



**SPECIAL STUDY
ON
TALEEM SUB KEY LIAY
PROJECT
DISTRICT BAHAWALPUR
AUDIT YEAR 2018-19**

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 and Section 108 of the Punjab Local Government Act, 2013. The Special Study on "Taleem Sub Key Liay (Literacy Department) in District Bahawalpur" was carried out accordingly.

The Directorate General Audit District Governments Punjab (South), Multan, conducted the Special Study on "Taleem Sub Key Liay (Literacy Department) in District Bahawalpur" during April, 2019 for the period July, 2015 to June, 2018. Main objective of the project was to educate the children of the age group 4-9 years through Non-formal Education Feeder Schools and adult persons of the age group 18-50 years through Adult Literacy Centers (ALCs) and adolescent persons through Non-Formal Adolescent Education Centers (NFAECs) for age group of 14-17 years to be established in all (36) Districts of the Punjab. Audit examined the expenditure incurred by the schools keeping in view economy, efficiency and effectiveness if that. In addition, Audit also assessed on test check basis whether the management complied with applicable laws, rules and regulations in utilizing funds or not. The Special Study indicates specific actions that, if taken, will help the management to accomplish the objectives for which expenditure has been made.

The observations included in this report have been finalized in the light of written responses of the management and DAC meeting.

The Special Study Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Section 115 of the Punjab Local Government Act, 2013 to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
ALC	Adult Literacy Centers
ALP	Adult Literacy Project
CEO	Chief Executive Officer
DAO	District Accounts Officer
DEA	District Education Authority
DEO (L)	District Education Officer (Literacy)
DGPR	Director General Public Relations
DLS	District Literacy Staff
DSD	Directorate of staff Development
EDO	Executive District Officer
EFA	Education for All
HRDI	Human Resource Development index
LM	Literacy Mobilizer
MIS	Monitoring & Information System
NADRA	National Data Base and Registration Authority
NFAEC	Non-Formal Adolescent Education Centre
NFBES	Non-Formal Basic Education Schools
NFEFS	Non-Formal Education Feeder Schools
NFEI	Non-Formal Education Institutions
NGO	Non- Government Organization
PLC	Project Literacy Coordinator
PNFEP	Punjab Non Formal Education Project
PSR	Preliminary Survey Report
PC-1	Project Cost (tentative)
QAED	Quaid-e-Azam Academy for Educational Development
TSKL	Taleem Sub Key Liay
VEC	Village Education Committee

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments, Punjab (South), Multan conducted Special Study on “Taleem Sub Key Liay (Literacy Department) in District Bahawalpur” in accordance with the INTOSAI Auditing Standards during April, 2018. The main objectives of the special study were to assess the reliability of literacy education system, authenticity of teachers and staff selection process. Assessment of completion period of the project and evaluation of monitoring system of management are also objectives of special study. Audit also reviewed the targets and their achievement ratio keeping in view efficiency, economy and effectiveness with no cost overrun. Audit assessed the authenticity, competency, transparency in incurring the expenditure, pointed out certain deficiencies, irregularities and made recommendations as well for improvements in future.

In District Bahawalpur, an amount of Rs 7.338 million was transferred for functioning of 35 Feeder Schools, 30 Adult Literacy Centers and 5 Adolescent Centers during Financial Years 2015-18.

Study of the Project, “Taleem Sub Key Liay (Literacy Department) Bahawalpur” did not reflect a satisfactory performance regarding achievement of the desired results. Key audit findings of this unsatisfactory performance are narrated below:

- i) Defective planning at initial stage
- ii) Non-achievement of targets as per PC-I.
- iii) Mis-procurement of Literacy Kits
- iv) Wastage of funds due to late provision of literacy kits
- v) Insufficient availability of funds for literacy kits
- vi) Purchase of literacy kits after functioning of centers
- vii) Non achievement of desired targets despite establishment of more centers than fixed in PC-I
- viii) Weak monitoring and poor evaluation by the authority concerned
- ix) Functioning of literacy centers without availability of literacy kits

- x) Late hiring of Literacy Mobilizers
- xi) Non-implementation of scheduled time lines of the project
- xii) Insufficient availability of literacy kits
- xiii) Enrollment of learners beyond the age of 09 years
- xiv) Non-production/availability of record
- xv) Working of Feeder schools without establishment of Village Education Committees

INTRODUCTION

Background and Project Description

Higher literacy provides opportunities of better living standards in the society. The Constitution of Pakistan also recognizes that education is a fundamental right of every citizen.

An International Conference in the city of Dakar (Senegal) was held in the year 2000 for improvement of literacy rate in the world. This conference was familiarized as DAKAR framework of action. Pakistan along with other 164 countries signed DAKAR framework of action and committed for achieving education for all (EFA) goals by 2015. For achieving EFA goals, Pakistan has taken different initiatives from 2001 onwards for improvement of literacy rate at national as well as provincial level.

Punjab Literacy and Non-Formal Basic Education Department was established in 2002. Initially this project was started to achieve the target of 100% Literacy rate in ten selected union councils of each 36 districts of Punjab. This project provided literacy skills to more than 1300,000 illiterates. Different projects were approved for literacy improvement. Currently, two projects “Taleem Sub Key Liay” (TSKL) and “Punjab non-formal education project” (PNFEP) are working for adult literacy and non-formal basic education.

Literacy & NFBE Department, Government of the Punjab, established ‘Taleem Sub Key Liay’ project in October 2015 for provision of education in remote area communities where basic education facilities are not available. TSKL project provides free of cost books, charts and stationary etc to the students. Owing to non availability of qualified persons in remote areas, the department recruited teachers amongst the community with basic qualification of metric. TSKL project is functioning under DEO (literacy) at District level.

The project “TSKL” was started for targeted beneficiaries by establishing:

- Non - Formal Education Feeder Schools (NFEFSs) for age group of 04-09 years
- Non - Formal Adolescent Education Centers (NFAECs) for age group of 14-17 years
- Adult Literacy Centers (ALCs) for age group of 18-50 years

In District Bahawalpur, (54) fifty four feeder schools, (15) fifteen Adult Literacy Centers and (30) thirty adolescent centers established during 2015-18 which were running under the control of District Education Officer (Literacy) and EDO (Education). After promulgation of Punjab Local Governments Act 2013, the post of EDO (Education) has been re-designated as Chief Executive Officer, District Education Authority.

Objectives of Project

The objective of the project was to provide education to out-of-reach children, to adolescent learners and to adult to literate learners in District Bahawalpur.

Sources of Funds

Government of the Punjab provided funds of Rs 7.338 million to Literacy department Bahawalpur during 2015-18 out of which an expenditure of Rs 6.183 million was incurred on literacy centers.

Year-wise breakup of funds allocated during Financial Years 2015-18

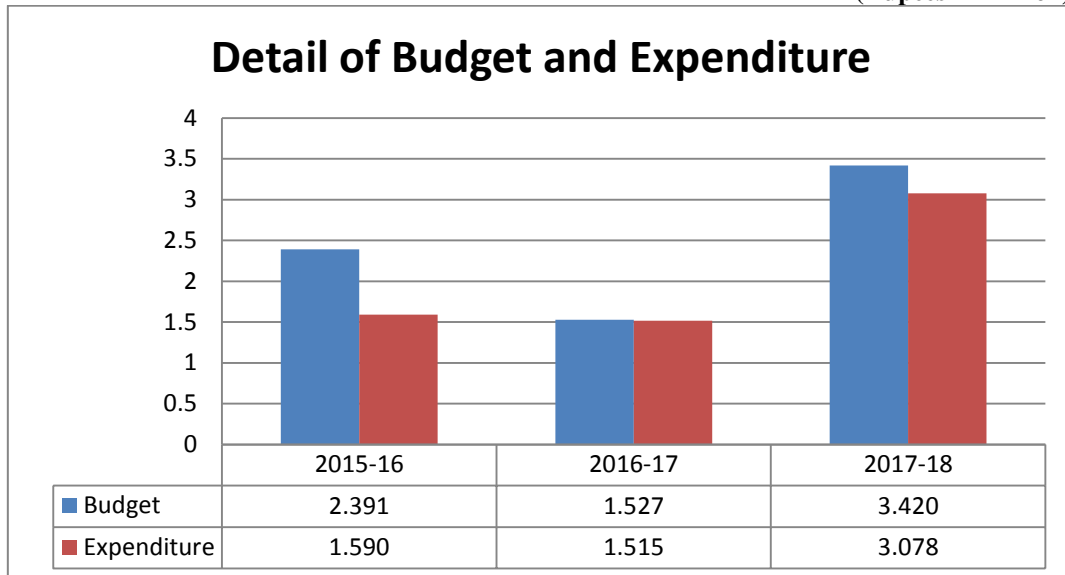
(Rupees in million)

Sr. No.	Financial Year	Budget During the Year	Funds Released	Actual Expenditure
1	2015-16	2.391	2.391	1.59
2	2016-17	1.527	1.527	1.515
3	2017-18	3.42	3.42	3.078
Total		7.338	7.338	6.183

Source: Summary / Data provided by the District Education Officers (Literacy) during conduct of Special Study.

Graphical presentation of funds allocated to literacy department Bahawalpur and expenditure incurred on literacy centers during the financial years 2015-18 is as under:

(Rupees in million)



Objectives of Special Study

The main objectives of the study were:

- i) Assessment of the reliability of Literacy MIS and data collected for selection of Union Councils for establishment of NFEFS, ALC and NFAEC schools.
- ii) Authenticity of teachers and staff selection process.
- iii) Assessment of cost overrun keeping in view the economy, efficiency and effectiveness in implementation of the Project.
- iv) Assessment whether the project was completed in time and there was no time overrun.
- v) Observing the role of community and teaching staff in implementation of the project.
- vi) Analyzing the target, actual achievements and reasons for non-achievements of targets (if any).
- vii) Assessment of authenticity and transparency of the expenditure incurred.
- viii) Pointing out major deficiencies, irregularities and recommendations for improvement in future.
- ix) Evaluation of the results of NFEFS, NFAEC and ALC schools by taking yearly data of the project.

Scope of Study

The study was conducted in District Bahawalpur for the period 2015-18, to examine the utilization of funds for improving literacy rates through non-formal education in coordination with the Chief Executive Officer, the then Executive District Officer (Education), District Education Authority (DEA) Bahawalpur and educational institutions.

Methodology

Following methodology was adopted:

- i) Collection of data regarding funds allocation and utilization thereof.
- ii) Analysis of the data of selected schools as per directions of the Government.
- iii) Developing the questionnaire for obtaining information from the office and schools. (**Annexure-A**).
- iv) Examining and analysing data of questionnaires
- v) Assessment of the reliability and validity of information provided by the schools in comparison with the directions issued by the Government.
- vi) Preliminary discussions with officers/staff of education department and evaluation of feedback.
- vii) Physical verification / inspection of the schools and analysis of data/information collected from the office.

STUDY FINDINGS

1 Organization and Management

Organization and management refers to optimum utilization of resources through meticulous planning and control at the work place. Main objective of this project was to provide education for out-of-school children, to adolescent learners and adult illiterates of the community. Issues regarding management of resources with a focus on improving management, especially with reference to planning, execution, economy, efficiency and effectiveness in management of resources have been tried to bring into limelight.

The following issues were noticed during special study:

1.1 Defective planning at initial stage for execution of the project

According to Clause 12 and page No. 08 of PC-I, duration of TSKL will be 2015-2017, 22 months. As per Clause No. m of Revised PC-I, duration of NFEFS cycle will be maximum of 08 months. Moreover, timings of NFEFS will be 3 teaching hours per day for 06 days in a week.

Government of the Punjab launched the project “Taleem Sub Key Liay” through DEO (Literacy) which was defective due to following reasons:

- i. PC-1 of the project was approved initially for two years from 2015 to 2017 whereas duration of NFEFS was 22 months which depicted defective planning. Furthermore, PC-1 was again revised and period was extended upto June, 2019.
- ii. Duration of 22 months for passing *three class* exams by a NFEFS learner also seemed illogical / impractical keeping in view the duration of each cycle of 08 months and it is also pertinent to mention that in formal primary schools, it takes at least 4 years (48 months) to pass the exam of class three.
- iii. Duration of NFEFS was 3 hours per day for 20 to 45 students of class 1 to 3 of different age groups, different classes and different lessons which demand individual attention as concentration level and intelligence quotient (IQ) of all children was not the same. Whereas in formal primary schools duration of school timing was 6 hours and one lesson was taught

to the whole class of same age group. This situation indicated that the teacher had only three hours to teach 14 books (from Nursery to Class-III) per day or 13 minutes per subject per day were available for all learners in NFEFS which were very low as compared to government primary schools.

- iv. Honorarium of NFEFS and ALC teachers was very low @ Rs 4,000 per month as compared to the prevailing wage rates fixed by Government of the Punjab for unskilled labour (Rs 14,000/month). Provision of class room, electricity, water, sanitation, safe custody & maintenance of NFEFS and ALC kit items was also the responsibility of the teacher for which he / she was not offered any financial benefit. Even in Punjab Education Foundation (PEF) schools government was paying Rs 550/month for each student enrolled which came to Rs 19,250/month for 35 students. Furthermore, leaves were not allowed to NFEFS teachers during whole year which was illogical. Consequently, teachers could not be retained and many NFEFS were closed.
- v. As per Clause 6(b)(a)(I) of PC-I (page No. 03), “estimated 100 plus learners would benefit from NFEFS over a period of 22 months whereas as per Clause 6(b)(a)(h), “ learner strength at each NFEFS shall be 20 (minimum) – 45(maximum) at any given time”. Both clauses were contradictory with each other.
- vi. As per PC-I, 750 ALC learners aging 18-50 years were required to be enrolled in the whole District. Whereas as per page No. 04 clause 6(b)(b)(h) “leaners strength at each ALC shall be 15 to 40. Both the clauses were contradictory with each other.
- vii. Minimum qualification required for NFEFS teacher was matric whereas in Govt. primary schools minimum qualification required for PTC teacher was Graduation. Qualification of teacher had direct effects on the results and quality of education.
- viii. As per PC-1 NFEFS kit, ALC kit and learners kit was to be provided once for two years which was also insufficient. Budget for purchase of literacy kits was provided in FY 2015-16, afterwards no budget was provided for the same.

- ix. Targeted age for ALC learners was 18-50 years who were also bread-earners for their families but no benefit / stipend as compensation was offered to such learners for sparing their time to get themselves literate. Therefore, targets of learners in ALCs could not be achieved.

1.2 Non-outsourcing of ALC (ALP)

According to Clause 6(b)(d) of page No 4-5 of PC-I, ALC (ALP) activity was to be outsourced. Outsourcing to public or private organizations to impart literacy to adult illiterates as per rules and 100 Adult illiterate learners having age 20-50 years were to be made literate in each District.

Scrutiny of record, maintained by DEO (Literacy), revealed that efforts were not made to outsource the ALC (ALP) component. Resultantly, target as envisaged in PC-I was not achieved and this aspect of PC-I was totally ignored.

1.3 Establishment of NFEFS without fulfilling basic requirements

According to certificate provided by the management of Literacy Department that selection of sites, community, learners and teachers were made as per directions of PNFP. So, according to 2nd Revised PC-I of the PNFP, Page No. 06, Establishment of Centers and their modification process shall comprise: (i) Baseline survey (ii) Community mobilization (iii) Identification of sites for NFEI (iv) Identification of NFEI learners (v) Identification of NFEI teachers (vi) Selection of NFEI teachers (vii) Formation of community group (viii) Enrolment of NFEI learners (ix) Provision of NFBES & ALC Kits (x) NFEI operations (xi) Monitoring & Evaluation (xii) Feedback (xiii) Assessment and Certification (xiv) Exit Strategy.

DEO (Literacy) established Non Formal Feeder Schools and ALCs under Taleem Sub Key Liay Project in District Bahawalpur during 2015-18 without fulfilling basic requirements i.e.

- Conducting base line survey regarding number of illiterates / out-of-school children in that community i.e. in mohallah, village and UC
- Community mobilization
- Availability of teachers in the community
- Formation of community group / Village Education Committees

- Number of government primary schools / philanthropist schools functioning in that community.

1.4 Unjustified expenditure due to overlapping in TSKL and PNFP

According to PC-1 of Taleem Sub Key Liay (TSKL), the project aimed at establishment of 35 NFEFS in District Bahawalpur for 3500 out of school children at level 0-3 of primary education & subsequently mainstreaming into the formal school system.

DEO (Literacy) executed two projects TSKL and PNFP at the same time by overlapping. The record showed that Twelve schools of PNFP and TSKL were established at the same site and even in the same building, which was an example of overlapping of education as in both schools/centers education up to class three was provided. As per PC-I of TSKL, the department had to provide education to illiterate learners up to class three for mainstreaming into class four in formal school system while as per PC-I of PNFP the department had to provide education to illiterate learners up to class five. Detail of some cases is given below:

Sr. No.	Tehsil	UC	NFBE Teacher	Feeder Teacher	Address	Remarks
1	BWP Saddar	Jalal Abad	Samreen Fazal	Saima Fazal	Basti Chairman Wali	Same Building
2	BWP Saddar	Tibba Miani	M.Nadeem Shahzad	M sultan	Govt Small House Colony	Same Building
3	Khairpur	Gaddan	Asma Bukhari	Ayesha Bukhari	Basti Tibba Sahoo. Lal sohanra	Same Building
4	Khairpur	Gaddan	M. Anwar	Tehmina Bano	Basti Khiji Wala	Same Building
5	APE	Uch Bukhari	Samina Bibi	Tahira kanwal	Basti Juglani	Same Street
6	APE	Uch Bukhari	Bushra Shareef	Shumaila Sharif	Sikandar Abad	Same Street
7	APE	Uch Bukhari	Saima Nawaz	Shabana Hazoore	Mohalla Shamim Abad	Same Street
8	APE	Bakhtiari	M. Aslam	m.iqbal	Basti Abdullah	Same Building
9	APE	Ali Mubarik	Syed Ali Mansoor Gilani	Taj Sayed	Basti Syed M.Ali Shah	Same Building
10	APE	Ali Mubarik	Rizwana Majeed	Rabia Majeed	Mouza Paloli Basti Sial UC Ali Kharak	Same Building
11	BWP City	Jhangi Wala	Saima Malik	Sidra Mehboob	Basti Mehboob Abad	Same Building
12	Hasilpur	39 HSP	Munazza Perveen	Rehan Farooq	Ward No.14 Mohalla Ghareeb Abad	Same Building

1.5 Non - establishment of NFEFS in needy areas

According to name of the project “Taleem Sub Key Liay” its spirit was “Education for all” and it was supposed to ensure provision of basic education to all as a basic right.

Literacy Department established thirty five NFEFS in District Bahawalpur out of which not a single school was established in the areas of workplaces and children of brick kiln laborers. Department neither bothered to collect information regarding number of prospect children working in workplaces, industrial areas, brick kilns and market places nor community of those areas was mobilized to enroll their children in NFEFS.

1.6 Enrollment of learners above than required age group

According to Clause No. 6 (b)(a)(g) page No.3 of PC-I of project “Taleem Sub Key Liay” learner age group shall be 4-09 years.

Management of Literacy Department Bahawalpur did not observe the criteria of enrollment in feeder schools and got admission of learners group above 9 years of age. Scrutiny of questionare depicted that various learners having age more than 09 years were enrolled just to show the increased admission ratio of learners in violation of the above rule. It is worth mentioning that various students having ages of 16-17 years were admitted in the feeder schools for which separate adolescent centers were to be operated. Audit checked a few schools, the detail of which is given below:

Sr. No.	Name of school(code)	Address	No. of over aged learners
1	Feeder school (31225143)	Mohallah Makhdoom Pura	9
2	Feeder school (31224990)	Kachi basti 12 B.C	5
3	Feeder school (31214953)	Basti haji M abdullah	6
4	Feeder school (31214618)	Basti Rehman Abad uch gilani	6
5	Feeder school (31214516)	Basti Goldi Uch sharif	5
6	Feeder school (31214515)	Basti Kanranabad Uch sharif	21
7	Feeder school (31214453)	Basti juglani UC Uch Bukhari	10
8	Feeder school (31274429)	Basti Cheena Wali UC jindu misan	9
9	Feeder school (31274822)	Gull Pur Mari Qasim shah	7

2 Financial Management

Financial Management of a project deals with proper utilization of financial resources in such a manner as to accomplish its pre-defined goals and objectives.

The following issues were noticed during special study:

2.1 Wastage of funds due to late provision of literacy – Rs 1.796 million

According to terms of PC-I literacy kits would be provided to learners of Feeder schools, ALC and Adolescent centers.

Executive District Officer (Education) Bahawalpur opened various Feeder schools, ALCs and Adolescent centers without availability of literacy kits during 2015-17 and wasted funds amounting to Rs 1.796 million. The record showed that various centers were opened during Nov.15 to Feb.16 but the purchases were made during the month of May, 2016 and received during June, 16. In absence of literacy kits, it was not understandable as how centers were being run which meant just formalities of opening of centers were tried to be fulfilled to achieve the targets without benefiting the learners and ultimately spirit of the project could not be implemented. Detail is given below:

(Amount in rupees)

Sr. No.	Components	Dates of opening	Dates of disbursement	Duration of cycles (Months)	Total centers	No. of teachers	Rate of salary	Amount of salaries
1	ALC	16.11.15	11.06.16	3	30	30	4000	720,000
		01.12.15						
		02.05.16						
2	Adolescent centers	01.12.15	03.08.17	3	5	5	4000	60,000
3	Feeder Schools	01.12.15	15.06.16	8	19	19	4000	608,000
4	Feeder Schools	03.01.11.15	15.06.16	8	2	2	4000	64,000
5	Feeder Schools	05.01.16	15.06.16	6	10	10	4000	240,000
6	Feeder Schools	05.02.16	15.06.16	5	2	2	4000	40,000
7	Feeder Schools	09.12.15	15.06.16	8	1	1	4000	32,000
8	Feeder Schools	19.11.15	15.06.16	8	1	1	4000	32,000
Total								1,796,000

2.2 Mis-procurement of literacy kits – Rs 574,380

According to Rule 25(1) of the Punjab Procurement Rules, 2014 a procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. Furthermore, according to Rule 29 if a procuring agency

considers that it is necessary in public interest to extend the last date for the submission of the bids, it may, after recording reasons, do so in the manner similar to the original advertisement. Moreover, according to Rule (1) the procuring agency may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. (2) the procuring agency shall upon request communicate to any bidder, the grounds for its rejection of all bids or proposals, but shall not be required to justify those grounds. (3) the procuring agency shall incur no liability, solely by virtue of its invoking sub-rule (1) towards the bidders. (4) the bidders shall be promptly informed about the rejection of the bids, if any.

Executive District Officer (Education) Bahawalpur incurred expenditure of Rs 574,380 on account of purchase of Literacy Kits during 2015-16 in irregular manner due to following reasons:

- i. Scrutiny of tender documents revealed that tender was opened on 28.03.16 through DGPR and PPRA website. In response to the advertisement, two letters dated 15.03.18 mentioning that violation of three rules of PPRA was observed. In response to this a corrigendum was issued which meant that rules were not observed in true spirit. But tenders were not cancelled and were opened on 28.03.16 in which various firms participated in the process and were not informed for cancellation of the process
- ii. Instead of cancellation of the tender in response to PPRA letter, the department issued corrigendum to DGPR (Director General Public Relations) for publishing in newspaper which caused burden on the funds. After corrigendum again tender was floated with ending date 07.05.16 and caused further burden on the funds.
- iii. In response to PPRA letter again advertisement was floated through PPRA dated 06.04.16 but the approval was obtained on 14.04.16 and already participants (3) were informed very late and also no reasons were mentioned in the letters.
- iv. In this process department did not observe clear instructions and published advertisement two times at the cost of government funds without keeping in view the PPRA rules.
- v. Furthermore, Purchase committees were changed accordingly without any justification as in first committee there were four members including EDO (Edu.), DEO (SE), Dy. DEO (Saddar) and SSS (Commerce). But when second tender was floated the committee was changed as EDO (Edu.) DEO(SE) and Dy.DEO(Saddar)
- vi. On date of opening of tender 01.03.2016 purchase committee finalized three firms but criteria of technical evaluation was not on record. Furthermore, advertisement did not show any specifications/ criteria against which technical evaluation was made.

2.3 Distribution of work without observing PC-I

According to Job descriptions mentioned in PC-I the job description of Literacy Mobilizers was “establishment and operation of non-formal education institutions (creation, operation, facilitation, monitoring and evaluation, supervision of work of Literacy Mobilisers / Supervisors, arrangement of teacher training, preparation of salary bills of teachers, salary disbursements, distribution of Literacy Kits, reporting, mainstreaming, etc)”.

District Officer (Literacy) Bahawalpur sanctioned expenditure of Rs 2.8 million on pay of teachers. The record showed that all the bills were prepared by the Store keeper in against the job description mentioned in the PC-I. All the payments were irregular as Project Literacy Coordinator and Literacy Mobilizers did not prepare even a single bill of pay of teachers as prescribed in PC-I, and all such responsibilities were rested with store keeper in violation of the rule. Detail is given below:

(Amount in rupees)

Sr. No.	Financial Year	Description of pay	Source	Amount
1	2016-17	Pay of teachers	Exp Statement June 2016-17	830,143
2	2017-18	Pay of teachers	Exp Statement June 2017-18	1,969,935
Total				2,800,078

3 Monitoring, Evaluation and Internal Controls

Monitoring and evaluation is a process that helps the management to improve the performance of a project and achieve the desired results. Its goal is to improve current and future management of outputs, outcomes and impact.

The following issues were noticed during special study:

3.1 Non - conduction of exam of ALC through NTS

According to Page 06 of the PC-I of Taleem Sub Key Liay, Project, “exams of ALCs Learners may be entrusted, in part to NTS Government of Pakistan”.

The record of TSKL Project showed that the examinations of ALCs were not conducted through NTS Government of Pakistan. Moreover, assessment record regarding successful learners was also not provided by the department to verify the ratio of successful learners with reference to requirement as per PC-I.

3.2 Non - implementation of scheduled Time Line for teaching

As per annex-6 of PC-I of Taleem Sub Key Liay, time line for teaching of ALC Classes and NFAEC was as follows:

Class	Period of opening	
	2015-16	2016-17
Teaching of ALC Classes (3 Sessions)	September 2015 to November 2015	January 2016 to March 2016 & July 2016 to August 2016
Teaching of NFAEC Classes (01 Session)	September 2015 to November 2015	

The record of the TSKL District Bahawalpur for the period 2015-18 revealed that schools/ centers of ALC were opened without observing time lines as reported in PC-I. It is also pertinent to mention here that baseline survey was also not made within due course of time. Furthermore, it is also pertinent to mention that 17 various feeder schools were selected/teachers were hired after Jan. 16 to onward in contradiction of schedule that was Sep. to Oct. 15 (according to list of working schools). Detail of ALC is given below:

Class	Period of opening	
	2015-16	2016-17, 2017-18
Teaching of ALC Classes (3 Sessions)	November 2015 to January 2016	August 2017 to October 2017, January 2018 to March 2018

3.3 Achievement of target @ 3% only against 100% for mainstreaming of learners of NFEFS

According to PC-1 of Taleem Sub Key Liay (TSKL), the project was aimed to establish 35 NFEFS in District Bahawalpur for 3500 out of school children at level 0-3 of primary education & subsequently mainstreaming into the formal school system”.

Scrutiny of record of the Project TSKL District Bahawalpur for the period 2015-18 revealed that as per PC-I, the department was required to prepare 3500 learners for mainstreaming into class IV. The record showed that only 96 learners were prepared for mainstreaming into class IV which showed that only 3% of target was achieved. Result of 3% depict that no esteemed efforts were made to achieve the targets. Furthermore, there was no record of mainstreaming available.

3.4 Non-mainstreaming of NFEFS students after closure of NFEFS

According to PC-1 of Taleem Sub Key Liay (TSKL), the project aimed at establishment of 35 NFEFS in District Bahawalpur for 3500 out of school children at level 0-3 of primary education & subsequently mainstreaming into the formal school system.

Scrutiny of record of the Project TSKL District Bahawalpur for the period 2015-18 revealed that 20 NFEFS were closed due to resignation of teachers, poor performance, termination of teachers, low strength and migration of learners etc. During scrutiny of the record, it was observed that the successful learners were not mainstreamed into formal school system as no record / proof regarding mainstreaming of learners / students in nearby formal schools was produced which depicted that learners / students were not mainstreamed. Moreover, whereabouts of the school kits were also not on record.

3.5 Non-achievement of desired targets despite establishment of more centers than fixed in PC-I

According to term (a) at title page of PC-I project would cater for establishment and operation of 1260 NFE Feeder Schools for 126,000 number of out-of-school children at levels 0-3 of primary education & subsequently mainstreaming into the formal school system through 35 Feeder schools in District Bahawalpur.

Management of Literacy Department Bahawalpur did not implement the project in true spirit and established more centers than required in PC-I. The record showed that department established fifty four (54) feeder schools for accommodating 100 children per schools in violation of provision of PC-I as only 35 feeder schools were to be established. Moreover, despite opening more than the limit of 35 schools even desired results for mainstreaming of 3500 learners were not achieved as per PC-I. The situation clearly depicted that proper managerial controls were not applied to maintain the schools throughout the tenure of the project (22 months) to get the desired results.

3.6 Working of Feeder schools without establishment of Village Education Committees

Management of the project “Taleem Sub Key Liay” did not implement the project in appropriate manner. During scrutiny of record of feeder schools it came into notice that various schools were working without establishment of Village Education Committees. A few samples of schools were selected on which Audit team made calculations. Detail is given below:

Sr. No.	Name of school (code)	Address	Date of opening of school	Date of establishment of VEC
1	Feeder school (31225143)	Mohalla Makhdom Pura	01.04.18	Augu.18
	Feeder school (31214953)	Basti haji M Abdullah	01.03.18	25.08.18
3	Feeder school (31214904)	Basti Uch baukhari APE	01.10.18	25.08.18
4	Feeder school (31214618)	Basti Rehman Abad uch gilani	01.12.15	25.08.18
5	Feeder school (31214516)	Basti Goldi Uch sharif	02.05.16	09.04.19
6	Feeder school (31214515)	Basti Kanranabad Uch sharif	01.12.15	25.08.18
7	Feeder school (312114900)	Mahalla Gillani Uch sharif	01.06.17	25.08.18
8	Feeder school (31214453)	Basti juglani UC Uch Bukhari	01.12.15	25.08.18
9	Feeder school (31274429)	Basti Cheena Wali UC jindu misan	16.09.17	25.08.18
10	Feeder school (31274822)	Gull Pur Mari Qasim shah	15.05.18	25.08.18

3.7 Late recruitment of Literacy Mobilizers

According to PC-I, job description of Literacy Mobilizers was establishment and operation of non-formal education (creation, operation, facilitation, monitoring and evaluation, supervision of work of LMs/Supervisors, arrangement of teachers training, preparation of salary bills of teachers, salary disbursements, distribution of Literacy Kits, reporting and mainstreaming etc).

Executive District Officer (Education) Bahawalpur did not make recruitment of Literacy Mobilizers within prescribed time period. The record

showed that LMs were appointed seven months late from the start of the project, instead the recruitment had to be made prior to start of the project. It is pertinent to mention that the schedule of training was required to be made during Oct.2015 according to the time line of the PC-I which meant that recruitment had to be made prior to the start of the project. Detail of LMs and their dates of joining are given below:

Sr. No.	Name of LM	Designation	Date of appointment
1	Mr. Imran Ahmed	Literacy Mobilizer	17.05.16
2	Mohammad Umair	Literacy Mobilizer	12.05.16
3	Naveed Mukhtar	Literacy Mobilizer	06.08.16

3.8 Inadequate provision of Literacy kits to fulfill needs

According to terms of PC-I literacy kits would be provided to learners of Feeder schools, ALCs and Adolescent centers.

Management of the project “Taleem Sub Key Liay” did not implement the project in appropriate manner for achievement of desired results. The record showed that sufficient literacy kits and other materials were not provided to the students to fulfill the needs of the learners. Without provision of adequate/essential material the project was not implemented at required level. Audit checked a few schools and audit desired to make total calculations of all such cases at department level. Detail of some schools is given below:

Sr. No.	Name of school(code)	Address	Date of opening of school	Tot. enrolment	Sufficient material Yes/ No.	Shortage material
1	Feeder school (31225143)	Mohallah Makhdoom Pura	01.03.18	34	No	No complete material
2	Feeder school (31214516)	Basti Goldi Uch sharif	02.05.16	30	No	No complete material
3	Feeder school (31214515)	Basti Kanranabad Uch sharif	01.12.15	35	No	No complete material
4	Feeder school (312114900)	Mahalla Gillani Uch sharif	01.06.17	33	No	No complete material
5	Feeder school (31274429)	Basti Cheena Wali UC jindu misan	16.09.17	40	No	No complete material

4 Non-production of Record

4.1 Non production of record

According to Section 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, "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.

During Special Study of TSKL District Bahawalpur for the period 2015-18, following record was not provided despite several requests:

- i. Record of base line survey as per PC-1 conducted by the LMs
- ii. Record of trainings provided to newly appointed teachers as per agenda of training
- iii. Report / evaluation of the project conducted by third party.
- iv. NADRA record regarding literacy status of learners
- v. Examination of ALC learners entrusted by NTS
- vi. Detail of Original PC-I, revised PC-I, Original Admn approval and revised Admn approvals
- vii. Status of implementation of ALP project
- viii. Record of handing/ taking over stock from the closed schools and newly opened schools

Audit remarks regarding paras settled in DAC meeting

In addition to above mentioned audit observations some other observations were also raised during course of audit but afterwards during DAC meeting these were settled by the Committee. Detail is given below:

Sr. No.	Subject	Management Response	Audit Remarks
1	Non working on research in public universities	It is submitted that research was carried out through different universities of punjab and reports were uploaded on departmental website.	As per Clause No 11(d)(e) page No. 07 “one of the quantifiable output of project was “initiate formal research in public universities of Punjab regarding non-formal interventions of the L&NFE Department”. During audit no such work done was produced. In DAC meeting it was appraised that objection pointed by audit related to policy making / project director (Taleem Sub Key Liay) which were beyond the jurisdiction of DDO. The project director got conducted research in public universities (research works are available on departmental website; www.literacy.punjab.gov.pk). DAC decided to settle the Para.
2	Irregular establishment of ALCs without assessment of Literacy status of learners from NADRA	It is submitted that the Department made agreement with NADRA. Learners were verified through NGO Sanjh foundation but this experience was not successful. All Adult Literacy Centers established after assessment of literacy status of learners from their computerized CNIC issued by the NADRA. Those learners were admitted who were illiterate and put their thumb impression instead of signature.	According to Clause No. 6 (b)(b)(i) page No.4 of PC-I of project “ Taleem Sub Key Liay” checking of literate status of a prospective ALC learner may be done via NADRA (most preferable) or other means devised by L&FBE Department, but no such verification was on the record during audit. Relevant record (CNICs) was verified by audit regarding NADRA verification of CNICs of enrolled learners at the time of record verification and DAC meeting. DAC decided to settle the Para.
3	Non-opening of centers by the Literacy Mobilizers	It is submitted that the LMs conduct the survey and interact with community famous/influential/ key /volunteers persons to mobilize and sensitize community on the importance of education. There is no restriction for the teacher if he/she coordinates with the department for the opening of NFEFS.	During special study it was noticed that LMs were responsible for opening of centers but in various cases they did not do it as evident that teachers themselves contacted LMs/office for opening of centers. During record verification and DAC meeting it was appraised that concerned teachers were informed / introduced with project through SMP (Social Mobilization Process) of Literacy Mobilizes. DAC decided to settle the Para

Sr. No.	Subject	Management Response	Audit Remarks
4	Less utilization of funds	It is submitted that total 35 Non Formal Education Feeder Schools were established in District Bahawalpur some teachers and literacy mobilizers resigned from their post due to domestic reason. The honorarium of the teachers and LMs remains unspent, and pay of staff remained unutilized due to vacant posts.	During special study it was noticed that funds were not fully utilized for the purpose for which these were released. Relevant record verified during record verification and DAC meeting (resignation copies of teachers). DAC decided to settle the Para
5	Less provision of funds for purchase of literacy material	It is submitted that all purchase were made on the basis of available fund, and further request for funds was sent to the head office.	During special study it was noticed that as per targets set provision of funds was less than actual needs of learners. Copy of funds requisition sent was seen. DAC decided to settle the Para
6	Irregular of excess expenditure than the sanctioned budget – Rs 74,380	It is submitted that all purchase have been made according to the requirement/ need. Initially five lac rupees allocated, against the demand of Rs. 574,380. The sanction of extra budget was received from higher authorities.	During special study it was noticed that excess expenditure was incurred than release. Expenditure of Rs. 574,380 was incurred against the funds of Rs 500,000 on purchases. In DAC meeting sanction / release orders of extra budget of Rs 75,000 was produced and verified. DAC decided to settle the Para
7	Less/excess receipts of materials than the requirements – Rs 437,380	It is submitted that purchase of excess and less items were made keeping in view the requirement, however the total purchased remained within the limit of budget.	During special study it was noticed that quantities of various items were received less/excess than quantities mentioned in advertisement keeping in view the requirement of the department. Relevant record verified, DAC decided to settle the Para
8	Irregular sanction of expenditure	It is submitted that there is no need of sanction for Deputy Commissioner and Chief Executive Officer District Education Authority. It is further submitted that the sanction has been accorded from the Deputy Commissioner/Administrator and Chief Executive Officer District Education Authority on noting portion.	During special study it was noticed that SDA account was operative but sanctions were issued from DEO (Literacy) instead of EDO (Edu.). During record verification and DAC meeting it was appraised that provision of expenditure under the head of honorarium (A03970) was available dully signed by CEO (Edu.) and DC BWP. DAC decided to settle the Para
9	Implementation of project through untrained teachers	During the implementation of Non Formal Education Feeder Schools, Adult Literacy Centers were established in District Bahawalpur in different	No training schedules were on the record during audit. Relevant record regarding teacher training was verified at the time of verification and DAC meeting. DAC decided to settle the Para.

Sr. No.	Subject	Management Response	Audit Remarks
		cycles and training was arranged for newly appointed teachers as well as current teachers to perform their duties in a better way.	
10	Non observance of student teacher ratio	It is submitted that survey was conducted before opening of Non Formal Education Feeder Schools and out of school children's got admitted in the said schools. According to PC-1 the number of students minimum 20 to maximum 45. Actual enrollment of learner was as per requirement of PC-1.	According to page N. 03 and clause No. h of PC-I of the TSKL Project, shall be 20 (minimum) 45 (maximum) at any given time", but this ratio was not observed at all and actual enrolment of learners was less or above as compared to requirement of PC-1. During record verification and DAC meeting it was appraised that no school was pointed out by audit which had lesser enrollment than 20 (minimum number of learners required as per PC-1). DAC decided to settle the Para.
11	Non recovery of distributed materials of kit from closed schools	It is submitted that learner's kit is used, which was compulsory to the opening of the schools. Literacy mobilizer shift the black board and sign board of the closed schools towards new schools by sending pic of new center with both items send to head office.	During special study it was noticed that all distributed materials were not got back from the closed schools. During record verification and DAC meeting it was appraised that material of closed schools / centers was brought back into stock and was reissued to other needy schools). DAC decided to settle the Para.
12	Provision of education beyond scope of PC-I	It is submitted that department conducted teacher evaluation test up to class five that's why teachers took books for preparation of test and to enhance their knowledge because class three to five topics are relevant due to that reason we issue the books of class 4th, 5th and enter in stock register. Furthermore no student is studying in NFEFS above class three.	According to term (a) at title page of PC-I project would cater for establishment and operation of 1260 NFE Feeder Schools for 126,000 number of out-of-school children at levels 0-3 of primary education & subsequently mainstreaming into the formal school system. During special study it was noticed that students of 4 th and 5 th classes were admitted in the centers. During record verification and DAC meeting admission of students in class 4 th & 5 th was not proved. DAC decided to settle the Para.
13	Poor administration of schools towards retaining of students	It is submitted that Non Formal Education Feeder Schools were establish in labor families residential areas, and these families generally migrated from one place to other place in search of work. Due to said reason this dropout happens.	During special study it was noticed that maintenance of students was not focused as drop out ratio of students was on the higher side in various schools. During record verification and DAC meeting it was appraised that shifting / migration of poor families was natural phenomenon. Current enrollment numbers are up to the mark / required minimum number (i.e. 25). DAC decided to settle the Para.

Audit remarks regarding paras kept pending in DAC meeting

List of para with replies of management and remarks of Audit in the paras being pending in the DAC meeting of Special Study is given below:

Sr. No.	Subject	Management Response	Audit Remarks
1	Defective planning at initial stage for execution of the project	DDO replied that TSKL was a pilot project which was extended according to the needs of community and was launched for out of schools & dropout children's to save the age. It's functioning was according to PC-1 and there was no contradiction in its implementation as per given clauses at District level.	Reply of the department was not tenable as all the lapses occurred during practical phase of the project due to improper planning at initial stage of planning.
2	Non-outsourcing of ALC (ALP)	DDO replied that ALC (ALP) execution through NGO was the responsibility of head office as mentioned in PC-1, whereas no potential NGO was available to perform such task in District Bahawalpur.	Reply of the department was not tenable as efforts were not being made to outsource the ALP component at appropriate level and the project was not implemented in its true spirit.
3	Establishment of NFEFS without fulfilling basic requirements	DDO replied that base line survey as well as community mobilization was done before establishment of Non - Formal Education Feeder Schools.	Reply of the department was not tenable as base line survey was not conducted as mentioned in PC-1
4	Unjustified expenditure due to overlapping in TSKL and PNFP	DDO replied that according to PC -1 learner strength in the NFBEI (PNFEP) were high (more than 45) and there require one more center in the given location and the need of center was fulfilled by establishing Non Formal Education Feeder Schools (TSKL). The establishment of both institutions is as per PC-1.	Reply of the department was not tenable as both the projects of TSKL and PNFP were in progress at the same time by overlapping
5	Non - establishment of NFEFS in needy areas	DDO replied that all 35 non-formal education feeder schools were established in needy areas of District Bahawalpur after conducting survey.	Reply of the department was not tenable as Department neither bothered to collect information regarding number of prospect children working in workplaces, industrial areas, brick kilns and market places nor community of those areas was mobilized to enroll their children in NFEFS
6	Enrollment of learners above than required age group	DDO replied that that according to PC-1 learner age group shall be 4-09 years. In some causes learner of age group 07-09 years admits in NFEFS in class 01-03, during their session there age cross of 09	Reply of the department was not tenable as no record in support of reply was furnished and also it was in violation o terms of PC-I.

Sr. No.	Subject	Management Response	Audit Remarks
		years. If not continue his/her class up to 03 it will be goes in dropout. There is no one student admits in NFEFS whose age is 16 or 17 years or more.	
7	Wastage of funds due to late provision of literacy kits – Rs 1.796 million	DDO replied that tender was floated after budget release and after adopting PPRA process.	Reply of DDO was not tenable as required materials were not provided in various schools
8	Mis-procurement of literacy kits – Rs 574,380	DDO replied that no violation of rules was made in tendering process.	Reply of DDO was not tenable as no record in support of reply was produced during verification of record
9	Distribution of work without observing PC-I	The DDO replied that pay bills were prepared and signed by the Literacy Mobilizer as per PC-1.	Reply of DDO was not tenable as all the bills were prepared by the store keeper instead by the Literacy Mobilizers in against clause of PC-1
10	Non - conduction of exam of ALC through NTS	DDO replied that there was no need to conduct exam through NTS as ALP execution was not started in District Bahawalpur.	Reply of DDO was not tenable as record in support of reply was not produced during verification of record
11	Non - implementation of scheduled Time Line for teaching	DDO replied that literacy centers were established after conducting the survey but due to non-availability of staff these schools were not started well in time	Reply of DDO was not tenable as record in support of reply was not produced during verification of record
12	Achievement of target @ 3% only against 100% for mainstreaming of learners of NFEFS	DDO replied that project was in progress and more than 1000 learners were studying in the NFEFS.	Reply of DDO was not tenable as record in support of reply was not produced during verification of record
13	Non-mainstreaming of NFEFS students after closure of NFEFS	DDO replied that due to non availability of formal schools in the locality some learners remain dropout while some possible learner reaches easily towards formal school in mainstream.	Reply of DDO was not tenable as record in support of reply was not produced during verification of record
14	Non-achievement of desired targets despite establishment of more centers than fixed in	DDO replied that only 35 schools were functioning in District Bahawalpur and there is no violation of PC-1.	Reply of DDO was not tenable as fifty four schools were opened in violation of the clause of PC-1

Sr. No.	Subject	Management Response	Audit Remarks
	PC-I		
15	Working of Feeder schools without establishment of Village Education Committees	DDO replied that directions were not given in PC-1 for constitution of village education committee.	Reply of DDO was not tenable as all the centers/schools were working without establishment of Village Education Committees in against the criteria of PC-1
16	Late recruitment of Literacy Mobilizers	DDO replied that recruitment of literacy mobilizer was the responsibility of head office and it was recruited when ban is lifted by the Government.	Reply of DDO was not tenable as recruitment of Literacy Mobilizers was not made within prescribed time period
17	Inadequate provision of Literacy kits to fulfill needs	DDO replied that literacy kits and others relevant materials were provided to all learner according to their needs.	Reply of DDO was not tenable as required material was not provided to various centers
18	Non production of record	DDO replied that project is running at provisional level most of the record is available in the head office.	Reply of DDO was not tenable as all the record was to be maintained by the concerned DDO but nothing was maintained.

Environment

The basic objective of the whole project was to ensure a healthy and secure environment in educational institutions. Taking concrete steps to improve the provision of education to illiterate persons was necessary. But deep study of all the steps taken shows that during formulation and implementation of the directions issued by the government of the Punjab, certain environment related issues were not given due importance/weightage.

Centers were established in congested areas having even one room with no other facilities. As wide and healthy environment is necessary for educational environment of the schools, this element / aspect of the project cast bad impact on the environment. Audit recommends that proper mechanism be formulated to ensure that schools having wide open buildings were to be established leaving good and healthy impact on environment. Furthermore, to ensure safe and healthy environment at schools, directions of the Government of Punjab must be observed in letter and spirit.

Sustainability

Project was planned to provide education to out-of-reach children, to adolescent learners and to adult illiterates through non-formal school education by opening literacy centers. The objectives could only be achieved with active, effective and efficient monitoring, supervision and reviewing policies from time to time. A critical analysis of the data/record of the subject project shows that appropriate measures were not taken to ensure sustainability of the project resultantly desired objectives of the project could not be achieved despite lapse of deadlines. Furthermore, no punitive measures and disciplinary proceedings were initiated against the defaulters to ensure a complete check on all the activity regarding achievement of targets of provision of education.

Lessons Learnt

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

- i) Salaries of the teachers may be increased as a motivational tool.
- ii) Schools may be established having wide and open areas.
- iii) Teachers having maximum qualificalional are required to be hired.
- iv) Procurement of literacy kits may be made to meet the needs of the schools and students to achieve the desired results.
- v) Reliable data of all centers working and closed my be maintained at central level to provide each and every ready information.
- vi) Latest information technology equipment including smartphones be utilized for data collection and effective monitoring.
- vii) Mechanism should be developed for all information / data for ready availability at CEO and DEA offices.
- viii) Training/capacity building activities particularly at the time of establishment of schools for teaching and non teaching staff need special attention.
- ix) Literacy mobilizers may be pressed hard to contribute towards achievement of desired targets of the project.
- x) Interlinked coordination be improved with the higher management and staff by adoption of proper reporting & monitoring system.
- xi) Comparative evaluation reports on monthly basis be made with reference to the efficiency and effectiveness achieved in other districts.
- xii) Punjab Procurement Rules, Financial Rules and Internal Audit should be followed while incurring expenditure.
- xiii) Efforts should be made to mobilize the community for their active participation in ensuring safe and healthy environment at schools.

Possibilities and opportunities for scaling up / Options

Adoption of security measures was a vital step of the Government for provision of safe and secure environment at schools.

- **Relevance**

Better, healthy and secured education environment can be provided through involvement of the community of the locality. The policy was highly relevant to the objectives of providing education to the community by the school education department.

- **Efficacy**

Due to lack of vigilance, financial indiscipline and non implementation of plans as per PC-I desired targets were not achieved. Whereas some areas were missed in the selection of schools in which needy children were available.

- **Economy**

Economy was not achieved due to weak financial management and non-observance of procurement procedure.

- **Efficiency**

Efficiency was not achieved as desired targets were not achieved despite opening of more centers than in PC-I.

- **Effectiveness**

Lack of capacity building of staff, improper coordination among different tiers of management and non defining of clear objectives were the main hurdles in achieving the desired targets.

- **Ethics**

The objective of the Government was to provide education to out-of-reach school children, adults and adolescent illiterates in safe and secure educational environment. The objective was not achieved due to employment of teachers not having higher qualifications and by not following the instructions issued by the Government of Punjab.

- **Environment**

The objective of the Government was to provide education to out-of-reach school children, adults and adolescent illiterates in better educational environment. Better academic performance of the students is largely based on safe and secure environment of the schools. In order to achieve the desired objectives, due efforts were not made to provide secure environment in feeder schools which were established in only one room not having wide open spaces for more than 30 students at a time.

- **Performance Rating of the Project**

Unsatisfactory

- **Risk Rating of the Project**

High

Recommendations

Recommendations of audit observations

- i. Audit recommends inquiry at appropriate level for improper planning besides regularization of the matter and fixing responsibility on the person(s) at fault.¹
- ii. Audit recommends regularization of the matter from the competent authority besides fixing responsibility against the person (s) at fault.²
- iii. Audit recommends production of record besides initiating disciplinary action against the person (s) at fault.

Recommendations for organization

The Report has been concluded with the following recommendations for organization:

- i. Establishment of schools having wide and open areas.
- ii. Hiring of teachers having maximum qualificalational qualification.
- iii. Procurement of literacy kits for meeting the needs of the schools and students.
- iv. Maintenance of reliable data of all centers working and closed at central level to provide readily & complete information.
- v. Utilization of latest information technology for data collection and effective monitoring.
- vi. Mechanism should be developed for all information / data for ready availability at CEO and DEA office.
- vii. Training/capacity building activities particularly at the time of establishment of schools for teaching and non teaching staff need special attention.
- viii. Proper utilization of literacy mobilizers to contribute towards achievement of desired targets of the project.

¹ 1.1,1.2,1.4,2.1,3.3,3.5,3.7 & 3.8

² 1.3,1.5,1.6,2.2,2.3,3.1,3.2,3.4 & 3.6

- ix. Improvement of interlinked coordination with the higher management and staff by adoption of proper reporting & monitoring techniques.
- x. Preparation of comparative evaluation reports on monthly basis with reference to the efficiency and effectiveness achieved in other districts.
- xi. Following Punjab Procurement Rules, Financial Rules and Internal Audit while incurring expenditure.
- xii. Mobilization of community through efforts for their active participation in ensuring safe and healthy environment at schools.

Recommendations for policy makers

- i. Different observations like shortage of literacy kits, untrained/less qualified teaching staff, illogical duration of courses, shortage of funds for procurement, insufficient salary packages for teaching staff, late recruitment of staff and non availability of sufficient system of information etc indicate lack of home work for sufficient planning of the project. Thus policy makers should make proper planning before execution of such type of projects.
- ii. Salaries of teaching staff may be increased as a motivation tool as salaries were less as compared to Government Sector.
- iii. Authorities should also define clear mechanism for execution and monitoring of project so that the same could be implemented in true spirit to achieve desired results.

Conclusion

The project was started in October, 2015 with the objective to provide education to out-of-reach school children, adults and adolescent illiterates in safe and secure educational environment. Audit observed that the 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 indiscipline. Moreover, training of teaching staff was totally ignored at planning and execution stages. Launching of project without adequate financial & monitoring measures resulted in un-economical use of public resources as reported through different audit observations. Objectives of the project cannot be achieved until and unless proper vigilance is exercised before launching such projects on the basis of ground realities and authentic survey reports. However, better results can be achieved by adopting measures as recommended in this report.

ANNEXURES

Questionnaire

**Questionnaire for DEO (Literacy) / Project Literacy Coordinator (PLC)
Bahawalpur regarding Taleem Sub Key Liay Project in District Bahawalpur**

1	Were any project merged in TSK in Bahawalpur?	Yes	No
	If yes then please provide detail regarding Number of cernters / learners and their status		
2	Were any assets received / taken over from merged projects ?	Yes	No
	If yes then provide detail regarding number / type of Asset alongwith Register		
3	How many times PC-1 was revised?		
	Please provide copies of original and revised PC-1		
4	Was Baseline survey conducted before establishment of NFEFS, ALCs and NFAEC?	Yes	No
	If yes then provide a copy of the same i.e proforma, compilation, decisions, outcome etc.		
5	Were the Village Education Committees / Community Groups established/ notified ?	Yes	No
	If yes then Date of Notification -----(Provide a copy) and functions performed, minutes of meeting etc.		
6	Does members of Village Education Committees / Community Group take interest in the matters of NFEFS, ALCs and NFAEC?	Yes	No
	If yes then provide details of work done / initiatives taken by the VEC / Community Group		
	If not then mention possible reasons.		
7	Was the basic data regarding no of learners / illetrates and No. of prospect teachers in the community, collected by the Literacy Mobilizer before establishment of NFEFS, ALCs and NFAEC?	Yes	No
	If yes then provide detail with dates		
8	Was the basic data regarding no of learners / illetrates and No. of prospect teachers in the community, collected by the Literacy	Yes	No

	Mobilizer after establishment of NFEFS, ALCs and NFAEC?		
	If yes then provide detail with date		
9	Was any budget provided for purchase of Center Kits and learners kits during 2015-18?	Yes	No
	If yes then provide detail of budget and expenditure thereon		
10	Was any type of traing imparted to newly appointed NFEFS, ALCs and NFAEC teachers before start of classes?	Yes	No
	If yes then provide detail of trainings alongwith dates and list of teachers		
11	Were any NFEFS established in the areas of child labour, workplace, industrial areas, brick kilns and market place?	Yes	No
	If yes then provide detail regarding number of schools and learners (2015-18) also provide survey reports.		
12	Was Literacy Material (NFEFS, ALC and NFAEC kits and lerners kits) provided in previous projects?	Yes	No
	If yes then mention Date----- and type of material provided (Copy of disbursement may also be provided)		
13	Was Literacy Material (NFEFS, ALCs and NFAEC kits and lerners kits) provided during execution of this project?	Yes	No
14	Was Third Part Evaluation of TSKL conducted during 2015-18?	Yes	No
	If yes then mention date----- (provide a copy of letter and outcome of Evaluation)		
15	Do you think that salary of teachers is sufficient / reasonable?	Yes	No
16	Was payment of salary made by the department regularly?	Yes	No
17	Please mention number of subjects to be taught to the childern in NFEFS		
	Class	No. of Books	Name of Books
	Nursery		
	One		
	Two		
	Three		

18	Was syllybus of ALC and NFAEC the same?	Yes	No
	If no then provide detail of difference in both courses		
19	What was duration of school timing?		
20	Was school time notified?	Yes	No
	If yes then provide notifications of school timings		
	If no then provide reasons / justification		
21	Was the school / class timing sufficient for above subjects?	Yes	No
22	Was the education provided to learners sufficient to fulfill the need of community?	Yes	No
	If yes then provide detail of achievemnt in literacy rate.		
23	Were NFEFS, ALC & NFAEC kits and Lernalers kits provided to the NFEFS, ALC & NFAEC and learners sufficient?	Yes	No
	Please provide demand, supply and consumption record.		
24	Was there any gender sensitization issue in NFAES?	Yes	No
	If yes please describe		
	If no then how was it concluded.		
25	Was monthly salary provided to the project staff sufficient?	Yes	No
26	Were parents interested to admit their childern in NFEF School?	Yes	No
	If no then describe reasons.		
27	Was the community / Lernalers interested to enroll themselves in ALCs and NFAEC?	Yes	No
	If No then mention possible reasons.		
28	How many ALCs and NFAECs were established for females		
	Cycle Wise detail be provided mentioning name of ALC and number of learners in each ALC (2015-18)		

29	How many ALCs were provided education regarding Life Skills?		
	Cycle Wise detail be provided mentioning name of ALC and number of learners in each ALC (2015-18)		
30	What was result of assesment of ALC and NFAEC learners during 2015-18?		
	Cycle wise detail be provided (2015-18)		
31	How many learners / students were mainstreamed in formal schools?		
	Please provide detail class wise / year wise (2015-18)		
	Please provide documents to confirm mainstreaming of students.		
32	How many learners / students were dropped out during 2015-18?		
	Please provide detail class wise / year wise (2015-18)		
33	Do you think the said project had helped out in education of children?	Yes	No
	Please Describe		
34	Describe the difference between ALCs and NFAECs?		
35	Please describe comparison / difference between PNFEP and TSK project.		
36	Does Literacy MIS / Dash board access provided by PITB, fulfills needs	Yes	No
	If no then describe reasons / difficulties faced by the end users		
37	Does Literacy MIS / Dash board provided by PITB generates desired reports?	Yes	No
38	What type of hurdles were faced during execution of TSKL.		

39	Recommendations / suggestions for betterment of the project		

40	Please provide following detail regarding NFEFS						
	Financial Year	NFEF Schools		NFEFS Learners		Learners Mainstreamed	Learners Dropped Out
		Target	Achievement	Target	Achievement		
	2015-16						
	2016-17						
	2017-18						
41	Class Wise Enrolment of NFEFS Learners						
	Financial Year	Nursery	One	Two	Three	Total	
	2015-16						
	2016-17						
	2017-18						
42	Please provide Cycle wise detail regarding ALCs (Lists be attached)						
Sr. No.	Type of Institution	No. of ALCs		No. of Learners Enrolled		No. of Learners who passed assessment test	
		Target	Achievement	Target	Achievement		
1	ALC Cycle-1 (PNFEP) w.e.f.						
2	ALC Cycle-2 (PNFEP) w.e.f.						
3	ALC Cycle-3 (PNFEP) w.e.f.						
43	Please provide Cycle wise detail regarding NFAECs (Lists be attached)						
Sr. No.	Type of Institution	No. of NFAECc		No. of Learners Enrolled		No. of Learners who passed assessment test	
		Target	Achievement	Target	Achievement		
1	ALC Cycle-1 (PNFEP) w.e.f.						
2	ALC Cycle-2 (PNFEP) w.e.f.						
3	ALC Cycle-3 (PNFEP) w.e.f.						
4	ALC Cycle-4 (PNFEP) w.e.f.						
5	ALC Cycle-4 (PNFEP) w.e.f.						

Questionnaire for Teachers regarding Taleem Sub Key Liav Project in District Bahawalpur			
1	Name of Center		
2	Center Code with Address		
3	Name of Teacher		
4	Qualification of teacher		
5	Date of Opening of School		
6	Date of appointment of teacher		
7	Current No. of learners in the center.		
	Class wise learners detail be provided		
8	Did department contacted you or you contacted department for opening of center		
9	Was Baseline survey conducted before establishment of Center	Yes	No
10	Was Baseline survey conducted by you or by the officials of Literacy Department?		
11	Was Village Education Committees / Community Groups established/ notified ?	Yes	No
	If yes then Date of Notification -----(Provide a copy) and functions performed, minutes of meeting etc.		
12	Does members of Village Education Committees / Community Group take interest in the matters of NFEFS, ALCs and NFAEC ?	Yes	No

Questionnaire for Teachers regarding Taleem Sub Key Liav Project in District Bahawalpur			
	If yes then provide details of work done / initiatives taken by the VEC / Community Group		
	If not then mention possible reasons.		
13	Was the basic data regarding no of learners / illetrates in the community, collected before establishment of NFEFS, ALCs and NFAEC?	Yes	No
14	Who collected basic data regarding no of learners / illetrates in the community for establishment of NFEFS, ALCs and NFAEC?		
15	How many Government / formal /private / non formal / Philanthropic schools are near to your center?		
	Please provide complete detail		
16	Was any type of training imparted to you before start of classes?	Yes	No
17	Was Center kit provided in the start of center?	Yes	No
18	Was Center kit provided (old / new)	Old	New
19	Was learners kits provided to all learners enrolled?	Yes	No
20	Was learners kits provided to all learners sufficient and fulfill needs?	Yes	No
	If no then describe requirement		

Questionnaire for Teachers regarding Taleem Sub Key Liav Project in District Bahawalpur			
21	Is honorarium / salary of teachers is sufficient / reasonable?	Yes	No
	If no then please comment		
22	Was honorarium / salary paid by the department regularly?	Yes	No
23	What was duration of school timing?		
24	Was the school / class timing sufficient?	Yes	No
25	Was duration for promoting a learner into next class (i.e. 8 months) sufficient?	Yes	No
26	What should be proposed duration for promoting a learner into next class		
27	Was the education provided to learners sufficient to fulfill the need of community?	Yes	No
28	How many learners are enrolled for 4th and 5th class in your center		
	Leranners enrolled in 4th class		
	Leranners enrolled in 5th class		
29	How many learners are enrolled aged over 9 years		
	Please provide detail gender wise		
30	Were parents interested to admit their children in NFEFS?	Yes	No
	If no then describe reasons.		

Questionnaire for Teachers regarding Taleem Sub Key Liav Project in District Bahawalpur			
31	How many learners / students were mainstreamed in formal schools?		
	Please provide detail class wise / year wise (2015-18)		
	Please provide documents to confirm mainstreaming of students.		
32	How many learners / students were dropped out during 2015-18?		
	Please provide detail class wise / year wise (2015-18)		
33	Do you think the said project had helped out in education of children?	Yes	No
	Please Describe		
34	Does LM provided any help in mobilization of community for enrolment?	Yes	No
35	Does LM visits your center?	Yes	No
	If yes then how many times in a month		
36	Does Project Literacy Coordinator (PLC) visits your center?	Yes	No
	If yes then how many times in a month		
37	What type of hurdles are faced by the teacher during execution of TSKL.		
38	Recommendations / suggestions for betterment of the project		