72	70	1	-1	1%	-1%
121	GPS 62/F	HSP Male	130	140	125	10	-5	8%	-4%
122	GPS Muhammad Khan Kokara	HSP Male	60	67	57	7	-3	12%	-5%
123	GPS Basti Laprairan	HSP Male	76	86	90	10	14	13%	18%
124	GPS 159/M	HSP Male	55	62	68	7	13	13%	24%
125	GPS Qazi Saeed No.2	HSP Male	164	130	152	-34	-12	-21%	-7%
126	GPS 15/FW	HSP Male	134	140	134	6	0	4%	0%
127	GGES Basti Raman	BWP Cit (W)	189	174	174	-15	-15	-8%	-8%
128	GGES Bhatta No 1	BWP Cit (W)	275	360	450	85	175	31%	64%
129	GGES Shahdara	BWP Cit (W)	580	537	528	-43	-52	-7%	-9%
130	GGPS Baqir pur	BWP Cit (W)	130	145	155	15	25	12%	19%
131	GGES Basti Khawjgan	BWP Cit (W)	216	241	247	25	31	12%	14%

Sr. No	Name of Schools	Office	Number of Students			Increase/decrease		% age Increase/Decrease	
			2011-12	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
132	GGES Basti Riddan BWP	BWP Cit (W)	511	519	484	8	-27	2%	-5%
133	GGPS Kausar Colony BWP	BWP Cit (W)	122	124	114	2	-8	2%	-7%
134	GGES Basti Malik Muneer	BWP Cit (W)	91	95	85	4	-6	4%	-7%
135	GGES Chack No 11/BC	BWP Cit (W)	132	191	174	59	42	45%	32%
136	GGPS Basti Bodla Markaz Noorpur	BWP Cit (W)	80	93	113	13	33	16%	41%
137	GGES 2/BC	BWP Cit (W)	110	128	130	18	20	16%	18%
138	GGES Basti Bindra	BWP Cit (W)	720	724	577	4	-143	1%	-20%
139	GGPS Abbas Nagar	BWP Cit (W)	165	175	183	10	18	6%	11%
140	GGES Sadar Din Shah	BWP Cit (W)	99	106	95	7	-4	7%	-4%
141	GGPS Hakra	BWP Cit (W)	95	75	94	-20	-1	-21%	-1%
142	GGES Jhoke Shera	BWP Cit (W)	157	163	135	6	-22	4%	-14%
143	GGPS Mullan Wali	BWP Cit (W)	66	59	81	-7	15	-11%	23%
144	GGMPS 13/BC Halka 25 BWP	BWP Cit (W)	150	181	201	31	51	21%	34%
145	GES Waseelan	BWP City Male	120	140	170	20	50	17%	42%
146	GES Qadir Bukhsh Balouch	BWP City Male	88	93	112	5	24	6%	27%
147	GPS basti Pahooran	BWP City Male	76	65	100	-11	24	-14%	32%
148	GES Haji Ghullam Muhammad	BWP City Male	140	92	75	-48	-65	-34%	-46%
149	GPS Kala Multani	BWP City Male	42	52	41	10	-1	24%	-2%
150	GES Marri Qasim Shah	BWP City Male	215	216	203	1	-12	0%	-6%
151	GPS basti Abdul Wahid	BWP City Male	135	111	125	-24	-10	-18%	-7%
152	GES Dera Izzat	BWP City Male	415	393	571	-22	156	-5%	38%
153	GPS Jalal Abad	BWP City Male	69	81	78	12	9	17%	13%
154	GPS Miani Jhabail	BWP City Male	193	197	203	4	10	2%	5%
155	GPS basti Nard	BWP City Male	103	133	149	30	46	29%	45%

Detail of Schools with Enrollment Less than Hundred

Sr. No.	Name of School	Tehsil	No. of students	No. of teachers	No. of students	No. of teachers	No. of students	No. of teachers
			2011-12	2011-12	2012-13	2012-13	2013-14	2013-14
1	GMPS 113/DB	Yazman Women	44	2	52	4	61	4
2	GES 75/DB	Yazman Women	80	5	85	6	91	6
3	GPS 132/DNB	Yazman Women	80	1	65	1	57	1
4	GMPS 123/DNB	Yazman Women	33	1	57	3	72	4
5	GPS 47/DB	Yazman Women	50	2	81	2	95	2
6	GPS 142/DRB	Yazman Women	75	1	70	1	90	1
7	GPS 9/DRB	Yazman Women	81	2	80	2	85	2
8	GPS 152/AB	Yazman Women	27	5	30	5	41	5
9	GPS 14/DRB	Yazman Women	20	1	22	1	24	1
10	GPS 53/DB	Yazman Women	28	12	83	14	82	14
11	GPS 14/DNB	Yazman Women	59	4	55	4	40	4
12	GPS 49/DB west	Yazman Women	35	3	45	3	52	3
13	GPS 46/DB East	Yazman Women	80	2	83	2	87	2
14	GPS /154 AB	Yazman Women	40	2	43	2	50	2
15	GPS 19/DNB	Yazman Women	80	1	85	2	85	2
16	GP's 21/DNB	Yazman Women	85	1	81	1	78	1
17	GPS /155 AB	Yazman Women	35	3	34	3	46	3
18	GPS 85/DB	Yazman Women	98	3	95	3	90	3
19	GGPS Canal Colony West	APE Women	51	10	39	10	59	10
20	GGPS Tibi Arbi No.1	APE Women	29	4	34	5	34	7
21	GPS Palla Hamshira	APE Women	35	8	50	8	54	8
22	GGPs Maulvi Wazir Ahmed	APE Women	56	4	64	4	65	5
23	GGPS Hullsm Muhsmmad Khakhi	APE Women	57	1	59	1	60	1
24	GGPS Basti Arrain	APE Women	49	0	60	2	63	2
25	GGES MC Middle School APE	APE Women	85	2	88	2	77	2
26	GGPS Najam Pur	APE Women	70	1	79	2	85	2
27	GGPS Jindo Channer No,1	APE Women	52	1	61	2	65	2
28	GGPS Fazal Faughana	APE Women	35	2	32	2	35	2
29	GPS Baqa Pur	APE Women	77	3	85	3	84	3
30	GPS Gidder Hatti	APE Male	85	1	95	1	81	1
31	GES Uch Moghla	APE Male	77	13	110	13	67	13
32	GPS Sadat	APE Male	52	9	69	8	68	6
33	GPS Chack Dawanj	APE Male	47	6	45	6	46	6
34	GPS Garwan	APE Male	70	3	65	3	60	3
35	GPS Mission Kot	APE Male	54	2	60	2	50	2

Sr. No.	Name of School	Tehsil	No. of students	No. of teachers	No. of students	No. of teachers	No. of students	No. of teachers
			2011-12		2012-13		2013-14	
36	GPS Noor Shah Bukhari	APE Male	40	2	42	2	42	2
37	GPS Waseera	KPT Womwn	73	3	84	3	92	3
38	GPS 23/BC	KPT Womwn	73	6	66	6	68	13
39	GES Chalaie Wahin	KPT Womwn	54	2	77	2	94	2
40	GPS Bonga Ramzan Khan	KPT Male	79	8	79	10	84	10
41	GPS Fazlo Kokara	KPT Male	63	1	70	1	67	1
42	GPS Patran Wan	KPT Male	28	1	49	1	52	1
43	GPS Zafarabad 62/F	HSP Woman	80	2	85	1	96	1
44	GPS Esai Colony	HSP Woman	83	2	95	2	93	2
45	GPS 71/F	HSP Woman	20	3	22	3	25	3
46	GPS 59/F	HSP Woman	96	0	94	1	95	1
47	GPS 13/F.W.A	HSP Woman	75	2	68	2	67	2
48	GPs Abdul Shakoor	HSP Woman	54	3	68	3	69	3
49	GPSChak No.196/M	HSP Woman	51	7	80	7	73	6
50	GES 75/F	HSP Woman	74	4	89	4	77	4
51	GES 71/F	HSP Woman	79	9	68	10	91	13
52	GPS 151/M	HSP Male	22	11	27	10	33	10
53	GPS Channuana	HSP Male	33	8	30	7	36	7
54	GPS Chak 198/M	HSP Male	68	2	72	3	78	4
55	GPS Chak 158/N	HSP Male	52	1	58	2	62	2
56	G Maktab School Pathana	HSP Male	32	2	34	2	44	2
57	GPS Mehmood kot	HSP Male	71	3	74	3	68	4
58	GPS 69/F	HSP Male	38	2	42	2	42	2
59	GPS 70/F	HSP Male	15	1	22	2	23	1
60	GPS 90/F	HSP Male	71	5	72	4	70	4
61	GPS Muhammad Khan Kokara	HSP Male	60	1	67	1	57	1
62	GPS Basti Laprairan	HSP Male	76	3	86	3	90	3
63	GPS 159/M	HSP Male	55	9	62	4	68	4
64	GGES Basti Malik Muneer	BWP City Women	91	11	95	11	85	13
65	GGES Sadar Din Shah	BWP City Women	99	6	106	7	95	6
66	GGPS Hakra	BWP City women	95	23	75	23	94	20
67	GGPS Mullan Wali	BWP City Women	66	1	59	1	81	1
68	GPS Kala Multani	BWP City Male	42	1	52	4	41	4
69	GPS Jalal Abad	BWP City Male	69	14	81	11	78	11
Total			4088	280	4491	291	4609	301

Annex-F
[Para 3.3]

Uneven deployment of teachers

Sr. No	Name of Schools	Office	Number of Students			Number of Teachers			No.of students per teacher		
			2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
1	GGES 17/DNB	Yazman Women	112	125	145	5	6	6	22	21	24
2	GGES 120/DRB	Yazman Women	100	108	100	2	4	4	50	27	25
3	GMPS 113/DB	Yazman Women	44	52	61	2	4	4	22	13	15
4	GES 75/DB	Yazman Women	80	85	91	5	6	6	16	14	15
5	GES 42/DB	Yazman Women	210	216	211	13	13	13	16	17	16
6	GES 115/DB	Yazman Women	70	119	120	3	5	5	23	24	24
7	GPS 132/DNB	Yazman Women	80	65	57	1	1	1	80	65	57
8	GMPS 123/DNB	Yazman Women	33	57	72	1	3	4	33	19	18
9	GES 110/DB	Yazman Women	120	132	120	7	7	7	17	19	17
10	GES 47/DNB	Yazman Women	152	162	227	6	8	8	25	20	28
11	GMPS 79/DB	Yazman Women	33	94	103	2	4	4	17	24	26
12	GPS 49/DB	Yazman Women	42	160	182	2	2	3	21	80	61
13	GPS 47/DB	Yazman Women	50	81	95	2	2	2	25	41	48
14	GES/DB	Yazman Women	158	156	169	8	8	8	20	20	21
15	GPS 142/DRB	Yazman Women	75	70	90	1	1	1	75	70	90
16	GPS 9/DRB	Yazman Women	81	80	85	2	2	2	41	40	43
17	GES 69/DB	Yazman Women	70	80	109	3	3	3	23	27	36
18	GTPS Yazman	Yazman Male	49	56	57	1	1	1	49	56	57
19	GPS 105/DB	Yazman Male	150	200	261	5	5	5	30	40	52
20	GPS 152/AB	Yazman Male	27	30	41	1	1	1	27	30	41
21	GPS 14/DRB	Yazman Male	20	22	24	1	1	1	20	22	24
22	GES 89/DB	Yazman Male	162	161	182	12	14	14	14	12	13
23	GPS 53/DB	Yazman Male	28	83	82	1	2	3	28	42	27
24	GPS 41/DB west	Yazman Male	122	127	130	4	3	3	31	42	43
25	M Tayyib P School 39/DNB	Yazman Male	125	120	106	4	4	4	31	30	27
26	GPS 14/DNB	Yazman Male	59	55	40	2	2	2	30	28	20
27	GPS 48/DB	Yazman Male	113	100	107	3	3	3	38	33	36
28	GPS 103/DB	Yazman Male	99	100	102	3	3	3	33	33	34
29	GPS 49/DB west	Yazman Male	35	45	52	2	2	2	18	23	26
30	GPS 46/DB East	Yazman Male	80	83	87	2	2	2	40	42	44
31	GPS 106/DB	Yazman Male	80	106	123	2	2	2	40	53	62
33	GPS /154 AB	Yazman Male	40	43	50	1	1	1	40	43	50
34	GPS 19/DNB	Yazman Male	80	85	85	3	3	3	27	28	28

Sr. No	Name of Schools	Office	Number of Students			Number of Teachers			No.of students per teacher		
			2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
35	GPs 21/DNB	Yazman Male	85	81	78	3	3	3	28	27	26
36	GPS /155 AB	Yazman Male	35	34	46	1	1	1	35	34	46
37	GPS 85/DB	Yazman Male	98	95	90	2	2	2	49	48	45
38	GPS 93/DB	Yazman Male	125	105	53	2	2	2	63	53	27
39	GES Qalandar Colony	APE Women	216	250	255	11	10	10	20	25	26
40	GGES Kotla Mosa Khan	APE Women	150	140	128	10	10	10	15	14	13
41	GGMPS Azmat Sultan	APE Women	87	108	185	4	5	7	22	22	26
42	GMPS Basti Mashkian	APE Women	110	140	145	3	5	5	37	28	29
43	GGPS Canal Colony West	APE Women	51	39	59	6	6	6	9	7	10
44	GGPS TibiArbi No.1	APE Women	29	34	34	2	2	1	15	17	34
45	GGPs Noor Shah Bukhari	APE Women	216	216	213	9	9	9	24	24	24
46	GGMSP Jam Allah Dittah Khore	APE Women	193	251	199	8	8	8	24	31	25
47	GGMPs Ahmed Pur Kohna	APE Women	110	108	108	5	5	5	22	22	22
48	GGMPS Chah Ghullam Rasool Arain	APE Women	96	86	112	4	4	5	24	22	22
49	GPS Palla Hamshira	APE Women	35	50	54	1	2	2	35	25	27
50	GGPS Hakim Bashir ahmed	APE Women	0	292	298	1	1	1	0	292	298
51	GGPs Maulvi Wazir Ahmed	APE Women	56	64	65	2	2	2	28	32	33
52	GPS Ninday Lal	APE Women	0	92	73	0	2	2		46	37
53	GGPS Hhullsm Muhsmmad Khakhi	APE Women	57	59	60	2	2	2	29	30	30
54	GMPS Trind Basharat	APE Women	38	32	105	1	2	2	38	16	53
55	GGPS Basti Arrain	APE Women	49	60	63	1	2	2	49	30	32
56	GGES MC Middle School APE	APE Women	85	88	77	10	10	10	9	9	8
57	GGPS Najam Pur	APE Women	70	79	85	2	2	2	35	40	43
58	GGPS Jindo Channer No,1	APE Women	52	61	65	2	2	2	26	31	33
59	GGES Basti Malikani	APE Women	0	0	274	3	3	7	0	0	39
60	GGPS Fazal Faughana	APE Women	35	32	35	1	1	1	35	32	35
61	GPS Makhan Bela	APE Male	116	265	240	2	1	2	58	265	120
62	GPS Gohar Abad	APE Male	40	75	142	1	1	1	40	75	142
63	GPS Ghulamo Channar	APE Male	298	306	342	3	3	3	99	102	114

Sr. No	Name of Schools	Office	Number of Students			Number of Teachers			No. of students per teacher		
			2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
64	GES Daim Walan	APE Male	141	98	79	12	12	8	12	8	10
65	GES Tibbi Hoote Maher	APE Male	214	210	219	9	9	9	24	23	24
66	GPS Baqa Pur	APE Male	77	85	84	2	2	2	39	43	42
67	GPS Ahmad Pur Kohna City	APE Male	135	141	141	4	4	4	34	35	35
68	GES Jhandra Sharqi	APE Male	155	180	232	10	10	9	16	18	26
69	GPS Majeed Abad	APE Male	89	83	102	3	3	3	30	28	34
70	GES Chak No. 160/NP Chani Goth	APE Male	195	214	219	11	10	10	18	21	22
71	GES Lalu Naich	APE Male	231	263	213	8	9	8	29	29	27
72	GMMS Ch. Mahnga	APE Male	129	96	105	1	1	1	129	96	105
73	GPS Qadir Pur	APE Male	111	126	118	3	3	3	37	42	39
74	GES Noor Pur Jadeed	APE Male	304	366	470	13	13	13	23	28	36
75	GPS Gidder Hatti	APE Male	85	95	81	3	3	3	28	32	27
76	GES Ahmad Naich	APE Male	206	276	303	11	11	12	19	25	25
77	GES Uch Moghla	APE Male	77	110	67	9	8	6	9	14	11
78	GPS Jindo Channar	APE Male	170	169	166	6	6	6	28	28	28
79	GPS Chack No 145/ NP M.M Channi Goth	APE Male	132	140	121	3	3	3	44	47	40
80	GPS Sadat	APE Male	52	69	68	2	2	2	26	35	34
81	GPS Chack Dawanj	APE Male	47	45	46	2	2	2	24	23	23
82	GPS Garwan	APE Male	70	65	60	2	2	2	35	33	30
83	GPS Mission Kot	APE Male	54	60	50	2	3	2	27	20	25
84	GPS Noor Shah Bukhari	APE Male	40	42	42	2	2	2	20	21	21
85	GPS Arshad Abad Mubark Pur	APE Male	89	99	107	3	3	3	30	33	36
86	GES Baildaran	APE Male	395	392	450	6	6	13	66	65	35
87	GES Makhwara	APE Male	210	230	235	10	10	9	21	23	26
88	GPS Waseera	KPT Women	73	84	92	2	2	2	37	42	46
89	GPS 23/BC	KPT Women	73	66	68	2	2	2	37	33	34
90	GES Peeru Joiya	KPT Women	141	134	120	3	3	5	47	45	24
91	GES 24/BC	KPT Women	203	220	313	10	10	10	20	22	31
92	GES Chalaeh Wahin	KPT Women	54	77	94	3	5	7	18	15	13
93	GMPS Faizabad	KPT Women	40	42	105	2	1	3	20	42	35
94	GES Qotla Qaim Khan	KPT Male	156	170	193	8	10	10	20	17	19
95	GPS Bonga Ramzan Khan	KPT Male	79	79	84	1	1	1	79	79	84

Sr. No	Name of Schools	Office	Number of Students			Number of Teachers			No. of students per teacher		
			2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
96	GPS Fazlo Kokara	KPT Male	63	70	67	2	1	1	32	70	67
97	GPS Patran Wan	KPT Male	28	49	52	2	2	2	14	25	26
98	GPS Murad Abad	KPT Male	91	102	102	2	2	2	46	51	51
99	GPS Zafarabad 62/F	HSP Women	80	85	96	3	3	3	27	28	32
100	GPs Ahmed Khan Doltana	HSP Women	0	12	32	0	1	1	#D IV/0!	12	32
101	GPS Esai Colony	HSP Women	83	95	93	5	5	5	17	19	19
102	GPS 71/F	HSP Women	20	22	25	2	2	2	10	11	13
103	GPS 59/F	HSP Women	96	94	95	3	3	3	32	31	32
104	GES Gul Pur Hithar	HSP Women	159	168	170	7	7	6	23	24	28
105	GPS 13/F.W.A	HSP Women	75	68	67	2	2	3	38	34	22
106	GPs Abdul Shakoor	HSP Women	54	68	69	2	2	2	27	34	35
107	GPS Chak No.196/M	HSP Women	51	80	73	1	2	2	51	40	37
108	GPs Narban	HSP Women	98	103	103	4	4	4	25	26	26
109	GES Ward No.12	HSP Women	225	256	318	9	10	13	25	26	24
110	GES Ward No.8	HSP Women	152	173	201	11	11	11	14	16	18
111	GES 75/F	HSP Women	74	89	77	11	10	10	7	9	8
112	GES 71/F	HSP Women	79	68	91	8	7	7	10	10	13
113	GPS Rehman abad Qaimpur	HSP Women	100	113	104	2	3	4	50	38	26
114	GPS 151/M	HSP Male	22	27	33	1	2	2	22	14	17
115	GPS Channuana	HSP Male	33	30	36	2	2	2	17	15	18
116	GPS Chak 198/M	HSP Male	68	72	78	2	2	2	34	36	39
117	GPS Chak 158/N	HSP Male	52	58	62	2	2	2	26	29	31
118	GPS Chak Bedana Gharbi	HSP Male	96	134	160	3	3	4	32	45	40
119	GPS Chakar Qadywala	HSP Male	180	195	175	3	4	3	60	49	58
120	G Maktab School Pathana	HSP Male	32	34	44	2	2	2	16	17	22
121	GPS Mehmood kot	HSP Male	71	74	68	1	2	1	71	37	68
122	GPS Palla Mari	HSP Male	162	166	130	5	4	4	32	42	33
123	GPS 69/F	HSP Male	38	42	42	2	2	2	19	21	21
124	GPS 70/F	HSP Male	15	22	23	1	1	1	15	22	23
125	GPS 90/F	HSP Male	71	72	70	3	3	3	24	24	23
126	GPS 62/F	HSP Male	130	140	125	9	4	4	14	35	31
127	GPS Muhammad Khan Kokara	HSP Male	60	67	57	2	2	2	30	34	29
128	GPS Basti Laprairan	HSP Male	76	86	90	3	3	3	25	29	30
129	GPS 159/M	HSP Male	55	62	68	2	2	2	28	31	34

Sr. No	Name of Schools	Office	Number of Students			Number of Teachers			No.of students per teacher		
			2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
130	GPS Qazi Saeed No.2	HSP Male	164	130	152	3	3	4	55	43	38
131	GPS 15/FW	HSP Male	134	140	134	4	4	4	34	35	34
132	GGES Basti Raman	BWP City Women	189	174	174	11	11	11	17	16	16
133	GGES Bhatta No 1	BWP City Women	275	360	450	15	15	16	18	24	28
134	GGES Shahdara	BWP City Women	580	537	528	22	22	22	26	24	24
135	GGPS Baqir pur	BWP City Women	130	145	155	5	5	5	26	29	31
136	GGES Basti Khawjgan	BWP City Women	216	241	247	6	5	5	36	48	49
137	GGES Basti Riddan BWP	BWP City Women	511	519	484	11	11	13	46	47	37
138	GGPS Kausar Colony BWP	BWP City Women	122	124	114	4	4	4	31	31	29
139	GGES Basti Malik Muneer	BWP City Women	91	95	85	9	9	9	10	11	9
140	GGES Chack No 11/BC	BWP City Women	132	191	174	10	8	11	13	24	16
141	GGES 2/BC	BWP City Women	110	128	130	6	7	6	18	18	22
142	GGES BastiBindra	BWP City Women	720	724	577	23	23	20	31	31	29
143	GGPS Abbas Nagar	BWP City Women	165	175	183	4	4	4	41	44	46
144	GGES Sadar Din Shah	BWP City Women	99	106	95	1	1	1	99	106	95
145	GGPS Hakra	BWP City Women	95	75	94	2	2	2	48	38	47
146	GGES Jhoke Shera	BWP City Women	157	163	135	9	9	8	17	18	17
147	GGPS Mullan Wali	BWP City Women	66	59	81	3	3	3	22	20	27
148	GGMPS 13/BC Halka 25 BWP	BWP City Women	150	181	201	6	6	6	25	30	34
149	GES Waseelan	BWP City Male	120	140	170	3	5	5	40	28	34
150	GES Qadir Bukhsh Balouch	BWP City Male	88	93	112	1	4	4	88	23	28
151	GPS basti Pahooran	BWP City Male	76	65	100	2	2	2	38	33	50
152	GES Haji Ghullam Muhammad	BWP City Male	140	92	75	3	3	3	47	31	25
153	GPS Kala Multani	BWP City Male	42	52	41	2	1	1	21	52	41
154	GES Marri Qasim Shah	BWP City Male	215	216	203	14	11	11	15	20	18
155	GPS basti Abdul Wahid	BWP City Male	135	111	125	3	3	2	45	37	63
156	GES Dera Izzat	BWP City Male	415	393	571	15	15	15	28	26	38
157	GPS Jalal Abad	BWP City Male	69	81	78	1	1	2	69	81	39
158	GPS Miani Jhabail	BWP City Male	193	197	203	3	3	3	64	66	68
159	GPS basti Nard	BWP City Male	103	133	149	3	3	3	34	44	50
Total			17929	19862	21212	705	727	746	25	27	28

Annex-G
[Para 4.1]

Irregular expenditure in excess than authorized limit

(Rupees in million)

Sr. No.	Name of Schools	Tehsil	Expenditure		Total Excess
			2012-13	2013-14	
1	GPS 105/DB	Yazman Male	0.530	-	0.130
2	GPS 48/DB	Yazman Male	0.450	-	0.050
3	GPS 103/DB	Yazman Male	0.448	-	0.048
4	GPS 49/DB west	Yazman M	0.403	-	0.003
5	GPS Rehman abad Qaimpur	HSP Women	0.412	-	0.012
6	GPS Chak 158/N	HSP Male	0.500	-	0.100
7	GGES 2/BC	BWP City Women	0.519	-	0.119
8	GPS /155 AB	Yazman Male	-	0.467	0.067
9	GGPS Hakim Bashir ahmed	APE Women	-	0.410	0.010
10	GPS Baqa Pur	APE Male	-	0.572	0.172
11	GPS Ahmad Pur Kohna City	APE Male	-	0.550	0.150
12	GPS Majeed Abad	APE Male	-	0.451	0.051
13	GES Lalu Naich	APE Male	-	0.624	0.224
14	GPS Chack No 145/ NP M.M Channi Goth	APE Male	-	0.419	0.019
15	GES Qotla Qaim Khan	APE Male	-	0.647	0.247
16	GPS Chak Bedana Gharbi	APE Male	-	0.472	0.072
17	GPS Mehmood kot	APE Male	-	0.401	0.001
18	GES Qadir Bukhsh Balouch	BWP City Male	-	0.441	0.041
19	GPS basti Abdul Wahid	BWP City Male	-	0.410	0.010
20	GES Dera Izzat	BWP City Male	-	0.418	0.018
Total			3.262	6.282	1.544

Annex-H
[Para 4.3]

**Irregular Expenditure on Development Work in 140 Schools -
Rs 29.773 million**

(Amount in rupees)

Sr. No.	Name of School	Amount	Sr. No.	Name of School	Amount
1	GGES 120/DRB	55,245	25	GPS Noor Shah Bukhari	246,845
2	GES 75/DB	96,000	26	GPS Arshad Abad Mubark Pur	49,915
3	GES 115/DB	75,834	27	GES Baildaran	51,586
4	GPS 132/DNB	239,400	28	GPS Waseera	89,811
5	GMPS 123/DNB	43,285	29	GPS 23/BC	202,950
6	GES 110/DB	102,500	30	GES PeeruJoiya	359,737
7	GES 47/DNB	35,993	31	GES ChalaehWahin	104,210
8	GMPS 79/DB	77,645	32	GMPS Faizabad	35,080
9	GPS 47/DB	32,200	33	GES Qotla Qaim Khan	216,455
10	GES/DB	31,777	34	GPS Hameedabad	189,050
11	GPS 142/DRB	77,850	35	GPS Bonga Ramzan Khan	195,400
12	GPS 9/DRB	66,439	36	GPS Bhinda Peer imam	330,479
13	GTPS Yazman	196,520	37	GPS FazloKokara	197,601
14	GPS 105/DB	323,098	38	GPS Patran Wan	344,734
15	GPS 152/AB	174,250	39	GPS Murad Abad	311,540
16	GPS 14/DRB	88,310	40	GPS Zafarabad 62/F	36,022
17	GES 89/DB	156,361	41	GPs Ahmed Khan Doltana	388,072
18	GPS 53/DB	99,584	42	GPS Esai Colony	209,056
19	GPS 41/DB west	139,574	43	GPS 71/F	37,765
20	M Tayyib P School 39/DNB	296,965	44	GPS 59/F	78,911
21	GPS 14/DNB	249,755	45	GES Gul Pur Hithar	195,000
22	GPS 48/DB	483,550	46	GPS 13/F.W.A	440,000
23	GPS 103/DB	468,900	47	GPs Abdul Shakoor	259,000
24	GPS 49/DB west	393,468	48	GPSChak No.196/M	375,625
49	GPS 106/DB	207,165	78	GES Ward No.12	93,110
50	GPS 51/DBS	55,200	79	GES Ward No.8	83,654
51	GPS /154 AB	307,834	80	GES 75/F	164,450
52	GPS 19/DNB	346,543	81	GES 71/F	115,290
53	GPs 21/DNB	317,586	82	GPS Rehman abadQaimpur	482,000
54	GPS /155 AB	430,433	83	GPS 151/M	289,100
55	GPS 85/DB	174,395	84	GPS Channuana	83,162
56	GPS 93/DB	151,778	85	GPS Chak 198/M	43,600
57	GES Qalandar Colony	50,000	86	GPS Chak 158/N	457,500
58	GGES Kotla Mosa Khan	100,020	87	GPS ChakBedanaGharbi	312,910
59	GGMPS Azmat Sultan	91,967	88	GPS ChakarQadywala	207,611
60	GGPs Noor Shah Bukhari	86,719	89	GPS Mehmood kot	144,170
61	GGMSP Jam Allah Dittah Khore	97,770	90	GPS Palla Mari	164,610
62	GGMPS Chah Ghullam Rasool Arain	68,610	91	GPS 69/F	131,750
63	GPS Palla Hamshira	355,728	92	GPS 90/F	343,560

Sr. No.	Name of School	Amount	Sr. No.	Name of School	Amount
64	GGPS Hakim Bashir ahmed	323,315	93	GPS 62/F	201,400
65	GGPs Maulvi Wazir Ahmed	200,000	94	GPS Muhammad Khan Kokara	47,200
66	GPS Ninday Lal	246,057	95	GPS BastiLaprairan	37,800
67	GGPS Hhullsm Muhsammad Khakhi	324,500	96	GPS 159/M	299,700
68	GGPS Basti Arrain	93,984	97	GPS 15/FW	164,228
69	GGES MC Middle School APE	71,244	98	GGES Basti Raman	88,000
70	GGPS Najam Pur	268,234	99	GGES Bhatta No 1	40,000
71	GGPS Jindo Channer No,1	206,372	100	GGES Shahdara	97,475
72	GGES Basti Malikani	326,000	101	GGPS Baqir pur	72,379
73	GGPS Fazal Faughana	160,000	102	GGES BastiKhawjgan	261,815
74	GPS Makhan Bela	58,050	103	GGES BastiRiddan BWP	186,613
75	GPS Gohar Abad	141,461	104	GGPS Kausar Colony BWP	66,790
76	GPS Ghulamo Channar	141,150	105	GGES Chack No 11/BC	170,751
77	GES Daim Walan	340,069	106	GGES 2/BC	214,300
107	GES Tibbi Hoote Maher	236,177	124	GGPS Abbas Nagar	205,960
108	GPS Baqa Pur	345,047	125	GGES Sadar Din Shah	103,000
109	GPS Ahmad Pur Kohna City	577,215	126	GGPS Hakra	76,120
110	GES Jhandra Sharqi	189,285	127	GGES JhokeShera	136,970
111	GPS Majeed Abad	333,174	128	GGPS MullanWali	172,591
112	GES Chak No. 160/NP Chani Goth	169,970	129	GGMPS 13/BC Halka 25 BWP	315,284
113	GES Lalu Naich	203,260	130	GES Waseelan	125,000
114	GMMS Ch. Mahnga	340,315	131	GES Qadir Bukhsh Balouch	570,168
115	GPS Qadir Pur	315,595	132	GPS bastiPahooran	238,572
116	GES Noor Pur Jadeed	267,493	133	GES Haji Ghullam Muhammad	296,835
117	GES Ahmad Naich	165,800	134	GPS Kala Multani	338,000
118	GES Uch Moghla	573,544	135	GES MarriQasim Shah	449,942
119	GPS Chack No 145/ NP M.M Channi Goth	578,740	136	GPS basti Abdul Wahid	509,888
120	GPS Sadat	72,000	137	GES Dera Izzat	491,554
121	GPS Chack Dawanj	196,411	138	GPS Jalal Abad	200,000
122	GPS Garwan	105,390	139	GPS MianiJhabail	419,750
123	GPS Mission Kot	204,845	140	GPS basti Nard	492,962
Total					29,773,316

Annex-I
[Para 4.6]

Excess transfer of funds to School Councils – Rs 12.304 million

(Amount in rupees)

Sr. No.	Name of Schools	Tehsil	Total funds transferred	Funds to be transferred for each year	No. of years of SC (2011-14)	Funds to be transferred in total	Excess transferred
1	GGES 17/DNB	Yazman Women	373,200	50,000	3	150,000	223,200
2	GGES 120/DRB	Yazman Women	405,000	50,000	3	150,000	255,000
3	GMPS 113/DB	Yazman Women	188,200	40,000	3	120,000	68,200
4	GES 75/DB	Yazman Women	630,000	50,000	3	150,000	480,000
5	GES 42/DB	Yazman Women	455,000	50,000	3	150,000	305,000
6	GES 115/DB	Yazman Women	278,200	50,000	3	150,000	128,200
7	GPS 132/DNB	Yazman Women	682,528	20,000	3	60,000	622,528
8	GMPS 123/DNB	Yazman Women	295,200	20,000	3	60,000	235,200
9	GES 110/DB	Yazman Women	335,000	50,000	3	150,000	185,000
10	GES 47/DNB	Yazman Women	198,000	50,000	3	150,000	48,000
11	GMPS 79/DB	Yazman Women	328,200	20,000	3	60,000	268,200
12	GPS 49/DB	Yazman Women	360,000	20,000	3	60,000	300,000
13	GPS 47/DB	Yazman Women	173,486	20,000	3	60,000	113,486
14	GES/DB	Yazman Women	331,000	50,000	3	150,000	181,000
15	GPS 142/DRB	Yazman Women	460,000	20,000	3	60,000	400,000
16	GPS 9/DRB	Yazman Women	240,000	20,000	3	60,000	180,000
17	GES 69/DB	Yazman Women	318,200	50,000	3	150,000	168,200
18	GTPS Yazman	Yazman Male	375,000	20,000	3	60,000	315,000
19	GPS 105/DB	Yazman Male	833,804	20,000	3	60,000	773,804
20	GPS 152/AB	Yazman Male	415,000	20,000	3	60,000	355,000
21	GPS 14/DRB	Yazman Male	306,267	20,000	3	60,000	246,267
22	GES 89/DB	Yazman Male	100,000	50,000	3	150,000	(50,000)
23	GPS 53/DB	Yazman Male	480,000	20,000	3	60,000	420,000
24	GPS 41/DB west	Yazman Male	317,837	20,000	3	60,000	257,837
25	M Tayyib P School 39/DNB	Yazman Male	670,055	20,000	3	60,000	610,055
26	GPS 14/DNB	Yazman Male	363,338	20,000	3	60,000	303,338
27	GPS 48/DB	Yazman Male	661,000	20,000	3	60,000	601,000
28	GPS 103/DB	Yazman Male	510,000	20,000	3	60,000	450,000
29	GPS 49/DB west	Yazman Male	768,500	20,000	3	60,000	708,500
30	GPS 46/DB East	Yazman Male	229,074	20,000	3	60,000	169,074
31	GPS 106/DB	Yazman Male	374,665	20,000	3	60,000	314,665
32	GPS 51/DBS	Yazman Male	595,000	20,000	3	60,000	535,000
33	GPS /154 AB	Yazman Male	310,000	20,000	3	60,000	250,000
34	GPS 19/DNB	Yazman Male	451,721	20,000	3	60,000	391,721
35	GPS 21/DNB	Yazman Male	349,420	20,000	3	60,000	289,420
36	GPS /155 AB	Yazman Male	538,504	20,000	3	60,000	478,504
37	GPS 85/DB	Yazman Male	543,800	20,000	3	60,000	483,800
38	GPS 93/DB	Yazman Male	290,000	20,000	3	60,000	230,000
39	GES Qalandar Coly	APE Women	160,000	50,000	3	150,000	10,000
Total							12,304,199

Annex-J
[Para 4.7]

Unauthorized release of funds after expiry of SC programme - Rs 500,000

(Amount in rupees)

Sr. No.	Name of Schools	Tehsil	Amount transferred	Date as per Bank Statement	Remarks
1	GES Qalandar Colony	APE Women	50,000	04.07.2014	Transferred after closing of programme
2	GPS Waseera	KPT Women	20,000	04.07.2014	Transferred after closing of programme
3	GES Peeru Joiya	KPT Women	50,000	04.07.2014	Transferred after closing of programme
4	GES 24/BC	KPT Women	50,000	04.07.2014	Transferred after closing of programme
5	GES Chalaeh Wahin	KPT Women	50,000	04.07.2014	Transferred after closing of programme
6	GMPS Faizabad	KPT Women	20,000	04.07.2014	Transferred after closing of programme
7	GPs Narban	KPT Women	260,000	26.08.2014	Transferred after closing of programme
Total			500,000		

Annex-K
[Para 4.8]

Doubtful excess transfer of SC funds – Rs 397,646

(Amount in Rupees)

Sr. No.	Sr. No. of school in list for bank	Name of School	Bank A/c No.	Date of cheque	Amount Transferred	Amount to be transferred	Excess Amount
1	12	GPS Phullan khan	4706-5	08.06.12	30,934	12,000	18,934
2	10	GPS Basti bucha	7123	08.06.12	48,010	12,000	36,010
3	130	GPS Muhammad Khan	4782-1	08.06.12	11,023	12,000	(977)
4	139	GPS Bait Shikrani	4836-5	08.06.12	59,410	12,000	47,410
5	25	GPS Joyian	4675-8	08.06.12	57,634	12,000	45,634
6	131	GPS Bhadda	4804-5	08.06.12	50,936	12,000	38,936
7	126	GPS Majeedabad	4929-1	08.06.12	11,537	12,000	(463)
8	165			08.06.12	29,489	12,000	17,489
9	125	GPS chakkheel	4727-8	08.06.12	18,615	12,000	6,615
10	37	GPS Ghullamo Channar	4709	08.06.12	51,664	12,000	39,664
11	192	GPS Chak Dawanj	5044-3	08.06.12	40,000	12,000	28,000
12	212	GPS mahitibba	5326	08.06.12	36,000	12,000	24,000
13		GPS Gahwan	7332	08.06.12	19,500	12,000	7,500
14	200	GPS Majeedabad	4852	08.06.12	57,894	12,000	45,894
15	182	GPS Missan kot	4786	08.06.12	55,000	12,000	43,000
Total					577,646	180,000	397,646

Annex-L
[Para 4.9]

Unauthorized expenditure after closing of programme

(Rupees in million)

Sr. No.	Name of School	Tehsil	Total expenditure after 30.06.14
1	GES 75/DB	Yazman Women	0.647
2	GPS 48/DB	Yazman Male	0.254
3	GPS 85/DB	Yazman Male	0.156
4	GES Qalandar Colony	APE Women	0.116
5	GGMPS Azmat Sultan	APE Women	0.152
6	GMPS Basti Mashkian	APE Women	0.166
7	GGPS Canal Colony West	APE Women	0.053
8	GGPS Tibi Arbi No.1	APE Women	0.042
9	GGPs Noor Shah Bukhari	APE Women	0.212
10	GGMSP Jam Allah Dittah Khore	APE Women	0.023
11	GGMPs Ahmed Pur Kohna	APE Women	0.272
12	GGMPS Chah Ghullam RasoolArain	APE Women	0.129
13	GGPS Hakim Bashir ahmed	APE Women	0.181
14	GGPs Maulvi Wazir Ahmed	APE Women	0.022
15	GPS Ninday Lal	APE Women	0.363
16	GGPS Hhullsm Muhammad Khakhi	APE Women	0.067
17	GMPS Trind Basharat	APE Women	0.218
18	GGPS Basti Arrain	APE Women	0.283
19	GGES MC Middle School APE	APE Women	0.102
20	GGPS Najam Pur	APE Women	0.021
21	GGPS JindoChanner No,1	APE Women	0.034
22	GGES Basti Malikani	APE Women	0.222
23	GGPS Fazal Faughana	APE Women	0.031
24	GPS Makhan Bela	APE Male	0.459
25	GPS Gohar Abad	APE Male	0.045
26	GPS Ghulamo Channar	APE Male	0.099
27	GES Daim Walan	APE Male	0.081
28	GES Tibbi Hoote Maher	APE Male	0.082
29	GPS Qadir Pur	APE Male	0.251
30	GES Noor Pur Jadeed	APE Male	0.059
31	GES Ahmad Naich	APE Male	0.031
32	GES Baildaran	APE Male	0.053
33	GPS Waseera	KPT Women	0.036
34	GES Peeru Joiya	KPT Women	0.049
35	GES 24/BC	KPT Women	0.049
36	GES Chalaе Wahin	KPT Women	0.053
37	GMPS Faizabad	KPT Women	0.116
38	GPS Loothran	KPT Male	0.019
39	GPS Bhinda Peer imam	KPT Male	0.182
40	GPS Zafarabad 62/F	HSP Women	0.452
41	GPs Ahmed Khan Doltana	HSP Women	0.102
42	GPS Esai Colony	HSP Women	0.020
43	GPS 71/F	HSP Women	0.091

Sr. No.	Name of School	Tehsil	Total expenditure after 30.06.14
44	GPS 59/F	HSP Women	0.022
45	GES Gul Pur Hithar	HSP Women	0.050
46	GPs Abdul Shakoor	HSP Women	0.180
47	GPs Narban	HSP Women	0.280
48	GES Ward No.12	HSP Women	0.304
49	GES Ward No.8	HSP Women	0.448
50	GES 75/F	HSP Women	0.020
51	GES 71/F	HSP Women	0.453
52	GPS Rehman abad Qaimpur	HSP Women	0.220
53	GPS 151/M	HSP Male	0.370
54	GPS Channuana	HSP Male	0.401
55	GPS Chak 198/M	HSP Male	0.200
56	GPS Chakar Qady wala	HSP Male	0.023
57	G Maktab School Pathana	HSP Male	0.401
58	GPS Mehmood kot	HSP Male	0.400
59	GPS Palla Mari	HSP Male	0.201
60	GPS 69/F	HSP Male	0.150
61	GPS 70/F	HSP Male	0.269
62	GPS 90/F	HSP Male	0.006
63	GPS 62/F	HSP Male	0.520
64	GPS Muhammad Khan Kokara	HSP Male	0.401
65	GPS Basti Laprairan	HSP Male	0.401
66	GPS 159/M	HSP Male	0.022
67	GGES Bhatta No 1	BWP City Women	0.201
68	GGES Shahdara	BWP City Women	0.083
69	GGES Basti Riddan BWP	BWP City Women	0.081
70	GGPS Kausar Colony BWP	BWP City Women	0.069
71	GGES Basti Malik Muneer	BWP City Women	0.091
72	GGES Basti Bindra	BWP City Women	0.344
73	GGPS Abbas Nagar	BWP City Women	0.289
74	GGES Jhoke Shera	BWP City Women	0.210
75	GGPS MullanWali	BWP City Women	0.131
76	GES Waseelan	BWP City Male	0.319
77	GPS basti Pahooran	BWP City Male	0.298
78	GES Haji Ghullam Muhammad	BWP City Male	0.373
79	GPS basti Abdul Wahid	BWP City Male	0.223
80	GPS Jalal Abad	BWP City Male	0.157
81	GPS Miani Jhabail	BWP City Male	0.240
Total			14.946

Annex-M
[Para 4.10]

Non-utilization of SC funds within stipulated time periods – Rs 15.572 million

(Amount in rupees)

Sr. No.	Name of Schools	Tehsil	Amount on 30.06.14
1	GGES 17/DNB	Yazman Women	210,709
2	GGES 120/DRB	Yazman Women	341,724
3	GMPS 113/DB	Yazman Women	121,381
4	GES 75/DB	Yazman Women	649,119
5	GES 115/DB	Yazman Women	259,214
6	GPS 132/DNB	Yazman Women	495,891
7	GES 110/DB	Yazman Women	220,341
8	GES 47/DNB	Yazman Women	120,000
9	GMPS 79/DB	Yazman Women	234,827
10	GPS 47/DB	Yazman Women	140,469
11	GPS 142/DRB	Yazman Women	200,274
12	GPS 9/DRB	Yazman Women	131,861
13	GPS 53/DB	Yazman Male	136,530
14	M Tayyib P School 39/DNB	Yazman Male	370,920
15	GPS 48/DB	Yazman Male	254,599
16	GPS 49/DB west	Yazman Male	310,306
17	GPS 19/DNB	Yazman Male	141,500
18	GPS 85/DB	Yazman Male	166,505
19	GGMPS Azmat Sultan	APE Women	153,022
20	GGPs Noor Shah Bukhari	APE Women	244,011
21	GGMSP Jam Allah Dittah Khore	APE Women	119,176
22	GGMPS Chah Ghullam Rasool Arain	APE Women	128,805
23	GGPS Hakim Bashir ahmed	APE Women	181,189
24	GPS NindayLal	APE Women	362,882
25	GGPS BastiArrain	APE Women	282,547
26	GGES MC Middle School APE	APE Women	102,030
27	GGES Basti Malikani	APE Women	221,893
28	GPS Makhan Bela	APE Male	460,068
29	GPS Ghulamo Channar	APE Male	100,570
30	GMMS Ch. Mahnga	APE Male	275,931
31	GPS Qadir Pur	APE Male	250,550

Sr. No.	Name of Schools	Tehsil	Amount on 30.06.14
32	GES Uch Moghla	APE Male	104,104
33	GPS Bhinda Peer imam	KPT Male	182,088
34	GPS Zafarabad 62/F	HSP Women	484,194
35	GPs Ahmed Khan Doltana	HSP Women	103,089
36	GPs Abdul Shakoor	HSP Women	180,470
37	GES Ward No.12	HSP Women	304,681
38	GES Ward No.8	HSP Women	448,168
39	GES 71/F	HSP Women	453,093
40	GPS Rehman abad Qaimpur	HSP Women	221,055
41	GPS 151/M	HSP Male	370,410
42	GPS Channuana	HSP Male	400,695
43	GPS Chak 198/M	HSP Male	200,367
44	GPS Mehmood kot	HSP Male	400,319
45	GPS Palla Mari	HSP Male	201,147
46	GPS 69/F	HSP Male	150,159
47	GPS 62/F	HSP Male	520,285
48	GPS Muhammad Khan Kokara	HSP Male	400,829
49	GPS Basti Laprairan	HSP Male	400,554
50	GGES Basti Raman	BWP City Women	170,482
51	GGES Bhatta No 1	BWP City Women	201,502
52	GGES Chack No 11/BC	BWP City Women	192,130
53	GGES 2/BC	BWP City Women	171,702
54	GGPS Abbas Nagar	BWP City Women	290,575
55	GGES Sadar Din Shah	BWP City Women	152,574
56	GGES Jhoke Shera	BWP City Women	211,467
57	GGPS Mullan Wali	BWP City Women	211,465
58	GES Qadir Bukhsh Balouch	BWP City Male	218,500
59	GPS basti Abdul Wahid	BWP City Male	239,898
60	GES Dera Izzat	BWP City Male	317,304
61	GPS Jalal Abad	BWP City Male	160,000
62	GPS basti Nard	BWP City Male	120,000
Total			15,572,150

Annex-N
[Para 5.3]

Doubtful difference in record of SC funds transferred – Rs 1.850 million

(Amount in upees)

Sr. No.	Name of School	Tehsil	Data provided by Dy.DEO		Data provided by School		Difference	
			Budget	Exp.	Budget	Exp.	Budget	Exp.
1	GGES 17/DNB	Yazman Women	338,200	179,700	373,200	134,700	35,000	(45,000)
2	GGES 120/DRB	Yazman Women	405,000	331,232	405,000	99,922	-	(231,310)
3	GMPS 113/DB	Yazman Women	188,200	299,000	188,200	69,000	-	(230,000)
4	GES 75/DB	Yazman Women	680,000	174,200	630,000	132,500	(50,000)	(41,700)
5	GES 42/DB	Yazman Women	455,000	159,700	455,000	149,700	-	(10,000)
6	GES 115/DB	Yazman Women	278,200	261,040	278,200	113,000	-	(148,040)
7	GPS 132/DNB	Yazman Women	682,528	246,500	682,528	251,500	-	5,000
8	GMPS 123/DNB	Yazman Women	295,200	256,000	295,200	276,000	-	20,000
9	GES 110/DB	Yazman Women	335,000	256,070	335,000	207,000	-	(49,070)
10	GES 47/DNB	Yazman Women	198,000	146,200	198,000	86,000	-	(60,200)
11	GMPS 79/DB	Yazman Women	328,200	218,070	328,200	109,000	-	(109,070)
12	GPS 49/DB	Yazman Women	188,200	186,050	360,000	81,000	171,800	(105,050)
13	GPS 142/DRB	Yazman Women	460,000	461,400	460,000	261,400	-	(200,000)
14	GPS 9/DRB	Yazman Women	240,000	206,458	240,000	123,958	-	(82,500)
15	GES 69/DB	Yazman Women	288,200	260,640	318,200	123,400	30,000	(137,240)
16	GTPS Yazman	Yazman Male	265,000	380,000	375,000	246,547	110,000	(133,453)
17	GPS 105/DB	Yazman Male	853,804	617,000	833,804	632,000	(20,000)	15,000
18	GPS 152/AB	Yazman Male	395,000	415,000	415,000	434,500	20,000	19,500
19	GPS 14/DRB	Yazman Male	306,260	309,500	306,267	332,625	7	23,125
20	GPS 41/DB west	Yazman Male	533,804	454,000	317,837	244,129	(215,967)	(209,871)
21	M Tayyib P School 39/DNB	Yazman Male	670,055	337,000	670,055	337,500	-	500
22	GPS 14/DNB	Yazman Male	363,338	310,000	363,338	309,500	-	(500)
23	GPS 48/DB	Yazman Male	818,804	566,000	661,000	545,000	(157,804)	(21,000)
24	GPS 103/DB	Yazman Male	510,000	495,500	510,000	495,492	-	(8)
25	GPS 49/DB west	Yazman Male	745,000	445,300	768,500	456,925	23,500	11,625
26	GPS 46/DB East	Yazman Male	434,681	482,681	229,074	225,000	(205,607)	(257,681)
27	GPS 51/DBS	Yazman Male	595,000	483,000	595,000	603,000	-	120,000
28	GPS /154 AB	Yazman Male	260,000	349,000	310,000	349,000	50,000	-
29	GPS 85/DB	Yazman Male	543,804	439,600	543,800	419,501	(4)	(20,099)
30	GPS 93/DB	Yazman Male	260,000	346,453	290,000	373,453	30,000	27,000
Total			12,914,478	10,072,294	12,735,403	8,222,252	(179,075)	(1,850,042)

Annex-O
[Para 5.7]

Improper maintenance of record/shortcomings in record

Sr. No.	Name of Schools	Tehsil	Remarks
1	GES 115/DB	Yazman Women	No bank statement
2	GPS 142/DRB	Yazman Women	No bank statement
3	GPS 14/DNB	Yazman Male	No members of SC shown
4	GPS 106/DB	Yazman Male	No copies of SC meetings
5	GPS 51/DBS	Yazman Male	No record produced as bills etc as school transferred to PEF
6	GPS 19/DNB	Yazman Male	Proforma not filled in complete. Questioner incomplete and not fully signed
7	GPS 85/DB	Yazman Male	Incomplete record and no cash book no SC meeting
8	GES Qalandar Colony	APE Women	Rs 50,000 transferred in bank account on 04.07.14 after closing of the program
9	GGES Kotla Mosa Khan	APE Women	No stock register for entire period 2011-14
10	GGMPS Azmat Sultan	APE Women	SC register copy missing and difference in bank balance and reported figures of schools Head
11	GGPs Noor Shah Bukhari	APE Women	no voucher wise details of development and furniture etc
12	GGMSP Jam Allah Dittah Khore	APE Women	SC notification dated 10.11.14 after closing of program than meant all meetings were without notification
13	GGMPS Chah Ghullam Rasool Arain	APE Women	No parents member either. SC Notification void because issued after 30.06.14 with no date mentioned
14	GPS Palla Hamshira	APE Women	No stocks register for entire period 2011-14. no cash book copy, no council notification and no copy of SC register
15	GGPS Hakim Bashir ahmed	APE Women	Notification not signed by AEO dated 27.09.13
16	GGPs Maulvi Wazir Ahmed	APE Women	Funds of 68,000 transferred but status unknown, no vouchers, SC register copies
17	GGES MC Middle School APE	APE Women	No stocks register at all. No form 1 either
18	GGPS Jindo Channer No,1	APE Women	No detail of development expenditure. No form 1 and no copies of bills and minutes
19	GGES Basti Malikani	APE Women	No detail of development expenditure. No form 1 and copies of minutes
20	GGPS Fazal Faughana	APE Women	No form 1 and copies of minutes. No bank statements either
21	GPS Makhan Bela	APE Male	No form 1 available
22	GPS Gohar Abad	APE Male	No form 1 available
23	GES Jhandra Sharqi	APE Male	No form 1 available
24	GPS Noor Shah Bukhari	APE Male	No form 1 available
25	GPS Waseera	KPT Women	Rs 20000 transferred in account on 04.07.14 after closing of programme
26	GPS 23/BC	KPT Women	No bank statement copy as well as original. Meetings of SC and expenditure do not match throughout the period

Sr. No.	Name of Schools	Tehsil	Remarks
27	GES Peeru Joiya	KPT Women	Rs 50,000 transferred in account on 04.07.14 after closing of programme
28	GES Chalaeh Wahin	KPT Women	Rs 50,000 transferred in account on 04.07.14 after closing of programme
29	GMPS Faizabad	KPT Women	Rs 20,000 transferred in account on 04.07.14 after closing of programme
30	GES Qotla Qaim Khan	KPT Male	Record of two years 2011-13 not available
31	GPS Bhinda Peer imam	KPT Male	payment of furniture in July 14 while funds received in April 14
32	GPS 13/F.W.A	HSP Wowmn	No bank statement
33	GES Ward No.12	HSP Wowmn	Funds Rs 250,000 released during on June 14 but exp after 30.06.14
34	GES Ward No.8	HSP Wowmn	Funds Rs 300,000 released during on June 14 but exp after 30.06.14
35	GES 71/F	HSP Wowmn	Funds Rs 400,000 transferred on 26.06.14 and debited via transfer dated 18.07.14 to a/c 4964-1 unknown
36	GPS Channuana	HSP Male	Development funds utilized after 30.06.14. SC not complete as PM 4 out of 9 and register of SC meetings not available
37	GGPS Kausar Colony BWP	BWP City Women	No form 1 available
38	GGES Sadar Din Shah	BWP City Women	No form 1 available
39	GGMPS 13/BC Halka 25 BWP	BWP City Women	No form 1 available
40	GES Waseelan	BWP City Male	Rs 370,000 released after June 14 for furniture and const. no form 1, SC meeting record and no stock register either. No detail of bills of development
41	GES Qadir Bukhsh Balouch	BWP City Male	No bills of 2011-13 available
42	GPS basti Pahooran	BWP City Male	Pay of fur made after 30.06.2014. No form 1 available. No detail of bills of development works
43	GPS Kala Multani	BWP City Male	no bank statement original nor copy. No detail of development bills. Exp detail not filled properly
44	GES Marri Qasim Shah	BWP City Male	no bank statement either to show release and withdrawl and closing balance. No form 1. no SC meeting copies
45	GPS basti Abdul Wahid	BWP City Male	no form 1. fur purchased through EDO not school. No detail as to show what deve work was done
46	GES Dera Izzat	BWP City Male	No bank statement
47	GPS Jalal Abad	BWP City Male	No form 1 available. furniture payments after 30.06.2014
48	GPS Miani Jhabail	BWP City Male	No form 1 available. furniture payment after 30.06.2014
49	GPS basti Nard	BWP City Male	No proper filling of budget & exp. No detail of bills of development and furniture. No form 1 available