



**SPECIAL STUDY REPORT
ON
PUBLIC FINANCIAL MANAGEMENT
CHALLENGES FOR BOARDS OF
INTERMEDIATE AND SECONDARY
EDUCATION IN PUNJAB REGARDING
FINANCIAL MANAGEMENT SYSTEM
FOR THE PERIOD 2017-22**

AUDIT YEAR 2022-23

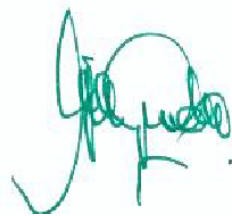
AUDITOR-GENERAL OF PAKISTAN

PREFACE

Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 10 & 15 of the Auditor-General's (Functions, Powers, and Terms and Conditions of Service) Ordinance, 2001 empower the Auditor-General of Pakistan to undertake studies and conduct audit of Autonomous Bodies and Bodies Corporate established in the public sector. Accordingly, the Special Study on PFM Challenges for Nine Boards of Intermediate and Secondary Education in Punjab was carried out for the financial years 2017-2022, by the Director General Audit Punjab in the Audit Year 2022-23.

The study conducted an insightful gap analysis with identified significant areas for improvement, related to governance, autonomy, and decision-making structures. Limited financial expertise, inadequate internal controls, and technology integration gaps tend to hinder efficient financial management. In essence, the Controlling Authority vested in the Government is still required to play a crucial role in shaping and reshaping the financial landscape of BISEs. The report has been finalized without replies and discussions in the DAC meeting despite issuance of letters to PAO.

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



Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS & ACRONYMS

AGP	Auditor-General of Pakistan
APPM	Accounting Policies and Procedure Manual
B&A	Budget & Accounts
BISEs	Boards of Intermediate and Secondary Education
BOG	Board of Governors
CD	Capacity Development
CEO	Chief Executive Officer
DPI	Director Public Instructions
ERP	Enterprise Resource Planning
FABS	Financial Accounting and Budgeting System
FD	Finance Department
FTN	Free Tax Number
GFMIS	General Financial Managerial Information Service
HED	Higher Education Department
HRM	Human Resource Management
HSSE	Higher Secondary School Examination
IIA	Institute of Internal Auditors
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
KPIs	Key Performance Indicators
KRIs	Key Risk Indicators
MTEFs	Medium-Term Expenditure Frameworks

NAM	New Accounting Model
NPM	New Public Management
OBTC	Original Before Time Certificate
P for R	Program-For-Results
PBCC	Punjab Boards of Chairmen Committee
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PIFRA	Project to Improve Financial Reporting and Auditing
RBM	Results Based Monitoring
ROI	Return on Investment
SAEs	Self-Accounting Entities
SDGs	Sustainable Development Goals
SMART	Specific, Measurable, Achievable, Realistic, And Timely
SOPs	Standard Operating Procedures
SSE	Secondary School Examination
TSA	Treasury Single Account

EXECUTIVE SUMMARY

The office of Director General Audit Punjab, carries out audit of the accounts of Government of the Punjab in accordance with the mandate assigned to it under Constitution as well as in line with International Standards of Supreme Audit Institutions (ISSAIs). The office has a working strength of 186 officers and officials stationed at Lahore (HQ) and Multan sub-office. Accordingly, resources were utilized for subject activity as well as other assignments carried out during the Audit Year 2022-2023.

Sound governance serves as a basis, to sustain quality improvements to the learning outcomes of enrolled examinees, adding value to Government of the Punjab's national and global commitments, including those under the ambit of the Sustainable Development Goals (SDGs). These initiatives encompass Public Financial Management Strategy, in furtherance of the mandate enshrined in Article 25-A of Constitution of the Islamic Republic of Pakistan 1973. Governance framework needs to be aligned for improved learning competencies' attainments for examinees, under the ambit of the Punjab School Education Policy 2018-2023.

A comprehensive study on Public Financial Management (PFM) challenges for Boards of Intermediate and Secondary Education (BISEs) in the Punjab province dwells exhaustively upon the core question as to how resources are to be optimally utilized in various activities, programs, and initiatives, concurrently taking into account the involvement of stakeholders, including educators, administrators, and the members of the Board of Governors in financial decision-making. The focus of attention also converges on case studies and best practices of successful PFM protocols in BISEs as autonomous institution.

This study involved a combination of desk research, interviews with stakeholders, data analysis, and comparisons with best practices in public financial management. The outcomes shared have valuable insights for policymakers, educational leaders, and stakeholders working to improve the financial management practices of BISEs in Punjab.

Key Audit findings of the study are:

- i. Under estimation of revenues and overestimation of expenditure in budget statements resulted into deficit budgeting, parking of funds in Dead or Dormant Head classification.
- ii. Non-maintenance of a self-sustainable pension fund.
- iii. Payment of various allowances at exorbitant rates over and above the prevailing government rates.
- iv. Provision of additional benefits to Board employees without financial subscription of benevolent or employee's welfare fund in the form of interest-free loans, scholarship to children of Board employees on special quota basis, fee waivers, hajj facility and marriage grants was resulting in undue burden on the finances of Boards.
- v. Non-maintenance of financial statements of Boards' Funds
- vi. BISEs were unduly being subjected to withholding of income tax by the banks due to non-obtaining /compliance for FTN (Free Tax Number).
- vii. Non-reduction of cost due to incomplete automation.
- viii. The internal audit operational framework in the Intermediate & Secondary Education Boards is non-existent.

Recommendations:

Keeping in view the above highlighted findings, audit recommends:

- i. Budgets be prepared on realistic projections in line with prior year actual trends to avoid dead Heads of Account.
- ii. Gratuity regulations may be adopted in substitution of pension rules of Boards in order to avoid bulging pension expenditure. Similar regulation had been adopted by an autonomous body i.e., Punjab Seed Corporation where one time retirement benefit is being paid in the form of gratuity in lieu of pension. Working capital requirements were to be fixed as per rationalized need assessment and idle funds be invested prudently for better Return on Investment (ROI) and effective utilization of financial resources.
- iii. Increases in Pay and Allowances which were not in conformity with Basic Pay scales of Government of the Punjab needed conferment of legal cover under the meaningful oversight of the Controlling Authority.
- iv. The payment of interest-free loans, payment of scholarship without receipt, provision of Hajj facility and other benefits to employees of the Board be linked with pooling of viable subscriptions to the benevolent or welfare funds.
- v. Financial statement consisting of financial performance, financial position, cash flow statement etc. as per template of Framework for Accounting of Autonomous Entities be reported to Higher Education Department (HED) as per rules.
- vi. BISEs may take steps for compliances to obtain FTN number from FBR.

- vii. In order to streamline the complete ERP implementation and automation of Boards' operation, the Controlling Authority may forge uniformity in IT-based interventions reducing redundancies of manually layered overlapped tasking.
- viii. Internal Audit wing needs to be established to strengthen internal controls.

1. INTRODUCTION

i) Purpose of organization

The Punjab province has nine Boards of Intermediate and Secondary Education (BISEs) responsible for conducting examinations for secondary and intermediate education levels. The main functions of the Boards include pre-conducting affiliation of institutions, registration of students, arrangement of centers, hiring of requisite staff; conducting examination, theory and practical and post-conducting evaluation of scripts and compilation of result. BISEs have to generate their own funds mainly through the levy of examination and other fees. The major receipt heads of the Boards are; Certificate Fee (Matric/intermediate) for successful candidate, Original Before Time Certificate (OBTC) ordinary/urgent, spelling correction in name/father's name, correction in Inter Certificate on SSC basis & correction in date of birth, change in name/correction in father's name, batch/result cancellation, Duplicate Fee, Documents Fee, Endowment Fee, Result Gazettes Fee, Sports Fee, Inspection/Revisit Fee, Wrong Roll No. Fee on answer books, Appeal Fee against the decision of all kinds of committees, Review Petition against the decision of appellate committee, board/tender documents, sale of waste papers, Securities, Late/ Fine/Misc. Fee (admission SSC/HSSC), late/ fine/ misc. fee (registration SSC/HSSC), and fee for the calendar/syllabus/model papers and rent proceeds of exam hall etc.

These Boards oversee the education and examination processes, having been established with the aim of regulating and promoting education at the intermediate and secondary levels in their respective regions. Over the years, they have played a crucial role in conducting examinations, issuing certificates, and regulating the affiliations of the private sector institutions as well as enforcing standards of academic facilities for the affiliated educational bodies.

ii) Provision of Act/Regulations/Rules

The Boards are governed under the Punjab Boards of Intermediate and Secondary Education Act, 1976. As per Section 10(4) of the Act *ibid*, Board shall not make any rule or allow any concession, benefit, privilege or allowance to any person which is not in conformity with the rules enforced by the Government on similar matters. Each Board has framed rules and regulation to deal with the day-to-day affairs of the Boards as provided under Section 20 and 21 of the Punjab Boards of Intermediate and Secondary Education Act, 1976.

iii) Checking for legal aspect of scheme/project

Evolving PFM maturity

There has been a considerable shift of emphasis on PFM reforms, led by both the federal and provincial governments. Some of the reforms include Integrated Financial Management Information System (IFMIS), New Accounting Model (NAM), and imperatives enunciated by PFM Manual 2018 and PFM Reform Strategy 2025¹. The PFM reform agenda review in Punjab for BISEs aims to encompass the changes that the reforms have to subsequently bring about. A dispassionate reform agenda review also explores the difficulties that the reform strategy being used has to deal with². Effective public sector governance is thought to be built on the foundation of public financial management³.

1 Caruana, Josette, Marco Bisogno, and Mariafrancesca Sicilia, eds. *Measurement in Public Sector Financial Reporting: Theoretical Basis and Empirical Evidence*. Emerald Publishing Limited, 2023.

2 Chivanga, Shylet Yvonne, and Priscilla B. Monyai. "From Millennium Development Goals (MDGs) to Sustainable Development Goals (SDGs): Towards overcoming development challenges." *Transylvanian Review* 29, no. 3 (2021).

3 Lawson, Andrew, and Jamelia Harris. "Is the problem driven iterative adaptation approach (PDIA) a panacea for public financial management reform? Evidence from six African countries." *World Development Perspectives* 31 (2023): 100526.

Surprisingly, the crucial issue of PFM has been conspicuously ignored⁴. Modernizing accounting, budgeting, and auditing systems was the goal of initiatives like the "Project for the Improvement of Financial Reporting and Auditing" (PIFRA). Through Financial Accounting and Budgeting System (FABS), the Federal, Provincial, and District tiers of government process their budgets and financial reports.

Still, the situation of public financial management remains desultory despite the enormity of various initiatives, over three decades of time spent, and the passage of PFM Acts by the National and Provincial Assemblies. The PFM Acts' main goals were to strengthen public financial management in order to better implement fiscal policy for better macroeconomic management, to clarify institutional responsibilities for financial management, to strengthen budgetary management and oversight of finances, internal controls, and cash management in order to achieve the overarching goal of lowering prospects of bankruptcy or meltdowns.

An appraisal of the aforesaid Act's implementation, however, reveals that there are still serious issues with how it is being carried out because the majority of its requirements have not been met. Creating an effective budget is crucial for any organization. When the budget is not aligned with the organization's strategic priorities, it can lead to misallocation of resources and inefficiencies. Decision-makers involved in budget allocation might have personal interests that conflict with the organization's best interests.

Effective cash management has many advantages, some of which are as follows:

- i. Effective cash management makes mismanagement or fraud more difficult by keeping track of all cash movements.

⁴ Rahman, Md Ashabur. "Role of Medium-Term Budget Framework (MTBF) in accomplishing Public Financial Management (PFM) Goals." Available at SSRN 4520784 (2023).

- ii. When the government accounts are connected, the visibility of cash flows is increased and it is simpler to predict the cash flow in advance.
- iii. Good cash management reduces the difficulty of monetary policy interventions and reduces volatility in the money markets.

The Finance Department has begun work on establishing a Cash Management Unit, but it is still behind schedule in meeting its legal responsibility to provide a strategy for implementing Treasury Single Account (TSA) and realigning its functions. According to BISE officers, they are unsure of how autonomous groups may be brought under TSA jurisdiction and its corresponding systems, processes, and tools that governments use to manage their finances, including budgeting, revenue collection, expenditure management, and accounting.

From the perspective of review of literature and source materials worth citation it is revealed that on average, countries that received more PFM-related technical assistance have better PFM systems.

Undoubtedly, predicting the movement of money in and out of reserves over a given time period is necessary to create the best Cash Movement Model for an examination board⁵. A model like this promotes operational readiness, effective resource management, and monetary stability⁶. The examination board is obligated to review the Cash Flow Model periodically, such as monthly or quarterly, to assess its financial performance against projections. If the model indicates a shortfall or surplus, the examination board can make necessary adjustments to its operations, budgets, funding strategies and performing scenario analysis to

5 Houston, Melissa. *Cash Confident: An Entrepreneur's Guide to Creating a Profitable Business*. Post Hill Press, 2023.

6 Lecy, Jesse D., Elizabeth AM Searing, and Tianyi Li. "Misuse, misunderstanding, and misinterpretation of nonprofit accounting information." *Research Handbook on Nonprofit Accounting (2023)*: 57.

assess the impact of potential changes in revenue or expenses and prepare contingency plans⁷. ERPs allow BISEs to carry out their educational missions more efficiently while upholding financial integrity by streamlining financial operations, strengthening reporting and transparency, increasing efficiency, encouraging sustainability, and improving performance management. To realize the benefits, however, rigorous planning, training, and continuing support are essential for a successful ERP implementation⁸.

Making both short-term and long-term investment decisions are crucial to maintain economic stability⁹.

iv. Layout of internal control system of organization/project

Currently, internal audit is not being performed by any of the Board. A comprehensive review of internal controls by the internal auditor in the departmental operations is completely missing. There is a huge room for improvement to make internal audit functional and robust.

7 Gupta, Ms Jagriti, Chetna Makwana, Sumedha Naik, and Wuppuluru Ramana Rao. *Fundamentals of Financial Management*. AG PUBLISHING HOUSE (AGPH Books), 2023.

8 Chofreh, Abdoul Mohammad Gholamzadeh, Feybi Ariani Goni, Jiří Jaromír Klemeš, Muhammad Noman Malik, and Huma Hayat Khan. "Development of guidelines for the implementation of sustainable enterprise resource planning systems." *Journal of Cleaner Production* 244 (2020): 118655.

9 Yang, Jinpeng, and Xiaolin Liu. "The role of sustainable development goals, financial knowledge and investment strategies on the organizational profitability: Moderating impact of government support." *Economic research-Ekonomska istraživanja* 36, no. 1 (2023): 1570-1591. Al Breiki, Mariam and Nobanee, Haitham. 2019. "The role of financial management in promoting sustainable business practices and development." Available at SSRN 3472404.

2. DEFINE STUDY

i) Purpose of Study

The purpose of conducting special study of existing financial management processes of BISEs in Punjab is to analyze the lapses. PFM reform designs and implementation models in vogue in autonomous bodies like BISEs are experiencing problems. Hence a learning process is essential to permit the continuous evolution and adaptation of reform designs and models. As possible risks in the prevalent financial systems are visible and understood. Data is fully owned and controlled with complete control exercised by BISEs over the use, security, and storage of data. This permits analysis and decision-making based on knowledge and maintain flexibility and autonomy.

Inadequate skills and expertise in managing the financial affairs of the BISEs, along with an insufficient response to the sustainability challenge, are jeopardizing the future viability of the Boards as a going concern. It is, therefore, crucial to take proactive measures to avert an impending breakdown in financial management and secure the ongoing functionality of the Boards. The PFM Act, 2022 introduced the idea of TSA, which requires each public funds holding entity to report the position of their cash balances to the State Bank of Pakistan on a daily basis in order to reflect an overall position of financial resources in the Consolidated Account.

Overestimating revenues and underestimating expenses result in budget distortions, intensifying financial strain. This overshadows the role of the Controlling Authority, Higher Education Department (HED), and Finance Department in mitigating the emerging financial crisis. It has the potential to lead to unbalanced spending, inefficiencies, hindering effective resource allocation, and prevent institutions from addressing specific financial challenges, such as funding pension liabilities and providing incentives for employees.

Customized solutions for financial challenges faced by BISEs are noticeably lacking. The framework for achieving financial autonomy linked to sustainability for BISEs involves a re-examination of the business process re-engineering for implementing strategies to address PFM adaptation challenges. However, the roadmap for BISEs in this regard is currently elusive and stuck in a prolonged status quo, causing significant delays. Persistent weaknesses in the system result in inaccurate projections and decisions, undermining the effectiveness of budget plans. This, in turn, hinders opportunities for innovation and growth, leading to a lack of support and ownership.

The key research question, the study took up for resolving, was as to whether the current state of affairs was to perpetuate unabated or a holistic and structured reform agenda could be devised with multi-pronged remedial measures, also supplemented with actionable interventions to improve the financial viability of the Boards of Intermediate and Secondary Education in the Punjab Province.

ii) Scope of Study

The study focuses upon the following areas having significant impact on Financial Management System of nine (09) BISEs in Punjab for the financial years 2017-18 to 2021-22:

- i) Verification of total number of bank accounts along with total balances, deposits, savings, investments and terms thereof for the last five years.
- ii) Verification of various funds created as per requirement of Law along with balances thereof for the last five years.
- iii) Verification of total number of receipt and expenditure heads along with purpose, authorization and budgeted vs. actuals thereof for the last five years.

- iv) Identification of dead heads of expenditure containing parked funds and dead heads of receipts containing over projected receipts for the last five years.
- v) Provision of advice along with Financial Model, on the basis of outcome of Special Study, for appropriate treatment/usage of the receipts and prudent investment of the surplus funds besides better financial management.

Key aims behind this study are to study financial management system of nine (09) BISEs in Punjab ranging from budget making, revenue generation, investments and the adequacy of the funds to keep the BISEs financially sustainable and detection of the factors/expenses, eating up the resources of the BISEs. Moreover, the study further points out those structural issues which are adversely affecting the financial management of the BISEs as autonomous bodies and the role of the Controlling Authority/HED in improving the financial issues by its interventions. This study further explores:

- i. The need to make budgets on realistic projections to avoid dead heads of expenditure and over projected receipts.
- ii. The adequacy of financial reports submitted to BoG/ Controlling Authority and want of making proper financial statements like Statement of Financial Position, Statement of Comprehensive Income and Cash-Flow Statement after adopting double entry system to present a holistic picture of the Financial Position of the BISE for effective decision-making and future planning.
- iii. The analysis of existing financial planning of the BISEs and the assessment of utilization of funds maintained by the BISEs.
- iv. To analyze instances where the investments were not made prudently.

- v. To set forth and prescribe a number of policies making interventions and possible suggestions with a practical way forward.

iii) Beneficiaries of Study

This study is likely to make a significant contribution to the understanding of the working of the Boards of Intermediate and Secondary Education in Punjab and the issues that are hindering a better financial management in these autonomous bodies. The analysis in the study may also highlight the major factors which are contributing to the draining of the financial resources of the BISEs and have the potential to ruin the financial viability of Boards which may ultimately lead to make the Boards to be financially dependent on Government of Punjab. The study aims at supplying an important informational base for the Boards' management to amend their plans for effective budget-making, efficient fund-management and bringing economy into their operations by digitizing their operations. As far as the Higher Education Department, is concerned, the study will identify the areas where its intervention is required in order to make the affairs of Boards more efficient and transparent. Furthermore, the study will also provide an action plan for all the stakeholders to improve the working of the Boards.

3 STUDY DESIGN

i) Time Period

The study having been conducted within a specific timeframe, is potentially limiting the depth of research and comprehensive data collection.

ii) Data

While conducting the study on Public Financial Management (PFM) challenges faced by Boards of Intermediate and Secondary Education (BISEs) in Punjab, several limitations were encountered that deserve acknowledgment:

➤ **Data Availability and Accuracy:**

The study's findings could have been influenced by the availability and accuracy of data provided by BISEs. Data discrepancies or incomplete records might have impacted the depth of analysis.

➤ **Stakeholder Perspectives:**

The study's conclusions and recommendations are derived by the perspectives and responses of stakeholders involved in interviews or surveys.

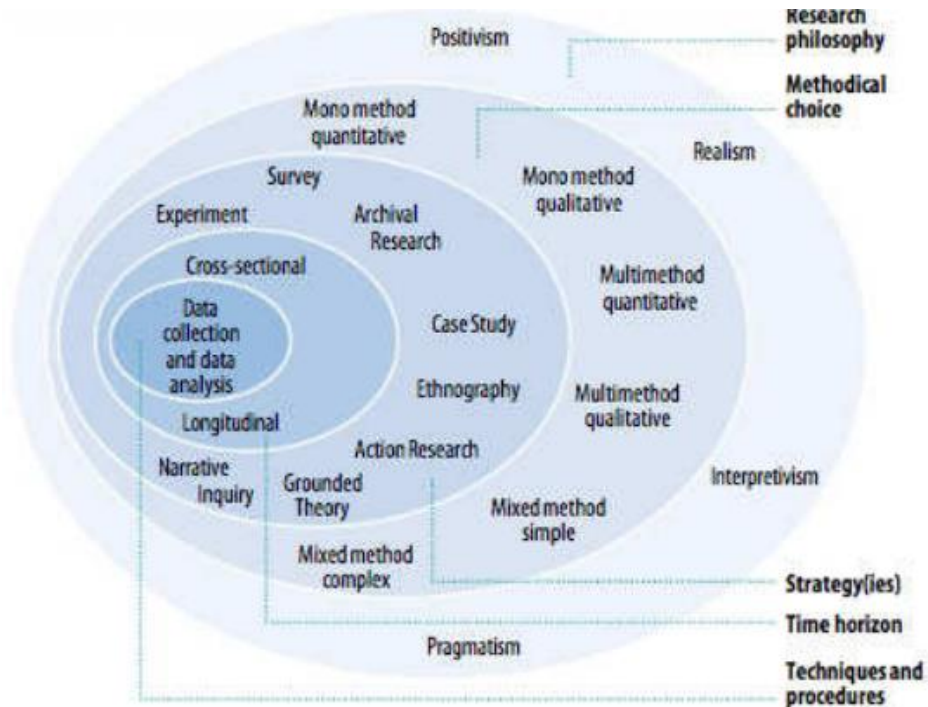
➤ **External Factors and Dynamics:**

The study might not have taken into account broader external factors, such as economic challenges, political influences, or unforeseen events that could impact the financial management landscape of BISEs.

Acknowledging these limitations is crucial for maintaining the study's transparency and ensuring that readers and stakeholders have a clear understanding of the context within which the findings and recommendations were derived.

iii) Methodology

To brace the Public Financial Management (PFM) challenges for Boards of Intermediate and Secondary Education (BISEs) in Punjab, the study undertaken is descriptive in nature. A thorough review of the relevant literature, documents, and reports was carried out to assess the extent to which the subject entities adhered to the established canons of budget making, financial reporting, and financial management. An exploratory, qualitative, and interpretive case study approach is adopted. The empirical method is based on observation, documentation and interviews in conjunction with the qualitative method drawing upon theoretical constructs that supplement primary data collected through open ended questions posed to a group of respondents and Key Informant Interviewees.



Positivism research methodology warrants that more emphasis is put on facts rather than impressions (Tosey, 2013)¹⁰.

In order to get a rich, detailed image of the subject under investigation that would not be achievable with other research approaches, this report employs a case study research methodology¹¹. To overcome any potential drawbacks of utilizing only one instrument, a variety of research tools have been employed.

Information from the organizations that were the study's subject was gathered using both qualitative and quantitative methods. The qualitative technique allowed for flexible and responsive communication between the interviewer and respondent(s), enabling the exploration of meanings and coverage of the subjects from multiple perspectives.

The data collection process was undertaken in phases using, structured questionnaires, observations and document collection¹². This approach allowed a detailed study of the case, with an opportunity for requesting feedback from the study participants. From a case study methodology perspective, a structured interview allowed multiple data sources, and improved construct validity and reliability¹³.

While interviewees were urged to concentrate on particular concerns, they were also encouraged to discuss other aspects of governance that personally interested them. To the maximum extent feasible, measures were taken to guarantee that the interview data collected could be confirmed¹⁴. At the beginning of each interview, the respondent was reminded that information was being collected by the researcher for study purposes. They were also told that no conclusions

10 Tosey, M. SThe Layers of Research Design. Conference Proceedings . (2013).

11 Pérez Bentancur, Verónica, and Lucía Tiscornia. "Iteration in mixed-methods research designs combining experiments and fieldwork." *Sociological Methods & Research* (2022): 00491241221082595.

12 Snijkers, Ger, Leanne Houben, and Fred Demollin. "Tailoring the design of a new combined business survey: process, methods, and lessons learned." *Advances in Business Statistics, Methods and Data Collection* (2023): 357-386.

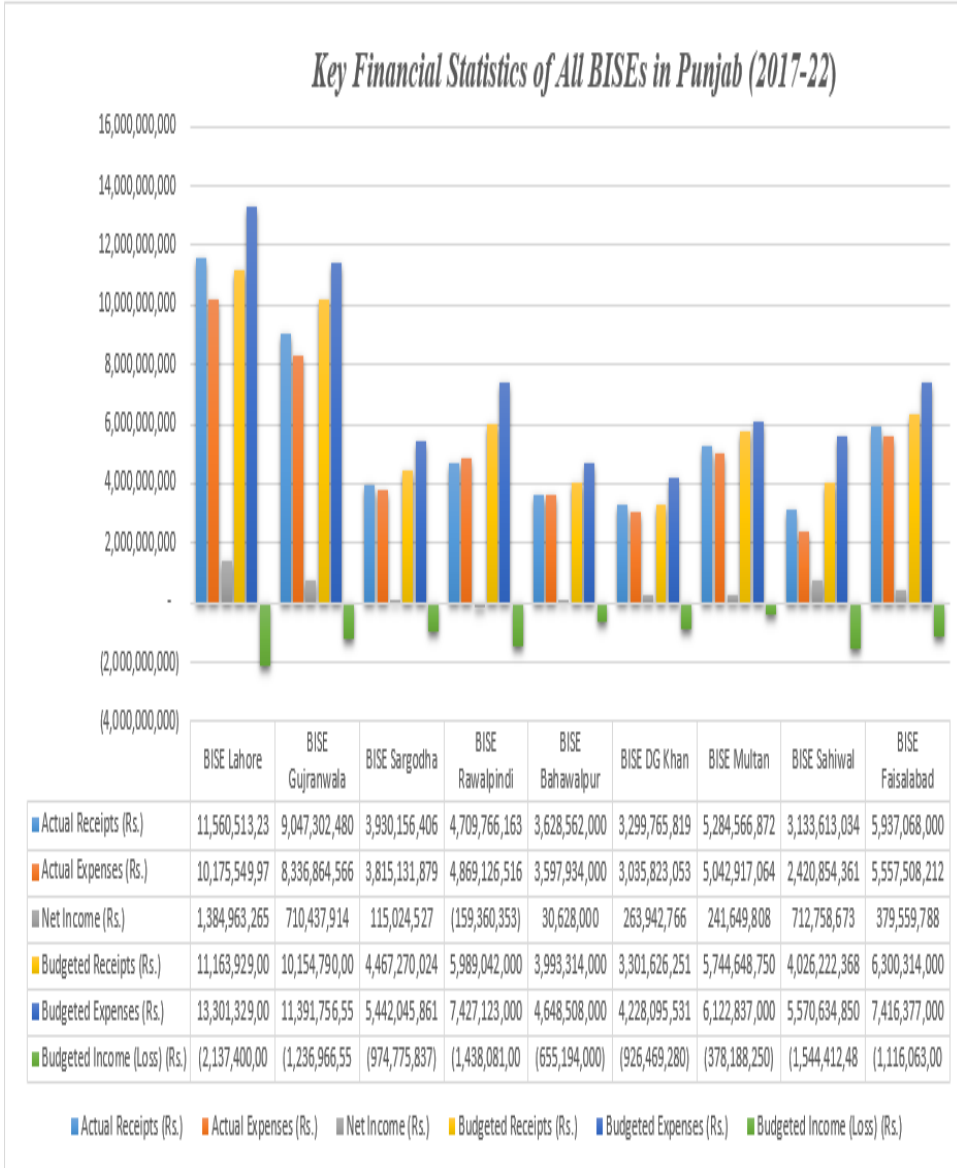
13 Asenahabi, Bostley Muyembe. "Basics of research design: A guide to selecting appropriate research design." *International Journal of Contemporary Applied Researches* 6, no. 5 (2019): 76-89.

14 Allemang, Brooke, Kathleen Sitter, and Gina Dimitropoulos. "Pragmatism as a paradigm for patient-oriented research." *Health Expectations* 25, no. 1 (2022): 38-47.

drawn from the study would be aimed at specific people or groups of people. Consequently, trust formed the foundation of the relationship between the respondent and the researcher. Neutral questions were asked, and the interventions were thoughtfully planned and worded. Besides interviews and a literature review, further dimensions of data were obtained through the analysis of documents. For the purposes of this research, the primary documentary data created and primary documentary data produced as well as internal sources were gathered. Internal documents included executive memos, business plans, IT plans, minutes of meetings, reports, internal surveys, financial reports and memoranda. These documents were obtained from numerous sources.

4. DATA ANALYSIS

(Amount in Rs.)



From the above data analysis, a consistent trend for overestimating the expenses and under estimating the revenues as compared to actual is evident across all the BISEs in Punjab. While setting up the budget estimates, a trend of deficit budgeting can be observed which reflect a poor budgetary planning.

5. RESULTS

i) With reference to purpose of study/TORs

Case Study-1
Required TOR- Verification of total number of bank accounts along with total balances, deposits, savings, investments and terms thereof for the last five years.

Bank accounts and investments were verified during special study of the Boards for the financial year 2017-22. Summaries of bank accounts balances and investments of the Boards are as under:

(Amount in Rs.)

Sr. No.	Name of Board	Number of Bank accounts	Closing bank balance (Amount in Rs.)					Investment Balance (Amount in Rs.)				
			30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	2017-18	2018-19	2019-20	2020-21	2021-22
1	Lahore	12	1,740,839,302	1,561,994,990	1,736,941,860	1,649,890,884	1,073,651,159	2,600,000,000	3,000,000,000	3,000,000,000	3,850,000,000	4,000,000,000
2	Sargodha	12	127,000,509	190,930,828	154,302,918	306,433,674	214,556,269	425,000,000	362,500,000	453,000,000	712,000,000	329,500,000
3	Rawalpindi	7	283,716,000	300,738,000	416,894,000	823,749,000	476,087,000	624,220,000	550,540,000	434,440,000	598,150,000	524,000,000
4	Multan	9	373,579,566	423,282,153	263,634,542	297,538,891	310,857,692	421,304,384	445,682,803	612,174,883	719,498,739	820,970,412
5	Sahiwal	9	765,306,527	883,357,510	382,945,445	300,825,122	450,087,547	0	140,000,000	980,000,000	1,030,000,000	1,050,000,000
6	DG Khan	10	331,013,064	455,504,498	355,169,373	408,273,190	423,409,850	87,698,000	23,315,000	104,820,000	124,820,000	174,820,000
7	Bahawalpur	8	478,207,113	554,851,718	301,138,358	436,011,201	364,313,334	242,500,000	180,000,000	505,000,000	497,500,000	555,000,000
8	Faisalabad	10	414,143,890	569,874,645	495,234,170	727,300,382	618,307,807	651,000,000	619,000,000	623,000,000	623,000,000	708,000,000
9	Gujranwala	7	961,958,357	982,556,891	758,915,635	1,003,499,495	852,972,244	2,147,040,200	2,276,600,000	2,484,000,000	2,463,985,000	2,763,985,000

The Boards are preparing budget books/ financial positions and reflected their financial resources (bank balances and investments) in the books but some portion of bank account balances and investment were not reflected in the financial statement. Details are as under:

(Amount in Rs.)

Sr. No.	Board	Financial year	Bank Balance year end	Investment balance year end	Actual Total resources (Balance +investment)	Balance as per financial statement year end	Difference	Remarks
1	Multan	2017-18	373,579,566	421,304,384	794,883,950	674,906,978	119,976,972	Pension fund not reported AMIS ID: 2023-0000001905_F00099
		2018-19	423,282,153	445,682,803	868,964,956	739,864,511	129,100,444	
		2019-20	263,634,542	612,174,883	875,809,425	697,714,287	178,095,138	
		2020-21	297,538,891	719,498,739	1,017,037,630	780,464,035	236,573,596	
		2021-22	310,857,692	820,970,412	1,131,828,104	862,073,638	269,754,466	
2	Sahiwal	2017-18	765,306,527	0	765,306,527	694,096,607	71,209,920	Pension, Endowment, Benevolent fund balance and all investments balances were not reported. AMIS ID: 2023-0000001905_F00231
		2018-19	883,357,510	140,000,000	1,023,357,510	818,545,514	204,811,996	
		2019-20	382,945,445	980,000,000	1,362,945,445	322,816,659	1,040,128,786	
		2020-21	300,825,122	1,030,000,000	1,330,825,122	266,101,099	1,064,724,023	
		2021-22	450,087,547	1,050,000,000	1,500,087,547	420,078,099	1,080,009,448	
3	DG Khan	2017-18	331,013,064	87,698,000	418,711,064	363,227,000	55,484,064	Investment and account balances not reported.
		2018-19	455,504,498	23,315,000	478,819,498	372,082,000	106,737,498	
		2019-20	355,169,373	104,820,000	459,989,373	372,082,000	87,907,373	
		2020-21	408,273,190	124,820,000	533,093,190	486,250,000	46,843,190	
		2021-22	423,409,850	174,820,000	598,229,850	532,516,000	65,713,850	
4	Bahawalpur	2017-18	478,207,114	242,500,000	720,707,114	606,132,000	114,575,114	Investment and account balances not reported.
		2018-19	554,851,719	180,000,000	734,851,719	621,069,000	113,782,719	
		2019-20	301,138,359	505,000,000	806,138,359	549,415,000	256,723,359	
		2020-21	436,011,201	497,500,000	933,511,201	717,651,000	215,860,201	
		2021-22	364,313,335	555,000,000	919,313,335	636,193,000	283,120,335	
5	Faisalabad	2017-18	414,143,890	651,000,000	1,065,143,890	935,786,000	129,357,890	Investment and account balances

Sr. No.	Board	Financial year	Bank Balance year end	Investment balance year end	Actual Total resources (Balance +investment)	Balance as per financial statement year end	Difference	Remarks
		2018-19	569,874,645	619,000,000	1,188,874,645	1,015,617,000	173,257,645	not reported.
		2019-20	495,234,170	623,000,000	1,118,234,170	932,364,000	185,870,170	AMIS ID:
		2020-21	727,300,382	623,000,000	1,350,300,382	1,190,777,000	159,523,382	2023-0000001905_F00365
		2021-22	618,307,807	708,000,000	1,326,307,807	1,172,047,000	154,260,807	
6	Lahore	2017-18	1,740,839,302	2,600,000,000	4,340,839,302	596,000,000	3,744,839,302	Investment and account balances not reported.
		2018-19	1,561,994,990	3,000,000,000	4,561,994,990	530,000,000	4,031,994,990	
		2019-20	1,736,941,860	3,000,000,000	4,736,941,860	695,000,000	4,041,941,860	
		2020-21	1,649,890,884	3,850,000,000	5,499,890,884	628,728,000	4,871,162,884	
		2021-22	1,073,651,159	4,000,000,000	5,073,651,159	969,827,244	4,103,823,915	
7	Sargodha	2017-18	127,000,509	425,000,000	552,000,509	120,718,000	431,282,509	Investment and account balances not reported.
		2018-19	190,930,828	362,500,000	553,430,828	248,946,558	304,484,270	
		2019-20	154,302,918	453,000,000	607,302,918	202,834,300	404,468,618	
		2020-21	306,433,674	712,000,000	1,018,433,674	257,784,600	760,649,074	
		2021-22	214,566,273	329,500,000	544,066,273	320,059,292	224,006,981	
8	Rawalpindi	2017-18	130,893,970	1,082,410,000	1,213,303,970	984,713,000	228,590,970	Investment and account balances not reported.
		2018-19	140,383,010	1,013,730,000	1,154,113,010	821,882,000	332,231,010	
		2019-20	101,130,114	802,380,000	903,510,114	773,701,000	129,809,114	
		2020-21	173,309,252	1,048,150,000	1,221,459,252	919,693,000	301,766,252	
		2021-22	176,290,022	974,000,000	1,150,290,022	905,369,455	244,920,567	
9	Gujranwala	2017-18	961,958,357	2,147,040,200	3,108,998,557	2,347,240,000	761,758,557	Investment and account balances not reported.
		2018-19	982,556,891	2,276,600,000	3,259,156,891	2,478,100,000	781,056,891	
		2019-20	758,915,635	2,484,000,000	3,242,915,635	2,684,000,000	558,915,635	
		2020-21	1,003,499,495	2,763,985,000	3,767,484,495	2,963,985,000	803,499,495	
		2021-22	852,972,244	2,763,985,000	3,616,957,244	1,300,987,000	2,315,970,244	

Note: Balances for the FY 2021-22 were taken from the budget books.

BISE Gujranwala realized profit of investment Rs.1,113.26 million during 2017-22 whereas the Board communicated its income only Rs.120.195 million to its Controlling Authority (i.e., Government of the Punjab). Non-disclosure of the complete profit of investment to the Controlling Authority tantamount to hiding profits from the Government, **Table-1**.

Financial position of Multan Board comprises general and endowment funds and have not reported pension fund having bank balances and investment of Rs. 268 million on year end 2022. BISE Sahiwal had not included pension, benevolent and endowment funds in the statement of accounts having balances Rs. 434 million. BISE Faisalabad did not include provident fund, benevolent fund, and pension fund in the annual budget having investment and bank balance of amounting Rs. 123 million, **Table-2**.

General findings/additional findings

No uniform practices exist for prudent investments and no BISE had ever developed any financial strategy. Moreover, the study group found no evidence that any limit of working capital has been determined/observed. The BISEs were maintaining a working capital of 50 million to 250 million in current account without open competition among the bank. Not analyzing opportunity cost and cost benefit analysis, boards were deprived of profit Rs. 156 million due to maintaining working capital in current accounts, **Table-3**.

Only Lahore Board is enjoying exemption from income tax by compliance to Free Tax Number (FTN). Non-compliance for FTN status by remaining boards caused withholding tax imposition by the banks on profit of the Boards -Rs. 449.21 million, **Table-4**.

Irregular provision of vehicles to Higher Education Department was a normal practice besides disbursement for repair & POL charges and

payment of Pay & Allowances to Board employees working in HED Rs. 119.91 million, **Table-5**

Further financial indiscipline was noticed as:

- i. Sahiwal board had shifted 800 million in current account from a profit earning account in addition to the limit of working capital requirement for seven days without any reason caused loss of profit Rs. 1.96 million, Table-6.
- ii. Recovery of fine for Rs. 247.10 million imposed and recovered by the PRA from the bank account of the BISE Lahore Table-7.
- iii. Banks less credited profit on investment to Faisalabad and Bahawalpur Boards Rs. 26.49 million Table-8.
- iv. Bahawalpur Board had retained 175 million in current account caused loss of Rs. 18 million Table-9.
- v. Loss of Rs. 6.944 million was sustained by Lahore Board because of unauthorized transactions made by the manager Habib Bank from Boards account, was followed by late transfer of profit for 12 months warranting in recovery of Rs. 416,681 Table-10.
- vi. Utilization of funds of BISE Gujranwala by the bank without authority Rs. 9.00 million for ninety days.
- vii. BISE Lahore has not transferred Rs. 50 million as remaining share of 10% of assets to Sahiwal Board as lump sum grant on account of pension contribution of employees transferred to Sahiwal Board. which was decided in the meeting dated 03-11-2012 held in the office of Additional Secretary (Academics) HED.

Case Study-2

Required TOR- Verification of various funds created as per requirement of Law along with balances thereof for the last five years.

The BISEs were collecting receipts on account of various funds. However, the receipts collected for Scholarship and Sports Fund were not being carried to their respective accounts and the same was retained in the General Fund.

(Amount in Rs.)

Sr. No.	Name of BISE	Name of fund	Closing bank balance (Amount in Rs.)					Investment Balance (Amount in Rs.)					Remarks
			30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	2017-18	2018-19	2019-20	2020-21	2021-22	
1	Multan	Endowment	1,008,212	3,632,107	7,276,979	6,518,498	6,278,251	4,500,000	43,184,911	47,045,571	54,390,000	65,000,000	Non-Maintenance of separate Scholarship Fund Rs. 48,302,612 AMIS ID 2023-0000001905_F00100
		General	282,493,839	322,355,601	231,465,564	187,151,475	225,795,386	386,804,384	370,691,892	411,926,172	532,404,062	565,000,000	
		Pension	90,077,516	97,294,444	24,891,998	103,868,919	78,784,054	30,000,000	31,806,000	153203140	132,704,677	190,970,412	
2	Sahiwal	Endowment	31,128,646	36,802,770	5,606,857	7,610,685	12,165,952	0	0	35,000,000	35,000,000	35,000,000	Non-Maintenance of Separate Sports Fund Rs. 35,317,905 AMIS ID 2023-0000001905_F00225
		General	703,660,822	840,377,685	368,756,702	277,199,319	425,204,494	0	100,000,000	900,000,000	950,000,000	950,000,000	
		Pension	29,196,596	4,295,570	5,947,847	13,916,848	10,718,454	0	40,000,000	45,000,000	45,000,000	65,000,000	
		Benevolent	1,320,463	1,881,484	2,634,039	2,098,270	1,998,647	0	0	0	0	0	
3	DG Khan	Endowment	26,082,608	29,651,793	32,864,882	35,962,274	40,610,578	0	0	0	0	0	Non-Maintenance of Separate Sports Fund Rs. 51,985,900 AMIS ID 2023-0000001905_F00280
		General	287,830,839	400,250,770	290,887,620	337,647,697	356,704,915	75,000,000	0	80,000,000	100,000,000	150,000,000	
		Pension	16,735,606	25,213,365	30,995,463	34,225,427	25,632,993	12,698,000	23,315,000	24,820,000	24,820,000	24,820,000	
		Development	364,011	388,570	421,408	437,792	461,364	0	0	0	0	0	
4	Bahawalpur	Endowment	3,915,255	6,241,616	8,756,449	16,321,455	6,232,590	10,000,000	10,000,000	10,000,000	17,500,000	32,500,000	Non-Maintenance of Separate Sports Fund Rs. 61,209,491 AMIS ID 2023-
		General	445,953,360	526,969,230	282,947,974	411,130,997	347,219,851	220,000,000	150,000,000	450,000,000	460,000,000	500,000,000	
		Pension	24,921,487	6,170,028	1,090,592	3,727,657	3,567,794	25,000,000	20,000,000	35,000,000	5,000,000	5,000,000	
		Security	3,417,011	15,470,845	8,343,344	4,831,092	7,293,100	7,500,000	0	10,000,000	15,000,000	17,500,000	

Sr. No.	Name of BISE	Name of fund	Closing bank balance (Amount in Rs.)					Investment Balance (Amount in Rs.)					Remarks
			30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	2017-18	2018-19	2019-20	2020-21	2021-22	
5	Faisalabad	Benevolent	5,589,470	6,196,883	7,991,894	8,326,469	5,880,748	0	0	0	0	0	0000001905_F00326 Non-Maintenance of Separate Sports Fund Rs. 44,064,631 AMIS ID 2023- 0000001905_F00374
		Endowment	8,441,042	4,367,480	1,476,783	4,861,876	2,714,344	75,000,000	83,000,000	88,000,000	88,000,000	73,000,000	
		GPF	7,928,838	8,688,031	19,936,847	19,263,948	24,479,998	70,000,000	65,000,000	65,000,000	65,000,000	65,000,000	
		Hajj	2,125,144	1,631,164	577,665	3,295,872	3,206,938	0	0	0	0	0	
		Pension	9,282,287	8,944,232	3,650,695	15,318,077	28,304,905	15,000,000	5,000,000	0	0	0	
6	Lahore	General	380,777.109	540,046,855	461,600,286	676,234,140	553,720,874	561,000,000	461,000,000	470,000,000	470,000,000	570,000,000	Income through fee structure was not collected against provision of scholarships and sports activities.
		General Fund-PLS	1451,013,555	1237,498,339	1343,001,060	1331,082,624	742,839,830	2,600,000,000	3,000,000,000	3000,000,000	3,850,000,000	4,000,000,000	
		General Fund Current	201,034,959	262,956,314	265,119,377	246,379,123	250,000,000						
		Press reserve fund	1,314,586	2,142,384	5,474,501	0	0						
		Benevolent Fund	19,803,936	24,637,795	28,509,415	26,882,617	29,693,608						
		Campus reserve fund	3,139,275	4,235,909	15,613,386	0	0						
		Capital Expenditure Fund	2,212,476	3,172,301	11,374,552	0	0						
		Computer reserve fund	194,587	207,716	225,270	0	0						
		General reserve fund	3,962,094	5,965,098	28,239,206	0	0						
7	Sargodha	Pension Fund	58,163,834	21,179,134	39,385,093	45,546,520	51,117,721						Income through fee structure was not collected against provision of scholarships and sports activities.
		GP Fund	28,057,472.13	43878804.39	46813445.49	40769085.53	25,574,763	30,000,000	40,000,000	30,000,000	15,000,000	0	
		Benevolent Fund	4,742,984.12	4832731.42	6199321.35	3668632.45	3,038,074	25,000,000	25,000,000	25,000,000	30,000,000	35,000,000	
		Hajj Collection Fund	6,205,671	1,893,483	3,240,131	3,063,459	1,970,826	0	50,000,000	55,000,000	70,000,000	80,000,000	
		Development fund	1,926,932	571,452	374,351	2,682,289	1,011,868	0	0	0	0	0	
		Endowment fund	24,767,654	5,42,33,613.48	5,01,90,412.60	136,320,106	23,582,644	95,000,000	130,000,000	225,000,000	450,000,000	0	
		Farooq-e Taleem Fund	9,006,298	4,981,503	1,703,280	2,875,259	5,341,663	35,000,000	42,500,000	47,500,000	50,000,000	6,500,000	
		Educational Development	41,040	48,076	53,717	56,799	61,153	0	0	0	0	0	
		2,035,478	2,590,828	2,908,943	3,313,483	3,955,943	0	0	0	0	0		

Sr. No.	Name of BISE	Name of fund	Closing bank balance (Amount in Rs.)					Investment Balance (Amount in Rs.)					Remarks	
			30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	2017-18	2018-19	2019-20	2020-21	2021-22		
		endowment fund												
8	Rawalpindi	GP Fund	5,549,339	3,875,149	2,895,636	9,103,846	904,544	86,030,000	87,350,000	64,000,000	64,000,000	74,000,000	Income through fee structure was not collected against provision of scholarships and sports activities.	
		Endowment	3301295	8544399	2570492	4662761	1626083	80,000,000	0	1250000	84,150,000	0		
		Pension fund	5,059,406	15,416,871	5,006,462	16,076,402	14,809,377	458,190,000	463,190,000	369,190,000	450,000,000	450,000,000		
		General Fund	106,288,480	107,911,044	88,048,245	141,104,508	158,227,459							
		Welfare fund	1407891.89	1489639.98	626162.86	841651.86	418061.29							
		Stipend and Annuity fund	1041351.53	1108148.54	238766.05	421042.86	137350.03							
		PC Fund	8246206.40	2037758.38	176093.05	379640.95	167147.39							
9	Gujranwala	GP Fund	18,776,161	15,536,411	12,588,255	149,154	9,063,046	20,000,000	40,000,000	61,160,000	80,000,000	75,000,000	Income through fee structure was not collected against provision of scholarships and sports activities.	
		Endowment fund	101,698,800	119,908,870	141,661,626	157,310,825	45,549,552	0	0	0	0	140,000,000		

Pension fund

As per Section 24 of the Boards Act of 1976, a Board shall establish for the benefit of its employees such Pension or Provident Fund or both as it may deem fit in such manner and subject to such conditions as may be prescribed by regulations. The regulations of all the BISEs make it mandatory that all pensions shall be paid out of the Pension Fund. During the study, instances were observed where the monthly pension payment, final payment cases of pensioners and medical allowance to pensioners were being paid out of the main income account of the Board irregularly. Almost in all the Boards, the pension funds were found in deficit due to insufficient percentage of pension contribution towards the fund. The projected pension payments for next five years from 2022-2027 were worked out on notional basis, which reflected that the total pension contribution along with interest on investments would not be sufficient to meet the expected expenditure due to be incurred on payments of monthly pension as well as final payment cases of retiring employees of Boards.

- Projected pension payments for five years from 2022-2027 as compared to total pension contribution along with interest to accrue on investments generate a liability that would not be sufficient to be met from the expected pension expenditure.
- If pension contribution and pension payments increase at current pace, the Board may have to face financial crises for payment of pension liabilities for Rs. 2,228.69 million

(Amount in Rs.)

Sr. No.	Name of Board	AMIS No.	Deficit in pension fund in next five year 2022-27
1	BISE Lahore	2023-0000001905_F00014	52,116,845
2	BISE Sargodha	2023-0000001905_F00149	87,719,477
3	BISE Gujranwala	2023-0000001905_F00058	336,718,460
4	BISE Rawalpindi	2023-0000001905_F00188	562,697,594
5	BISE Bahawalpur	2023-0000001905_F00320	440,169,763
6	BISE Faisalabad	2023-0000001905_F00371	340,419,174
7	BISE Multan		283,388,589
8	BISE DG Khan		125,462,986
Total			2,228,692,888

Non-Contributory funds for Welfare measures claims to the employees causing financial burden on the Boards for Rs. 3,128.45 million.

Unjustified benefits were extended to the students and Board employees on account of provision of talent & Hijri Scholarship without realization of income through fee structure and education scholarship to children of the Board employees, provision of interest free loans to employees, payment of marriage grant and provision of facility of Hajj, waiver of fine on late submission of admission forms, unauthorized contribution towards benevolent fund out of Board funds, special Honoraria paid for the distribution of lap tops for CM Program out of the funds of the Board causing undue burden on the finances of the Board for Rs. 678.18 million

Details are summed at **Table-11**.

- Provision of interest free loan or loans at nominal rate Rs. 894.19 million caused loss of Rs. 92.57 million
- Provision of hajj facility from funds of the Boards Rs. 1,814.78 million
- Provision of educational scholarship to children's of Board employees on quota basis Rs. 295.88 million
- Waiver of fine on late submission of admission forms resulting in less realization of receipt Rs. 6.58 million
- Unauthorized contribution towards Benevolent fund account out of the BISE fund Rs. 6.00 million
- Refreshment/Entertainment to officials and officers/ super checkers Rs. 11.03 million

Non-transfer of the amount of TDRs (Term Deposit Receipts) by the bank received from affiliated institutions in endowment fund account of the Board.

According to decision of the BOG meeting dated 6.2.2015, “It was decided by the PBCC, that the endowment fund of the newly affiliated institutions shall be deposited in PLS accounts in the single name of the respective boards” in the event of closure of respective institutions, the capital amount deposited by the institutions at the time of affiliation shall be returned to said institution. It was further decided that gradual steps will be taken to shift the amounts of the institutions in PLS accounts already affiliated with the Board. The decision of the PBCC was adopted by Lahore Board vide No. 239/meeting, agenda item No.13 on 8.12.2017.

The BISE Lahore, adopted the decision of the PBCC dated 6.2.2015 was adopted by Lahore Board VIDE 239/meeting, agenda item No.13 on 8.12.2017. The Board authorities has written many letters to the bank vide Nos. 867-dated 26.1.2022, 872-dated 14.2.2022,893-dated 23.2.2022, 900 dated 25.4.2022 and 4415 dated 7.7.2022, requesting for shifting of endowment funds account of institution to PLS saving account No.0123790096620.

It was astonishing to note that the Board authorities are requesting the manager HBL to provide:

- i. List of institutes with total amount whose endowment fund has been transferred from “Current account: to PLS account
- ii. The list of institutions with amount whose endowment fund has not been transferred from amount whose endowment fund has not been transferred to PLS account No.0123790096620.

The detail of total amount of endowment funds of affiliated institutions previously kept in joint accounts of the institutions and the

Board, with Bank was not available. No cash book or any record was available to verify the detail of actual amount kept in the bank.

It is very alarming situation that the institutions have no record of deposits kept in joint account (affiliation) of endowment due to which the bank is not transferring the amount from joint account of the institutions to the PLS account of the Board (endowment fund) besides a lapse of 05 years.

Details are summed up at **Table-12**.

Case Study-3
Required TOR- Verification of total number of receipt and expenditure heads along with purpose, authorization and budgeted vs. actuals thereof for the last five years.

Budgeted v/s Actual receipt and expenses of all BISEs in Punjab for the financial year 2017-22

During special study of financial management system of all BISEs in Punjab for the financial year 2017-22, comparison of budgeted and actual expenditure along with difference and unspent budget rates are reflected below;

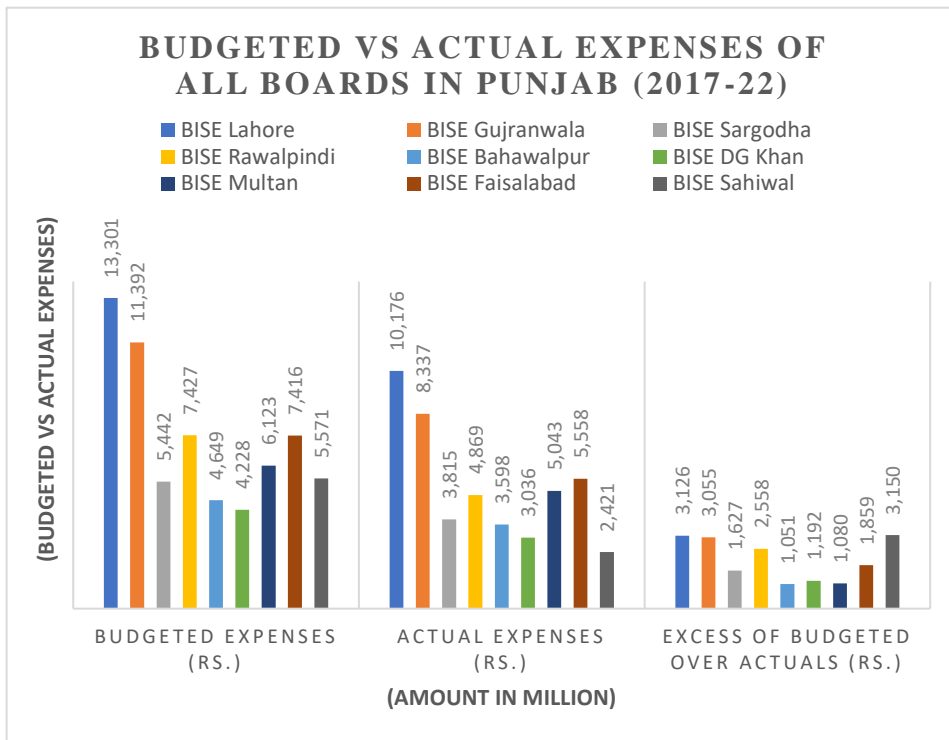
(Amount in millions)

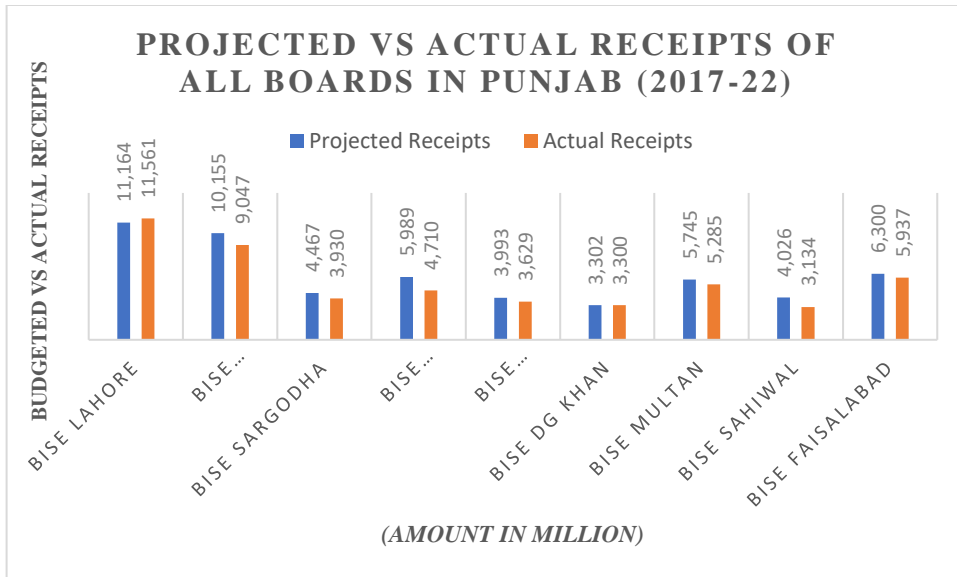
BISE Name	Financial Year	Budgeted Expenses (Rs. in million)	Actual Expenses (Rs. in million)	Difference b/w Budgeted vs Actual expenses (Rs. in million)	Unspent budget %
		A	B	A-B	
BISE Lahore	2017-22	13,301	10,176	3,126	23%
BISE Gujranwala	2017-22	11,392	8,337	3,055	27%
BISE Rawalpindi	2017-22	7,427	4,869	2,558	34%
BISE Faisalabad	2017-22	7,416	5,558	1,859	25%
BISE Multan	2017-22	6,123	5,043	1,080	18%
BISE Sahiwal	2017-22	5,571	2,421	3,150	57%
BISE Sargodha	2017-22	5,442	3,815	1,627	30%
BISE Bahawalpur	2017-22	4,649	3,598	1,051	23%
BISE DG Khan	2017-22	4,228	3,036	1,192	28%
Total		65,549	46,852	18,697	

Comparison of forecasted and actual receipts along with difference and under/over projected rates are reflected below;

(Amount in millions)

BISE Name	Financial Year	Projected Receipts (Rs. in million)	Actual Receipts (Rs. in million)	Difference b/w Projected vs Actual Receipts (Rs. in million)	Over-projected Rate %
		A	B	A-B	
BISE Lahore	2017-22	11,164	11,561	(397)	-4%
BISE Gujranwala	2017-22	10,155	9,047	1,107	11%
BISE Sargodha	2017-22	4,467	3,930	537	12%
BISE Rawalpindi	2017-22	5,989	4,710	1,279	21%
BISE Bahawalpur	2017-22	3,993	3,629	365	9%
BISE DG Khan	2017-22	3,302	3,300	2	0%
BISE Multan	2017-22	5,745	5,285	460	8%
BISE Sahiwal	2017-22	4,026	3,134	893	22%
BISE Faisalabad	2017-22	6,300	5,937	363	6%
Total		55,141	50,531	4,610	





Undue burden on Boards funds for payment of allowances not in conformity with the rules enforced by the government

As per Section 10.4 of the Punjab Boards of Intermediate and Secondary Education Act 1976, “Board shall not make any rule or allow any concession, benefit, privilege or allowance to any person which is not in conformity with the rules enforced by the Govt. on similar matters except where the Controlling Authority directs otherwise.” The payment allowed on account of House rent @ 50% of the running basic pay and Medical Allowance @50% of the basic pay, utility allowance, development Allowance, leave encashment are contrary to the provision of the Act ibid. Since, the BISE has adopted Basic Pay Scales & Allowances of Civil Servants of the Government of Punjab, any deviation from these pay and allowances cannot be made without the approval of the Cabinet.

Moreover, as per Rule 19 of Punjab Government Rules of Business 2011, (1) no department shall, without previous consultation with Finance Department, authorize any orders other than orders in pursuance of any general or special delegation made by Finance Department, which directly

or indirectly affect the finances of the province. Finance Department vide its notification dated 25.10.2001, put a bar on the autonomous, semi-autonomous bodies having different pay & allowances would not revise the existing pay scales of their employees without consent of FD. The matter was decided by the cabinet in due course and the ban imposed by the FD was lifted subject to following conditions.

“The Boards will not enhance their examination fee or other without prior approval of the government”.

However, the Boards are continuously increasing the rates of fee without prior approval of the Cabinet. One such incident is observed through extract of the Lahore High Court Judgment (Annexure-A) wherein it is explained that it was Boards’ own committee which finally prevailed on the government under the pressure of strike threat to seek raise in HRA and leave encashment. All these decisions flowed from conflict of interest. The inconsistencies and anomalies which have unfolded themselves are tabulated below:

Undue burden on Boards funds for payment of allowances-Rs. 10,473.038 million not in conformity with the rules enforced by the government (Details are summed up at **Table-13**)

Payment of Medical Allowance @ 50% of running basic pay -Rs. 2,670.83 million.

Payment of House Rent Allowance @ 50% of running basic pay -Rs. 2,230.94 million.

Payment of leave encashment equal to 48 leaves per year-Rs. 1,762.58 million.

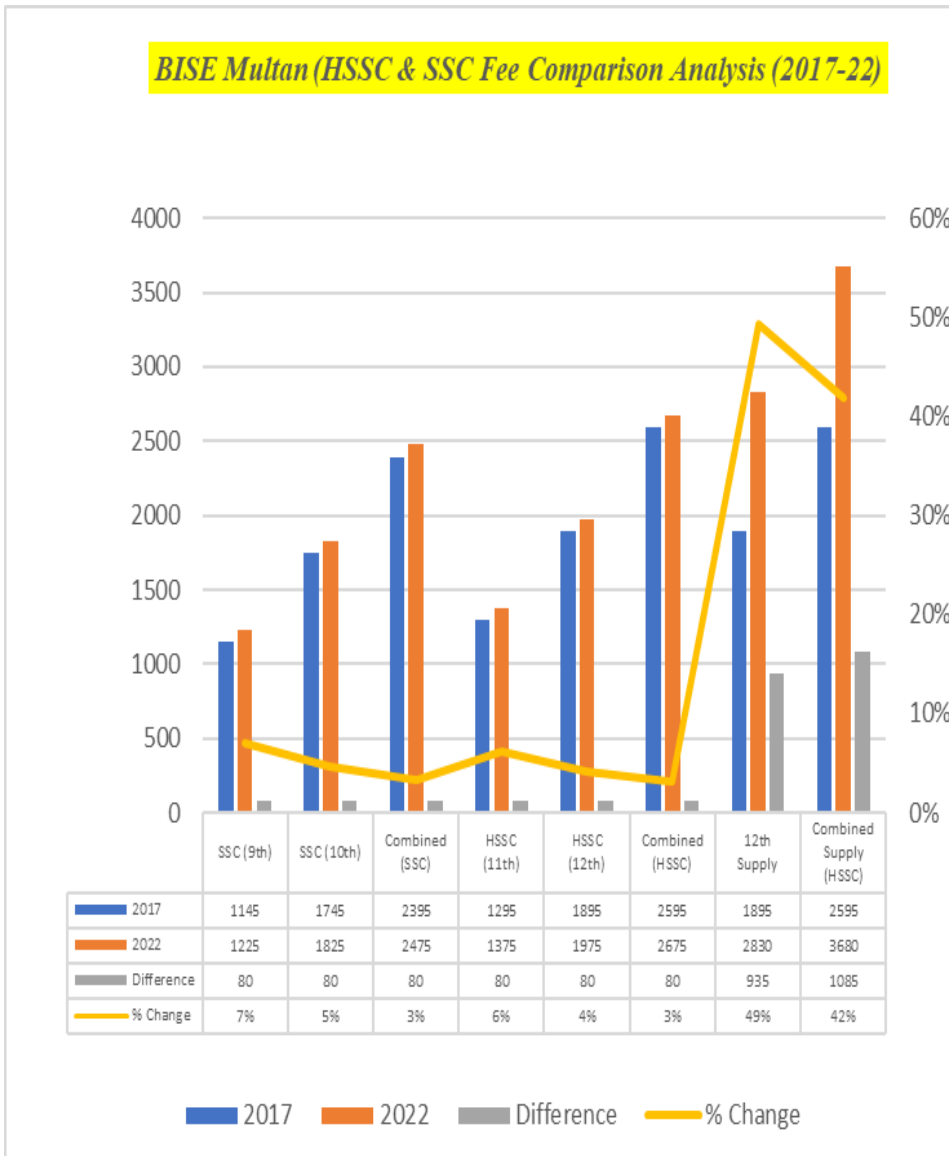
Payment of utility allowance to Board employees -Rs. 412.14 million.

Payment of half pay to executive -Rs. 36.90 million.

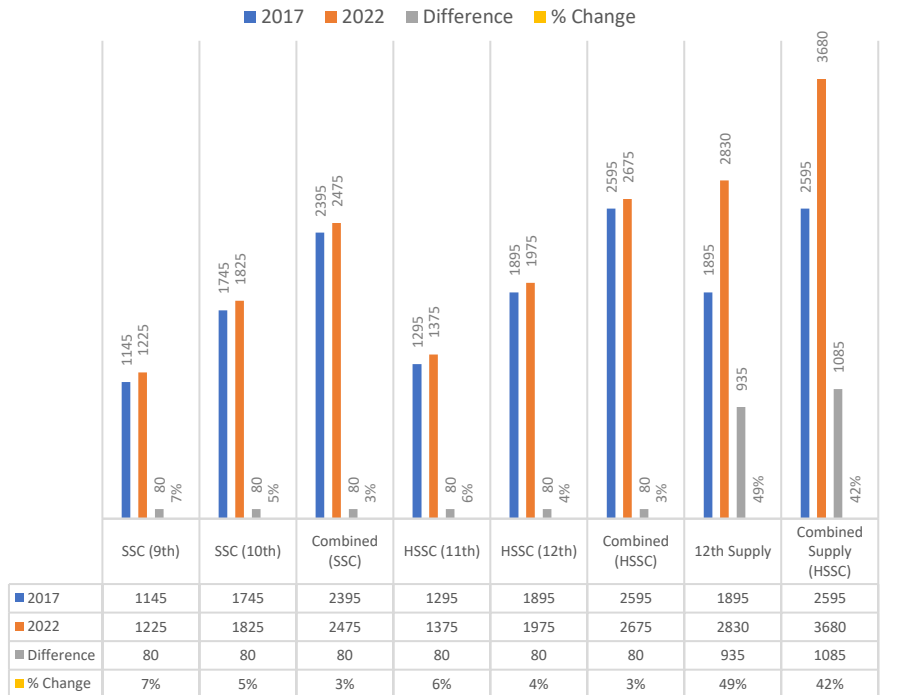
Payment of development allowance to IT branch staff

-Rs. 10.90 million.
<p>Enhancement of fee of Boards contrary to the approval of cabinet- Rs. 81.89 million</p> <p>Evidence of proceeding to place the case of increases in employees emoluments with manipulated facts prompted by conflict of interest is placed</p> <p>Details are summed up at Table-14.</p>
<p>Unjustified Payment of Honorarium/Late Sitting Allowance without adopting SOPs in BISE Sargodha Rs.28.87 million</p> <p>Details are summed up at Table-15.</p>
<p>Irregular payment of honorarium/late sitting allowance to employee against whom PEEDA inquiries were in process Rs. 1.55 million in BISE Sargodha</p> <p>Details are summed up at Table-16.</p>
<p>Non- abolition of posts which remained vacant for long time.</p> <p>Details are summed up at Table-17.</p>

Below chart shows the fee raise from 2017-22 in BISE Multan contrary to the approval of cabinet.



BISE MULTAN (SSC & HSSC FEE COMPARISON (2017-22))



Promotion of officials not having prescribed qualification was made against the direct recruitment quota.

Due to non-observance of promotion quota, 54 unskilled employees have been promoted to senior positions without meeting the minimum prescribed qualification. Resultantly the management of Boards is lacking the expertise required for smooth functioning of BISEs affairs.

There is a dire need of recruitment of professional incumbents with requisite expertise in the relevant area. There is also need of capacity building in already existing human resource of the Boards.

Details are summed up at **Table-18**.

All the above-narrated factors contribute to the structural issues which were never addressed or looked into by the Controlling Authority. The role of the Controlling Authority, the Higher Education Department, is crucial which emerged during the course of the audit as part of the problem instead of being a source of corrective oversight as envisioned by the Act.

Loss due to irregular award of personal grades Rs. 1.344 Million.

Up gradation of Personal Assistants from BS-16 to BS-17 by considering the post as supervisory post which was contrary to para 05 of Finance Department's letter No. FD, PC,14-19/2014 dated 4.3.2015 as clarified of Finance Department vide No.SO(B&E-I)2-10/2020(P), dated 8.3.2022. Details are summed up at **Annexure-B**.

Payment of late sitting allowance

Payment of four honorariums to Boards' employees in lieu of late sitting was in vogue without adopting any criteria or ascertaining the actual work done. During the course of study while auditing BISE Sargodha, it was observed that the Board of Governors, BISE Sargodha had deliberated upon formulation of a comprehensive plan/procedure or criteria for the award of honorarium to the Board employees. In this regard, the BoG decided to constitute a committee to propose recommendations on the subject clear-cut criteria and procedure for award of honorarium/late sitting allowance to the Board employees who undertake extra work. It was noticed that the entire strength of Board employees were usually not sitting late round the year, whereas, the payment of late sitting/honorarium was being paid to all employees of the Board. The study group found that "overwhelming majority of employees record their arrival time in office as 08:00 a.m. and departure at 03:00 p.m. which is the normal/routine duty timings for which they have been

recruited. The current practice of payments of Honorarium in vogue is also contrary to the principle of quantum of deservedness.” The recommendations of a review committee were presented before the Board in its meeting held on 25-08-2017 vide item No. 22. Instead of implementing the recommendations of the committee, decided “to pay late sitting allowance/honorarium to the Board employees for the months of May to July 2017 provisionally. However, the House decided to send SOP/criteria (prepared/recommended by constituted committee) to PBCC for uniform policy/suitable decision”. The PBCC in its meeting dated 17-11-2017 decided that “BISEs in Punjab should follow all the SOPs/rules regarding admissibility of late sitting allowance as already in vogue”.

The payment late sitting/honorarium needs to be rationalized in the light of actual late sitting supported with justification of late sitting and orders of the competent authority.

Payment of four to eight late sitting allowance/honorarium to the employees across the board resulting in excessive financial burden Rs. 2,337 millions

Details are summed up at **Table-19** below.

Wasteful expenditure on hiring of muawans/work charge employees for Rs. 452.24 million

A large number of muawans were hired as daily wage employee @Rs.900/day. The institution incurred huge expenditure of Rs. 124,356,737 on hiring of muawans. More than 100 muawans were working throughout the year which cannot be treated as hired on need basis. The work load against the muawans were so hired was not enclosed in the file. The posting orders were not available. The bio matric was not being carried out, in the absence of which the expenditure is not treated as a valid expenditure. Due to non-availability of demand generated from the sections, the justification of work load, certificate regarding non-

availability of regular employees from the respective section of the board to justify the hiring of muawans/daily wagers, in the absence of which the expenditure could not be treated as a valid expenditure. It was also observed that the daily wagers were working in HED as driver etc. and paid out of the Board fund. The hiring of daily wagers is a regular feature in the Boards which confirms that the appointments were not made on need basis besides undue burden was put on the Boards exchequer due to mismanagement of the department.

Details are summed up at **Table-20**.

Complexities arising out of Role of PBCC:

The idea of PBCC was first conceived through a notification No. OSD(S&B) 7-16-70 dated 3rd May, 1971 before the promulgation of the Board of Intermediate and Secondary Education Act, 1976 by the then Controlling Authority, the Governor of Punjab. The main purpose of creation of PBCC was to bring uniformity among all the BISEs and all the Chairmen of the BISEs are the members and the Chairman of the body was selected for a tenure of three years from the Chairmen of the BISEs in an alphabetical order.

It is worth mentioning that from past many years, the PBCC was getting funds from all Boards and has assumed the role of a supra-body over Boards of Governors of all BISEs. No vouched accounts have ever been submitted to any Board and the details of funds consumed by PBCC are not shared with any Boards. No effort has ever been made to scrutinize/reform/legalize the role of PBCC.

The PBCC has developed itself as a separate body instead of being a Committee with the aim of ensuring uniformity in the functioning of the Boards. There is no denying the fact that there is a need of such a body to bring uniformity in the functions and processes of the BISEs and to

address many structural issues, if not all, especially pertaining to conduct of examination, and automation, the IBCC being a consultative body.

During study, the audit team conducted interviews and handed over a questionnaire to the officers of BISEs to ascertain their view about the efficacy of the PBCC. There was a consensus among all with whom interviews were conducted and those who responded to the questionnaire that such a body is necessary for bringing uniformity among Boards. However, the Chairmen of BISE Lahore and BISE Rawalpindi were vocal about the need for bringing reforms in the PBCC and enhancing its role.

The contribution funding burdened on BISEs to meet PBCC operations cost with breakdown is given in terms of details summed up at **Table-21**.

Structural issues faced by the BISEs as autonomous bodies

Boards are working as autonomous bodies under the administrative control of Higher Education Department, the Controlling Authority, whose powers and functions have been prescribed in the Act. The workflows have been frequently refined due to IT based interventions. However, as a consequence of IT based interventions, the repetitive functions are being performed by various sections by retaining a hybrid model where instead of completely automating the workflow, the processes are both half manual and half automated or the manual work is kept intact along with automated processes, giving rise to duplication of work.

<ul style="list-style-type: none">• Wasteful expenditure on Checkers, tabulators & scrutineers - Rs. 147.375 million• The tabulation of results was being carried out through three different types of human resources, simultaneously.• Details are summed up at Table-22.
<ul style="list-style-type: none">• Wasteful expenditure on Assistant to Head Examiner & super checkers-Rs. 697.632 million• Head examiner supervises the work of sub-examiners and paid

<p>accordingly.</p> <ul style="list-style-type: none"> • Board has another layer of Assistant to Head Examiner (secrecy officers) who again re-check the marking of sub-examiners and are being paid-Rs. 03/copy to assistant head examiners (formerly called secrecy officers for rechecking). • Details are summed up at Table-23.
<ul style="list-style-type: none"> • Expenditure was being incurred on payment to Resident Inspector-Rs. 387.89 million involving overlapping of job description. • Details are summed up at Table-24.

Case Study-4

Required TOR- Identification of dead heads of expenditure containing parked funds and dead heads of receipts containing over projected receipts for the last five years.

Dead heads of expenditures containing parked funds for the last five years and related budgeting therein.

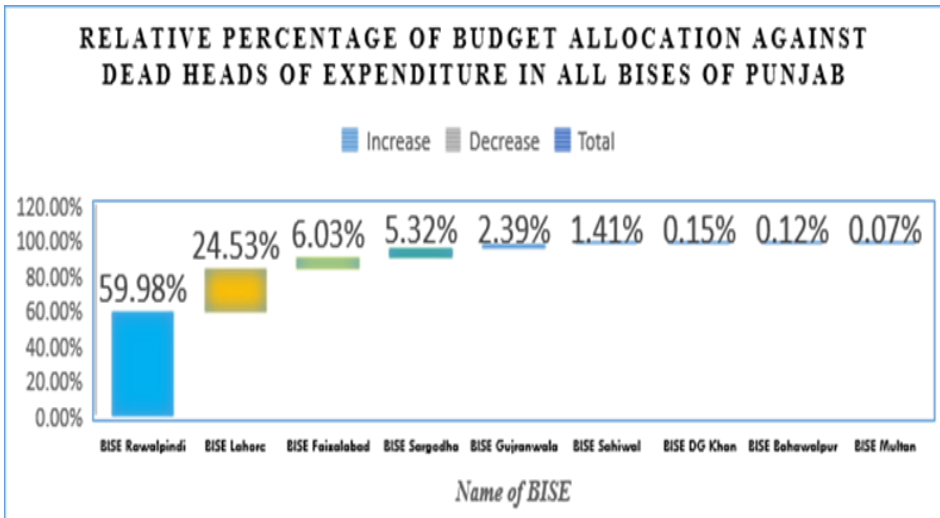
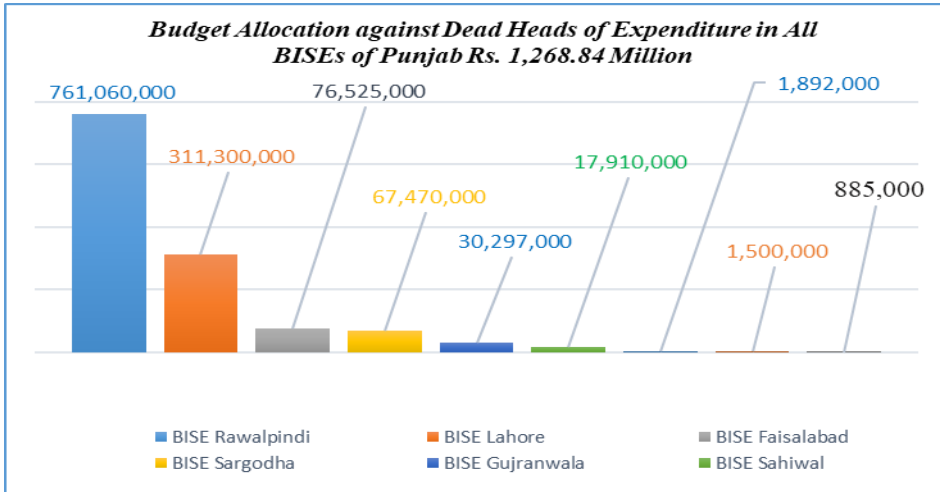
During special study of financial management system of BISEs in Punjab for the financial year 2017-22, certain budgetary heads found in all Boards (Annexure-C & D) which in spite of being non-operative/dead for last five years, were receiving budgets against nil expenditure. A budget of Rs. 1,268.84 million was allocated to these dead heads, which fully remained idle/unspent. Details summed up in graphically given below.

(Amount in Rs.)

BISE Name	Financial Year	Budgetary Allocation against Dead Heads of Expenditure (Amount in Rs.)	No. of Dead Heads	Dead since
BISE Rawalpindi	2017-22	761,060,000	Seven	Five Years
BISE Lahore	2017-22	311,300,000	Five	Five Years
BISE Faisalabad	2017-22	76,525,000	Four	Five Years
BISE Sargodha	2017-22	67,470,000	Six	Five Years
BISE Gujranwala	2017-22	30,297,000	Fifteen	Five Years
BISE Sahiwal	2017-22	17,910,000	Five	Five Years
BISE DG Khan	2017-22	1,892,000	Nine	Five Years

BISE Name	Financial Year	Budgetary Allocation against Dead Heads of Expenditure (Amount in Rs.)	No. of Dead Heads	Dead since
BISE Bahawalpur	2017-22	1,500,000	Two	Five Years
BISE Multan	2017-22	885,000	Three	Five Years
Total		1,268,839,000		

(Rs. in million)

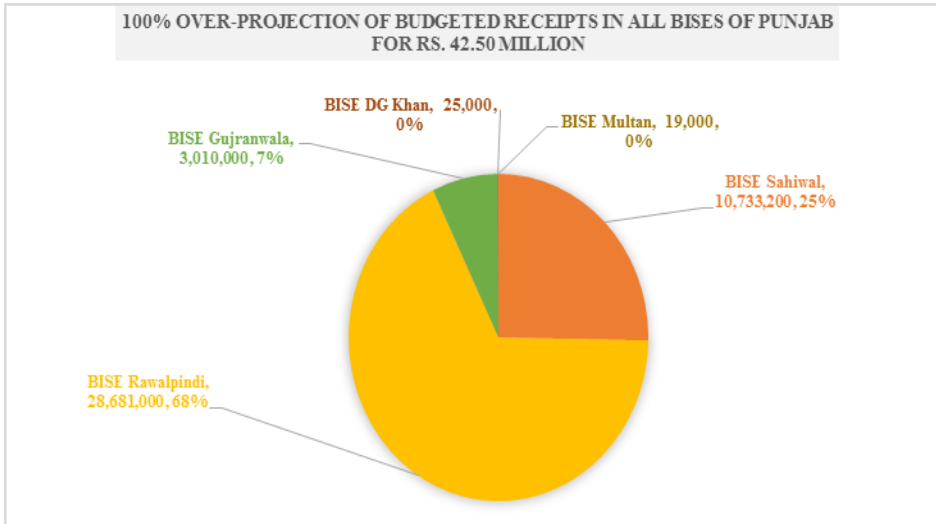


Dead heads of receipts containing over projected receipts for the last five years

During special study of financial management system of BISEs in Punjab for the financial year 2017-22, certain receipt heads were found in all Boards (Annexure-E) which remain over-projected/dead for last five years. In such head of receipts, not a single rupee was realized by the entity leading to 100% over-projection of budgeted receipts, which came to Rs. 42.50 million. Details summed up in graphically given below.

(Amount in Rs.)

Dead Head of Receipts (100% Over-Projection of Receipts) Rs. 42.50 million where not a single rupee realized by the Boards								
Sr. No.	OS No.	AMIS No.	Name of Board	100% Over-Projection of Board receipts	Aging for Dead Head of Receipts	Total No. of Dead Head of Receipts	Less Realization Rate	Relative Percentage
1	58	2023-0000001905_F00214	BISE Sahiwal	10,733,200	Five Years	Two	100%	25.27%
2	1	2023-0000001905_F00178	BISE Rawalpindi	28,681,000	Five Years	Four	100%	67.54%
3	13	2023-0000001905_F00044	BISE Gujranwala	3,010,000	Five Years	Six	100%	7.09%
4	36	2023-0000001905_F00266	BISE DG Khan	25,000	Five Years	Two	100%	0.06%
5	63	2023-0000001905_F00086	BISE Multan	19,000	Five Years	Two	100%	0.04%
Total				42,468,200				100%



Re-appropriation of dead-head-budgets in other routine expenses of the Board

Instances were noticed where budgets of dead heads were utilized for meeting other routine expenses of the Boards. Details summed up in the following table below.

(Amount in millions)

Re-Appropriation from Dead Heads Rs. 130.100 million							
Sr. No.	BISE Name	Budget Head	Detail of Expenditure	Approved Budget	Re-appropriation	Financial Year	Re-Appropriation to Head
1	BISE Lahore	13--8	Construction of Building	145.50	129.20	2021-22	Expenses of Assistants / Secrecy Officers / muawan (Head No.2-4), Offset craft papers & cloth bags (Head No.3-9) & Electricity & water charges (Head No.10-2) etc.
2	BISE Gujranwala	3--17	Compilation of Results	10	0.50	2017-18	Expenses of Laboratory Head No. 3(6)
3	BISE Sargodha	A0520 2	Advances to Govt. for Educational Development.	15	0.40	2020-21	Amount spent on Parts & Repair of Machines & Appliances (Head No. AO13101 Rs.300,000), Maintenance of Parks & Garden (AO-13801 Rs.50,000) and Impress Officers (FO-2101 Rs.50,000)
Total				170.500	130.100		

General/Additional Findings under Case Study-4

Budgeting anomalies

Distortions in budget planning, execution, reporting and utilization turned out to be recurrent in nine BISEs of Punjab with following deviation and departures:

- Trend of net budgeted loss/deficit budgeting was not reversed for remediation while approving the forthcoming financial plans.
- Inchoate monitoring with regard to budget utilization, unspent allocations for inactive Heads needed improvement.
- Budget estimates approved by the Boards permanently show a

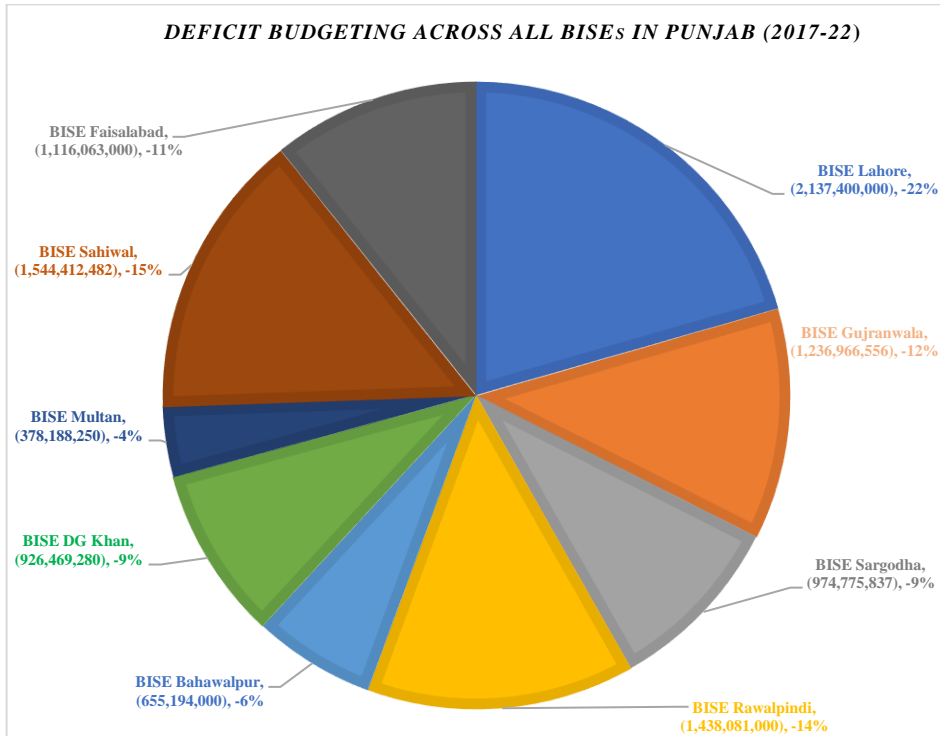
<p>significant amount as idle. Provision of funds and budgetary allocations remained over and above than the actual expenditures due to unrealistic forecasting, excess demands and unwatched trends.</p> <ul style="list-style-type: none"> • The tendency for excess provision of funds as compared to actual, resulted in excess budgeting Rs. 18,697 million • Details are summed up in graphical form at Table-25.
<ul style="list-style-type: none"> • There was budget allocation for those head of accounts where non- utilization ranged from 21% to 100% on consistent basis. • There was a continuous allocation of funds against dead heads- Rs. 3,496 million. • The entities allocated funds to various Budget Heads out of which not a single penny was spent- Rs. 3,724 million • Budgetary allocation of almost 21% to 99% remained unduly parked/over budgeted during the five years Rs. 12,830 million • Details are summed up in graphical form at Table-26.
<ul style="list-style-type: none"> • Less realization of forecasted Board receipts was evidenced Rs. 619.12 million • Details are summed up in graphical form at Table-27.
<ul style="list-style-type: none"> • Unjustified approval of excess Budget than demand Rs. 79.940 million • Details are summed up in graphical form at Table-28. • Non-adoption of standard budget manual. Evidence of budget proposals on hypothetical requisition tendered on hand written requisition with no plausible need assessment is placed at Annexure-F.
<ul style="list-style-type: none"> • Unauthorized incurrence of expenditure beyond adequate budgetary provisions Rs. 490.90 million in the case of BISE

Sargodha and Gujranwala.

- Unauthorized expenditure that stood incurred without budget Rs. 106.30 million in the case of BISE Gujranwala.
- Details are summed in graphical form at **Table-29**.
- Evidence for the incurrence of expenditure in absence of no budgetary provision and BOG oversight is added at **Annexure-G**.

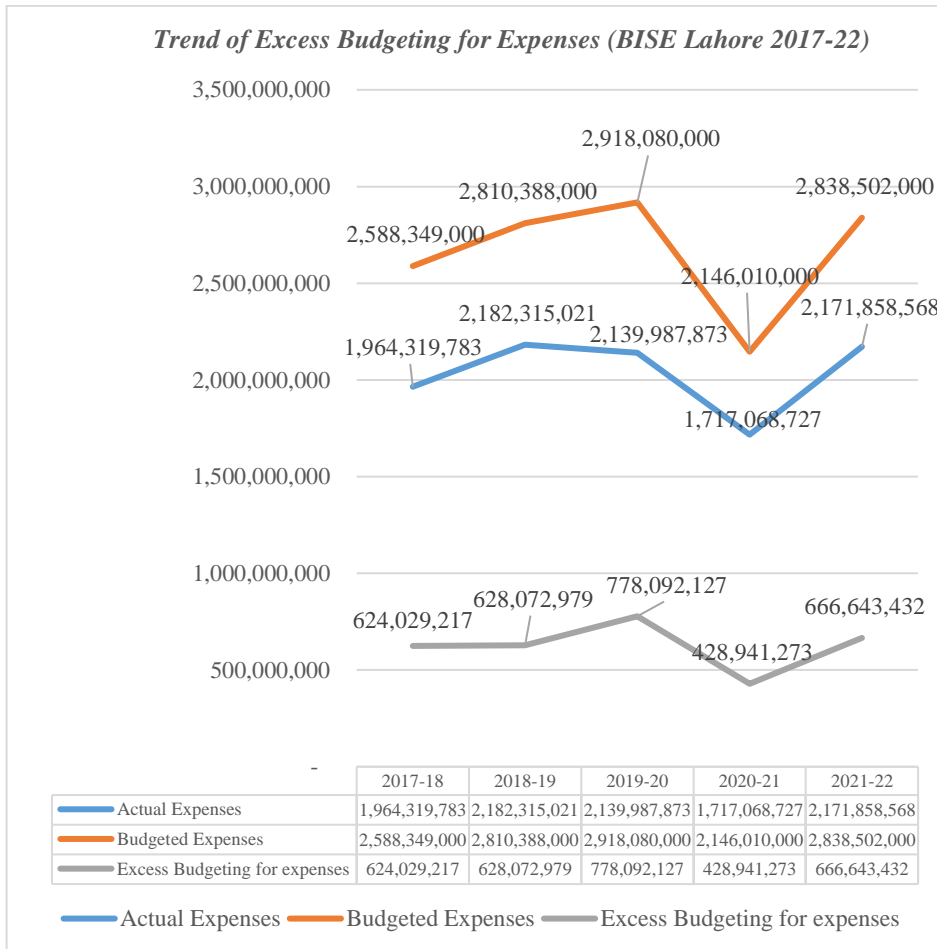
Deficit budgeting across all BISEs in Punjab during 2017-22 was summarized in below chart, which reflects poor budgeting process where excess estimation for expenditures and under estimation of revenues was approved by the management.

(Amount in Rs.)



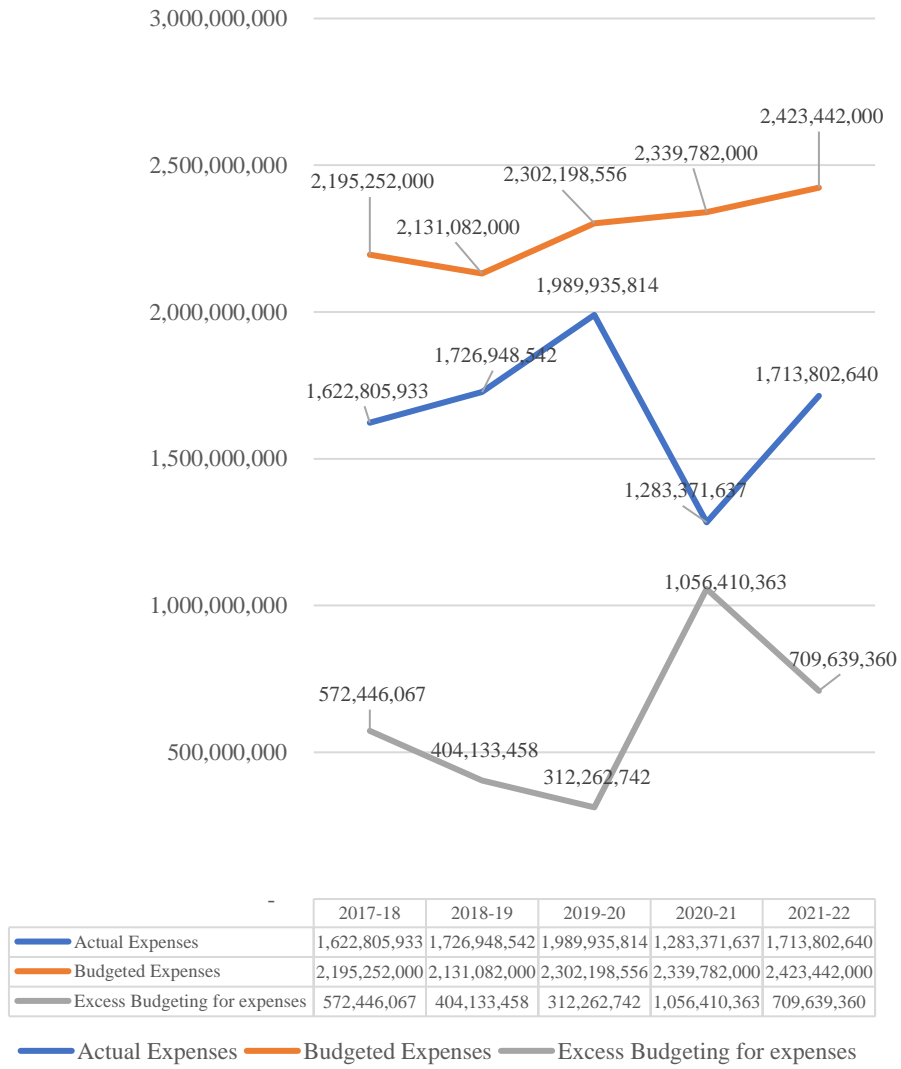
In the following graphs, trend lines are drawn for each Board which depicts a consistent trend of unrealistic projection i.e., approving excess budgeted expenditures than actuals, leading to dead heads of expenditure containing parked funds.

(Amount in Rs.)



(Budget of Rs. 428.94 million to Rs. 778.09 million remained over and above than the actuals in BISE Lahore during 2017-22)

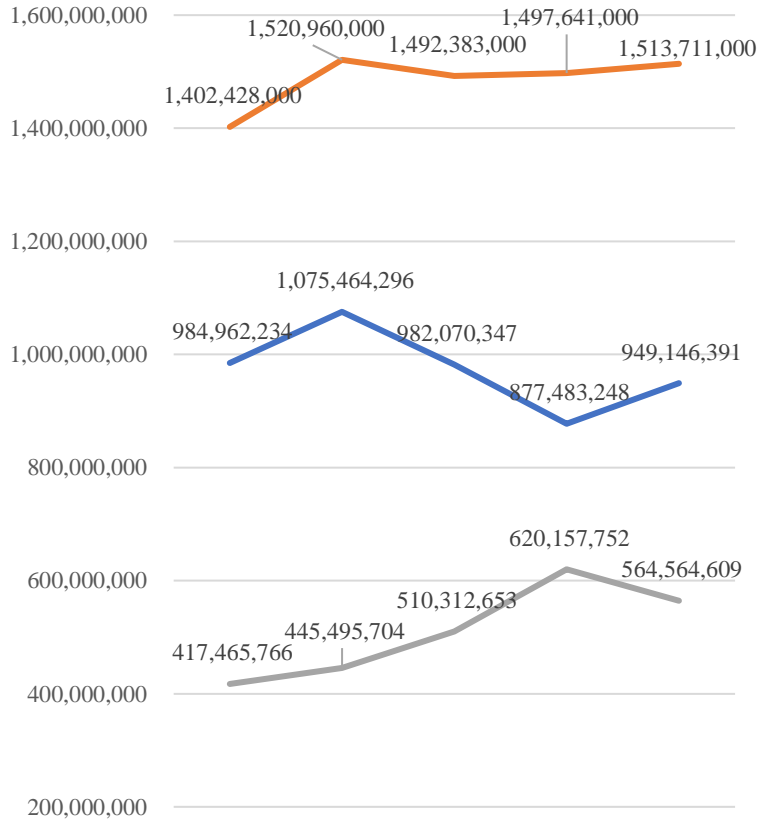
Trend of Excess Budgeting for Expenses (BISE Gujranwala 2017-22)



(Budget of Rs. 312.26 million to Rs. 1,056.41 million remained over and above than the actuals in BISE Gujranwala during 2017-22)

(Amount in Rs.)

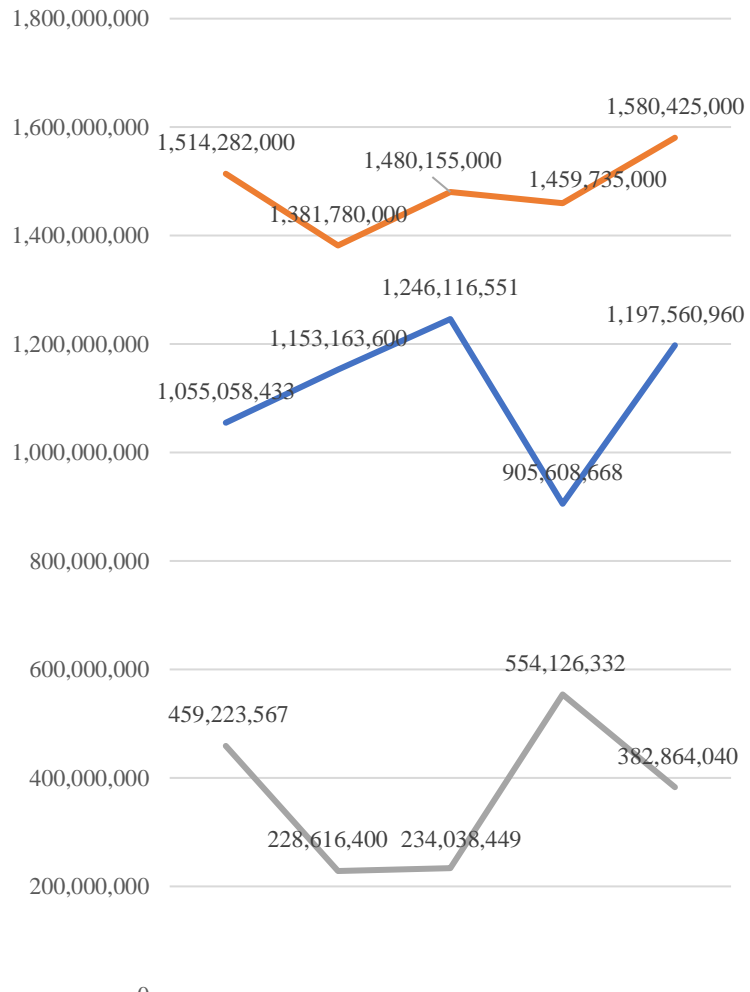
Trend of Excess Budgeting for Expenses (BISE Rawalpindi 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	984,962,234	1,075,464,296	982,070,347	877,483,248	949,146,391
Budgeted Expenses	1,402,428,000	1,520,960,000	1,492,383,000	1,497,641,000	1,513,711,000
Excess Budgeting for expenses	417,465,766	445,495,704	510,312,653	620,157,752	564,564,609

— Actual Expenses — Budgeted Expenses — Excess Budgeting for expenses

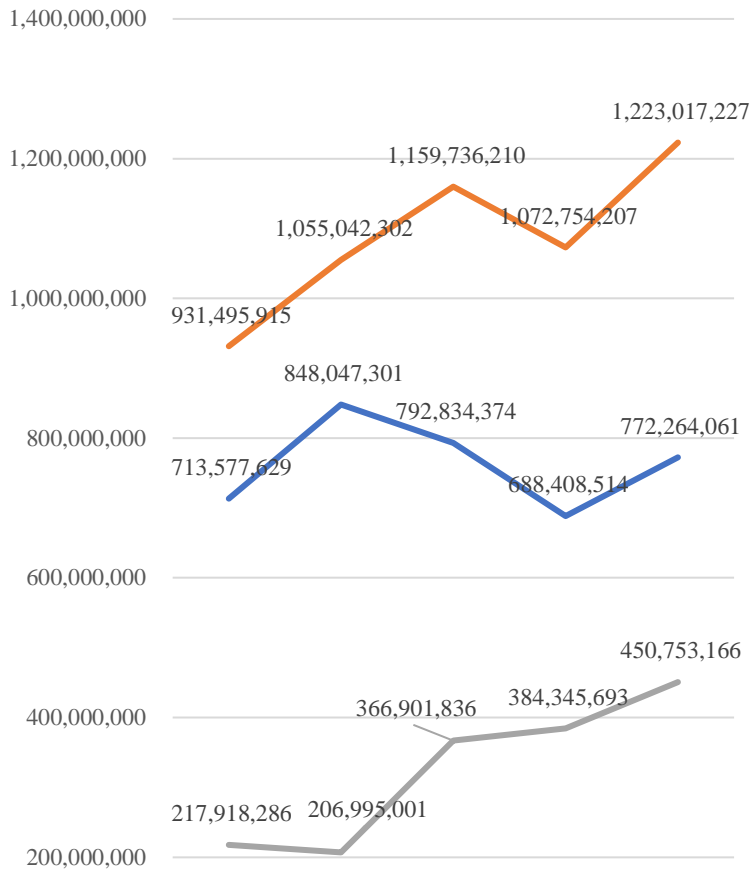
Trend of Excess Budgeting for Expenses (BISE Faisalabad 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	1,055,058,433	1,153,163,600	1,246,116,551	905,608,668	1,197,560,960
Budgeted Expenses	1,514,282,000	1,381,780,000	1,480,155,000	1,459,735,000	1,580,425,000
Excess Budgeting for expenses	459,223,567	228,616,400	234,038,449	554,126,332	382,864,040

— Actual Expenses — Budgeted Expenses — Excess Budgeting for expenses

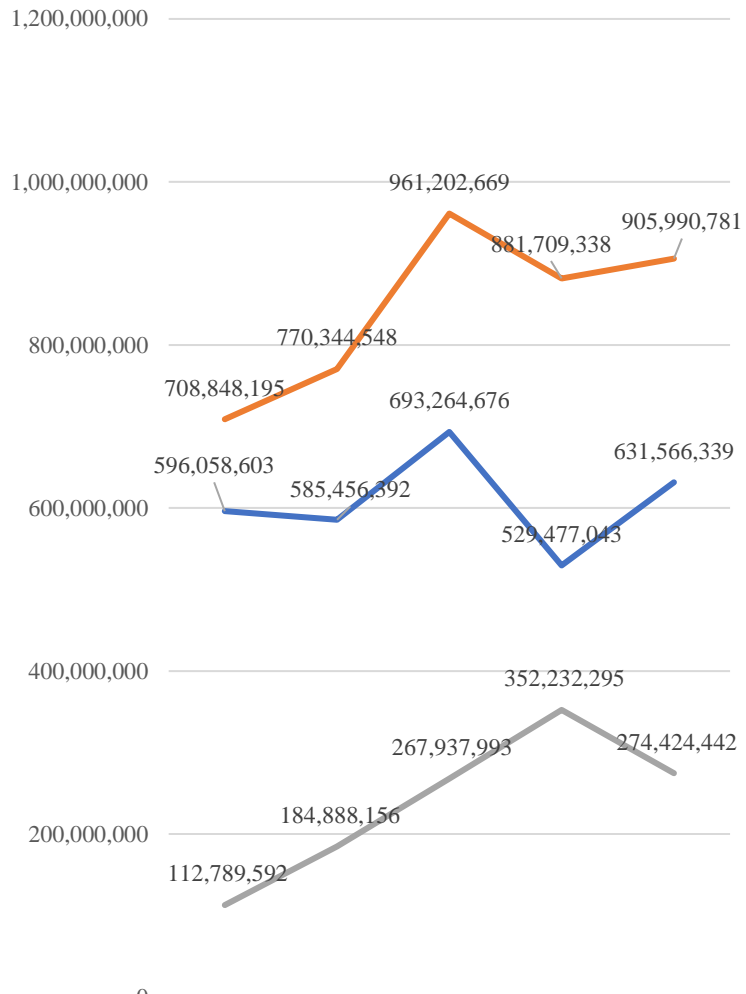
Trend of Excess Budgeting for Expenses (BISE Sargodha 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	713,577,629	848,047,301	792,834,374	688,408,514	772,264,061
Budgeted Expenses	931,495,915	1,055,042,302	1,159,736,210	1,072,754,207	1,223,017,227
Excess Budgeting for expenses	217,918,286	206,995,001	366,901,836	384,345,693	450,753,166

Actual Expenses Budgeted Expenses Excess Budgeting for expenses

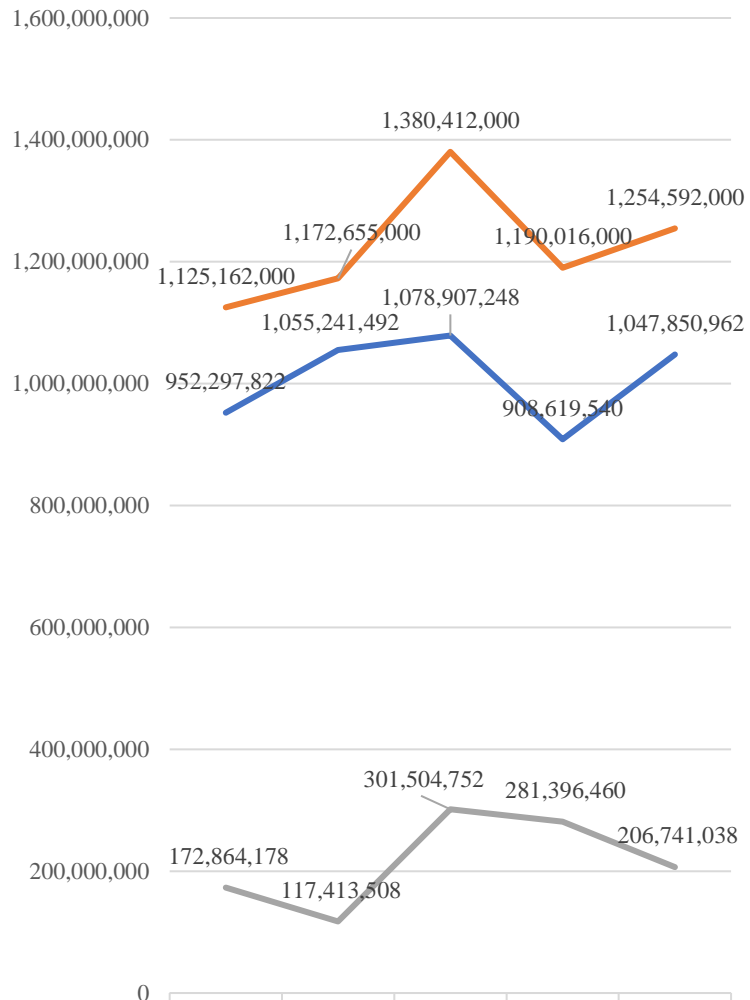
Trend of Excess Budgeting for Expenses (BISE DG Khan 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	596,058,603	585,456,392	693,264,676	529,477,043	631,566,339
Budgeted Expenses	708,848,195	770,344,548	961,202,669	881,709,338	905,990,781
Excess Budgeting for expenses	112,789,592	184,888,156	267,937,993	352,232,295	274,424,442

— Actual Expenses — Budgeted Expenses — Excess Budgeting for expenses

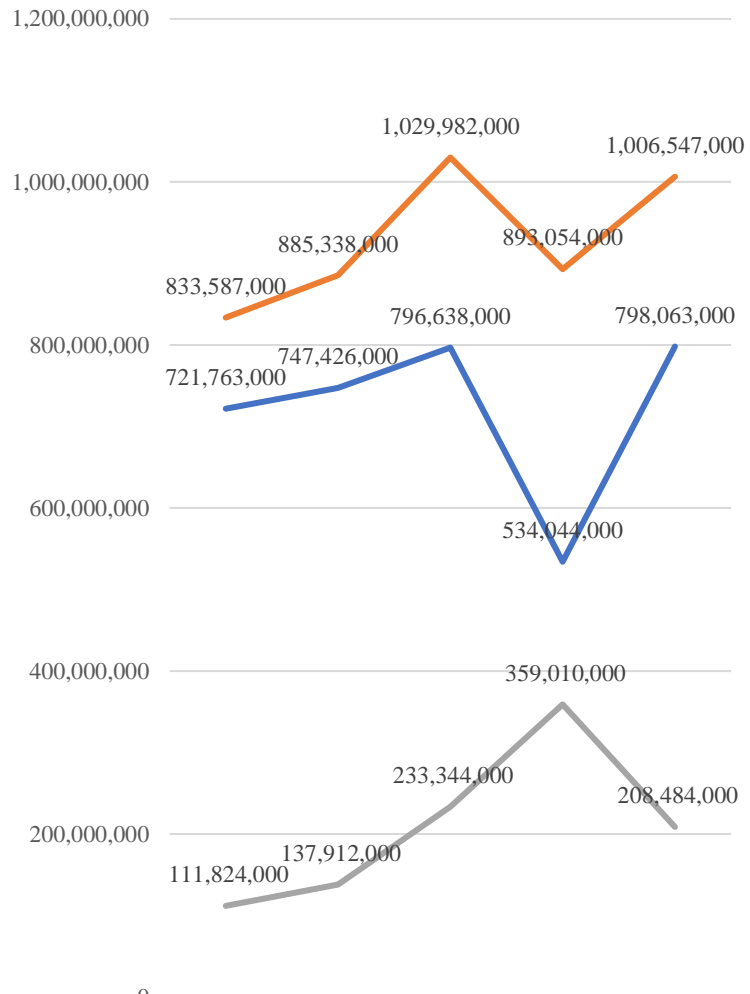
Trend of Excess Budgeting for Expenses (BISE Multan 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	952,297,822	1,055,241,492	1,078,907,248	908,619,540	1,047,850,962
Budgeted Expenses	1,125,162,000	1,172,655,000	1,380,412,000	1,190,016,000	1,254,592,000
Excess Budgeting for expenses	172,864,178	117,413,508	301,504,752	281,396,460	206,741,038

— Actual Expenses — Budgeted Expenses — Excess Budgeting for expenses

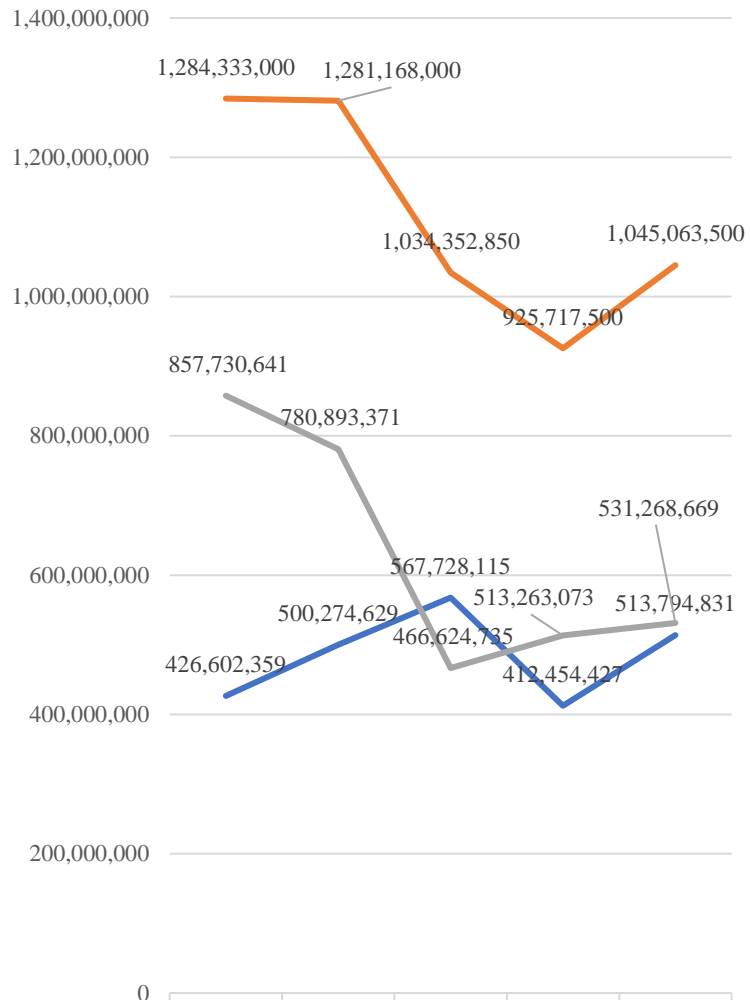
Trend of Excess Budgeting for Expenses (BISE Bahawalpur 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	721,763,000	747,426,000	796,638,000	534,044,000	798,063,000
Budgeted Expenses	833,587,000	885,338,000	1,029,982,000	893,054,000	1,006,547,000
Excess Budgeting for expenses	111,824,000	137,912,000	233,344,000	359,010,000	208,484,000

— Actual Expenses — Budgeted Expenses — Excess Budgeting for expenses

Trend of Excess Budgeting for Expenses (BISE Sahiwal 2017-22)



	2017-18	2018-19	2019-20	2020-21	2021-22
Actual Expenses	426,602,359	500,274,629	567,728,115	412,454,427	513,794,831
Budgeted Expenses	1,284,333,000	1,281,168,000	1,034,352,850	925,717,500	1,045,063,500
Excess Budgeting for expenses	857,730,641	780,893,371	466,624,735	513,263,073	531,268,669

— Actual Expenses — Budgeted Expenses — Excess Budgeting for expenses

Case Study-5

Required TOR- Provision of advice along with Financial Model, on the basis of outcome of Special Study, for appropriate treatment/usage of the receipts and prudent investment of the surplus besides better financial management.

FINANCIAL MODEL AT ENTITY LEVEL

The Finance sections of the BISEs lacks requisite expertise to manage the finances. Professional prudence is mandatory for proper budgeting and investment outcomes, which is lacking in the officials. The statements to present the true financial position of BISEs are not being compiled in a holistic manner.

GAP ANALYSIS:

- i. **Various accounting and reporting systems are in use:** Boards are using cash basis single entry system for recording financial transactions. Mostly Boards do not present various funds like pension, GPF and benevolent funds in their accounts position. Instance of mixing of Scholarship funds in general fund was observed in Multan Board. Instances of mixing of sports fund and general fund were also noticed in Sahiwal, DG khan, Bahawalpur and Faisalabad boards, detail in Table-30.
- ii. **The defined accounting policies and principles are not being followed:** Boards are using cash based accounting system and are not preparing consolidated financial statement. Mostly Boards are using legacy system of classification and club different object heads into single head for example, Boards of Gujranwala, Multan, Rawalpindi, Sahiwal, Lahore, DG. Khan and Faisalabad are

using very old classification systems. Only Boards of Bahawalpur and Sargodha have adopted NAM based Chart of Accounts. Similarly, all the Boards are not making consolidated financial statements as is required by NAM.

The study group is of the view that Boards are preparing only income and expenditure statements. All the components of financial statement need to be prepared with classification of expenditure and receipts, detail in Table-31.

- iii. **Non recording of Assets, Liabilities or Equity:** All the Boards are using cash-based accounting system. Due to non-up gradation of cash basis of accounting system to double entry system on accrual-based recording and reporting, accounts are still lacking compiled record of assets, liability and equity. The purpose of the accounting framework is to portray the financial effects of transactions. In order to achieve this, it is necessary to group the transactions into broad classes according to their economic characteristics. These broad classes are to be referred to as the accounting elements, namely assets, liabilities, equity, revenue and expenditure. The study group is of the opinion that the initial recognition, subsequent measurements and other presentation and disclosures, shall be made primarily as per requirements of General-Purpose Financial Statement in vogue.
- iv. Non-preparation/submission of mandatory periodical returns (Half-Annual and Annual Audit reports) to the Controlling Authority (Government of the Punjab), detail in **Table-32** and Annexure-H.
- v. **Automation:** Automation is the ultimate solution for the Boards to enhance their operational efficiency, economy and

monitoring on conduct of examination. The Boards are currently using different IT tools to execute some day-to-day operations and some operations are performed manually. However, a complete enterprise resource planning (ERP), implementation and automation is the requisite solution for efficiency, accuracy and cost effectiveness which was found missing in almost all Boards. The Boards had neither developed any plan clearly delineating the future course of action for automation nor had any strategy been adopted for change management.

Automation related issues highlighted during the course of study were non-implementation of integrated automated system for various processes of the board for efficient utilization of resources and accurate realization of receipts which caused wastage of resources like more time spent on manual processes, excessive cost for engaging more human resources, excessive use of costly paper, chances of error in manual calculations and bills, chances of inaccurate receipt of the Boards. The tabulation of results was being carried out through three different types of human resources simultaneously, of which external tabulators and scrutineers were engaged on short term basis for sole purpose of reconciling tabulation already done by concerned branch and generated through automated system/computer branch. Due to non-adoption of automated secrecy system, the Boards kept on employing human resource for unnecessary manual working/fictitious marking of secrecy branch, on excessive manual work of tallying the result sheets with award lists generated through automated system (bar code reader), the unnecessary layer of HR working as tabulators

and external scrutineers may be done away with to save precious resources of Boards.

Controllable expenditure on marking of fictitious number manually by non-adoption of automation secrecy system, causing extra burden on the finances of the Boards - Rs. 341.618 million Details are summed up at Table-33 .
Wasteful expenditure on Checkers, tabulators & scrutineers for Rs. 147.375 million. Details are summed up at Table-34 .
In efficient computerization and poor controls on process of Boards. Boards are using different IT software/ modules for different branches. These modules are not integrated and one branch cannot access and process soft data of another branch. Details are summed up at Table-35 .
Marking errors accounted up to 54% of the total errors detected during the re-checking process Details are summed up at Table-36 .

FINANCIAL REPORTS

Components of Financial Reports:

The set of General-Purpose Financial Statements shall comprise:

- (a) A Statement of Assets and Liabilities (Statement of Financial Position): Autonomous Entity shall present current and non-current assets, and current and non-current liabilities, as separate classifications on the face of its statement of financial position, except when a presentation based on liquidity provides Information that is faithfully representative and is more relevant. When that exception applies, all assets and liabilities shall be presented broadly

in order of liquidity. Assets and liabilities, and revenue and expenses, may not be offset unless offsetting is permitted categorically. The format (as template) of the statement of Assets and Liabilities (statement of financial Position) is prescribed and attached at **Annexure-I**.

- (b) A Statement of Revenue and Expenses (Statement of Financial Performance): Autonomous Entity shall require disclosing its own sources of revenue and the revenue/grants/appropriations received from the government or government entities, separately. Taxes, fees and fines collected on behalf of the Government will not form part of the revenues of the collecting agency and are to be paid into the Consolidated Fund unless otherwise specified by the Government. All conditional foreign grants shall be treated as liabilities till the conditions are fulfilled and the amount is realized. On completion of the conditions the unconditional part of the foreign grants shall be transferred to revenue. However, disclosure of the administered and at arm's-length transactions shall be made consistent with relevant international accounting standards. Autonomous entities, disclosing along with government sources their own sources and expenses shall, as a minimum, on the face of the statement of revenue and expenses (financial performance) include line items. The format (as template) of the statement of revenue and expenses (financial performance) is prescribed and attached at **Annexure-J**.
- (c) A Statement of Changes in Net Assets/Equity: Autonomous entities shall present a statement of changes in net assets/equity showing on the face of the statement: (a) Surplus or deficit for the period; (b) Each item of revenue and expense for the period that, as required by other Standards, is recognized directly in net assets/equity, and

the total of these items; (c) Total revenue and expense for the period (calculated as the sum of (a) and (b)), showing separately the total (d) Amounts attributable to owners of the controlling entity and to non-controlling interest; and (e) For each component of net assets/equity separately disclosed, the effects of changes in accounting policies and corrections of errors recognized. The format (as template) of the statement of changes in net assets/equity is prescribed and attached as **Annexure-K**.

- (d) A Consolidated Statement of Cash Flows: All Autonomous entities are required to prepare and present a consolidated statement of cash flows in accordance with relevant best practices. A cash flow statement must analyze changes in cash and cash equivalents during a period, classified by operating, investing, and financing activities. Cash equivalents include investments that are short term (less than three months from the date of acquisition), readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value. Generally, they exclude equity Investments. The format (as template) of the consolidated statement of cash flows is prescribed and attached at **Annexure-L**.
- (e) A Statement of Comparison of Budget and Actual Amounts (by Nature): Public sector entities shall present a comparison of the budget amounts for which it is held publicly accountable and actual amounts as a separate additional financial statement. The comparison of budget and actual amounts shall present separately for each level of legislative oversight. Autonomous Entity shall present an explanation of whether changes between the original and final budget are a consequence of reallocations within the budget, or of other factors. The format (as template) of the

Statement of Comparison of Budget and Actual Amounts (by Nature) is prescribed and attached as **Annexure-M**.

- (f) Notes, comprising a summary of significant accounting policies and other explanatory notes. The Additional Presentation and Disclosures shall also include the following:
- (g) A Source-wise Statement of Cash Flows: The purpose of this statement is to assess the financial sustainability and disclose the sources and uses of funds from government and of the entity's own. Entities shall disclose on the face of the statement cash flows from operating, investing and financing activities along with the opening and closing balances of all bank accounts in the notes to this statement for both the sources. The format (as template) of the Source wise Cash Flows Statement is prescribed and attached at **Annexure-N**.
- (h) Expenditure Confirmation Statement (Annual Appropriation Accounts): Autonomous entities getting funds from the government through demands for grants and appropriations shall prepare and publish Expenditure Confirmation Statement, an abstract of relevant part of Annual Appropriation Account Statement on Cash Basis. The statement shall present Original Budget, Re-appropriations, Surrenders, Supplementary grant, Final Budget and Actual Expenditure for the year. The actual expenditure for the last year shall also be presented in the last column for comparison. The format (as template) of the Appropriation Account Statement is prescribed as **Annexure-O**.
- (i) A Statement of Expense (cost) Analysis: The purpose of this analysis is to identify the proportionate cost of the costs incurred on the activities not directly involved in the

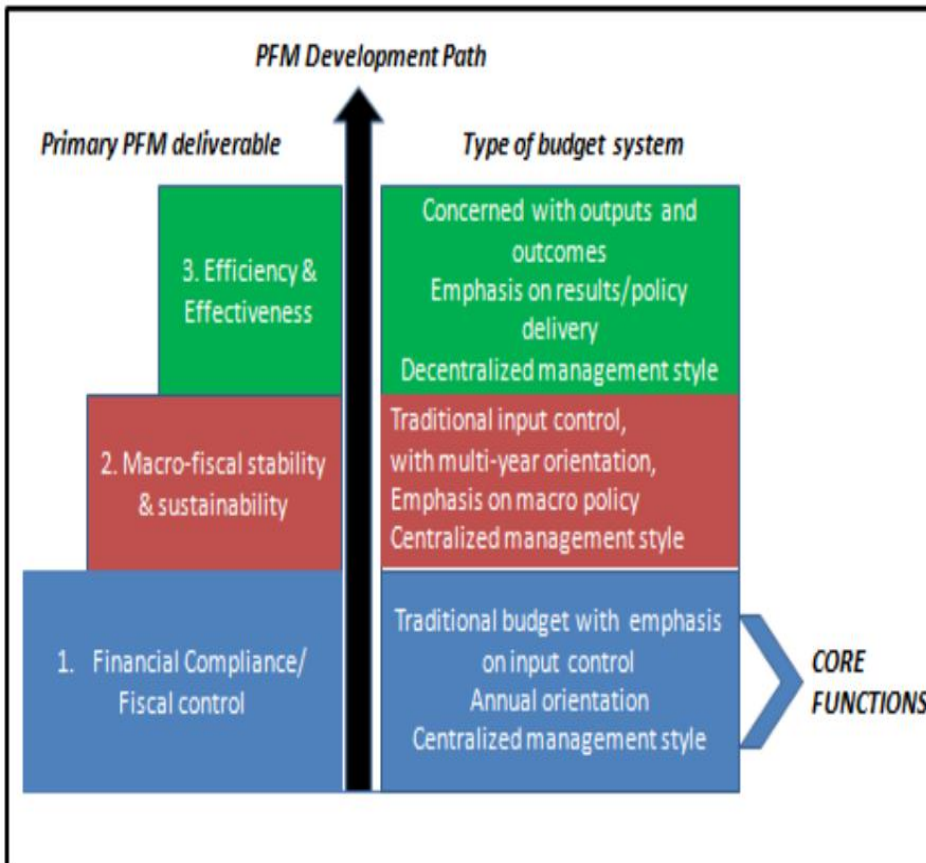
production of goods or services. The Autonomous entities are encouraged to set up a parallel system of cost accounting to set the basis for performance-based budgeting, reporting and auditing. This analysis can also help management to identify the controllable and non-controllable costs to manage their scarce means. The format (as template) of the statement of expense (cost) is prescribed and attached at **Annexure-P**.

- (j) Statement of Investments Analysis: The Accounting Policies with reference to recognition, measurement, presentation and disclosure shall be followed as prescribed under the relevant best practices for Financial Instruments and Property. Autonomous Entity shall present as line items in this statement the categories of investments including Saving Accounts, Term Deposits, Investments in Financial Institutions, Investments in government securities, Investments in Capital Markets, Investments In/through mutual funds, Lending to Employees/general public, Investments in Real Estate, etc. Other Investments shall also include the investments of contributory funds, sinking funds, etc. The format (as template) of the statement of Investment Analysis in addition to other statements is prescribed and attached at **Annexure-Q**.

Financial Model at the Administrative Department and Finance Department's level

Finance Department and HED at macro level are obligated to resort to a Risk-based Approach to PFM Reform Design. PFM Reform Strategy is also duly promulgated. However, PEFA assessment undertaken date back to the year 2012 and 2019. Once fresh assessment winds up, PFM development path will be meant to realign itself with the stepping stone of Macro-Fiscal stability.

PFM Development Path

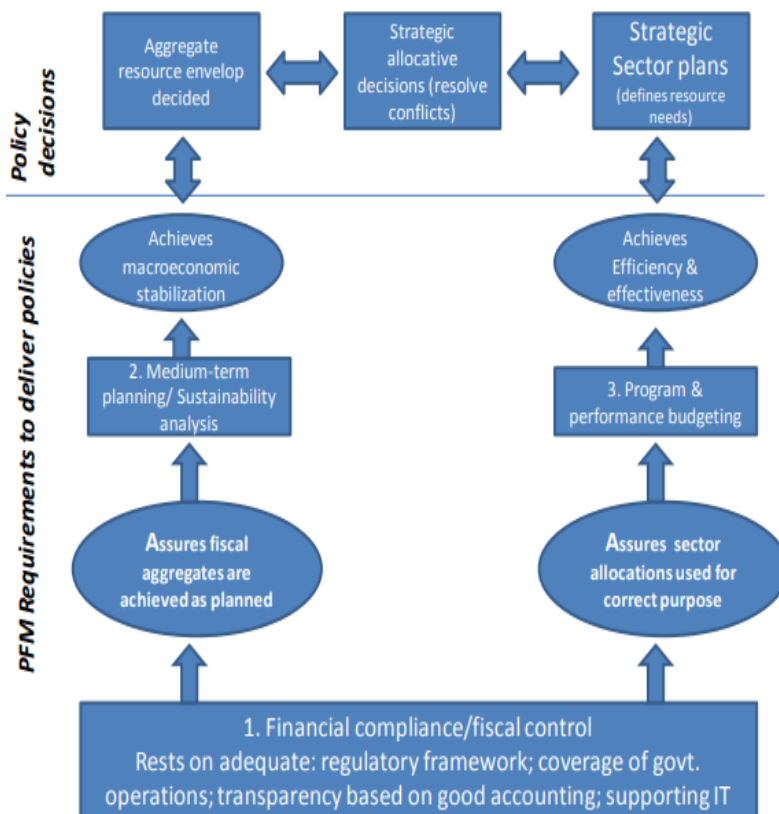


The PFM Development Path outlines the sequential stages that governments typically follow to enhance their financial management systems. It begins with the recognition of the need for improvement and an assessment of existing PFM systems. Subsequently, governments design and implement reforms, enacting relevant legislation and policies to support these changes. Institutional strengthening is a crucial step, involving capacity building and recruitment of skilled personnel. The path also addresses specific areas such as budget formulation, execution, treasury management, accounting, financial reporting, audit functions, and

oversight mechanisms. The ultimate goal is to establish a robust PFM system that ensures transparency, efficiency, and accountability in the allocation and utilization of public funds. Continuous evaluation and improvement are integral to this developmental process.

Schematic Overview would further need adherence to strategic sector plans and aggregate resource envelope capable of resolving allocative decisions.

1. Schematic Overview of the PFM Conceptual Framework Based on Three Main Management Deliverables



The PFM conceptual framework is structured around three core management deliverables. Firstly, strategic management involves the establishment of clear goals and priorities aligned with the government's overarching strategy, requiring the development of long-term financial plans and policies that support these objectives. Secondly, operational management focuses on the efficient execution of plans and budgets, encompassing day-to-day financial operations, budget execution, cash management, and adherence to financial policies. Lastly, fiscal transparency and accountability are paramount, ensuring responsible use of public funds through activities such as transparent financial reporting, rigorous internal and external auditing, and the implementation of robust oversight mechanisms. Together, these three deliverables form a comprehensive framework for effective public financial management, emphasizing strategic alignment, operational efficiency, and accountability in the utilization of public resources.

Overall Sequencing Strategy for PFM Development will be set forth as follows:

The first stage of the PFM Development Path involves the establishment of core PFM functions with a primary focus on compliance. In this initial phase, governments, in case of Boards the Controlling Authority/HED, recognize the need for foundational financial management structures that adhere to established regulations and legal frameworks. Activities include the development and implementation of essential financial systems, processes, and controls to ensure compliance with budgetary and accounting standards. This stage lays the groundwork for effective financial management by establishing a solid foundation of compliance, providing a basis for subsequent reforms and improvements in later stages of the PFM Development Path. It is a crucial step towards building a transparent and accountable financial management system that forms the basis for more sophisticated PFM practices in the future.

The second stage of the Public Financial Management (PFM) Development Path involves advancing beyond the core foundational elements on three distinct tracks. Firstly, governments focus on deepening the integration of performance-based budgeting, aiming to align financial resources with strategic priorities and outcomes. This track emphasizes the importance of linking budget allocations to measurable results, enhancing the effectiveness of public spending. Secondly, there is a concerted effort to broaden financial transparency and accountability mechanisms. This involves implementing robust auditing processes, expanding public access to financial information, and establishing mechanisms for citizen engagement in budgetary decisions. Thirdly, governments look to strengthen fiscal sustainability by refining debt management practices and ensuring the long-term viability of public finances. This multifaceted approach during the second stage not only reinforces the core PFM framework but also promotes a more sophisticated and responsive financial management system. Successful completion of the second stage sets the foundation for more advanced PFM practices and contributes to the overall economic governance of a nation.

ii) Internal Audit

Internal Audit is a powerful tool in the hands of management for risk identification and initiating preventive actions before things turn wrong. Although, there is much awareness regarding internal audit and its growing significance for improved service delivery and achievement of strategic objectives.

Internal audit structure in Punjab is comparatively well-established in offices of the local fund audit, public sector entities, and health sector than other departments. BISEs are without substantial footprints of Internal audits. It is the responsibility of the management to introduce such mechanisms to fill the gaps in supervision. Internal audit is the procedure of analyzing and appraising internal controls, their particular aspects, and

expected results. The effectiveness of the governance is determined by the ensuring efficacy of internal controls. Internal audit is one of the crucial instruments of an internal control system.

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes”. The assurance of collection and expenditure of public money according to relevant rules and regulations is ensured by the public sector and ministries through an internal audit mechanism. The International Organization of Supreme Audit Institutions (INTOSAI) and Institute of Internal Auditors (IIA) presented guidelines and standards for the accounting and auditing professionals as “best practices” for the governments to develop their own standards.

Operational Framework

The internal audit operational framework in the Intermediate & Secondary Education Boards is non-existent. A comprehensive review of internal controls by the internal auditor in the departmental operations is completely missing.

There is a huge room for improvement to make internal audits functional and robust, especially in developing economies like Pakistan to achieve the growth targets and development goals. By implementing the following recommendations at the policy level sustainable results can be achieved:

- i. Establishment of an internal audit function in Boards backed by internal audit rules and charter according to the international audit standards on work programs, documentation, reporting, and follow-up activity.

- ii. Recruitment of internal audit staff with relevant academic and professional qualification and their continuous professional development, training and capacity building as essential job requirements for carrying out internal audits according to best international practices.
- iii. Provision of sufficient budget and funds for the provision of the latest equipment for reporting and workforce with will and skill for effective internal audit working.
- iv. Policies of gender integration and equal opportunities be introduced and ensured within different internal audit operations.
- v. Ensure administrative separation of audit and accounts functions to achieve a better impact of internal audit on government functioning and development activities.
- vi. Instead of focusing on financial compliance, the internal audit function should focus on the improvement of departmental operations, service delivery and strengthening of internal controls.
- vii. In the internal audit function, Specific, Measurable, Achievable, Realistic, And Timely (SMART) Key Performance Indicators (KPIs) should be devised and the performance of every individual should be measured against those KPIs.
- viii. Internal audit function should introduce Key Risk Indicators (KRIs) for each Board.
- ix. The best way to attain risk management and control is to adopt a readymade framework. For control purposes, a well-tested and matured COSO Internal Control Framework or ISO-31000 framework can be used.

6. KEY INFORMANT INTERVIEWS FROM AREA EXPERTS

During the execution of this study, the study group co-opted a number of area experts for offering their expert opinion on key contentious issues. In this regard, Chairmen of BISE Lahore and BISE Rawalpindi were forthcoming and shared their insights on various issues which were responsible for the sustainability challenges faced by the Boards. The gist of the discussion with them is outlined hereunder:

In a formal discussion, Chairman BISE Lahore enlightened that Board is a non-profitable autonomous body, which generates its own revenue by collecting various categories of fee (i.e., examinations, registration & verification) from the students. Moreover, the Government provides no grant in aid in this regard. In year, 2011 Govt. of the Punjab has exempted the registration & examination fee of the Government Sector students at SSC Level. Due to this waiver of fees of Government Sector, all BISEs have suffered a loss of more than 17 billion from FY 2011 to 2022 and it is this prime factor which is responsible for the financial sustainability shocks for the Board. In recent year's depreciation of Rupee value, high inflation and increase in prices of fuel and printing paper, it became difficult for the Board to meet its expenses incurred on conduct of examinations. Resultantly, Board is facing severe financial constraints. For financial sustainability of the Board, it is proposed that either Govt. of the Punjab may review its decision regarding waiver of registration & examination fee for Government Sector students at SSC level or provide grant in aid to the Board in this regard.

When asked about the structural issues faced by the BISE as an autonomous body, Chairman BISE Rawalpindi said that being an

autonomous body, they are facing many structural issues. Some of the major issues are:

- i. There is a dire need for proper operationalization of the Organogram of the Board for the strategic management
- ii. The reporting structure of all key posts be defined along with job description and KPIs.
- iii. The administrative posts (i.e., Chairman and Secretary) must be filled with the candidates from proper administrative experience and background instead of usual teaching background. With regard to filling the administrative posts of Chairman and Secretary of the BISE, both the Chairmen of BISE Lahore and BISE Rawalpindi shared the same view.

Automation is the ultimate solution for the Boards to enhance their operational efficiency, economy and monitoring on conduct of examination. The study group engaged itself with detailed discussions on the pace and direction of automation in the Boards with the staff and Chairmen of the Boards. Various questions which were asked during the discussion are: Has the Board developed any Plan clearly delineating the future course of action for automation? What strategy has been adopted for change management? Any cost-benefit analysis has been made to gauge the impact of automation. What impact it would create on the finances and human resource of Board? In response to these questions, the study group found that a holistic and comprehensive strategy for automation was lacking and the Boards are still struggling with reaping full benefits of automation. Apart from Gujranwala Board, no other Board had developed any plan for automation. Secretary BISE Faisalabad was of the view that efficient computer related staff is required for whole automation of branches and for that purpose the requisition for recruitment

of IT staff has been forwarded to Punjab Public Service Commission, Punjab. Secretary BISE Sargodha also complained about the lack of requisite IT staff. Chairman BISE Rawalpindi deliberated upon an enhanced role of PBCC for bringing about uniformity in the pace and scope of automation in the BISEs.

The Finance section of the BISE lacks requisite expertise to manage the finances. Budgeting and investments require professional expertise, which are found lacking.

7. RECOMMENDATIONS

i. Recommendation for organization

The study group recommends adoption of multipronged measures, encompassing key areas involving both short term as well as long-term strategies. Sound financial management systems cover a broad span of governmental processes, including planning, budget preparation and execution, budget monitoring, public investment management, accounting, and systems for accountability and transparency. To cope with this wide span, the requirements are presented as Macro or Micro level issues along with recommended actions to counter these challenges.

Micro Level Recommendations

Financial Management

Efficient utilization of scarce financial resources and prudent investment of idle funds will support to some extent to the management to combat the financial problems of any entity. It describes time value for money for the entity. In this context it is recommended:

- i. Working capital be assessed to identify the minimum requirement of liquid assets. This will lead to identifying the idle funds that can be invested to avail best return.
- ii. An investment committee may be formed consisting of well-versed representative of Finance Department, HED, and Chairmen from the Boards. Idle funds of Boards shall be invested prudently through this provincial level committee as a major chunk of investment for best possible return by avoiding piece meal investments.
- iii. After thorough cost benefit analysis and opportunity cost analysis, funds be retained in that type of banks account

- which generate maximum profit instead of retaining in current accounts.
- iv. SOPs/ rules be developed for efficient investments and maximizing profit on investments.
 - v. Increase in Pay & allowances which are not in conformity with Basic Pay scales of Government of Punjab needs to be reviewed in consultation with the Finance Department.
 - vi. BISE Sargodha has adopted a formalized way of distributing honorariums/late sitting allowances by installing bio-metric systems in order to ensure justified payments. The same parameters of internal controls may be replicated in other BISEs to avoid unnecessary payments.
 - vii. Gratuity regulations may be adopted in substitution of pension rules of Boards in order to avoid bulging pension expenditure.
 - viii. Proper Organogram of the Board for the strategic management with clear enumeration of reporting structure of all key posts along with well-defined job description and KPIs be made for all the Boards under the supervision of Higher Education Department.
 - ix. There is a dire need of recruitment of professional incumbents with requisite expertise especially in the Finance Section of all the Board. There is also need of capacity building of already existing personals on war footing basis for smooth and proper functioning of the affairs of the Finance branch. IT professionals are required to be appointed for the automation of the paper setting, paper marking, and compilation of result and provision of various on line services/ facilities to the students.

- x. Physical and human resources of the Boards under use of HED be returned to the respective Boards.

Financial Reporting

Financial reporting should reflect true and fair picture of the accounts of the Boards. In this regard it is recommended that:

- i. Double entry system be implemented for accounting on the principle of accrual basis for preparation of financial statements as required by international accounting standards and accounting framework for Autonomous Entities so that financial statement reflect true and fair picture of accounts of all funds of the Boards including General, Pension, Endowment, Benevolent, General Provident funds etc. These may consist of cash flow statement, income and expenditure statement, balance sheet etc. as per international accounting standards. Accounting structure may be decided at Controlling Authority level for uniformity in financial reporting.
- ii. Chart of Accounts as approved by Controller General of Pakistan may be used for recognition of transactions and uniform reporting. New codes may be created to ensure transparency in reporting.
- iii. Bank accounts and accounting record for each fund be maintained separately i.e., Sports Fund, Scholarship Fund, Development Fund, General Fund, Pension Fund, Endowment Fund, GPF, Benevolent fund, etc. Maintaining single bank account for many funds or non-reporting for some funds does not reflect true picture of accounts of the Boards.

- iv. Financial statement consisting of financial performance, financial position, cash flow statement etc. as per template of Framework for Accounting of Autonomous Entities of all funds, be reported to HED as per requirement of the rule.

Automation

In this era of Information Technology (IT), an integrated Enterprises Resource Planning (ERP) is requirement of each entity for cost effective, quick and error free reporting and automation of process. In this regard it is recommended:

- i. A complete integrated ERP system needs to be implemented to automate the maximum processes of a Boards to minimize cost by minimizing human intervention. Computerization and automation of examination, marking, result compilation processes need to be implemented to minimize cost for engaging various layers of human resources for same manual process e.g., Super Checker, Assistant to Head Examiner, Head Examiner doing the same work i.e., verification numbers marked by sub-examiner, result compiled by computer branch was being verified by internal and external tabulators.
- ii. For uniformity in computerization and automation of collection of receipt, Asset Management, Payroll, Financial Modules, a uniform plan be formulated under the supervision of Higher Education Department.

Internal Audit

Internal audit wing needs to be established having sufficient independence for its effectiveness.

Budgeting

- i. Like Punjab Budget Manual, Boards should also prepare their budget manual under the supervision of Higher Education Department, which clearly specify the instructions/considerations with regard to budget preparation.
- ii. The budget be prepared on realistic projections to avoid parking of funds and dead heads containing over projected receipts. Trend of prior year's actual receipts be considered so that the entity may realize its revenue targets. Due diligence be applied by BoG of Boards while approving the forthcoming financial plans to avoid dead heads of expenditure containing parked funds.
- iii. While issuing internal budget call circulars, Finance Section must also issue the clear instructions to consider the last year un-spent budget percentages. Resultantly, the impact of excess demands/ parking of funds/unspent percentages of last year be kept in front of BoG before approving the budgets.
- iv. Budget called by the concerned quarters must bear the justification/ supporting annexures, past trends and correlating it with current demand. Projections and proposals of outflows be realistic, having correlation with past and be aligned with Board agendas or action plan for the coming years.
- v. Board must define the clear policies, SOPs, conditions, and restrictions for re-appropriation of funds between one head to another. Moreover, the consolidated summary for all re-appropriation of funds made during the year be prepared by the Finance Section and be approved by the Board.

ii. Recommendation for policy makers

a) Macro Level Recommendations

- i. In order to meet challenges for bringing PFM reforms, strong political commitment for implementation, needs to be ensured. Implementation models tailored to the institutional capacity context as well as strong coordination arrangements—led by government officials must be in place to monitor and guide such reforms.
- ii. At macro level, it is further recommended that comprehensive, credible and policy-based budget preparation be made with improved coverage and quality of fiscal reports. Moreover, budget execution as well as asset and liability management to be further strengthened. Entities needs to bring improved management of fiscal risk.
- iii. As the Public Expenditure and Financial Accountability (PEFA) assessments could not recycle itself which turns every after three years. That is why the practically shared action plans could not derived as the basis for delivering Capacity Development (CD) due to COVID19 pandemic. Therefore, Enhanced Engagement on Governance in wake of this intervention aimed at enhancing transparency and addressing PFM governance vulnerabilities needs more attention and a follow up. Opportunities need to capitalize upon for increased use of digital technology and improve service delivery to vulnerable citizens in PFM processes.
- iv. To support service delivery Program-for-Results (P for R), enactment of Public Financial Management and Accountability Act, issuance of model internal audit charter, development of road-map for accrual-based International Public Sector Accounting Standards,

Extended Standardization of NAM, Accounting framework for daily consolidation of all government cash balances as part of the Treasury Single Account are also requisite.

- v. It is also recommended to bring compliance with fiscal rules and regulations, reductions from budget variances, improved tracking and audit trail of financial transactions, improved policy outcomes through effective resource mobilization.

b) Financial model

In order to execute the financial model proposed by the study group, the following Action Plan is recommended:

Action Plan

Target	Actions	Responsibility	Timelines	KPIs
Budget manual /rules	Preparation of budget manual and its approval from competent authority	Chairpersons of the Boards	Before the preparation of next budget	<ul style="list-style-type: none"> Development of budget manual and its approval from authority
Realistic budgeting	Budget approvals with solid justification and its correlation with current demand. Must also consider the last year un-spent budget	Budget branches of the Boards	From next budget	<ul style="list-style-type: none"> Development of SOPs for preparation of realistic budget
Efficient utilization of scarce financial resources	Needed working capital be assessed	Finance and Planning committees	6 months	<ul style="list-style-type: none"> Identification of minimum amount of working capital required to identify the surplus funds to be invested for best return
Efficient investments	Formulation of provincial well-versed investment committee and its SOP/rules for efficient investment and to avoid piece meal	Higher Education Department	6 months	<ul style="list-style-type: none"> SOPs be developed to for investment of surplus funds in a way that generate maximum profit without keeping idle funds Establishment of provincial level

Target	Actions	Responsibility	Timelines	KPIs
	investments			investment committee for Boards to fetch higher profit rate through a volume investment
Working capital placement	Working capital be placed in bank accounts as per govt. policies after cost benefit analysis to generate maximum profit	Finance and Planning Committees	6 months	<ul style="list-style-type: none"> Working capital funds be placed in bank accounts as per govt. policies and in that type of bank account which generate maximum profit.
Pay & Allowances	Increase in Pay & allowances shall be in consultation with the Finance Department	Higher Education Department	6 months	<ul style="list-style-type: none"> Increase in Pay & allowances which are not in conformity with Basic Pay scales of Government of Punjab, needs to be reviewed in consultation with the Finance Department
Pension fund	Pension funds of the Boards require to be made self-sustainable	Finance and Planning Committee		<ul style="list-style-type: none"> Rules/SOPs for pension fund be developed to make the fund sustainable.
Professional incumbents	There is a dire need of recruitment of professional incumbents with requisite expertise especially in the Finance and IT Sections of all the Boards	Selection Board/ Committee	6 months	<ul style="list-style-type: none"> Appointment of professional staff in Finance and IT branches
Accounting system	Double entry system on accrual basis recording and reporting	BOG	From next financial year	<ul style="list-style-type: none"> Implementation of double entry accounting system on the principle of accrual accounting.
Financial statements	Financial statements be prepared as per guidance and template of Framework for Autonomous Bodies	Accounts and Finance Branch	From next financial year	<p>Following components of financial statements be prepared to reflect true and fair picture of accounts.</p> <ul style="list-style-type: none"> Statement of financial position. Statement of financial performance Statement of changes in net assets/equity Consolidated statement of cash flows

Target	Actions	Responsibility	Timelines	KPIs
				<ul style="list-style-type: none"> • Statement of Comparison of Budget and Actual Amounts (by Nature) • Notes • The Additional Presentation and Disclosures. • Source-wise statement of cash flows • Expenditure Confirmation Statement (Annual Appropriation Accounts) • statement of expense (cost) analysis • Statement of Investments Analysis
Account of funds	Bank accounts and accounting record for each fund be maintained separately	Accounts and Finance Branch	From next financial year	<ul style="list-style-type: none"> • Disclosure with breakup of bank accounts and accounting record for each fund be maintained separately
Automation	complete integrated ERP system needs to be implemented to automate all the process of a Board	Chairman of the Board	6 months	<ul style="list-style-type: none"> • Development and implementation of integrated ERP system needs to be implemented with sound technical credentials by the Boards
Internal audit	Establishment of internal audit wing			<ul style="list-style-type: none"> • Development of internal audit rules. • Recruitment of qualified staff and establishment of internal audit wing having sufficient independence.

8. CONCLUSION AND WAY FORWARD

The study underscores the need for policy reforms, stakeholder engagement, capacity building, and technology adoption, besides exploring business plan model to improve financial sustainability and enhanced educational outcomes across BISEs in Punjab.

The Boards being autonomous entities, operate by collecting fees from students and providing examination services to a diverse range of educational institutions. Despite being self-accounting entities that generate and collect their revenue, it is evident from the discussion above that the financial management of these Boards is lacking in efficiency. Notably, unrealistic budget allocations have persisted in dormant accounts for five consecutive years, demonstrating a lack of strategic financial planning. The inefficient utilization of funds, the absence of a systematic assessment of working capital requirements, and the delayed investment of surplus funds have all contributed to missed opportunities for maximizing revenue from limited financial resources. Furthermore, scattered and piecemeal investments, coupled with prolonged periods of idle funds, have hindered the potential for higher profit rates. The non-filer status and non-compliance with FTN have resulted in substantial tax deductions on the Boards' profits by banks. Additionally, the extension of pay, allowances, and other financial benefits to employees without consultation with the Finance Department further underscores the need for a more effective and streamlined financial management approach.

Current Financial Statements of Boards merely comprising income and expenditure statements which is generated on cash basis, recording of transactions and are not reporting all funds i.e., pension fund, GPF, benevolent fund in many cases. Furthermore, inefficient financial management caused financial problems for Boards to pay pension liabilities to retired employees.

Financial management of the Boards is critical which needs special attention and reforms. Professional staff be recruited, Rules and SOPs be framed for realistic budgeting and efficient fund management. Best practices be followed in financial reporting to reflect true and fair picture of the accounts. Pay & allowances not in conformity with govt. rules be reviewed by the intervention of Finance Department. Internal controls need to be strengthened to minimize cost and maximizing returns. ERP implementation is the need of the day for quick and accurate reporting and minimizing human resource cost by automation.

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TABLES

Table-1.

(Amount in Rs.)

Financial Year	Estimated	Actual	Reported to Government (HED)	Non/Less Reporting
		Col-A	Col-B	Col. A-B
2017-18	150,000,000	150,535,590	-	150,535,590
2018-19	170,000,000	171,215,773	-	171,215,773
2019-20	250,000,000	273,571,007	58,084,821	215,486,186
2020-21	300,000,000	296,567,918	25,647,918	270,920,000
2021-22	240,000,000	241,366,547	36,463,102	204,903,445
Total	1,110,000,000	1,133,256,836	120,195,841	1,013,060,995

(2023-0000001905_F00045, BISE Gujranwala)

Table-2.

Non maintenance of financial statement of pension fund, Benevolent fund, endowment fund and GPF

(Amount in million)

Sr. No.	Para No	Name of Formation	Description	Investment and bank Balance as on 30-6-2022 In million
1	2023-0000001905_F00099	BISE Multan	Non-inclusion of pension fund in the financial position	268
2	2023-0000001905_F00231	BISE Sahiwal	Non-inclusion of pension, benevolent and endowment funds in the statement of accounts	434
3	2023-0000001905_F00365	BISE Faisalabad	Non-inclusion provident fund, benevolent fund, and pension fund in the annual budget	123

Table-3**Undue favour extended to the HBL by maintaining balances ranging from 50 to 250 million in current account causing loss of profit****(Amount in Rs.)**

Sr. No.	OS No.	Name of Boards	Description	Slab of funds agreed to be maintained in current account (in million)	Loss on account of profit could be fetched if invested in government securities (Rs.)
1	2023-0000001905_F00007	BISE Lahore	Multan, Bahawalpur and Faisalabad Boards were maintaining balances ranging from Rs.5 million to Rs.28 million for payment of day-to-day expenditure. These Boards were also availing same facility of lockers from these banks for question papers and answer sheets. The retention of Rs.250 million and 200 million in the current account of respective bank by BISEs Lahore and Gujranwala was a far more concessional arrangement as compared to others. BISEs availing similar facilities of lockers elsewhere.	250	82,058,836
2	2023-0000001905_F00050	BISE Gujranwala		200	44,348,164
3	2023-0000001905_F00143	BISE Sargodha		50	9,656,000
4	2023-0000001905_F00217	BISE Sahiwal		50	16,635,233
5	2023-0000001905_F00273	BISE DG Khan		50	4,019,425
Total					156,717,658

Table-4**Non-Compliance with FTN Status by the BISEs, failing to submit the annual return to FBR for obtaining filer status, non-exemption from deduction of withholding tax at source for Rs. 351.66 million**

(Amount in Rs.)

Sr. No.	AMIS No.	Name of Formation	Particulars	Amount (Rs.)
1	2023-0000001905_F00322	BISE Bahawalpur	Non-compliance for FTN registration number and non-submission of annual return of the Board to FBR for obtaining filer status and exemption from deduction of withholding tax at source.	135,000,000
2	2023-0000001905_F00056	BISE Gujranwala		85,100,089
3	2023-0000001905_F00281	BISE DG Khan		17,204,869
4	2023-0000001905_F00224	BISE Sahiwal		44,073,103
5	2023-0000001905_F00375	BISE Faisalabad		41,863,115
6	2023-0000001905_F00189	BISE Rawalpindi		22,072,389
7	2023-0000001905_F00145	BISE Sargodha		6,356,184
8	2023-0000001905_F00094	BISE Multan		97,541,109
Total				449,210,858

Table-5**Irregular provision of vehicles to HED along with repair & POL charges and payment of Pay & Allowances to Board employees working in HED-Rs. 119.90 million**

(Amount in Rs.)

Sr. No.	Para No.	BISE	Amount (Rs.)
1	2023-0000001905_F00020	BISE Lahore	53,234,580
2	2023-0000001905_F00396	BISE Faisalabad	28,689,026
3	2023-0000001905_F00206	BISE Rawalpindi	13,072,117
4	2023-0000001905_F00126	BISE Multan	7,427,062
5	2023-0000001905_F00171	BISE Sargodha	6,760,807
6	2023-0000001905_F00251	BISE Sahiwal	4,812,402
7	2023-0000001905_F00064	BISE Gujranwala	3,111,945
8	2023-0000001905_F00207	-do-	1,269,000
9	2023-0000001905_F00240	BISE Sahiwal	1,067,000
10	2023-0000001905_F00039	BISE Lahore	288,810
11	2023-0000001905_F00342	BISE Bahawalpur	176,332
Total			119,909,081

Table-6

Extension of cash cushion cover to bank for current account and loss of return on investment-Rs. 1,957,699

Sr. No.	Para No.	Name of Boards	Description
1	2023-0000001905_F00221	BISE Sahiwal	HBL transferred Rs. 800,000,000 from saving account No. 0686790036101 to current account No. 06867900340003 on order of Chairman BISE Sahiwal without any reason for 27-06-19 to 04-07-19 and it caused loss of Rs. 1,957,699 as Return on Investment

Table-7

Evidence of fine imposed and recovered by the PRA from the bank account of the BISE Lahore

It is submitted for kind perusal of the competent authority of the Board that the use of energy has immensely increased in the country and almost all human activities have become dependent on energy. It is also a matter of fact that Pakistan is experiencing a critical energy crisis and the cost of energy is increasing day-by-day. Furthermore, due to load shedding the activities of this august body especially the printing assignments of General and Confidential Press are adversely effected because all of activities of these Branches are time-limited. The alternate energy sources such as solar energy can be used by the office in the 8th buildings of the Lahore Board to overcome the energy shortage. Solar energy could be a good solution to meet the energy needs of the Lahore Board. In the paramount interest of the office two-Commercial Solar Systems: one at 86 Mozang Road and the other at 49-A Lawrence Road are proposed to be installed, therefore, before installation of solar system the administrative approval of the BOG is necessitated.

In view of the above, the worthy Chairman has ordered for placing the above proposal of solar before the Board in its ensuing meeting for appropriate decision.

Decision
The House unanimously accorded approval in principal for Solarization of the Office Building (Main Office and 49-A Lawrence Road). It was also decided that the Chairman will constitute a committee who will submit its recommendations and report to the Board (BOG) for further necessary action.

Item No.17 – Decision of Commissioner, Punjab Revenue Authority (PRA) in compliance with the orders of The Hon'able Lahore High Court Lahore dated 29.03.2022 Regarding Registration of BISE, Lahore with PRA and imposing of PRA Tax upon Services provided by the Board.

With due reverence, it is submitted that the office filed a writ petition No.68593 of 2017, titled as Board of Intermediate & Secondary Education, Lahore vs Government of the Punjab etc. The Honorable Court disposed of the aforementioned writ petition vide order dated 29-03-2022 with the direction as under:-

"Through this petition Board of Intermediate and Secondary Education ("Board") created under the Punjab Boards of Intermediate & Secondary Education Act, (1976), being limb of Government of the Punjab has challenged impugned show cause notice dated 23-05-2017. Learned counsel for respondent PRA is confronted, how the petitioner-Board can be taxed which is performing function in relation to the affairs of the Government of the Punjab. He submits that tax is charged only to the fee charged for certification but could not convince this Court that certification is not part of the obligation under the Statute and the petitioner does not enjoy protection under Article 165 of the constitution of Islamic Republic of Pakistan, 1973 ("the Constitution").

2. *Observing judicial restraint, matter is referred back to the Commissioner, who shall provide a fair opportunity of being heard and decide the matter through an independent order on the objection raised in this petition. Learned counsel for the petitioner submits that for another tax period, order is pending in appeal.*

3. *Needless to say that every tax period is an independent case, as res judicata does not apply, therefore, question of competence can be raised at any stage and against any show cause notice. Petitioner to approach the respondent with copy of this Court's order and all necessary documents within 15-days. If so approached, needful be done as early as possible through an independent order, before proceeding further under the impugned notices. Disposed of.*

In compliance with the above said orders, Dr. Javed Iqbal Sheikh Commissioner, Enforcement Punjab Revenue Authority, Lahore vide its letter No.PRA/SOCLHC/530 dated 09-05-2022 provided the opportunity of hearing to the Deputy Secretary Finance on 15-06-2022. In

BOARD OF INTERMEDIATE AND SECONDARY EDUCATION, 86-MOZANG ROAD, LAHORE. Page 80 of 96

Table-8**Loss due to non-credit of profit by banks and due to funds retained in current accounts****(Amount in Rs.)**

Sr. No.	Para No.	Name of Boards	Description	Loss due to less credit of profit. (Rs.)
1	2023-0000001905_F00368	BISE Faisalabad	Less credit of profit by bank	25,530,826
2	2023-0000001905_F00089	BISE Multan		967,501
Total				26,498,327

Table-9**Loss due to non-credit of profit by banks and due to funds retained in current accounts****(Amount in Rs.)**

Sr. No.	Para No.	Name of Boards	Description	Loss due to retaining funds in current accounts. (Rs.)
3	2023-0000001905_F00317	BISE Bahawalpur	Loss due to funds Rs. 122,200,039 retained in two UBL current accounts	13,318,376
4	2023-0000001905_F00368	-do-	Funds Rs.53,720,927 retained in current account caused loss of profit	5,429,566
Total				18,747,942

Table-10**Loss of Rs. 6.944 million due to unauthorized transactions made by the manager Habib Bank from Boards' account and late transfer of profit for 12 months resulting in non-recovery of Rs. 416,681****(Amount in Rs.)**

Sr. No.	Period of unauthorized retention by the bank	Amount (Rs.)	Amount of claim settled	Payment of claim made after one year on	Kibor Rate	Amount (Rs.)
1	9/2014 to 12/2016,	1600.00 million	6,944,686	8.12.2017	6%	416,681
Total						416,681

Table-11**Provision of interest free loans to employees and non-Contributory of funds for Welfare measures to the employees causing financial burden on the Boards for Rs. 3128.45 million****(Amount in Rs.)**

Sr. No.	OS No.	Name of Boards	Allowance type	Extra burden on the shoulders of the Boards (Rs.)	Loss of Profit (Rs.)
1	2023-0000001905_F00010	BISE Lahore	Interest free loans for purchase of car, motorcycle and provision of loan as marriage grant	498,297,000	51,320,000
2	2023-0000001905_F00055	BISE Gujranwala		102,370,000	7,624,435
3	2023-0000001905_F00147	BISE Sargodha		4,856,240	468,089
4	2023-0000001905_F00186	BISE Rawalpindi		37,930,420	2,919,943
5	2023-0000001905_F00110	BISE Multan		66,500,000	2,986,872
6	2023-0000001905_F00287	BISE DG Khan		24,805,000	4,871,000
7	2023-0000001905_F00337	BISE Bahawalpur		71,540,000	13,950,000
8	2023-0000001905_F00238	BISE SAHIWAL		40,850,000	4,413,599
9	2023-0000001905_F00384	BISE Faisalabad		47,040,000	4,016,731
Total				894,188,660	92,570,669
1	2023-0000001905_F00010	BISE Lahore	free Hajj facility out of the Boards funds	15,073,063	
2	2023-0000001905_F00055	BISE Gujranwala		9,250,000	
3	2023-0000001905_F00186	BISE Rawalpindi		700,387	
4	2023-0000001905_F00287	BISE DG Khan		1,380,000	
Total				1,814,780,770	
1	2023-0000001905_F00010	BISE Lahore	Provision of talent & Hijri scholar ship to the students and children of Board employees without generating income through fee structure.	142,110,846	
2	2023-0000001905_F00055	BISE Gujranwala		89,406,566	
3	2023-0000001905_F00147	BISE Sargodha		50,163,000	
4	2023-0000001905_F00110	BISE Multan		10,157,399	
5	2023-0000001905_F00287	BISE DG Khan		4,042,000	
Total				295,879,811	
1	2023-0000001905_F00010	BISE Lahore	Waiver of fine on late submission of admission forms resulting in less realization of receipt.	6,580,000	
Total				6,580,000	
1	2023-0000001905_F00010	Lahore Board	Unauthorized contribution towards Benevolent fund account out of the BISE fund 2019-22 @Rs.2.00 million. Annually	6,000,000	
Total				6000,000	
1	2023-0000001905_F00010	Lahore Board	Refreshment /Entertainment to officials and officers/super checkers	8,398,840	
2	2023-0000001905_F00059	Gujranwala Board		2,628,020	
Total				11,026,860	
Grand Total				3128,456,101	

Table-12**(Amount in Rs.)**

Total No. of institutions affiliated with the Board	Total receipt up to 30th June 2018	Total receipt up to 30th June 2019	Total receipt up to 30th June 2020	Total receipt up to 30th June 2021	Total receipt up to 30th June 2022	Closing balance as per cash book
As per bank statement	1,038,426	15,027,689	27,748,146	38,585,481	51,932,629	51,932,629

Year	Closing balance (Rs.)	Rate of profit on investment %	Amount of interest (Rs.)
2018	1,038,426	6.11	63,448
2019	15,027,689	10.70	1,607,963
2020	27,748,146	14.10	3,912,489
2021	38,585,481	8.00	3,086,838
2022	51,932,629	12.05	6,257,882
Total (Rs.)			14,928,619

*(2023-0000001905_F00009 BISE Lahore)***Table-13**

Undue burden on Boards funds on payment of allowances for Rs. 10,473.038 million

(Amount in Rs.)

Sr. No.	OS No.	Name of Boards	Allowance type	Extra burden on the shoulders of the Boards (Rs.)
1	2023-0000001905-F00023	BISE Lahore	Medical Allowance 50% of running basic	674,725,125
2	2023-0000001905-F00077	BISE Gujranwala		560,018,954
3	2023-0000001905_F00164	BISE Sargodha		336,603,458
4	2023-0000001905_F00204	BISE Rawalpindi		514,357,519
5	2023-0000001905_F00125	BISE Multan		345,806,342
6	2023-0000001905_F00350	BISE Bahawalpur		236,369,000
7	2023-0000001905_F00301	BISE DG Khan		239,317,958
8	2023-0000001905_F00393	BISE Faisalabad		422,292,071
9	2023-0000001905_F00252	BISE Sahiwal		111,280,250
Total				2,670,829,356
1	2023-0000001905-F00023	BISE Lahore	House Rent Allowance 50% of running basic	636,967,272
2	2023-0000001905-F00077	BISE Gujranwala		551,927,979
3	2023-0000001905_F00164	BISE Sargodha		164,630,294
4	2023-0000001905_F00204	BISE Rawalpindi		310,363,219
5	2023-0000001905_F00125	BISE Multan		328,777,844
6	2023-0000001905_F00350	BISE Bahawalpur		221,747,000
7	2023-0000001905_F00301	BISE DG Khan		238,274,769
8	2023-0000001905_F00393	BISE Faisalabad		418,290,504

Sr. No.	OS No.	Name of Boards	Allowance type	Extra burden on the shoulders of the Boards (Rs.)
9	2023-0000001905_F00252	BISE Sahiwal		109,710,252
Total				2,230,941,377
1	2023-0000001905_F00025	BISE Lahore	Medical Allowance to Pensioners @50%	191,428,055
2	2023-0000001905_F00072	BISE Gujranwala		343,330,663
3	2023-0000001905_F00205	BISE Rawalpindi		423,195,271
4	2023-0000001905_F00122	BISE Multan		68,337,986
5	2023-0000001905_F00348	BISE Bahawalpur		44,272,920
6	2023-0000001905_F00299	BISE DG Khan		23,959,645
7	2023-0000001905_F00391	BISE Faisalabad		62,757,653
8	2023-0000001905_F00248	BISE Sahiwal		8,025,661
Total				1,050,251,620
1	2023-0000001905_F00021	BISE Lahore	Leave encashment	392,408,734
2	2023-0000001905_F00069	BISE Gujranwala		310,449,790
3	2023-0000001905_F00163	BISE Sargodha		90,721,352
4	2023-0000001905_F00197	BISE Rawalpindi		175,200,784
5	2023-0000001905_F00122	BISE Multan		219,370,267
6	2023-0000001905_F00348	BISE Bahawalpur		146,200,000
7	2023-0000001905_F00299	BISE DG Khan		142,330,593
8	2023-0000001905_F00391	BISE Faisalabad		274,269,276
9	2023-0000001905_F00248	BISE Sahiwal		61,644,496
Total				1,762,581,667
1	2023-0000001905_F00026	BISE Lahore	Utility Allowance	84,653,272
2	2023-0000001905_F00067	BISE Gujranwala		83,145,037
3	2023-0000001905_F00162	BISE Sargodha		19,159,582
4	2023-0000001905_F00200	BISE Rawalpindi		44,227,637
5	2023-0000001905_F00122	BISE Multan		44,509,100
6	2023-0000001905_F00348	BISE Bahawalpur		34,300,000
7	2023-0000001905_F00299	BISE DG Khan		29,770,338
8	2023-0000001905_F00391	BISE Faisalabad		49,967,484
9	2023-0000001905_F00248	BISE Sahiwal		20,903,188
Total				410,635,638
1	2023-0000001905_F00029	BISE Lahore	Half-basic pay to the executives.	24,089,024
2	2023-0000001905_F00057	BISE Gujranwala		12,810,827
Total				36,899,851
1	2023-0000001905_F00122	BISE Multan	Development Allowance	3,492,000
2	2023-0000001905_F00348	BISE Bahawalpur		3,327,000
3	2023-0000001905_F00299	BISE DG Khan		732,314
4	2023-0000001905_F00248	BISE Sahiwal		3,345,000
Total				10,896,314
Grand Total				10,473,038,941

Table-14**Enhancement of fee of Boards contrary to the approval of cabinet- Rs.81.89 million.**

(Amount in Rs.)

BISE Multan				
Statement of Additional Revenues Collected by BISE Multan Due to Fee Enhancement				
Cumulative Analyses for the period between 2017-22				
Sources of Revenue (Part-I)	Actual Revenue collected during 2021-22	Weighted Average impact of fee rise % (Downside)	Revenue that might had been collected if Board fee was not enhanced	Additional Revenue Collection Due to Fee Rise
	(Rs)		(Rs.)	(Rs.)
Admission Fee of Examinations	191,978,645	*21%	158,660,037	33,318,608
Secondary School Examination	227,911,840	5%	217,058,895	10,852,945
Intermediate Examination				
Registration/Sports & Certification Fee				
Registration/Sports fee from Private/Schools & Colleges students	153,876,200	15%	133,805,391	20,070,809
Original Certificates Duplicate Certificate fee and fee for	135,291,700	15%	117,644,957	17,646,743
Total	709,058,385		627,169,280	81,889,105

Note: * Relative Weights are assigned to fully address the impact of actual increases as reflected in graphs below

Table-15**Unjustified Payment of Honorarium/Late Sitting Allowance without adopting SOPs in BISE Sargodha Rs. 28.87 million**

(Amount in Rs.)

Sr. No.	Head No.	Head Name	Actual Expenditure (Rs.)	Financial Year
1	A01271	Honorarium/Late Sitting Allowance/Over time of Drivers	19,032,087	2017-18
2	A01271	Honorarium/Late Sitting Allowance/Over time of Drivers	24,651,581	2018-19
3	A01271	Honorarium/Late Sitting Allowance/Over time of Drivers	23,088,842	2019-20
4	A01271	Honorarium/Late Sitting Allowance/Over time of Drivers	22,294,456	2020-21
5	A01271	Over time Allowance (Honorarium/Late Sitting Allowance)	39,802,291	2021-22
Total (Rs.)			128,869,257	

(2023-0000001905_F00161-BISE Sargodha)

Table-16**Irregular payment of honorarium/late sitting allowance to employee against whom PEEDA inquiries were in process-Rs. 1.55 million in BISE Sargodha****Detail/List of inquiries under PEEDA ACT 2006****(Amount in Rs.)**

Sr. No.	Name of BISEs Officer/officials with Designation	Date of Initiation of Inquiry	Detail of Penalties	Date of final Decision	Amount of Honorarium/late sitting allowance (Rs.)
1	Mansoor Arshad, Web Developer and Manager	29/04/2017	Censure	04/11/2017	110,887
2	Imtiaz Ahmad, Assistant		Reduction to lower post and pay scale for a period of five years	-	105,620
3	Muhammad Ishaq, Data Manager	04/07/2017	withholding of one increment for a period of one year	05/10/2017	102,038
4	Muhammad Aslam, Assistant Controller		withholding of one increment for a period of one year	-	146,311
5	Asif Mumtaz, Assistant	16/08/2017	withholding of one increment for a period of one year	16/11/2017	58,310
6	Shahid Nawaz, Assistant		Forfeiture of past two year service	-	106,666
7	Mumtaz Ali, Junior Clerk	19/12/2017	withholding of two increments for a period of two year & fine amounting 14330, Censure	21/12/2018	32,641
8	Tariq Mehmood, Beldar	15/04/2019	Censure	18/05/2019	6,697
9	Muhammad Ishfaq, Assistant		Censure	-	54,763
10	Nasrullah, Security Guard	24/12/2020	forfeiture of past one year service	06/02/2021	7,522
11	Muhammad Akram, Assistant	12.4.2020	With holding of one increment for a period of one year.	15/03/2021	41,427
12	Mehmood Masih, Sweeper	04/01/2021	Censure	26/01/2021	26,540
13	Muhammad Mumtaz, Superintendent	16/03/2021	Censure	05/08/2021	143,104
14	Naveed Ahmad, Helper to Electrician	24/03/2021	Censure	03/04/2021	12,610
15	Ahmad Khan, Assistant	24/03/2021	Censure	08/06/2021	8,330
16	Muhammad Younas, Naib Qasid	02/04/2021	Censure	06/07/2021	6,603

Sr. No.	Name of BISEs Officer/officials with Designation	Date of Initiation of Inquiry	Detail of Penalties	Date of final Decision	Amount of Honorarium/late sitting allowance (Rs.)
17	Asif Nawaz, Naib Qasid	19/07/2021	Censure	16/08/2021	49,426
18	Khalid Mehmood, Superintendent	07/08/2021	Censure	24/09/2021	137,877
19	Anwar ul Haq, Assistant		Censure		78,517
20	Abdul Jabbar, Senior Clerk		Censure		58,800
21	Javed Akhtar, Superintendent	16/08/2021	Censure	17/09/2021	137,877
22	Muhammad Younas, Superintendent		Censure		124,077
Total					1,556,643

(2023-0000001905_F00165-BISE Sargodha)

Table-17

Non- abolition of posts which remained vacant for long time

Sr. No.	ID	BISE	Remarks
1	2023-0000001905 F00032	BISE Lahore	On average 371 posts remained vacant during five years
2	2023-0000001905 F00078	BISE Gujranwala	On average 526 posts remained vacant during five years
3	2023-0000001905 F00208	BISE Rawalpindi	On average 357 posts remained vacant during five years
4	2023-0000001905 F00154	BISE Sargodha	On average 292 posts remained vacant during five years

Table-18

54 employees promoted to senior positions without meeting the minimum qualifications required

(Amount in Rs.)

Name of Formation	AIMS Para No.	No. of Employees Promoted without Required Qualification	Amount (Rs.)
BISE Sahiwal	2023-0000001905-F00257	10	3,024,264
BISE D.G. Khan	2023-0000001905-F00302	34	269,478,448
BISE Faisalabad	2023-0000001905-F00398	10	946,762
Total		54	273,449,474

Table-19**Payment of four to eight late sitting allowance/honorarium to the employees across the board resulting in excessive financial burden Rs. 2,336,902,969**

(Amount in Rs.)

Sr. No.	OS No.	Name of Boards	Allowance type	Extra burden on the shoulders of the Boards (Rs.)
1	2023-0000001905_F00024	BISE Lahore	Honorarium/ late sitting allowance & Honorarium	452,350,054
2	2023-0000001905_F00068	BISE Gujranwala		433,255,948
3	2023-0000001905_F00161	BISE Sargodha		28,869,257
4	2023-0000001905_F00010	BISE Lahore		1,723,060
5	2023-0000001905_F00196	BISE Rawalpindi		884,456,584
6	2023-0000001905_F00123	BISE Multan		245,912,526
7	2023-0000001905_F00349	BISE Bahawalpur		162,310,000
8	2023-0000001905_F00300	BISE DG Khan		156,894,797
9	2023-0000001905_F00392	BISE Faisalabad		282,747,298
10	2023-0000001905_F00249	BISE Sahiwal		73,754,957
Total				2,336,902,969

Table-20**Wasteful expenditure on hiring of muawans/work charge employees for Rs. 452.24 million**

(Amount in Rs.)

Sr. No.	OS. No.	Name of Formation	Particulars	Amount (Rs.)
1	2023-0000001905_F00170	BISE Sargodha	Hiring of muawans/daily wagers without assessing work load /need assessment.	120,484,432
2	2023-0000001905_F00028	BISE Lahore		124,356,737
3	2023-0000001905_F00308	BISE DG Khan		41,463,653
4	2023-0000001905_F00259	BISE Sahiwal		87,761,372
5	2023-0000001905_F00352	BISE Bahawalpur		9,351,332
6	2023-0000001905_F00399	BISE Faisalabad		42,561,409
7	2023-0000001905_F00128	BISE Multan		26,265,454
Total				452,244,389

Table-21

Contributions made to the PBCC and maintenance of Funds and Accounts spent in this regard were inconsistent with the BISE Act, 1976.

(Amount in Rs.)

Sr. No.	ID	BISE	Description	Amount (Rs.)
1	2023-0000001905_F00079	BISE Gujranwala	Contribution to PBCC by Boards	4,376,000
2	2023-0000001905_F00118	BISE Multan		5,652,526
3	2023-0000001905_F00150	BISE Sargodha		5,940,274
4	2023-0000001905_F00203	BISE Rawalpindi		5,972,557
5	2023-0000001905_F00243	BISE Sahiwal		5,107,982
6	2023-0000001905_F00294	BISE DG Khan		6,198,042
7	2023-0000001905_F00341	BISE Bahawalpur		8,847,980
8	2023-0000001905_F00380	BISE Faisalabad		6,927,982
Total				49,023,343

Table-22

Expenditure on Checkers, tabulators & scrutineers despite availability of automated checks and balances-Rs. 147.37 million

(Amount in Rs.)

Sr. No.	Para No.	Name of Formation	Payment to	Amount Particulars (Rs.)
1	2023-0000001905_F00018	BISE Lahore	External tabulators	33,622,000
2	2023-0000001905_F00066	BISE Gujranwala	External tabulators and scrutineers	95,912,859
3	2023-0000001905_F00119	BISE Multan	External tabulator	3,700,000
4	2023-0000001905_F00193	BISE Rawalpindi	Internal tabulators & scrutineers	2,082,000
5	2023-0000001905_F00244	BISE Sahiwal	External tabulators	3,216,945
6	2023-0000001905_F00296	BISE DG Khan	External Tabulators	5,520,360
7	2023-0000001905_F00346	BISE Bahawalpur	External Tabulators	3,321,764
Total				147,375,928

Table-23

Expenditure on Assistant to Head Examiner & super checkers-Rs. 870.06 million despite availability of seamless and smart options.

(Amount in Rs.)

Sr. No.	OS No	Name of Formation	Particulars	Amount (Rs.)
1	2023-0000001905_F00019	BISE Lahore	Payment made to assistant to HE & super checkers	246,018,039
2	2023-0000001905_F00071	BISE Gujranwala		172,430,392
3	2023-0000001905_F00158	BISE Sargodha		30,981,376
4	2023-0000001905_F00194	BISE Rawalpindi		43,822,230
5	2023-0000001905_F00111	BISE Multan		52,200,000
6	2023-0000001905_F00286	BISE DG Khan		33,585,941

Sr. No.	OS No	Name of Formation	Particulars	Amount (Rs.)
7	2023-0000001905_F00237	BISE Sahiwal		33,513,630
8	2023-0000001905_F00335	BISE Bahawalpur		34,128,490
9	2023-0000001905_F00382	BISE Faisalabad		50,952,458
Total				697,632,556

Table-24

Wasteful expenditure on payment to Resident Inspector Rs. 387.89 million

(Amount in Rs.)

Sr. No.	OS No	Name of Formation	Particulars	Amount paid to resident inspector
1	2023-0000001905_F00015	BISE Lahore	Payment made to Resident inspector	52,950,000
2	2023-0000001905_F00074	BISE Gujranwala		93,015,000
3	2023-0000001905_F00152	BISE Sargodha		6,436,500
4	2023-0000001905_F00195	BISE Rawalpindi		45,813,787
5	2023-0000001905_F00111	BISE Multan		52,950,000
6	2023-0000001905_F00286	BISE DG Khan		23,616,000
7	2023-0000001905_F00237	BISE Sahiwal		18,820,000
8	2023-0000001905_F00335	BISE Bahawalpur		30,354,000
9	2023-0000001905_F00382	BISE Faisalabad		63,942,318
Total				387,897,605

Table-25

Inchoate monitoring with regard to budget utilization, unspent budget rates and excess allocation of Board funds for budgeted expenditure than actuals.

(Amount in Rs.)

Sr. No.	OS No.	AMIS No.	Name of Board	Total net budgeted loss / deficit budgeting	Excess of budgeted expenses over Actuals
1	57	2023-0000001905_F00213	Sahiwal Board	(1,544,412,482)	3,149,780,489
2	11, 12	2023-0000001905_F00001	Lahore Board	(2,137,400,000)	3,125,779,028
3	09, 10	2023-0000001905_F00041	Gujranwala Board	(1,236,966,556)	3,054,891,990
4	11	2023-0000001905_F00176	Rawalpindi Board	(1,438,081,000)	2,557,996,484
5	34	2023-0000001905_F00360	Faisalabad Board	(1,116,063,000)	1,858,868,788
6	12, 13	2023-0000001905_F00136	Sargodha Board	(974,775,837)	1,626,913,982
7	38	2023-0000001905_F00267	DG Khan Board	(926,469,280)	1,192,272,478
8	69	2023-0000001905_F00084&85	Multan Board	(378,188,250)	1,079,919,936
9	44	2023-0000001905_F00314	Bahawalpur Board	(655,194,000)	1,050,574,000
Total				(10,407,550,405)	18,696,997,175

Table-26

Budget allocation for those head of accounts where non-utilization ranges from 21% to 100% on net consistent basis.

(Amount in Rs.)

Sr. No.	AMIS Para No.	OS No.	Name of Boards	Non-utilization of budget (100%)	Non-utilization of budget (21% to 99%)	Total Allocation in dead heads
1	2023-0000001905_F00002	02, 03, 14, 15 & 19	Lahore Board	418,570,000	2,218,495,612	334,550,000
2	2023-0000001905_F00042	11, 13 & 14	Gujranwala Board	177,347,017	2,488,807,623	161,547,000
3	2023-0000001905_F00137	01, 03 & 04	Sargodha Board	139,263,544	1,290,206,671	117,369,434
4	2023-0000001905_F00177	07, 08 & 09	Rawalpindi Board	914,307,000	1,362,701,412	808,531,000
5	2023-0000001905_F00083	48 & 64	Multan Board	120,985,000	770,522,087	120,985,000
6	2023-0000001905_F00310	42 & 60	Bahawalpur Board	158,825,000	773,220,000	158,825,000
7	2023-0000001905_F00263	39 & 59	DG Khan Board	63,825,000	960,203,702	63,825,000
8	2023-0000001905_F00359	32 & 50	Faisalabad Board	419,560,000	1,226,801,584	419,560,000
9	2023-0000001905_F00211	55 & 62	Sahiwal Board	1,310,898,000	1,739,404,515	1,310,312,000
Total				3,723,580,561	12,830,363,206	3,495,504,434

Table-27

Less realization of forecasted Board receipts was evidenced Rs. 619.20 million

(Amount in Rs.)

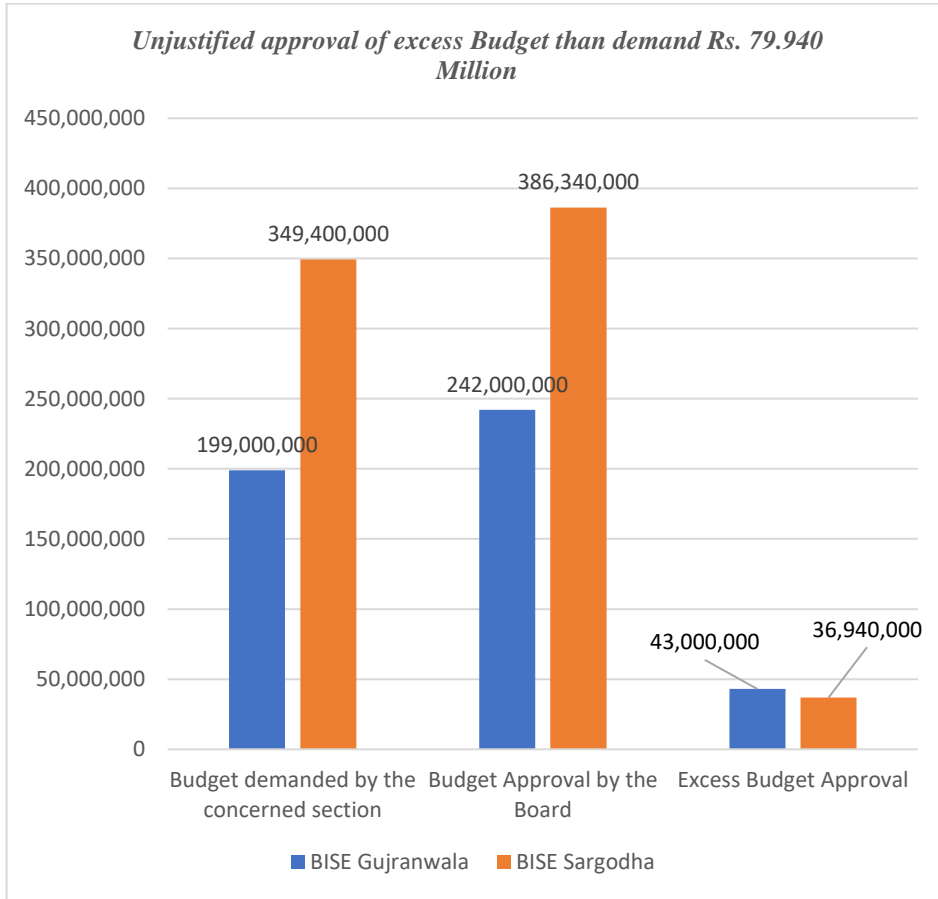
Less Realization of Forecasted Income							
Sr. No.	OS No.	AMIS No.	Name of Board	Less Realization of forecasted income	Less Realization rate	Less realization of forecasted income	Less Realization Rate
1	18	2023-0000001905_F00005	BISE Lahore	3,862,000	100%	964,805,646	88%
2	5	2023-0000001905_F00139	BISE Sargodha	22,813,060	100%	581,468,866	63%
3	36	2023-0000001905_F00266	BISE DG Khan	15,247,000	100%	93,117,028	42%
4	58	2023-0000001905_F00214	BISE Sahiwal	345,410,868	100%	779,793,713	37%
5	13	2023-0000001905_F00044	BISE Gujranwala	73,890,000	100%	298,778,360	45%
6	1	2023-0000001905_F00178	BISE Rawalpindi	41,813,000	100%	752,880,087	41%
7	40	2023-0000001905_F00313	BISE Bahawalpur	20,770,000	100%	525,973,000	33%
8	63	2023-0000001905_F00086	BISE Multan	16,792,750	100%	707,249,044	22%
9	30	2023-0000001905_F00363	BISE Faisalabad	78,518,933	100%	556,543,888	17%
Total				619,117,611		5,260,609,632	

Table-28

Unjustified approval of excess Budget than demand Rs. 79.940 million

(Amount in Rs.)

Sr. No.	AMIS No.	Name of BISE	Nature of Para	Budget demanded by the concerned section	Budget Approval by the Board	Excess Budget Approval
1	2023-0000001905_F00048	BISE Gujranwala	Approval of excess Budget than demand	199,000,000	242,000,000	43,000,000
2	2023-0000001905_F00142	BISE Sargodha		349,400,000	386,340,000	36,940,000
Total				548,400,000	628,340,000	79,940,000



Unjustified approval of excess Budget than demand Rs. 79.940 Million						
BISE Gujranwala						
(Amount in Rs.)						
Sr. No.	Budget Head	Detail of Expenditure	Budget Estimate / demand submitted by the concerned section	Budget Approval by the Board	Excess Budget Approval	Financial Year
1	3--16	Service Stamps / acknowledgement card.	32,500,000	40,000,000	7,500,000	2019-20
2	3--2	Remuneration to Superintendent and Supervisory Staff for Inter Part-I, II, Composite and Languages Examinations	80,000,000	99,000,000	19,000,000	2019-20
3	3--3	T.A/D.A Supervisory Staff	60,000,000	65,000,000	5,000,000	2019-20
4	6--7	Purchase of Spare Parts and Printing Machine for General Press / Confidential Press	5,000,000	10,000,000	5,000,000	2019-20
5	9--10	Refreshment for officers	1,200,000	5,200,000	4,000,000	2019-20
6	9--12	Purchase of Petrol, Diesel and Gas	13,500,000	15,000,000	1,500,000	2019-20
7	3--6	Expenses of Laboratory	4,500,000	5,000,000	500,000	2019-20
8	9--9	Law suits and services	2,000,000	2,200,000	200,000	2019-20
9	2--3	Examiners Contingencies	100,000	200,000	100,000	2019-20
10	3--17	Compilation of Results	-	100,000	100,000	2019-20
11	4--1	Result Gazette, Syllabus, Board Calendar, Magazine, Model Papers	200,000	300,000	100,000	2019-20
Total			199,000,000	242,000,000	43,000,000	
BISE Sargodha						
1	A03919-a	Remuneration, to Supdt./Supervisory staff for Intermediate, Languages & Professional Examinations	20,000,000	23,000,000	3,000,000	2017-18
2	A03919-b	Remuneration to Internal/External Tabulators and Scrutineers / Refreshment	1,500,000	1,600,000	100,000	2017-18
3	A03906	Uniform for Drivers/Security Guards/Press	400,000	440,000	40,000	2017-18
4	A06103	Financial Assistance to Talented Students / Position Holders	1,500,000	2,000,000	500,000	2018-19
5	A03919-b	Remuneration to Internal/External Tabulators and	800,000	900,000	100,000	2018-19

Unjustified approval of excess Budget than demand Rs. 79.940 Million						
BISE Gujranwala						
(Amount in Rs.)						
Sr. No.	Budget Head	Detail of Expenditure	Budget Estimate / demand submitted by the concerned section	Budget Approval by the Board	Excess Budget Approval	Financial Year
		Scrutineers / Refreshment				
6	A03919	Remuneration to Supdt./Supervisory staff for SSC, Examinations.	60,000,000	60,500,000	500,000	2019-20
7	A03942	Local Paper 17x27.	14,000,000	16,500,000	2,500,000	2019-20
8	A03919-b	Remuneration to Internal/External Tabulators and Scrutineers / Refreshment	-	800,000	800,000	2019-20
9	A03919-H	Marking staff Intermediate ,Languages & Professional Examiners	60,000,000	60,500,000	500,000	2019-20
10	A03805	General Travelling Allowance	4,000,000	4,500,000	500,000	2019-20
11	A03919-e	Payment of Paper Setters	2,500,000	3,000,000	500,000	2019-20
12	A05216	Financial Assistance (To Family In Case Of Death Of Govt. Employees).	5,000,000	8,000,000	3,000,000	2020-21
13	A03919-L	Remuneration for PBCC Meetings	300,000	400,000	100,000	2020-21
14	A03942-G	Certificates	25,000,000	36,000,000	11,000,000	2021-22
15	A04110	Contribution Towards Pension of Board Employees	140,000,000	150,000,000	10,000,000	2021-22
16	A03942-A	Purchase of Cloth/Prepared Cloth Bags etc.	8,000,000	10,000,000	2,000,000	2021-22
17	A03303	Electricity	6,000,000	7,000,000	1,000,000	2021-22
18	A03825-a	T.A to Marking Staff SSC (Practical)	-	300,000	300,000	2021-22
19	A03919-L	Remuneration for PBCC Meetings	400,000	600,000	200,000	2021-22
20	A03825-b	T.A to Marking Staff HSSC (Practical)	-	200,000	200,000	2021-22
21	A03919-f	Payment to Institutions For Laboratories Bill	-	100,000	100,000	2021-22
Total (Rs.)			349,400,000	386,340,000	36,940,000	
Grand Total (Rs.)			548,400,000	628,340,000	79,940,000	

Table-29**Unauthorized Incurrence of Expenditure beyond Adequate Budgetary Provisions Rs. 490.90 million and Illegitimate Expenditure of Rs. 106.30 Million incurred without budget****(Amount in Rs.)**

Sr. No.	AMIS No.	Name of Board	Nature of Para	Final Budget (Rs.)	Actual Expenditure (Rs.)	Excess Expenditure than Budget (Rs.)
1	2023-0000001905_F00046	BISE Gujranwala	Expenditure incurred without adequate budget	228,410,000	369,406,676	140,996,676
2	2023-0000001905_F00141	BISE Sargodha		75,414,080	113,739,250	38,325,170
3	2023-0000001905_F00212	BISE Sahiwal		232,620,000	293,502,048	60,882,048
4	2023-0000001905_F00265	BISE DG Khan		204,125,370	228,088,720	23,963,350
5	2023-0000001905_F00312	BISE Bahawalpur		750,738,000	860,572,000	109,834,000
6	2023-0000001905_F00362	BISE Faisalabad		872,265,000	989,152,300	116,887,300
Total				2,363,572,450	2,854,460,994	490,888,544
1	2023-0000001905_F00046	BISE Gujranwala	Expenditure incurred without budget	Nil	106,300,000	106,300,000

Table-30**(Amount in Rs.)**

Sr. No.	Para No.	Name of Boards	Description	Balance of funds (Rs.)
1	2023-0000001905_F00231	BISE Sahiwal	accounts of pension, benevolent and endowment fund not prepared	685,075,974
2	2023-0000001905_F00099	BISE Multan		269,754,466
3	2023-0000001905_F00365	BISE Faisalabad		123,665,651
4	2023-0000001905_F00100	BISE Multan	Non-Maintenance of separate Scholarship Fund	48,302,612
5	2023-0000001905_F00225	BISE Sahiwal	Non-Maintenance of Separate Sports Fund	35,317,905
6	2023-0000001905_F00280	BISE DG Khan		51,985,900
7	2023-0000001905_F00326	BISE Bahawalpur		61,209,491
8	2023-0000001905_F00374	BISE Faisalabad		44,064,631
Total				1,319,376,630

Table-31

Sr. No.	Para No.	Name of Boards	Description
1	2023-0000001905_F00004	BISE Lahore	Non-preparation of consolidated financial statement
2	2023-0000001905_F00043	BISE Gujranwala	
3	2023-0000001905_F00101	BISE Multan	
4	2023-0000001905_F00138	BISE Sargodha	
5	2023-0000001905_F00181	BISE Rawalpindi	
6	2023-0000001905_F00228	BISE Sahiwal	
7	2023-0000001905_F00269	BISE DG Khan	
8	2023-0000001905_F00315	BISE Bahawalpur	
9	2023-0000001905_F00366	BISE Faisalabad	
10	2023-0000001905_F00049	BISE Gujranwala	Non-preparation of accounts on proper format
11	2023-0000001905_F00107	BISE Multan	

Sr. No.	Para No.	Name of Boards	Description
12	2023-0000001905_F00182	BISE Rawalpindi	
13	2023-0000001905_F00229	BISE Sahiwal	
14	2023-0000001905_F00364	BISE Faisalabad	
15	2023-0000001905_F00402	BISE Lahore	

Table-32

Sr. No.	Para No.	Name of Formation	Description
1	2023-0000001905_F00045	BISE Gujranwala	Non-submission of Statement of Accounts along with Audit report to the Controlling Authority
2	2023-0000001905_F00106	BISE Multan	
3	2023-0000001905_F00140	BISE Sargodha	
4	2023-0000001905_F00180	BISE Rawalpindi	
5	2023-0000001905_F00230	BISE Sahiwal	
6	2023-0000001905_F00283	BISE DG Khan	
7	2023-0000001905_F00330	BISE Bahawalpur	
8	2023-0000001905_F00401	BISE Lahore	

Table-33

Wasteful expenditure on marking of fictitious number manually by non-adoption of automation secrecy system causing extra burden on the finances of the Board for Rs. 341.618 million

(Amount in Rs.)

Sr. No.	Para No.	Name of Formation	Total Expenditure (Rs.)
1	2023-0000001905_F00017	BISE Lahore	3,1994,586
2	2023-0000001905_F00065	BISE Gujranwala	83,145,037
3	2023-0000001905_F00157	BISE Sargodha	23,789,122
4	2023-0000001905_F00298	BISE DG Khan	28,740,723
5	2023-0000001905_F00347	BISE Bahawalpur	17,808,690
6	2023-0000001905_F00192	BISE Rawalpindi	48,764,368
7	2023-0000001905_F00120	BISE Multan	31,030,000
8	2023-0000001905_F00245	BISE Sahiwal	22,353,113
9	2023-0000001905_F00388	BISE Faisalabad	53,993,264
Total			341,618,903

Table-34**Wasteful expenditure on Checkers, tabulators & scrutineers for Rs. 147.38 million**

(Amount in Rs.)

Sr. No.	Para No.	Name of Formation	Payment to	Amount Particulars (Rs.)
1	2023-0000001905_F00018	BISE Lahore	External tabulators	33,622,000
2	2023-0000001905_F00066	BISE Gujranwala	External tabulators and scrutineers	95,912,859
3	2023-0000001905_F00119	BISE Multan	external tabulator	3,700,000
4	2023-0000001905_F00193	BISE Rawalpindi	Internal tabulators & scrutineers	2,082,000
5	2023-0000001905_F00244	BISE Sahiwal	External tabulators	3,216,945
6	2023-0000001905_F00296	BISE DG Khan	External Tabulators	5,520,360
7	2023-0000001905_F00346	BISE Bahawalpur	External Tabulators	3,321,764
Total				147,375,928

Table-35**In efficient computerization and poor in put controls**

Sr. No.	Para ID	BISE	Remarks
1	2023-0000001905_F00121	BISE Multan	Non integration of software used for conduct of exam, finance branches,
2	2023-0000001905_F00295	BISE DG Khan	
3	2023-0000001905_F00159	BISE Sargodha	non appointment of IT staff
4	2023-0000001905_F00247	BISE Sahiwal	Many cases have been reported for inadmissible admission, giving fake marks, preparation of fake award list, issuance of fake certificate declaration of incurrent result, fake date of birth etc.
5	2023-0000001905_F00297	BISE DG Khan	
6	2023-0000001905_F00345	BISE Bahawalpur	
7	2023-0000001905_F00390	BISE Faisalabad	

Table-36

Sr. No.	OS No.	Name of Boards	Remarks
1	2023-0000001905_F00344	BISE Bahawalpur	Upto 54% error detected during rechecking process.
2	2023-0000001905_F00387	BISE Faisalabad	Upto 20.79% error detected during rechecking process

ANNEXURES

Annexure-A

Undue burden on Boards funds on payment of allowances for Rs. 10,511.45 million not in conformity with the rules enforced by the government

1998 PLC (CS) 592

JUDGMENT SHEET
IN THE LAHORE HIGH COURT LAHORE/
RAWALPINDI BENCH RAWALPINDI/
MULTAN BENCH MULTAN
JUDICIAL DEPARTMENT
I.C.A. No. 551 of 1997

JUDGMENT
DATE OF HEARING 1-12-1997
APPELLANT (Mufti-ul-Qamar Shahzad) Rep. by Ch. Isharshah Ahmed Advocate
RESPONDENT BY (Govt. of Punjab) No. 1: Rep. by Mian Shahid Iqbal A.A.G.
No. 2: Rep. by H. Muhammad Hanif Advocate

MALIK MUHAMMAD QAYYUM, J. This judgment shall dispose of ICA Nos. 551/97, 552/97, 553/97, 554/97, 561/97, 562/97, 564/97, 747/97, 787/97 and 823/97 all of which involve the same controversy.

2. The appellants are the employees of the various Boards of Intermediate and Secondary Education set up under the Board of Intermediate and Secondary Education Act, 1976. The question of grant of certain benefits came up for consideration before the Government on 7.9.1994. The Secretary Education constituted a committee comprising of Additional Secretary Education Department, Additional Secretary Finance and Chairmen of the Board of Intermediate and Secondary Education Lahore and Rawalpindi. The committee in its meeting held on 8.9.1994 decided that the demands of the employees for grant of 35% medical allowance on running pay scale; 60% house rent allowance on the basic pay and

leave encashment including all allowances except conveyance allowance should be decided by the Boards being the competent authority under section 10 of the Board of Intermediate and Secondary Education Act, 1976 as amended in 1985. The decision of the committee was conveyed by the Education Department to eight Boards functioning in the Province of Punjab with a direction to take necessary action under intimation to the Department.

3. It is common ground between the parties that subsequently the Boards considered the demand and accepted the same. However, the Government raised an objection that no such decision could be taken unless approved or vetted by the controlling authority viz. the Government under the Board of Intermediate and Secondary Education Act, 1976 as amended. The appellants challenged this decision of the Government by filing the constitutional petitions out of which these appeals have arisen.

4. The learned single Judge on 16.6.1997 partially allowed the constitutional petitions and held the appellants entitled to medical allowance at the rate of 35% of the running basic pay. Their other two claims for payment of house rent at the rate of 60% of basic pay and the leave encashment including all allowances except conveyance allowance were disallowed.

1/97 5. We have heard Chaudhry Khurshid Ahmad and Mr. Noor Muhammad Awan, Advocates who have appeared on behalf of the appellants in ICA Nos. 551, 552, 553, 554, 561, 562, 564, 747 and 823 of 1997. Their contention is that the Government having itself directed and authorised the Boards to take their own decisions on the demands of the employees could not have subsequently objected to their authority to decide the matter. They have relied upon section 10(4) of the Act in support of this submission.

6. Sh. Shahid Waheed, Advocate appearing on behalf of the Board of Intermediate and Secondary Education Lahore and Ujranwala has pointed out that the Boards have also filed ICA Nos. 787 of 1997 and 1810 of 1997 which seek expungement of remarks made by learned single Judge in para-11 of his impugned judgment against the Chairman, Controller and Secretary of the Boards. He has also defended the impugned judgment on merits.

7. Section 10(4) of the Board of Intermediate and Secondary Education Act, 1976 as amended reads as under:-

10. Powers of the Board.

- 1)
- 2)
- 3)

4) Except where the controlling Authority directs otherwise, a Board shall not make any rules or allow any concession, benefit, privilege or allowance to any person which is not in conformity with the rules enforced by the Government on similar matters.

3. The emphasis of the learned counsel for the appellant in support of this appeal is on the words appearing in sub section 4 of section 10 "except where the controlling authority directs otherwise". In his submission the Board is competent to make any rule or allow any concession, benefit, privilege or allowance to any person unless it has been prohibited from doing so by the controlling authority. Learned counsel explains that in the present case not only that there was no embargo placed by the Government on the powers of the Board but the Government itself has directed the Board to take its own decision in the meeting held on 8.9.1994 of the committee which has been constituted by the Government whose decision was conveyed to the Chairman of the Board vide letter dated 15.9.94 with a direction that the further necessary action be taken under intimation to the Education Department.

There is considerable merit in these contentions. Section 10(4) of the Board of Intermediate and Secondary Education Act, 1976 allows the Board to allow any concession

to a person or to make rules except where there is a specific prohibition.

10. Learned counsel for the appellants pointed out that so far as the house rent is concerned by Notification No. AB-III-3-3/81 dated 12.9.1991 issued by the Finance Department of the Government of Punjab in sub para-b the Government had directed that the house rent allowance be determined on the basis of minimum of the pay scale and shall not exceed 60% of that minimum and where the house rent allowance is determined on the basis of basic pay, the revised rate of house rent allowance shall not exceed 55% of the basic pay. In the present case as has been pointed out by the learned counsel the Board itself has decided that the house rent be paid at the rate of 55% of the basic pay scale. This decision of the Board being in conformity with the rules of the Government no approval of the controlling authority was necessary. It is also to be seen that the Government itself on 8.9.1991 decided that the various Boards themselves took the decision on the demands put forward by the employees it could not therefore, subsequently turn around and proceed to nullify the decision taken by the Boards.

11. The next question is relating to encashment of earned leave of 48 days per year except the conveyance allowance. In this behalf learned counsel for the appellants has drawn the attention of this court to the letter of the Government dated 29.9.1991 by which the Boards were authorised to allow encashment of the earned leave to the employees of all kinds of Boards of Intermediate and Secondary Education in Punjab with immediate effect.

12. This claim was refused by the learned single Judge who ~~was pleased to~~ held that the Government by its letter dated 4.6.1984 refused to allow encashment of leave. Unfortunately, however, the learned single Judge did not notice that the aforesaid letter of the Government refers to encashment of leave preparatory to retirement and not earned leave during the course of service.

13. ~~We agree with the learned single Judge that~~ on the basis of letter dated 4.6.1984 the leave encashment could not be allowed. To us it is quite evident that the aforesaid letter had no application to the encashment of earned leave which had already been allowed by the Government vide its letter dated 29.9.1991. Even if it be assumed that letter of 4.6.1984 was relevant in the present context yet it stood superceded by a subsequent letter dated 29.9.1991.

14. Learned counsel further pointed out that Board of Intermediate and Secondary Education in terms of section 10(4) of the Act framed rules known as The Boards' Employees Encashment of earned leave rules, 1991 pursuant to the recommendation of a committee set up by the Board which comprises of the two representatives of the Government itself who too had favoured making of rules. Be that as it may, we have noticed from the record that firstly the Government itself has decided that it was for the Boards to take any decision on the demand made by the employees at their own level and secondly by its letter dated 18.9.1991 the Boards were allowed the encashment of the earned leave. Consequently requirement of section 10(4) stood complied with.

15. We may also state that the learned counsel appearing behalf of the respondent Board has not in principle opposed grant of facility of encashment of leave to the employees but he says that the entitlement should be worked out on the basis of pay excluding all the allowances. He further submits that the Government of Punjab had objected to the entitlement being worked out inclusive of the allowances. In reply learned counsel for the appellants have submitted that the Government of Punjab itself and all the bodies under its administrative

control have allowed their employees to leave encashment facility ~~work out~~ on the basis of the basic pay along with all the allowance except conveyance allowance. Reference has been made by the learned counsel to the order of the Secretary Punjab Agricultural Development and Supplies Corporation dated 11.7.1996 and rule 3 of the Punjab Small Industries Corporation Revised Leave Rules, 1986. It is also pointed out that the rules framed by the Board of Intermediate Education, Karachi also allow the same facility. In this respect rule 19 of Leave Rules of Karachi Board has been referred to.

16. We are, however, unable to agree with the learned counsel. It has been conceded before us that there are no rules framed by the Government which allow the encashment of the leave on ~~xxx xxxxx~~ basic pay plus the allowances so far as the employees of Government are concerned. On the plain wording of section 10(4), if the Boards wanted to allow this extra benefit or concession approval of Government was necessary. No doubt the Government had granted the permission to the Board to allow encashment of the earned leave but there is nothing in the permission which can be construed as allowing the Board to work out the entitlement by including the allowances when the Government itself was not doing so. Consequently, the contention of the learned counsel for the respondents that the leave encashment should be confined only

to basic pay scale appears to be correct. We are consequently of the view that it is for the Government of Punjab to decide whether while calculating leave encashment allowances should also be included or not. This limited question shall be placed by the Board before the Government which shall take a final decision in the matter within two months.

17. Before parting with the case, we feel that in the facts and circumstances of the case the Chairman and Officers of the Boards had acted bona fide and we are, therefore, inclined to expunge the remarks made by the learned single Judge about them. Order accordingly.

In view of the above, we allow the appeals and modify the order of the learned single Judge and hold that the appellants are entitled to house rent at the rate of 50% of the basic pay and also leave encashment on basic pay. The matter as regards the entitlement to encashment of leave on the allowances except conveyance allowance shall be referred to the Government for its approval which shall take final decision within two months from today.

No order as to costs.

Mr
(SAEED-UR-REHMAN FARRUKH)
JUDGE

Malik Muhammad Jaryun
(MALIK MUHAMMAD JARYUN)
JUDGE

SECRET

Cabinet Meeting
12th July, 2002

Para: No: 08

09

12/9

REVISION OF PAY SCALES OF THE EMPLOYEES OF BOARDS
INTERMEDIATE & SECONDARY EDUCATION PUNJAB

The agenda item was presented by the Secretary Education before the Cabinet.

The Cabinet was informed that the Finance Department, Government of Punjab introduced revised pay scales for civil employees of the Provincial Government on 1st December 1, 2001. The Finance Department subsequently, vide its notification No. SO(AB-IV) 14-1/94 dated 25.10.2001 also allowed applicability of the Revised Basic Pay Scheme as a Package to the autonomous / semi autonomous bodies, subject inter-alia condition that the autonomous / semi autonomous bodies having different pay allowances would not revise the existing pay scale of their employees without consult Finance Department.

The Cabinet was further informed that the Education Department Boards of Intermediate & Secondary Education, which under the existing law are autonomous bodies. The employees of the Boards opted in favour of the revised pay scales with the condition that the existing allowances, i.e. House Rent Allowance at 50% of running basic pay, Medical Allowance at 35% of the running basic pay, Fuel Allowance (3 basic salaries per year) and leave encashment would continue to be being availed by them in pursuance of orders of the court.

The Cabinet was informed that the employees of all the Boards went on strike during the examinations scheduled to be held in May, 2002 to press for their demand to get revised pay scales alongwith existing allowances. Hence, the Governor, Punjab constituted a committee to resolve the issue, headed by the Chief Secretary with Chairman, Finance and Secretaries, Finance and Education as members. The Committee recommended that the Finance Department would relax the restriction imposed vide part (c) of its notification SO(AB-IV) 14-1/94 dated 25.10.2001 in respect of the Boards, restoring their right to take a decision regarding grant of enhanced pay and allowances to the staff of their Boards under the existing law. The Committee, however, required the Education Department to submit the case for the approval of the Cabinet prior to allowing revised pay scales and existing allowances to the Board Employees.

The Cabinet noted that in a previous meeting dated 5.9.2001, it was decided that in future no more allowances, perks or privileges above those admissible to the employees of the Boards and the

to decide the issue as per their relevant law/rules. However
there must not be any enforcement examination fee/other

DECISIONS

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The Cabinet lifted the restriction imposed upon the Boards of In
Secondary Education vide its decision dated 30.9.2010 and also
revise the pay scale and allowances of their employees under
law/rules subject to the following conditions:

- (a) No financial burden accrued because of revision of pay scales and
shall be taken up by the Punjab Government; and
- (b) The Boards will not enhance their examination fee or other services
without prior approval of the Government.

→ Cabinet

Annexure-B (2023-0000001905_F00129-BISE Multan)

(Amount in Rs.)

Sr. No.	Name of Officer	Original Pay Scale	Personal Pay Scale	Recovery
1	Malik Muhammad Rauf Khokhar	18	19	132,312
2	Dr. Hafiz Fida Hussain	18	19	433,107
3	Mujeeb-Ur-Rehman	18	19	456,345
4	Saleem Raza Baloch	17	18	322,553
Total Recovery of Pay & Allowances				1,344,316

Detail working

MALIK MUHAMMAD RAUF KHOKHAR

(Amount in Rs.)

From	To	Period in months	Basic Pay		Medical		House rent		Conveyance Allowance	Adhoc 2016	Adhoc 2017	Adhoc 2018		Adhoc 2019		Adhoc 2021	Utility Allowance	Difference	Recovery	
October 3, 2017		-	95,750		47,875	-	47,875	-	5,000	7,989	9,575									
4-Oct-17	30-Nov-17	1.90	95,750	95,810	47,875	47,905	47,875	47,905	5,000	7,989	7,989	9,575	9,581						126	240
1-Dec-17	30-Jun-18	7	98,620	98,860	49,310	49,430	49,310	49,430			9,862	9,886							504	3,528
1-Jul-18	30-Nov-18	5	98,620	98,860	49,310	49,430	49,310	49,430			9,862	9,886	9,862	9,886					528	2,640
1-Dec-18	30-Jun-19	7	101,490	101,910	50,745	50,955	50,745	50,955			10,149	10,191	10,149	10,191					924	6,468
1-Jul-19	30-Nov-19	5	101,490	101,910	50,745	50,955	50,745	50,955			10,149	10,191	10,149	10,191	10,149	10,191			966	4,830
1-Dec-19	30-Jun-20	7	104,360	104,960	52,180	52,480	52,180	52,480			10,436	10,496	10,436	10,496	10,436	10,496			1,380	9,660
1-Jul-20	30-Nov-20	5	104,360	104,960	52,180	52,480	52,180	52,480			10,436	10,496	10,436	10,496	10,436	10,496			1,380	6,900
1-Dec-20	30-Jun-20	7	107,230	108,010	53,615	54,005	53,615	54,005			10,723	10,801	10,723	10,801	10,723	10,801			1,794	12,558
1-Jul-21	30-Nov-21	5	107,230	108,010	53,615	54,005	53,615	54,005			10,723	10,801	10,723	10,801	10,723	10,801	20,000	25,000	6,872	34,360
1-Dec-21	30-Jun-22	7	110,100	111,060	55,050	55,530	55,050	55,530			11,010	11,106	11,010	11,106	11,010	11,106	20,000	25,000	7,304	51,128
Total Recovery of Pay & Allowances																				132,312

DR. HAFIZ FIDA HUSSAIN

(Amount in Rs.)

From	To	Period in months	Basic Pay		Medical		House Rent		Conveyance Allowance	Adhoc 2016	Adhoc 2017		Adhoc 2018		Adhoc 2019		Adhoc 2021		Utility Allowance	Difference	Recovery																				
October 3, 2017			84,270		42,135	-	42,135	-	5,000	7,029	8,427	-																													
4-Oct-17	30-Nov-17	1.90	84,270	86,660	42,135	43,330	42,135	43,330			8,427	8,666									5,019	9,552																			
1-Dec-17	30-Jun-18	7	87,140	89,710	43,570	44,855	43,570	44,855			8,714	8,971										5,397	37,779																		
1-Jul-18	30-Nov-18	5	87,140	89,710	43,570	44,855	43,570	44,855			8,714	8,971	8,714	8,971								5,654	28,270																		
1-Dec-18	30-Jun-19	7	90,010	92,760	45,005	46,380	45,005	46,380			9,001	9,276	9,001	9,276								6,050	42,350																		
1-Jul-19	30-Nov-19	5	90,010	92,760	45,005	46,380	45,005	46,380			9,001	9,276	9,001	9,276	9,001	9,276						6,325	31,625																		
1-Dec-19	30-Jun-20	7	92,880	95,810	46,440	47,905	46,440	47,905			9,288	9,581	9,288	9,581	9,288	9,581						6,739	47,173																		
1-Jul-20	30-Nov-20	5	92,880	95,810	46,440	47,905	46,440	47,905			9,288	9,581	9,288	9,581	9,288	9,581						6,739	33,695																		
1-Dec-20	30-Jun-20	7	95,750	98,860	47,875	49,430	47,875	49,430			9,575	9,886	9,575	9,886	9,575	9,886						7,153	50,071																		
1-Jul-21	30-Nov-21	5	95,750	98,860	47,875	49,430	47,875	49,430			9,575	9,886	9,575	9,886	9,575	9,886	9,575	9,886	20,000	25,000		12,464	62,320																		
1-Dec-21	30-Jun-22	7	98,620	101,910	49,310	50,955	49,310	50,955			9,862	10,191	9,862	10,191	9,862	10,191	9,862	10,191	20,000	25,000		12,896	90,272																		
Total Recovery of Pay & Allowances																																									433,107

MUJEEB-UR-REHMAN

(Amount in Rs.)

From	To	Period in months	Basic Pay		Medical		House Rent		Conveyance Allowance	Adhoc 2016	Adhoc 2017		Adhoc 2018		Adhoc 2019		Adhoc 2021		Utility Allowance	Difference	Recovery																					
October 3, 2017			87,140		43,570	-	43,570	-	5,000	7,269	8,714	-																														
4-Oct-17	30-Nov-17	1.90	87,140	89,710	43,570	44,855	43,570	44,855			8,714	8,971										5,397	10,272																			
1-Dec-17	30-Jun-18	7	90,010	92,760	45,005	46,380	45,005	46,380			9,001	9,276										5,775	40,425																			
1-Jul-18	30-Nov-18	5	90,010	92,760	45,005	46,380	45,005	46,380			9,001	9,276	9,001	9,276								6,050	30,250																			
1-Dec-18	30-Jun-19	7	92,880	95,810	46,440	47,905	46,440	47,905			9,288	9,581	9,288	9,581								6,446	45,122																			
1-Jul-19	30-Nov-19	5	92,880	95,810	46,440	47,905	46,440	47,905			9,288	9,581	9,288	9,581	9,288	9,581						6,739	33,695																			
1-Dec-19	30-Jun-20	7	95,750	98,860	47,875	49,430	47,875	49,430			9,575	9,886	9,575	9,886	9,575	9,886						7,153	50,071																			
1-Jul-20	30-Nov-20	5	95,750	98,860	47,875	49,430	47,875	49,430			9,575	9,886	9,575	9,886	9,575	9,886						7,153	35,765																			
1-Dec-20	30-Jun-20	7	98,620	101,910	49,310	50,955	49,310	50,955			9,862	10,191	9,862	10,191	9,862	10,191						7,567	52,969																			
1-Jul-21	30-Nov-21	5	98,620	101,910	49,310	50,955	49,310	50,955			9,862	10,191	9,862	10,191	9,862	10,191	9,862	10,191	20,000	25,000		12,896	64,480																			
1-Dec-21	30-Jun-22	7	101,490	104,960	50,745	52,480	50,745	52,480			10,149	10,496	10,149	10,496	10,149	10,496	10,149	10,496	20,000	25,000		13,328	93,296																			
Total Recovery of Pay & Allowances																																										456,345

SALEEM RAZA BALOCH

(Amount in Rs.)

From	To	Period in months	Basic Pay	Medical	House Rent	Conveyance Allowance	Adhoc 2016	Adhoc 2017	Adhoc 2018	Adhoc 2019	Adhoc 2021	Utility Allowance	Difference	Recovery			
October 3, 2017			69,470	34,735	34,735	5,000	5,825	6,947									
04-Oct-17	30-Nov-17	1.90	69,470	34,735	34,960			6,947	6,992				945	1,799			
01-Dec-17	30-Jun-18	7	71,770	35,885	35,885			7,177	7,279				2,142	14,994			
01-Jul-18	30-Nov-18	5	71,770	35,885	36,395			7,177	7,279	7,177	7,279		2,244	11,220			
01-Dec-18	30-Jun-19	7	74,070	37,035	37,830			7,407	7,566	7,407	7,566		3,498	24,486			
01-Jul-19	30-Nov-19	5	74,070	37,035	37,830			7,407	7,566	7,407	7,566		3,657	18,285			
01-Dec-19	30-Jun-20	7	76,370	38,185	39,265			7,637	7,853	7,637	7,853		4,968	34,776			
01-Jul-20	30-Nov-20	5	76,370	38,185	39,265			7,637	7,853	7,637	7,853		4,968	24,840			
01-Dec-20	30-Jun-20	7	78,670	39,335	40,700			7,867	8,140	7,867	8,140		6,279	43,953			
01-Jul-21	30-Nov-21	5	78,670	39,335	40,700			7,867	8,140	7,867	8,140	7,867	8,140	15,000	20,000	11,552	57,760
01-Dec-21	30-Jun-22	7	80,970	40,485	42,135			8,097	8,427	8,097	8,427	8,097	8,427	15,000	20,000	12,920	90,440
Total Recovery of Pay & Allowances															322,553		

Annexure-C

Summary of dead heads

(Amount in Rs.)

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84 Million in such heads								
Name of BISE	Sr. No.	Budget Head	Detail of Budget Head	Dead Head Aging	Total Budget Allocation	Total Expenses	Total Unspent	Unspent Rate
BISE Rawalpindi	1	12-A	Construction of Campus	Five Years	754,000,000	-	754,000,000	100%
	2	6-O	Depreciation of vehicle	Five Years	2,400,000	-	2,400,000	100%
	3	1-H	Leave Salary	Five Years	2,200,000	-	2,200,000	100%
	4	6-N	Depreciation of machinery/computer	Five Years	2,100,000	-	2,100,000	100%
	5	4-C	Calendar	Five Years	350,000	-	350,000	100%
	6	11-A	Purchase of Exam. Furniture	Five Years	5,000	-	5,000	100%
	7	9-D	Sports Grant to Headmaster's Association	Five Years	5,000	-	5,000	100%
Total					761,060,000			
BISE Lahore	1	13—8	Construction of Building	Five Years	305,500,000	-	305,500,000	100%
	2	7—4	Printing & Binding Charges of Result Gazette	Five Years	1,900,000	-	1,900,000	100%
	3	4	Board's Publications (Syllabi, Calendar & Magazine Etc.)	Five Years	1,800,000	-	1,800,000	100%
	4	13-A-3	Typewriter/ Franking Machines	Five Years	1,600,000	-	1,600,000	100%
	5	2—3	Languages Examination	Five Years	500,000	-	500,000	100%
Total					311,300,000			
BISE Faisalabad	1		Purchase of Board Vehicles	Five Years	75,750,000	-	75,750,000	100%
	2		Purchase of Certificate & repair of Sports Material	Five Years	375,000	-	375,000	100%
	3		Board Calendar / other publications	Five Years	250,000	-	250,000	100%
	4		Rent for Examination Furniture etc.	Five Years	150,000	-	150,000	100%
Total					76,525,000			
BISE Sargodha	1	A05202	Advances to Govt. for Educational Development.	Five Years	65,000,000	-	65,000,000	100%
	2	A09601-A	Printing Machines (Board's General Press) etc.	Five Years	1,550,000	-	1,550,000	100%
	3	A013702	Repair of Software	Five Years	600,000	-	600,000	100%
	4	A08104	Cycle	Five Years	220,000	-	220,000	100%
	5	A01224	Entertainment Allowance	Five Years	50,000	-	50,000	100%
	6	A1153	Special Pay	Five Years	50,000	-	50,000	100%
Total					67,470,000			
BISE Gujranwala	1	3—17	Compilation of Results	Five Years	15,160,000	-	15,160,000	100%
	2	15—3	Housing Scheme / Development work.	Five Years	4,100,000	-	4,100,000	100%
	3	6—10	Purchase of Weapon	Five Years	3,200,000	-	3,200,000	100%
	4	13—1	Refund of Board Employee's Security	Five Years	2,200,000	-	2,200,000	100%
	5	16—6	Miscellaneous Expenditures for Scouts Camp	Five Years	1,300,000	-	1,300,000	100%
	6	8—6	Promotion of Education for Schools & Colleges	Five Years	1,100,000	-	1,100,000	100%

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84 Million in such heads								
Name of BISE	Sr. No.	Budget Head	Detail of Budget Head	Dead Head Aging	Total Budget Allocation	Total Expenses	Total Unspent	Unspent Rate
	7	3—11	Repairing of Examinations Furniture	Five Years	1,000,000	-	1,000,000	100%
	8	9—15	Award for Supervisory Staff	Five Years	1,000,000	-	1,000,000	100%
	9	16—8	Refresher Course for PET and Lecturer Physical Education	Five Years	700,000	-	700,000	100%
	10	14—5	Loan for Cycle	Five Years	192,000	-	192,000	100%
	11	12—5	Purchase of Ice and Coal	Five Years	190,000	-	190,000	100%
	12	3—10	Fee to Hand Writing Experts	Five Years	50,000	-	50,000	100%
	13	7—2	With Holding Tax	Five Years	50,000	-	50,000	100%
	14	9—19	Post Audit Fee	Five Years	50,000	-	50,000	100%
	15	7—1	Property Tax	Five Years	5,000	-	5,000	100%
	Total					30,297,000		
BISE Sahiwal	1	3(4)	Purchase of Heavy Duty Generator / Transformer	Five Years	12,800,000	-	12,800,000	100%
	2	3(17)	Purchase of Weapon	Five Years	3,700,000	-	3,700,000	100%
	3	16(10)	Punjab Youth Festival	Five Years	750,000	-	750,000	100%
	4	5(10)	Repairing of Examinations Furniture	Five Years	570,000	-	570,000	100%
	5	5(8)	Fee to Hand Writing Experts	Five Years	90,000	-	90,000	100%
Total					17,910,000			
BISE DG Khan	1	4.1	Syllabus, Calendar & Magazines etc.	Five Years	910,000	-	910,000	100%
	2	1f	Audit Fee	Five Years	250,000	-	250,000	100%
	3	13.6	Expenditure on Establishment & All Other expenses on the Physical Education Branch.	Five Years	230,000	-	230,000	100%
	4	7.1(i)	Hotel Charges	Five Years	200,000	-	200,000	100%
	5	13.7	Other Misc. Expenses	Five Years	130,000	-		
	6	13.5	Expenditure Against Sports Grant and Contribution to other Boards	Five Years	50,000	-	50,000	100%
	7	3.6	Railway freight & Transportation Charges	Five Years	50,000	-	50,000	100%
	8	8.14	Grant-in-aid to employee's welfare Association.	Five Years	40,000	-	40,000	100%
	9	3.10	Hand writing Expert's Fees	Five Years	32,000	-	32,000	100%
Total					1,892,000			
BISE Bahawalpur	1		Fire Extinguisher / Fire Fighting equipment.	Five Years	1,450,000	-	1,450,000	100%
	2		Marriage Grants	Five Years	50,000	-	50,000	100%
Total					1,500,000			
BISE Multan	1		Photo-stat Machines / Copy printer (Meeting)	Five Years	350,000	-	350,000	100%
	2		Emergency Assistance to "C" Class Employees	Five Years	270,000	-	270,000	100%
	3		BOARD'S PUBLICATION (SYLLABI,	Five Years	265,000	-	265,000	100%
Total					885,000			
Grand Total					1,268,839,000			

Annexure-D

Detail of dead heads

(Amount in Rs.)

<i>Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million</i>									
Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Rawalpindi	2017-2018	12-A	Construction of Campus	180,000,000	-	180,000,000	-	180,000,000	100
BISE Rawalpindi	2018-2019	12	Construction of Campus	198,000,000	-	198,000,000	-	198,000,000	100
BISE Rawalpindi	2019-2020	12-A	Construction of Campus	137,500,000	-	137,500,000	-	137,500,000	100
BISE Rawalpindi	2020-2021	12-A	Construction of Campus	118,000,000	-	118,000,000	-	118,000,000	100
BISE Rawalpindi	2021-2022	12	Construction of Campus	120,500,000	-	120,500,000	-	120,500,000	100
BISE Rawalpindi	2017-2018	6-O	Depreciation of vehicle	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2018-2019	6-O	Depreciation of vehicle	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2019-2020	6-O	Depreciation of vehicle	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2020-2021	6-O	Depreciation of vehicle	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2021-2022	6-O	Depreciation of vehicle	400,000	-	400,000	-	400,000	100
BISE Rawalpindi	2017-2018	1-H	Leave Salary	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2018-2019	1-H	Leave Salary	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2019-2020	1-H	Leave Salary	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2020-2021	1-H	Leave Salary	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2021-2022	1-H	Leave Salary	2,000,000	-	2,000,000	-	2,000,000	100
BISE Rawalpindi	2017-2018	6-N	Depreciation of machinery/computer.	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2018-2019	6-N	Depreciation of machinery/computer.	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2019-2020	6-N	Depreciation of machinery/computer.	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2020-2021	6-N	Depreciation of machinery/computer.	500,000	-	500,000	-	500,000	100
BISE Rawalpindi	2021-2022	6-N	Depreciation of machinery/computer.	100,000	-	100,000	-	100,000	100
BISE Rawalpindi	2017-2018	4-C	Calendar	100,000	-	100,000	-	100,000	100
BISE Rawalpindi	2018-2019	4-C	Calendar	100,000	-	100,000	-	100,000	100
BISE Rawalpindi	2019-2020	4-C	Calendar	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2020-2021	4-C	Calendar	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2021-2022	4-C	Calendar	50,000	-	50,000	-	50,000	100
BISE Rawalpindi	2017-2018	11-A	Purchase of Exam. Furniture	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2018-2019	11-A	Purchase of Exam. Furniture	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2019-2020	11-A	Purchase of Exam. Furniture	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2020-2021	11-A	Purchase of Exam. Furniture	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2021-2022	11-A	Purchase of Exam. Furniture	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2017-2018	9-D	Sports Grant to Headmaster's Association	1,000	-	1,000	-	1,000	100

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Rawalpindi	2018-2019	9-D	Sports Grant to Headmaster's Association	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2019-2020	9-D	Sports Grant to Headmaster's Association	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2020-2021	9-D	Sports Grant to Headmaster's Association	1,000	-	1,000	-	1,000	100
BISE Rawalpindi	2021-2022	9-D	Sports Grant to Headmaster's Association	1,000	-	1,000	-	1,000	100
BISE Lahore	2017-18	13--8	Construction of Building	50,000,000	-	50,000,000	-	50,000,000	100
BISE Lahore	2018-19	13--8	Construction of Building	50,000,000	-	50,000,000	-	50,000,000	100
BISE Lahore	2019-20	13--8	Construction of Building	50,000,000	-	50,000,000	-	50,000,000	100
BISE Lahore	2020-21	13--8	Construction of Building	10,000,000	-	10,000,000	-	10,000,000	100
BISE Lahore	2021-22	13--8	Construction of Building	145,500,000	129,200,000	16,300,000	-	16,300,000	100
BISE Lahore	2017-18	7--4	Printing & Binding Charges of Result Gazette	500,000	-	500,000	-	500,000	100
BISE Lahore	2018-19	7--4	Printing & Binding Charges of Result Gazette	200,000	-	200,000	-	200,000	100
BISE Lahore	2019-20	7--4	Printing & Binding Charges of Result Gazette	200,000	-	200,000	-	200,000	100
BISE Lahore	2020-21	7--4	Printing & Binding Charges of Result Gazette	500,000	-	500,000	-	500,000	100
BISE Lahore	2021-22	7--4	Printing & Binding Charges of Result Gazette	500,000	-	500,000	-	500,000	100
BISE Lahore	2017-18	4	Board's Publications (Syllabi, Calander & Magazine Etc.)	200,000	-	200,000	-	200,000	100
BISE Lahore	2018-19	4	Board's Publications (Syllabi, Calander & Magazine Etc.)	200,000	-	200,000	-	200,000	100
BISE Lahore	2019-20	4	Board's Publications (Syllabi, Calander & Magazine Etc.)	200,000	-	200,000	-	200,000	100
BISE Lahore	2020-21	4	Board's Publications (Syllabi, Calander & Magazine Etc.)	200,000	-	200,000	-	200,000	100
BISE Lahore	2021-22	4	Board's Publications (Syllabi, Calander & Magazine Etc.)	1,000,000	-	1,000,000	-	1,000,000	100
BISE Lahore	2017-18	13-A-3	Typewriter/Frinking Machines	500,000	-	500,000	-	500,000	100
BISE Lahore	2018-19	13-A-3	Typewriter/Frinking Machines	500,000	-	500,000	-	500,000	100
BISE Lahore	2019-20	13-A-3	Typewriter/Frinking Machines	200,000	-	200,000	-	200,000	100
BISE Lahore	2020-21	13-A-3	Typewriter/Frinking Machines	200,000	-	200,000	-	200,000	100
BISE Lahore	2021-22	13-A-3	Typewriter/Frinking Machines	200,000	-	200,000	-	200,000	100
BISE Lahore	2017-18	2--3	Languages Examination	100,000	-	100,000	-	100,000	100
BISE Lahore	2018-19	2--3	Languages Examination	100,000	-	100,000	-	100,000	100
BISE Lahore	2019-20	2--3	Languages Examinations	100,000	-	100,000	-	100,000	100
BISE Lahore	2020-21	2--3	Languages Examinations	100,000	-	100,000	-	100,000	100
BISE Lahore	2021-22	2--3	Languages Examinations	100,000	-	100,000	-	100,000	100
BISE Faisalabad	2017-18		Board Calendar / other publications	50,000	-	50,000	-	50,000	100%
BISE Faisalabad	2018-19		Board Calendar / other publications	50,000	-	50,000	-	50,000	100%
BISE Faisalabad	2019-20		Board Calendar / other publications	50,000	-	50,000	-	50,000	100%
BISE Faisalabad	2020-21		Board Calendar / other publications	50,000	-	50,000	-	50,000	100%
BISE Faisalabad	2021-22		Board Calendar / other publications	50,000	-	50,000	-	50,000	100%
BISE Faisalabad	2017-18		Purchase of Board Vehicles	13,000,000	-	13,000,000	-	13,000,000	100%
BISE Faisalabad	2018-19		Purchase of Board Vehicles	11,000,000	-	11,000,000	-	11,000,000	100%
BISE Faisalabad	2019-20		Purchase of Board Vehicles	14,500,000	-	14,500,000	-	14,500,000	100%

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Faisalabad	2020-21		Purchase of Board Vehicles	17,250,000	-	17,250,000	-	17,250,000	100%
BISE Faisalabad	2021-22		Purchase of Board Vehicles	20,000,000	-	20,000,000	-	20,000,000	100%
BISE Faisalabad	2017-18		Purchase of Certificate & repair of Sports Material	75,000	-	75,000	-	75,000	100%
BISE Faisalabad	2018-19		Purchase of Certificate & repair of Sports Material	75,000	-	75,000	-	75,000	100%
BISE Faisalabad	2019-20		Purchase of Certificate & repair of Sports Material	75,000	-	75,000	-	75,000	100%
BISE Faisalabad	2020-21		Purchase of Certificate & repair of Sports Material	75,000	-	75,000	-	75,000	100%
BISE Faisalabad	2021-22		Purchase of Certificate & repair of Sports Material	75,000	-	75,000	-	75,000	100%
BISE Faisalabad	2021-22		Rent for Examination Furniture etc.	30,000	-	30,000	-	30,000	100%
BISE Faisalabad	2017-18		Rent for Examination Furniture etc.	30,000	-	30,000	-	30,000	100%
BISE Faisalabad	2018-19		Rent for Examination Furniture etc.	30,000	-	30,000	-	30,000	100%
BISE Faisalabad	2019-20		Rent for Examination Furniture etc.	30,000	-	30,000	-	30,000	100%
BISE Faisalabad	2020-21		Rent for Examination Furniture etc.	30,000	-	30,000	-	30,000	100%
BISE Sargodha	2019-20	A09601-A	Printing Machines (Board's General Press) etc.	500,000	-	500,000	-	500,000	100
BISE Sargodha	2020-21	A09601-A	Printing Machines (Board's General Press) etc.	200,000	-	200,000	-	200,000	100
BISE Sargodha	2017-18	A09601-B	Printing Machines (Board's Confidential Press) etc.	600,000	-	600,000	-	600,000	100
BISE Sargodha	2019-20	A09601-B	Printing Machines (Board's Confidential Press) etc.	200,000	-	200,000	-	200,000	100
BISE Sargodha	2020-21	A09601-B	Printing Machines (Board's Confidential Press) etc.	50,000	-	50,000	-	50,000	100
BISE Sargodha	2017-18	A013702	Repair of Software	200,000	-	200,000	-	200,000	100
BISE Sargodha	2018-19	A013702	Repair of Software	100,000	-	100,000	-	100,000	100
BISE Sargodha	2019-20	A013702	Repair of Software	100,000	-	100,000	-	100,000	100
BISE Sargodha	2020-21	A013702	Repair of Software	100,000	-	100,000	-	100,000	100
BISE Sargodha	2021-22	A013702	Repair of Software	100,000	-	100,000	-	100,000	100
BISE Sargodha	2017-18	A08104	Cycle	100,000	-	100,000	-	100,000	100
BISE Sargodha	2018-19	A08104	Cycle	50,000	-	50,000	-	50,000	100
BISE Sargodha	2019-20	A08104	Cycle	50,000	-	50,000	-	50,000	100
BISE Sargodha	2020-21	A08104	Cycle	10,000	-	10,000	-	10,000	100
BISE Sargodha	2021-22	A08104	Cycle	10,000	-	10,000	-	10,000	100
BISE Sargodha	2017-18	A01224	Entertainment Allowance	10,000	-	10,000	-	10,000	100
BISE Sargodha	2018-19	A01224	Entertainment Allowance	10,000	-	10,000	-	10,000	100
BISE Sargodha	2019-20	A01224	Entertainment Allowance	10,000	-	10,000	-	10,000	100
BISE Sargodha	2020-21	A01224	Entertainment Allowance	10,000	-	10,000	-	10,000	100
BISE Sargodha	2021-22	A01224	Entertainment Allowance	10,000	-	10,000	-	10,000	100
BISE Sargodha	2017-18	A1153	Special Pay	10,000	-	10,000	-	10,000	100
BISE Sargodha	2018-19	A1153	Special Pay	10,000	-	10,000	-	10,000	100
BISE Sargodha	2019-20	A1153	Special Pay	10,000	-	10,000	-	10,000	100
BISE Sargodha	2020-21	A1153	Special Pay	10,000	-	10,000	-	10,000	100
BISE Sargodha	2021-22	A1153	Special Pay	10,000	-	10,000	-	10,000	100

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Sargodha	2019-20	A05202	Advances to Govt. for Educational Development.	15,000,000	-	15,000,000	-	15,000,000	100
BISE Sargodha	2021-22	A05202	Advances to Govt. for Educational Development.	10,000,000	-	10,000,000	-	10,000,000	100
BISE Sargodha	2019-20	A05202	Advances to Govt. for Educational Development.	15,000,000	-	15,000,000	-	15,000,000	100
BISE Sargodha	2020-21	A05202	Advances to Govt. for Educational Development.	15,000,000	400,000	14,600,000	-	14,600,000	100
BISE Sargodha	2021-22	A05202	Advances to Govt. for Educational Development.	10,000,000	-	10,000,000	-	10,000,000	100
BISE Gujranwala	2017-18	9--15	Award for Supervisory Staff	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2018-19	9--15	Award for Supervisory Staff	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2019-20	9--15	Award for Supervisory Staff	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2020-21	9--15	Award for Supervisory Staff	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2021-22	9--15	Award for Supervisory Staff	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2017-18	3--17	Compilation of Results	10,000,000	500,000	9,500,000	-	9,500,000	100
BISE Gujranwala	2018-19	3--17	Compilation of Results	5,000,000	-	5,000,000	-	5,000,000	100
BISE Gujranwala	2019-20	3--17	Compilation of Results	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2020-21	3--17	Compilation of Results	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2021-22	3--17	Compilation of Results	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2017-18	3--10	Fee to Hand Writing Experts	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2018-19	3--10	Fee to Hand Writing Experts	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2019-20	3--10	Fee to Hand Writing Experts	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2020-21	3--10	Fee to Hand Writing Experts	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2021-22	3--10	Fee to Hand Writing Experts	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2017-18	15--3	Housing Scheme / Development work.	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2018-19	15--3	Housing Scheme / Development work.	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2019-20	15--3	Housing Scheme / Development work.	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2020-21	15--3	Housing Scheme / Development work.	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2021-22	15--3	Housing Scheme / Development work.	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2017-18	14--5	Loan for Cycle	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2018-19	14--5	Loan for Cycle	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2019-20	14--5	Loan for Cycle	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2020-21	14--5	Loan for Cycle	21,000	-	21,000	-	21,000	100
BISE Gujranwala	2021-22	14--5	Loan for Cycle	21,000	-	21,000	-	21,000	100
BISE Gujranwala	2017-18	16--6	Miscellaneous Expenditures for Scouts Camp	500,000	-	500,000	-	500,000	100
BISE Gujranwala	2018-19	16--6	Miscellaneous Expenditures for Scouts Camp	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2019-20	16--6	Miscellaneous Expenditures for Scouts Camp	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2020-21	16--6	Miscellaneous Expenditures for Scouts Camp	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2021-22	16--6	Miscellaneous Expenditures for Scouts Camp	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2017-18	9--19	Post Audit Fee	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2018-19	9--19	Post Audit Fee	10,000	-	10,000	-	10,000	100

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Gujranwala	2019-20	9--19	Post Audit Fee	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2020-21	9--19	Post Audit Fee	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2021-22	9--19	Post Audit Fee	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2017-18	8--6	Promotion of Education for Schools & Colleges	300,000	-	300,000	-	300,000	100
BISE Gujranwala	2018-19	8--6	Promotion of Education for Schools & Colleges	300,000	-	300,000	-	300,000	100
BISE Gujranwala	2019-20	8--6	Promotion of Education for Schools & Colleges	300,000	-	300,000	-	300,000	100
BISE Gujranwala	2020-21	8--6	Promotion of Education for Schools & Colleges	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2021-22	8--6	Promotion of Education for Schools & Colleges	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2017-18	7--1	Property Tax	1,000	-	1,000	-	1,000	100
BISE Gujranwala	2018-19	7--1	Property Tax	1,000	-	1,000	-	1,000	100
BISE Gujranwala	2019-20	7--1	Property Tax	1,000	-	1,000	-	1,000	100
BISE Gujranwala	2020-21	7--1	Property Tax	1,000	-	1,000	-	1,000	100
BISE Gujranwala	2021-22	7--1	Property Tax	1,000	-	1,000	-	1,000	100
BISE Gujranwala	2017-18	12--5	Purchase of Ice and Coal	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2018-19	12--5	Purchase of Ice and Coal	30,000	-	30,000	-	30,000	100
BISE Gujranwala	2019-20	12--5	Purchase of Ice and Coal	30,000	-	30,000	-	30,000	100
BISE Gujranwala	2020-21	12--5	Purchase of Ice and Coal	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2021-22	12--5	Purchase of Ice and Coal	30,000	-	30,000	-	30,000	100
BISE Gujranwala	2017-18	6--10	Purchase of Weapon	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2018-19	6--10	Purchase of Weapon	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2019-20	6--10	Purchase of Weapon	1,000,000	-	1,000,000	-	1,000,000	100
BISE Gujranwala	2020-21	6--10	Purchase of Weapon	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2021-22	6--10	Purchase of Weapon	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2017-18	16--8	Refresher Course for PET and Lecturer Physical Education	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2018-19	16--8	Refresher Course for PET and Lecturer Physical Education	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2019-20	16--8	Refresher Course for PET and Lecturer Physical Education	100,000	-	100,000	-	100,000	100
BISE Gujranwala	2020-21	16--8	Refresher Course for PET and Lecturer Physical Education	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2021-22	16--8	Refresher Course for PET and Lecturer Physical Education	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2017-18	13--1	Refund of Board Employee's Security	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2018-19	13--1	Refund of Board Employee's Security	50,000	-	50,000	-	50,000	100
BISE Gujranwala	2019-20	13--1	Refund of Board Employee's Security	700,000	-	700,000	-	700,000	100
BISE Gujranwala	2020-21	13--1	Refund of Board Employee's Security	700,000	-	700,000	-	700,000	100
BISE Gujranwala	2021-22	13--1	Refund of Board Employee's Security	700,000	-	700,000	-	700,000	100

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Gujranwala	2017-18	3--11	Repairing of Examinations Furniture	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2018-19	3--11	Repairing of Examinations Furniture	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2019-20	3--11	Repairing of Examinations Furniture	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2020-21	3--11	Repairing of Examinations Furniture	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2021-22	3--11	Repairing of Examinations Furniture	200,000	-	200,000	-	200,000	100
BISE Gujranwala	2017-18	7--2	With Holding Tax	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2018-19	7--2	With Holding Tax	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2019-20	7--2	With Holding Tax	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2020-21	7--2	With Holding Tax	10,000	-	10,000	-	10,000	100
BISE Gujranwala	2021-22	7--2	With Holding Tax	10,000	-	10,000	-	10,000	100
BISE Sahiwal	2017-18	3(4)	Purchase of Heavy Duty Generator / Transformer	5,000,000	-	5,000,000	-	5,000,000	100%
BISE Sahiwal	2018-19	3(4)	Purchase of Heavy Duty Generator / Transformer	5,000,000	-	5,000,000	-	5,000,000	100%
BISE Sahiwal	2019-20	3(4)	Purchase of Heavy Duty Generator / Transformer	2,000,000	-	2,000,000	-	2,000,000	100%
BISE Sahiwal	2020-21	3(4)	Purchase of Heavy Duty Generator / Transformer	300,000	-	300,000	-	300,000	100%
BISE Sahiwal	2021-22	3(4)	Purchase of Heavy Duty Generator / Transformer	500,000	-	500,000	-	500,000	100%
BISE Sahiwal	2017-18	3(17)	Purchase of Weapon	500,000	-	500,000	-	500,000	100%
BISE Sahiwal	2018-19	3(17)	Purchase of Weapon	500,000	-	500,000	-	500,000	100%
BISE Sahiwal	2019-20	3(17)	Purchase of Weapon	500,000	-	500,000	-	500,000	100%
BISE Sahiwal	2020-21	3(17)	Purchase of Weapon	1,000,000	-	1,000,000	-	1,000,000	100%
BISE Sahiwal	2021-22	3(17)	Purchase of Weapon	1,200,000	-	1,200,000	-	1,200,000	100%
BISE Sahiwal	2017-18	5(10)	Repairing of Examinations Furniture	20,000	-	20,000	-	20,000	100%
BISE Sahiwal	2018-19	5(10)	Repairing of Examinations Furniture	20,000	-	20,000	-	20,000	100%
BISE Sahiwal	2019-20	5(10)	Repairing of Examinations Furniture	20,000	-	20,000	-	20,000	100%
BISE Sahiwal	2020-21	5(6)	Repairing of Examinations Furniture	500,000	-	500,000	-	500,000	100%
BISE Sahiwal	2021-22	5(6)	Repairing of Examinations Furniture	10,000	-	10,000	-	10,000	100%
BISE Sahiwal	2017-18	16(10)	Punjab Youth Festival	200,000	-	200,000	-	200,000	100%
BISE Sahiwal	2018-19	14(10)	Punjab Youth Festival	200,000	-	200,000	-	200,000	100%
BISE Sahiwal	2019-20	14(10)	Punjab Youth Festival	200,000	-	200,000	-	200,000	100%
BISE Sahiwal	2020-21	14(10)	Punjab Youth Festival	100,000	-	100,000	-	100,000	100%
BISE Sahiwal	2021-22	14(10)	Punjab Youth Festival	50,000	-	50,000	-	50,000	100%
BISE Sahiwal	2017-18	5(8)	Fee to Hand Writing Experts	15,000	-	15,000	-	15,000	100%
BISE Sahiwal	2018-19	5(8)	Fee to Hand Writing Experts	15,000	-	15,000	-	15,000	100%
BISE Sahiwal	2019-20	5(8)	Fee to Hand Writing Experts	20,000	-	20,000	-	20,000	100%
BISE Sahiwal	2020-21	5(5)	Payment to Hand Writing Experts	20,000	-	20,000	-	20,000	100%
BISE Sahiwal	2021-22	5(5)	Payment to Hand Writing Experts	20,000	-	20,000	-	20,000	100%
BISE DG Khan	2017-18	A03703	Audit Fee	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2018-19	A03703	Audit Fee	50,000	-	50,000	-	50,000	100%

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE DG Khan	2019-20	A03703	Audit Fee	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2020-21	A03703	Audit Fee	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2021-22	A03703	Audit Fee	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2017-18	13.5	Expenditure Against Sports Grant and Contribution to other Boards	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2018-19	13.5	Expenditure Against Sports Grant and Contribution to other Boards	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2019-20	13.5	Expenditure Against Sports Grant and Contribution to other Boards	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2020-21	13.5	Expenditure Against Sports Grant and Contribution to other Boards	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2021-22	A03970035	Expenditure Against Sports Grant and Contribution to other Boards	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2017-18	13.6	Expenditure on Establishment & All Other expenses on the Physical Education Branch.	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2018-19	13.6	Expenditure on Establishment & All Other expenses on the Physical Education Branch.	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2019-20	13.6	Expenditure on Establishment & All Other expenses on the Physical Education Branch.	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2020-21	13.6	Expenditure on Establishment & All Other expenses on the Physical Education Branch.	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2021-22	A03970-36	Expenditure on Establishment & All Other expenses on the Physical Education Branch.	30,000	-	30,000	-	30,000	100%
BISE DG Khan	2017-18	8.14	Grant-in-aid to employees welfare Association.	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2018-19	8.14	Grant-in-aid to employees welfare Association.	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2019-20	8.15	Grant-in-aid to employees welfare Association.	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2020-21	8.15	Grant-in-aid to employees welfare Association.	5,000	-	5,000	-	5,000	100%
BISE DG Khan	2021-22	A039402	Grant-in-aid to employees welfare Association.	5,000	-	5,000	-	5,000	100%
BISE DG Khan	2017-18	3.10	Hand writing Expert's Fees	1,000	-	1,000	-	1,000	100%
BISE DG Khan	2018-19	3.10	Hand writing Expert's Fees	1,000	-	1,000	-	1,000	100%
BISE DG Khan	2019-20	3.1	Hand writing Expert's Fees	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2020-21	3.1	Hand writing Expert's Fees	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2021-22	A03102	Hand writing Expert's Fees	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2017-18	7.1(i)	Hotel Charges	60,000	-	60,000	-	60,000	100%
BISE DG Khan	2018-19	7.1(i)	Hotel Charges	60,000	-	60,000	-	60,000	100%
BISE DG Khan	2019-20	7.1(i)	Hotel Charges	60,000	-	60,000	-	60,000	100%
BISE DG Khan	2020-21	7.1(i)	Hotel Charges	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2021-22	A0390312	Hotel Charges	10,000	-	10,000	-	10,000	100%

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE DG Khan	2017-18	13.7	Other Misc. Expenses	30,000	-	30,000	-	30,000	100%
BISE DG Khan	2018-19	13.7	Other Misc. Expenses	30,000	-	30,000	-	30,000	100%
BISE DG Khan	2019-20	13.7	Other Misc. Expenses	30,000	-	30,000	-	30,000	100%
BISE DG Khan	2020-21	13.7	Other Misc. Expenses	30,000	-	30,000	-	30,000	100%
BISE DG Khan	2021-22	A03970037	Other Misc. Expenses	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2017-18	3.6	Railway freight & Transportation Charges	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2018-19	3.6	Railway freight & Transportation Charges	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2019-20	3.6	Railway freight & Transportation Charges	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2020-21	3.6	Railway freight & Transportation Charges	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2021-22	A03806	Railway freight & Transportation Charges	10,000	-	10,000	-	10,000	100%
BISE DG Khan	2017-18	4.1	Syllabus, Calendar & Magazines etc.	300,000	-	300,000	-	300,000	100%
BISE DG Khan	2018-19	4.1	Syllabus, Calendar & Magazines etc.	400,000	-	400,000	-	400,000	100%
BISE DG Khan	2019-20	4.1	Syllabus, Calendar & Magazines etc.	100,000	-	100,000	-	100,000	100%
BISE DG Khan	2020-21	4.1	Syllabus, Calendar & Magazines etc.	50,000	-	50,000	-	50,000	100%
BISE DG Khan	2021-22	A039052	Syllabus, Calendar & Magazines etc.	60,000	-	60,000	-	60,000	100%
BISE Bahawalpur	2017-18		Fire Extinguisher /Fire Fighting Equipments.	50,000	-	50,000	-	50,000	100%
BISE Bahawalpur	2018-19		Fire Extinguisher /Fire Fighting Equipments.	200,000	-	200,000	-	200,000	100%
BISE Bahawalpur	2019-20		Fire Extinguisher /Fire Fighting Equipments.	200,000	-	200,000	-	200,000	100%
BISE Bahawalpur	2020-21		Fire Extinguisher /Fire Fighting Equipments.	500,000	-	500,000	-	500,000	100%
BISE Bahawalpur	2021-22		Fire Extinguisher /Fire Fighting Equipments.	500,000	-	500,000	-	500,000	100%
BISE Bahawalpur	2017-18		Marriage Grants	10,000	-	10,000	-	10,000	100%
BISE Bahawalpur	2018-19		Marriage Grants	10,000	-	10,000	-	10,000	100%
BISE Bahawalpur	2019-20		Marriage Grants	10,000	-	10,000	-	10,000	100%
BISE Bahawalpur	2020-21		Marriage Grants	10,000	-	10,000	-	10,000	100%
BISE Bahawalpur	2021-22		Marriage Grants	10,000	-	10,000	-	10,000	100%
BISE Multan	2017-18		BOARD'S PUBLICATION (SYLLABI,	15,000	-	15,000	-	15,000	100%
BISE Multan	2018-19		BOARD'S PUBLICATION (SYLLABI,	100,000	-	100,000	-	100,000	100%
BISE Multan	2019-20		BOARD'S PUBLICATION (SYLLABI,	50,000	-	50,000	-	50,000	100%
BISE Multan	2020-21		BOARD'S PUBLICATION (SYLLABI,	50,000	-	50,000	-	50,000	100%
BISE Multan	2021-22		BOARD'S PUBLICATION (SYLLABI,	50,000	-	50,000	-	50,000	100%
BISE Multan	2017-18		Emergency Assistance to "C" Class Employees	50,000	-	50,000	-	50,000	100%
BISE Multan	2018-19		Emergency Assistance to "C" Class Employees	10,000	-	10,000	-	10,000	100%
BISE Multan	2019-20		Emergency Assistance to "C" Class Employees	10,000	-	10,000	-	10,000	100%
BISE Multan	2020-21		Emergency Assistance to "C" Class Employees	100,000	-	100,000	-	100,000	100%
BISE Multan	2021-22		Emergency Assistance to "C" Class Employees	100,000	-	100,000	-	100,000	100%
BISE Multan	2017-18		2. Photo-stat Machines / Copy printer (Meeting)	50,000	-	50,000	-	50,000	100%
BISE Multan	2018-19		2. Photo-stat Machines / Copy printer (Meeting)	100,000	-	100,000	-	100,000	100%

Dead heads of expenditures containing parked funds for the last five years and related budgeting of Rs. 1268.84million

Name of BISE	Financial Year	Head No.	Head Name	Approved Expenditure	Re-Appropriation	Final Budget	Actual Expenditure	Excess Funds Parking	Unspent Budget Percentage
BISE Multan	2019-20		2. Photo-stat Machines / Copy printer (Meeting)	100,000	-	100,000	-	100,000	100%
BISE Multan	2020-21		2. Photo-stat Machines / Copy printer (Meeting)	50,000	-	50,000	-	50,000	100%
BISE Multan	2021-22		2. Photo-stat Machines / Copy printer (Meeting)	50,000	-	50,000	-	50,000	100%
Total				1,268,839,000	130,100,000	1,138,739,000	-	1,138,739,000	

Annexure-E

(Amount in Rs.)

Dead Head of Receipts (100% Over-Projection of Budgeted Receipts) for Rs. 42.50 million								
Sr. No.	Name of BISE	Financial Year	Receipt Head	Detail of Receipt Head	Projected Receipts	Actual Receipts	Over-Projected Receipts	Over-Projection Rate
1	BISE Sahiwal	2017-18	2(23)	Withholding Tax Return	100,000	-	100,000	100%
2		2018-19	2(23)	Withholding Tax Return	100,000	-	100,000	100%
3		2019-20	2(23)	Withholding Tax Return	4,000,000	-	4,000,000	100%
4		2020-21	2(23)	Withholding Tax Return	500,000	-	500,000	100%
5		2021-22	2(16)	Withholding Tax Return	6,000,000	-	6,000,000	100%
6		2017-18	6(4)	Trial Fee.	10,000	-	10,000	100%
7		2018-19	4(4)	Trial Fee.	10,000	-	10,000	100%
8		2019-20	4(4)	Trial Fee.	11,000	-	11,000	100%
9		2020-21	4(4)	Trial Fee.	1,100	-	1,100	100%
10		2021-22	4(3)	Trial Fee.	1,100	-	1,100	100%
41	BISE Rawalpindi	2017-2018	4-E	Deposit of un-disbursed items	50,000	-	50,000	100%
42		2018-2019	4-E	Deposit of un-disbursed items	50,000	-	50,000	100%
43		2019-2020	4-E	Deposit of un-disbursed items	50,000	-	50,000	100%
44		2020-2021	4-E	Deposit of un-disbursed items	50,000	-	50,000	100%
45		2021-2022	4-E	Deposit of un-disbursed items	50,000	-	50,000	100%
46		2017-2018	3-A	Hand Book of Syllabus	5,000	-	5,000	100%
47		2018-2019	3-A	Hand Book of Syllabus	5,000	-	5,000	100%
48		2019-2020	3-A	Hand Book of Syllabus	5,000	-	5,000	100%
49		2020-2021	3-A	Hand Book of Syllabus	5,000	-	5,000	100%
50		2021-2022	3-A	Hand Book of Syllabus	2,000	-	2,000	100%
51		2017-2018	6-B	Recovery of Loan & Advances	5,575,000	-	5,575,000	100%
52		2018-2019	6-B	Recovery of Loan & Advances	5,565,000	-	5,565,000	100%
53		2019-2020	6-B	Recovery of Loan & Advances	4,530,000	-	4,530,000	100%
54		2020-2021	6-B	Recovery of Loan & Advances	5,135,000	-	5,135,000	100%
55		2021-2022	6-B	Recovery of Loan & Advances	7,595,000	-	7,595,000	100%
56		2017-2018	4-A	Sale of Question Papers Previous years	5,000	-	5,000	100%
57		2018-2019	4-A	Sale of Question Papers Previous years	1,000	-	1,000	100%
58		2019-2020	4-A	Sale of Question Papers Previous years	1,000	-	1,000	100%
59		2020-2021	4-A	Sale of Question Papers Previous years	1,000	-	1,000	100%

Dead Head of Receipts (100% Over-Projection of Budgeted Receipts) for Rs. 42.50 million

Sr. No.	Name of BISE	Financial Year	Receipt Head	Detail of Receipt Head	Projected Receipts	Actual Receipts	Over-Projected Receipts	Over-Projection Rate
60		2021-2022	4-A	Sale of Question Papers Previous years	1,000	-	1,000	100%
11	BISE Gujranwala	2017-18	6--5	Contribution from other Boards	100,000	-	100,000	100%
12		2018-19	6--5	Contribution from other Boards	100,000	-	100,000	100%
13		2019-20	6--5	Contribution from other Boards	100,000	-	100,000	100%
14		2020-21	6--5	Contribution from other Boards	100,000	-	100,000	100%
15		2021-22	6--5	Contribution from other Boards	100,000	-	100,000	100%
16		2017-18	6--2	Entry Fee	150,000	-	150,000	100%
17		2018-19	6--2	Entry Fee	150,000	-	150,000	100%
18		2019-20	6--2	Entry Fee	150,000	-	150,000	100%
19		2020-21	6--2	Entry Fee	150,000	-	150,000	100%
20		2021-22	6--2	Entry Fee	150,000	-	150,000	100%
21		2017-18	1--3	President Talent Farming Scheme Examinations (for Middle Standard)	2,000	-	2,000	100%
22		2018-19	1--3	President Talent Farming Scheme Examinations (for Middle Standard)	2,000	-	2,000	100%
23		2019-20	1--3	President Talent Farming Scheme Examinations (for Middle Standard)	2,000	-	2,000	100%
24		2020-21	1--3	President Talent Farming Scheme Examinations (for Middle Standard)	2,000	-	2,000	100%
25		2021-22	1--3	President Talent Farming Scheme Examinations (for Middle Standard)	2,000	-	2,000	100%
26		2017-18	6--3	Protest Fee	10,000	-	10,000	100%
27		2018-19	6--3	Protest Fee	10,000	-	10,000	100%
28		2019-20	6--3	Protest Fee	10,000	-	10,000	100%
29		2020-21	6--3	Protest Fee	10,000	-	10,000	100%
30		2021-22	6--3	Protest Fee	10,000	-	10,000	100%
31	2017-18	4--6	Security of Employees.	50,000	-	50,000	100%	
32	2018-19	4--6	Security of Employees.	50,000	-	50,000	100%	
33	2019-20	4--6	Security of Employees.	500,000	-	500,000	100%	
34	2020-21	4--6	Security of Employees.	500,000	-	500,000	100%	
35	2021-22	4--6	Security of Employees.	500,000	-	500,000	100%	
36	2017-18	6--4	Trial Fee	20,000	-	20,000	100%	
37	2018-19	6--4	Trial Fee	20,000	-	20,000	100%	

Dead Head of Receipts (100% Over-Projection of Budgeted Receipts) for Rs. 42.50 million								
Sr. No.	Name of BISE	Financial Year	Receipt Head	Detail of Receipt Head	Projected Receipts	Actual Receipts	Over-Projected Receipts	Over-Projection Rate
38		2019-20	6--4	Trial Fee	20,000	-	20,000	100%
39		2020-21	6--4	Trial Fee	20,000	-	20,000	100%
40		2021-22	6--4	Trial Fee	20,000	-	20,000	100%
71	BISE D.G. Khan	2017-18		Sale of Old Question Paper	2,000	-	2,000	100%
72		2018-19		Sale of Old Question Paper	2,000	-	2,000	100%
73		2019-20		Sale of Old Question Paper	2,000	-	2,000	100%
74		2020-21		Sale of Old Question Paper	2,000	-	2,000	100%
75		2021-22		Sale of Old Question Paper	2,000	-	2,000	100%
76		2017-18		Syllabus	3,000	-	3,000	100%
77		2018-19		Syllabus	3,000	-	3,000	100%
78		2019-20		Syllabus	3,000	-	3,000	100%
79		2020-21		Syllabus	3,000	-	3,000	100%
80		2021-22		Syllabus	3,000	-	3,000	100%
61	BISE Multan	2017-18	Miscellaneous Income	Sale of old sets of Question Papers	500	-	500	100%
62		2018-19	Miscellaneous Income	Sale of old sets of Question Papers	1,000	-	1,000	100%
63		2019-20	Miscellaneous Income	Sale of old sets of Question Papers	1,000	-	1,000	100%
64		2020-21	Miscellaneous Income	Sale of old sets of Question Papers	1,000	-	1,000	100%
65		2021-22	Miscellaneous Income	Sale of old sets of Question Papers	2,000	-	2,000	100%
66		2017-18	Publications	Hand Book of Syllabi/Calendar/	5,000	-	5,000	100%
67		2018-19	Publications	Hand Book of Syllabi/Calendar/	2,000	-	2,000	100%
68		2019-20	Publications	Hand Book of Syllabi/Calendar/	2,000	-	2,000	100%
69		2020-21	Publications	Hand Book of Syllabi/Calendar/	2,000	-	2,000	100%
70		2021-22	Publications	Hand Book of Syllabi/Calendar/	2,500	-	2,500	100%
Total					42,468,200	-	42,468,200	

Annexure-F

General deficiencies observed in budget making process of BISEs in Punjab

SECTION FINANCE EXPENDITURE (TWO)

Head Name	Estimated for 2018-2019			Estimated For 2019-2020	Remarks
	Estimated	Expenditure Upto march	Expected Expenditure Upto 30th June		
3. Conduct of Examinations					
2. Remuneration to Superintendent and Supervisory Staff for Inter Part-I, II, Composite and Languages Examinations	80,000,000	69,223,425	70,000,000	8,000,000	Handwritten notes and calculations
3. T.A/D.A Supervisory Staff, Paper Setters	55,000,000	56,270,998	60,000,000	6,000,000	Handwritten notes and calculations
4. T.A/D.A and Remuneration to Inspectors, Mobile Squad, R.I. and Distributor.	25,000,000	11,029,184	20,000,000	3,000,000	Handwritten notes and calculations
5. T.A/D.A and Remuneration to Internal / External Tabulators and Rechecking of Certificates	3,500,000	3,182,782	2,000,000	5,000,000	Handwritten notes and calculations
7. T.A/D.A and Remuneration to all Committee Members / Inquiry Officers	22,000,000	2,073,904	12,609,540	3,000,000	Handwritten notes and calculations
9. T.A/D.A and Remuneration / Centre Supervisor / Central Marking and Menial staff	9,000,000	6,068,030	6,000,000	9,000,000	Handwritten notes and calculations
10. Fee to Hand Writing Experts	10,000	-	-	-	
9. Miscellaneous Expenditures					
10. Refreshment for officers	1,200,000	442,201	50,000	1,000,000	Handwritten notes and calculations
10. General T.A/D.A					
1. T.A/D.A Board Employees and Incident Expenses for Board Members	20,000,000	6,992,413	4,500,000	20,000,000	Handwritten notes and calculations

نوٹ: مشورہ کی صورت میں آپس میں مشاورت کے بلڈ پیڈز میں درج ذیل نوٹس کریں۔

SECTION R & D *One Window*

Head Name	Estimated for 2018-2019			Estimated For 2019-2020	Remarks
	Estimated	Expenditure Upto march	Expected Expenditure Upto 30th June		
3. Conduct of Examinations					
15. Railway Freight, Postage and other rent					
16. Service Stamps / acknowledgement card.	6,000,000	1041674			
	23,200,000	2300000	200000	32500000	28500000
Head Name	Estimated for 2018-2019			Estimated For 2019-2020	Remarks
	Estimated	Expenditure Upto march	Expected Expenditure Upto 30th June		
3. Publications					
1. Syllabus, Result Gazette, Calendar, Model Papers, Hand Book of Syllabi, Magazine, Result, Affiliation Book		92000/-	8000/-	32500000	
		NOC: 13/87200/-	950000/-		

نوٹ: (1) یہ درجہ تفصیل کے مطابق حاصل شدہ آمدنی سے برداشتہ کیے گئے ہیں۔

درجہ بالا سہولیات جیٹ سٹیشن کو
 اور مال کرنٹس اس کے ساتھ
 11-4-19
 11-4-19
 A.B.F. 11/4/19 O.S.R.B.

Sr.No.	Year	Amount	Re-appropriation from Head No.	Re-appropriation to Head No.
1	2017-18	500,000	3(17) -500,000	3(6) +500,000
2	2018-19	10,000,000	15(1) -10,000,000	3(14) +10,000,000
3	2018-19	12,700,000	6(9) -12,700,000	1(9) +12,700,000
4	2019-20	450,000	6(1) -450,000	9(20) +450,000
5	2019-20	3,500,000	3(1) -3,500,000	3(3) +3,500,000
6	2019-20	20,000,000	6(9) -20,000,000	1(9) +20,000,000
7	2019-20	8,000,000	15(1) -8,000,000	1(9) +8,000,000
8	2021-22	13,000,000	15(1) -13,000,000	3(12) +13,000,000
9	2021-22	3,000,000	15(1) -3,000,000	9(4) +3,000,000
10	2021-22	8,450,000	15(1) -8,450,000	9(5) +8,450,000
11	2021-22	600,000	8(3) -600,000	9(18) +600,000
12	2021-22	1,100,000	6(3) -1,100,000	12(3) +1,100,000
13	2021-22	20,000,000	15(1) -20,000,000	3(2) +20,000,000


 ASSISTANT DEPUTY SECRETARY (FINANCE)
 BOARD OF INTERMEDIATE &
 SECONDARY EDUCATION,
 GUJRANWALA.




To CHAIRMAN
SY NO. 181
ED. 6

PA TO SECRETARY
No. 1305 Sy

Dated: 27-2-2020

-3-

ESTABLISHMENT
No. 593

365 DSF/ASF
Date: 27-2-2020

PA TO SECRETARY
No. 1305 Sy
Dated: 26-2-2020

-1-

ESTABLISHMENT
No. 593
Dated: 26/2/20

1 تحریر ہے کہ بورڈ ہذا میں تمام ملازمین کو ایک بنیادی تنخواہ کے حساب سے سال میں چار مرتبہ لیٹ سیٹنگ الاؤنس کی ادائیگی کی جاتی ہے۔ سال 2019-20 کے بجٹ میں 9,45,00,000 روپے (نو کروڑ پینتالیس لاکھ روپے) رکھے گئے تھے۔ بورڈ ملازمین کو لیٹ سیٹنگ الاؤنس اور دستکش اعزاز یہ کی ادائیگی کے بعد اس ہیڈ میں تقریباً 121,00,000 روپے (ایک کروڑ اکیس لاکھ روپے) موجود ہیں۔ جو آئندہ ایک سہ ماہی مورخہ 01-01-2020 تا 31-03-2020 اور عید الفطر کے موقع پر متوقع مورخہ 01-04-2020 تا 31-05-2020 لیٹ سیٹنگ الاؤنس کی ادائیگی بھی کرنا مقصود ہوگی۔ یہ ادائیگیاں کرنے کیلئے مذکورہ ہیڈ میں رقم ناکافی ہے۔ جس کے باعث ایک دوسرے ہیڈ سے رقم Re-appropriation کروانا ہوگی۔

2 لہذا مورخہ 01-01-2020 تا 31-03-2020 اور عید الفطر کے موقع پر متوقع مورخہ 01-04-2020 تا 31-05-2020 تک لیٹ سیٹنگ الاؤنس کی ادائیگی کیلئے مزید مبلغ 2,80,00,000 روپے (دو کروڑ اسی لاکھ روپے) کی ضرورت ہے۔

3 افسران بالا کی خدمت میں عرض ہے کہ کسی بھی غیر فعال ہیڈ سے ہیڈ نمبر 1(9) لیٹ سیٹنگ الاؤنس میں 2,80,00,000 روپے (دو کروڑ اسی لاکھ روپے) بورڈ کی متوقع منظوری کے پیش نظر Re-appropriation کروانے کی اجازت فرمائی جائے۔

4 تفصیل بالاد کے پیش نمونہ کسی بھی غیر فعال ہیڈ سے لیٹ سیٹنگ الاؤنس کے ہیڈ (9) میں 2,80,00,000 روپے Re-appropriation کے سلسلے میں فنڈس بجٹ سے رپورٹ حاصل کرنے کی اجازت فرمائی جائے۔

26/2/20

26/2

DSF

5 جناب سیکریٹری

D/SF

27/2/20

مستحقانہ

k. 40

Working Paper

Subject: RE-APPROPRIATION OF RS.2,00,00,000/-(TWO CRORE) FROM BUDGET HEAD NO. 6(9) AND RS.80,00,000 (EIGHTY LAC) FROM HEAD NO15(1) TO HEAD NO. 1(9) LATE SITTING ALLOWANCE.

It is submitted that an amount of Rs.9,45,00,000/- (Nine Crore forty five lac) was allocated for the payment of late sitting allowance etc. for the financial year 2019-20. The office had to make payment of two extra honorarium to the employees due to announcement by the Minister for Special Education Mr. Muhammad Akhlaq on the occasion of result ceremony and Minister for Higher Education Mr. Raja Yasir Hamayun on oath taking ceremony of Employees Welfare Association. An amount of Rs. 8,24,00,000/- has been utilized up till now. The remaining amount is insufficient to meet the upcoming late sitting allowance expenditures.

Moreover, one more payment of two months late sitting allowance is expected to be made before the arrival of Eid-ul-fitre. Due to above mentioned reason an amount of Rs.2,80,00,000/- (two crore eighty lac) is also required in this Budget Head. An amount of Rs.2,00,00,000/- can be transferred from Head No.6(9) (purchase of office vehicle)and Rs.80,00,000/-from Head No.15(1)(Construction of Board campus etc.) where sufficient amount is available. It is also pertinent to mention here that an amount of Rs 2,00,00,000/-(Two Crore) is still laying unutilized due to the ban on purchase of all types of vehicles by the Govt. of Pakistan Finance Division, copy enclosed.

In the light of above mentioned detail and circumstances, the Chairman has allowed to Re appropriate an amount of Rs 2,00,00,000/-(Two crore)from Head No.6(9)and Rs 80,00,000(eighty lac) from Head No.15(1)to Head No.1(9) in anticipation approval of the Board.

The matter is placed before the BOG for confirmation of the orders of the worthy Chairman.

D.F.A please

dm
10/3/20

o.p.e. QUMI
10/3/20

Cy 19/3
D.S.E. / B

Secretary
Secretary 36.

Chairman
Chairman 55.
12/3.

Annexure-G

Unauthorized Incurrence of Expenditure beyond Adequate Budgetary Provisions Rs. 490.90 million and Expenditure of Rs. 106.30 Million incurred without budget

PART-II (CAPITAL EXPENDITURES)

MAIN HEADS	ESTIMATE FOR THE YEAR 2019-2020		ESTIMATE FOR THE YEAR 2020-2021			ESTIMATE FOR THE YEAR 2021-2022
	ESTIMATED	ACTUAL	ESTIMATED	Up to 30 April	Revised up to 30th June,2021	
Capital Expenditure (Detail Page No. 20) Detail of Annual Development Plan (Page No.22)	75,000,000	8,361,373	134,455,000	1,527,261	6,000,000	113,000,000
Total PKR.	75,000,000	8,361,373	134,455,000	1,527,261	6,000,000	113,000,000

PART-III (SPORTS EXPENDITURES)

Sports Expenditures (Detail Page No. 21)	11,300,000	6,012,501	10,400,000	818,012	1,500,000	7,000,000
Total PKR.	11,300,000	6,012,501	10,400,000	818,012	1,500,000	7,000,000
Amount debt for investment/other amounts		106,300,525		4,578,697		
Grand Total of Revenue, Capital and Sports	2,302,198,556	1,989,935,814	2,339,782,000	1,121,962,921	1,466,661,859	2,423,442,000
Grand Total in Million Format	2302.2 Million	1989.9 Million	2339.8 Million	1122. Million	1466.7 Million	2423.4 Million

Subject:- PROCEEDINGS OF THE MEETING OF FINANCE COMMITTEE HELD TODAY ON 19-06-2021.

A meeting of the Finance Committee was held today on 19-06-2021 in the Conference room. The following attended the meeting:-

- | | | |
|----|---|-----------|
| 1. | Dr. Tariq Mehmood Qazi,
Chairman BISE, Gujranwala. | In Chair |
| 2. | Mr. Khalid Hanif,
Director Local Fund Audit, Gujranwala.
Representative Finance Department,
Govt. of the Punjab. | Member |
| 3. | Ch. Muhammad Amin,
The Chief Executive Officer,
District Education Authority, Hafizabad | Member |
| 4. | Mr. Iftikhar Javaid Ahmed,
Principal, Govt High School Daska, Sialkot. | Member |
| 5. | Mst. Zeeanat Fardous,
Principal, Govt. Islamia Girls High School Daska, Sialkot. | Member |
| 6. | Prof. Gohar Altaf,
Secretary BISE, Gujranwala. | Secretary |

Item No.1. BUDGET FOR THE FISCAL YEAR 2021-2022.

The meeting started with the recitation of the Holy Quran. The Budget for the year 2019-20, revised Budget of 2020-21 and estimates of Budget 2021-2022 was examined in detail.






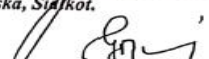
The Finance Committee after discussion observed following:-

1. On asking one of the member by the finance committee it was explained that opening balance will be the part of the revenue income
2. At Page No.5 Head No.3(2) Sale of Admission form may be emitted because of not selling the admission form rather admission forms are downloaded from website.
3. At Page No.14 Head No.6(8) Allocated Amount of Rs.2,00,000/- is reduced to Rs.1,00,000/-.
4. At Page No.18 Head No.10(1) Allocated Amount of Rs.2,00,00,000/- is reduced to Rs.1,75,00,000/-.

The finance committee after lengthy deliberations recommended to approve actual Income and Expenditure for the year 2019-2020, revised Income and Expenditure for the year 2020-2021 and the Budget estimate for the fiscal year 2021-2022.

All the members of the Committee appreciated the efforts made by the concerned officers/officials for the preparation of the Budget for the year 2021-2022.

The meeting ended with the vote of thanks from the Chair.

- | | | | |
|----|---|----|---|
| 1. | 
Dr. Tariq Mehmood Qazi,
Chairman BISE, Gujranwala. | 2. | 
Mr. Khalid Hanif,
Director Local Fund Audit, GRW
Representative Finance Department,
Govt. of the Punjab. |
| 3. | 
Ch. Muhammad Amin,
The Chief Executive Officer,
District Education Authority, Hafizabad. | 4. | 
Mr. Iftikhar Javaid Ahmed
Principal, Govt High School
Daska, Sialkot. |
| 5. | 
Mst. Zeeanat Fardous,
Principal, Govt. Islamia Girls High
School Daska, Sialkot. | 6. | 
Prof. Gohar Altaf,
Secretary BISE, Gujranwala. |

YEAR 2019-20

PART-I (REVENUE EXPENDITURES)

MAIN HEADS	ESTIMATE FOR THE YEAR 2019-2020		
	ESTIMATED	Revised up to 30th June,2020	Actual Expenditure
1. General Administration	982,887,556	881,815,399	896,133,141
2. Remuneration of Examiners	339,200,000	327,000,000	323,860,352
3. Conduct of Examination	571,810,000	479,700,000	465,079,046
4. Publications	300,000	-	0
5. Repairing of official Machinery	1,050,000	305,000	293,754
6. General Purchases	28,350,000	1,310,000	940,072
7. Payment of Taxes	3,511,000	332,814	205,387
8. Scholarship & Promotion of Education activities	71,300,000	31,520,000	26,150,070
9. Misc. Expenses	134,210,000	111,227,500	95,662,220
10. T.A/D.A Board Members & Employees	20,000,000	11,500,000	11,194,191
11. Funds of Confidential Press	5,000,000	4,000,000	4,000,000
12. Office Contingencies	31,530,000	24,400,000	21,669,845
13. Refund of Security & Examinations Fee	3,400,000	1,800,000	1,345,417
14. Loan for Board Employees	23,350,000	22,727,920	22,727,920
Total PKR.	2,215,898,556	1,897,638,633	1,869,261,415
Grand Total in Million Format	2215.9 Million	1897.6 Million	1869.3 Million

PART-II (CAPITAL EXPENDITURES)

Capital Expenditure	75,000,000	16,000,000	8,361,373
Total PKR.	75,000,000	16,000,000	8,361,373


PART-III (SPORTS EXPENDITURES)

Sports Expenditures	11,300,000	7,860,000	6,012,501
Total PKR.	11,300,000	7,860,000	6,012,501
Amount Debt for Investment/other amounts			106,300,525
Grand Total of Revenue, Capital and Sports	2,302,198,556	1,921,498,633	1,989,935,814
Grand Total in Million Format	2302.2 Million	1921.5 Million	1989.9 Million

22
 BOARD OF INTERMEDIATE &
 SECONDARY EDUCATION,
 GUJRANWALA
 MV

Annexure-H

Non-Preparation/Submission of mandatory periodical returns (Half-Annual and Annual Audit reports) to the Controlling Authority (Government of the Punjab)





SECRETARY

Phone: 9200744
BOARD OF INTERMEDIATE AND
SECONDARY EDUCATION GUJRANWALA
No. 236-FB
Date. 21-09-2022

To,
The Section Officer (Boards),
Govt. of the Punjab,
Higher Education Department,
Lahore.

Subject: SUBMISSION OF ANNUAL STATEMENT OF ACCOUNTS
OF THE BOARD.

Please refer to the Subject cited above. Please find enclosed
herewith the annual statement of accounts of the Board for the year 2021-2022.


SECRETARY
o/c 
20-9-22 

Annual Statement of the Accounts 2021-2022		
Month	Total Income	Expenditure
Jul-21	31586829.5	147319145
Aug-21	25418956.6	40857066
Sep-21	41376565.21	91670581
Oct-21	103376492.1	146633396
Nov-21	57361954.33	131164195
Dec-21	215667154.7	270701715
Jan-22	18287114.53	213113614
Feb-22	397744691.7	147617841
Mar-22	482963482	99898656
Apr-22	150887938.4	180740477
May-22	56891418.81	16175691
Jun-22	62504048.28	227910268
Total	1644066646	1713802645


 Deputy Secretary Finance
 Board Of Intermediate & Secondary
 Education

Gujranwala
 01/12/22
 20-9-22



بروز آف انٹرمیڈیٹ اینڈ سیکنڈری ایجوکیشن، گجراتوالہ

SECRETARY

Phone: 9200744

BOARD OF INTERMEDIATE AND
SECONDARY EDUCATION GUJRANWALA

No. 124-FB

Date. 28-9-21

To,

The Section Officer (Boards),
Govt. of the Punjab,
Higher Education Department,
Lahore.

Subject: SUBMISSION OF ANNUAL STATEMENT OF ACCOUNTS
OF THE BOARD.

Please refer to the Subject cited above. Please find enclosed
herewith the annual statement of accounts of the Board for the year 2020-2021.


SECRETARY

Board of Intermediate & Secondary Education, Gujranwala

Annual statement of account 2020-2021			
Month	Income	Expenditure	Balance
Jul-20	16684192.26	119346436.00	-102662243.74
Aug-20	35988631.56	24999233.00	10989398.56
Sep-20	77944084.61	139414153.00	-61470068.39
Oct-20	79878882.37	126352687.00	-46473804.63
Nov-20	204364537.74	116386461.00	87978076.74
Dec-20	365408891.34	170874905.00	194533986.34
Jan-21	316458056.98	126292594.00	190165462.98
Feb-21	158632690.89	85942623.00	72690067.89
Mar-21	199900211.19	75471850.00	124428361.19
Apr-21	35345723.25	136880536.00	-101534812.75
May-21	18421381.06	84324142.00	-65902760.94
Jun-21	37383879.47	81737499.00	-44353619.53
Total	1546411162.72	1288023119.00	258388043.72


Dy. Secretary Finance

YOUR ACCOUNT STATEMENT
FOR THE PERIOD ENDING: SEP01,2020 TO SEP30,2020

B I S E GUJRANWALA
B-1-S-E
GUJRANWALA CAMPUS
LDHANWALA
GUJRANWALA CITY

ACCOUNT NO : 1993-0000019-01 OF
GUJRANWALA-B. I. S. E. BRANCH

ACCOUNT TYPE : SPECIAL SAVING DEPOS
CURRENCY : Pakistan Rupee
PRINTING DATE : 3-10-20
FREQUENCY : INTERIM / DUPLICATE
PAGE NO : 3
USER : KY0701

DATE	VALUE	PARTICULARS	DEBIT	CREDIT	BALANCE
		BROUGHT FORWARD			166,292,094.12
29SEP20		Credit Balance 0		25,950,956.01	192,243,050.13
		119930000001901		16,684,460.00	208,927,510.13
30SEP20		Credit Balance 0			
		119930000001901		828,995.19	209,756,505.32
30SEP20	01OCT20	Profit/Mark-up			
		Opening balance		265,829,803.10	
		Total Debit Transactions		13	
		Total Amount Debited	104,746,000.00		
		Total Credit Transactions		48,672,702.22	
		Total Amount Credited		209,756,505.32	
		Closing Balance			

-----End of statement-----

Non-disclosure of complete profit of investment to controlling authority

B I S E GUJRANWALA
 B-I-S-E
 GUJRANWALA CAMPUS
 LOHIANWALA
 GUJRANWALA CITY

ACCOUNT TYPE : SPECIAL SAVING DEPOS
 CURRENCY : Pakistan Rupee
 PRINTING DATE : 6-01-21
 FREQUENCY : INTERIM / DUPLICATE
 PAGE NO : 2
 USER : DS7101

DATE	VALUE	PARTICULARS	DEBIT	CREDIT	BALANCE
		BROUGHT FORWARD			
130DEC20		ICredit Balance 0			497,894,108.97
		119930000001901		830,370.00	498,724,478.97
131DEC20		ITransfer by Cheq 311220	42,000,000.00		456,724,478.97
		B. I. S. E GUJRANW			
		119930007862503			
		ITD MAINTAIN THE GAP OF 20QM			
131DEC20	101JAN21	Profit/Mark-up		2,145,125.19	458,869,604.16
Opening balance					
Total Debit Transactions			274,562,827.62		
Total Amount Debited				5	
Total Credit Transactions				68,689,000.00	
Total Amount Credited				11	
Closing Balance				252,995,776.54	
-End of statement					458,869,604.16

YOUR ACCOUNT STATEMENT
 FOR THE PERIOD ENDING: NOV01,2020 TO NOV30,2020

ACCOUNT NO : 1993-0000019-01 OF
 GUJRANWALA-B. I. S. E. BRANCH

B I S E GUJRANWALA
 B-I-S-E
 GUJRANWALA CAMPUS
 LOHIANWALA
 GUJRANWALA CITY

ACCOUNT TYPE : SPECIAL SAVING DEPOS
 CURRENCY : Pakistan Rupee
 PRINTING DATE : 5-12-20
 FREQUENCY : INTERIM / DUPLICATE
 PAGE NO : 2
 USER : L02101

DATE	VALUE	PARTICULARS	DEBIT	CREDIT	BALANCE
		BROUGHT FORWARD			273,629,468.61
130NOV20	101DEC20	Profit/Mark-up		933,359.01	274,562,827.62
Opening balance					164,885,516.61
Total Debit Transactions			44,828,000.00	2	
Total Amount Debited				14	
Total Credit Transactions				154,505,311.01	
Total Amount Credited				274,562,827.62	
Closing Balance					274,562,827.62
-End of statement					

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Phones: 99200152
99200153
Fax 99200183



No.
Dated:

BOARD OF INTERMEDIATE AND SECONDARY EDUCATION
86 Mozang Road, Lahore
SECRETARY

The Secretary,
Government of the Punjab,
Higher Education Department,
Civil Secretariat,
Lahore.

Subject: - Statement of Income and Expenditure for the Financial Year 2021-22

Kindly refer to the subject noted above.

I am directed to submit the statement of Income and Expenditure for the Financial Year 2021-22 of the accounts of Board of Intermediate and Secondary Education, Lahore. The said statement is attached herewith.

(BUSHRA BIBI)
SECRETARY

Draft for perusal and approval please.

M. Ahmed
25-11-22
O.S.B (Income)

B. Bibi
O.S.B (Expenditure)
25/11/2022

Deputy Secretary Finance

QD
25/11/22

Audit Officer

Ad. Secy
28/11/22

Secretary

BC
28/11/22

Chairman

sec
29/11/22

Board of Intermediate and Secondary Education, Lahore.

Statement of Income and Expenditure for the Year 2021-2022

Income			Expenditures		
Head of Account	Budgets Estimates	Receipts from 1st July 2021 to 30th June 2022	Head of Account	Budgets Estimates	Expenditure from 1st July 2021 to 30th June 2022
Part I - Revenue Income			Part I - Revenue Expenditure		
1 Admission Fee of Examination	625,805,000	646,820,625	1 General Administration	1,549,172,000	1,205,383,913
2 Registration & Processing Fee	813,965,000	847,456,158	2 Remuneration to Examiners and Secy Officers	275,100,000	246,143,006
3 Certificates Fee	373,024,000	381,919,385	3 Conduct of Examinations	339,730,000	304,317,895
4 Publications	1,173,000	1,012,070	4 Board's Publication (Syllab, Calendar & Magazine etc.)	1,000,000	-
5 Miscellaneous / Other Receipts	61,766,000	143,835,080	5 Repair And Maintenance (Furniture & Machinery)	19,000,000	4,425,139
6 Sports Income	14,094,000	17,586,690	6 Scholarship & Promotion of Educational Activities	53,500,000	43,684,199
			7 Miscellaneous Contingent Expenses	54,100,000	48,143,723
			8 T.A.D.A to Officers/Officials of the Board	8,000,000	7,285,430
			9 Contribution Towards Confidential Funds	50,000,000	50,000,000
			10 Office Contingencies	152,700,000	152,695,609
			11 Refunds	1,000,000	1,616,658
			12 Sports Expenditure (Physical Education)	9,500,000	12,545,455
Part II - Capital Income	370,516,000	474,227,806	Part - II (Capital Expenditure)	325,700,000	95,617,541
Total	2,280,345,000	2,512,957,812	Total	2,838,502,000	2,171,858,568

Deputy Secretary (Finance)
BISE, Lahore

Secretary
BISE, Lahore

Audit Officer
BISE, Lahore

Draft for perusal and approval please

M. Ahmad
O.S.B. (Income)
25-11-22

M. Ahmad
O.S.B. (Expenditure)
27/11/22

QD
D.S.F.
27/11

M. Ahmad
Audit Officer

SP
Secretary

M. Ahmad
Chairman

Annexure-I

A statement of assets and liabilities (statement of financial position);

Government of _____		Appendix: A-1	
Ministry/ Department of _____			
Name of Autonomous Entity _____			
Statement of Financial Position _____			
As at June 30, 20X2 _____			
		(Pak Rupees in Thousands)	
		NOTES	
		20X2	20X1
ASSETS			
Current assets			
Cash and cash equivalents		X	X
Receivables		X	X
Inventories		X	X
Prepayments		X	X
Other current assets		X	X
Non-current assets			
Receivables		X	X
Investments in associates		X	X
Other financial assets		X	X
Infrastructure, plant and equipment		X	X
Land and buildings		X	X
Intangible assets		X	X
Other non-financial assets		X	X
Total assets		X	X
LIABILITIES			
Current liabilities			
Payables		X	X
Short-term borrowings		X	X
Current portion of long-term borrowings		X	X
Short-term provisions		X	X
Social benefits		X	X
Employee benefits		X	X
Superannuation		X	X
Non-current liabilities			
Payables		X	X
Long-term borrowings		X	X
Long-term provisions		X	X
Social benefits		X	X
Employee benefits		X	X
Superannuation		X	X
Total liabilities		X	X
Net assets		X	X
NET ASSETS/EQUITY			
Capital contributed by government		X	X
Capital contributed by other government entities		X	X
Reserves		X	X
Accumulated surpluses/(deficits)		X	X
Non-controlling interest		X	X
Total net assets/equity		X	X

Annexure-J

A statement of revenue and expenses (statement of financial performance):

		Appendix: A-2	
Government of _____			
Ministry/ Department of _____			
Name of Autonomous Entity _____			
Statement of Revenue and Expenses (Financial Performance)			
For the year ended June 30, 20X2			
		(Pak Rupees in Thousands)	
Revenue	NOTES	20X2	20X1
Own Sources:			
Revenue from exchange transactions		X	X
Revenue from Fees, fines, penalties, and licenses		X	X
Interest revenue		X	X
Contributions and donations		X	X
Gains arising from recognition of financial assets		X	X
Other revenue		X	X
		X	X
Government and external Sources:			
Grants(non-development) from government		X	X
Grants(development) from government		X	X
Transfers from other government entities		X	X
Foreign grants/assistance (realized)		X	X
Other sources		X	X
		X	X
Total revenue		X	X
Expenses			
Pay and Allowances		(X)	(X)
Pension, post-employment and social benefits		(X)	(X)
Consultancy and Contractual works		(X)	(X)
Grants and other transfer payments		(X)	(X)
Fees, Research and Studies		(X)	(X)
Fuel, Power, Travel and Transport		(X)	(X)
Communication and Other Utilities		(X)	(X)
Occupancy Costs and Operating Leases		(X)	(X)
Repair and maintenance		(X)	(X)
Impairment of property, plant and equipment		(X)	(X)
Depreciation and amortization expenses		(X)	(X)
Scholarships and subsidies		(X)	(X)
Supplies and consumables used		(X)	(X)
Losses arising from recognition of financial assets			
Other expenses		(X)	(X)
Finance costs		(X)	(X)
Total expenses		(X)	(X)
Share of surplus of associates		X	X
Surplus/(deficit) for the period		X	X
Attributable to: Owners of the controlling entity		X	X
Non-controlling interest		X	X

Annexure-K

A statement of changes in net assets/equity;

Appendix: A-3								
Government of _____								
Ministry/ Department of _____								
Name of Autonomous Entity _____								
Statement of Changes in Net Assets/ Equity								
For the year ended June 30, 20X1								
(Pak Rupees in Thousands)								
Particulars	Attributable to owners of the controlling entity					Non-controlling interest	Total net assets/equity	Notes
	Contributed Capital	Other Reserve	Translation Reserve	Accumulated Surplus/ (Deficits)	Total			
Balance at June 30, 20X0	X	X	(X)	X	X	X	X	
Changes in accounting policy				(X)	(X)	(X)	(X)	
Restated balance	X	X	(X)	X	X	X	X	
Changes in net assets/equity for 20X1								
Gain on property revaluation		X			X	X	X	
Loss on revaluation of investment		(X)			(X)	(X)	(X)	
Exchange difference on translating foreign operations			(X)		(X)	(X)	(X)	
Net revenue recognized directly in net assets/equity		X	(X)		X	X	X	
Surplus for the period				X	X	X	X	
Total recognized revenue and expense for the period		X	(X)	X	X	X	X	
Balance at June 30, 20X1	X	X	(X)	X	X	X	X	
C/f								
Balance at June 30, 20X1 B/f	X	X	(X)	X	X	X	X	
Changes in net assets/equity for 20X2:								
Loss on property revaluation		(X)			(X)	(X)	(X)	
Gains on revaluation of investment		X			X	X	X	
Exchange difference on translating foreign operations			(X)		(X)	(X)	(X)	
Net revenue recognized directly in net assets/equity		(X)	(X)		(X)	(X)	(X)	
Deficit for the period				(X)	(X)	(X)	(X)	
Total recognized revenue and expense for the period		(X)	(X)	(X)	(X)	(X)	(X)	
Balance at June 30, 20X2	X	X	(X)	X	X	X	X	

Annexure-L

A consolidated statement of cash flows

Appendix: A-4			
Government of _____ (Name the Federal or Provincial)			
Ministry/ Department of _____ (Name the Administrative Federal Ministry/Provincial Department)			
Name of Autonomous Entity _____ (Name of the Body: Authority/ University/ Commission/ Board/ Council, etc.)			
Consolidated Statement of Cash Flows(Direct Method)			
For the year ended June 30, 20X2			
<i>(Pak Rupees in Thousands)</i>			
	NOTES	20X2	20X1
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts			
Own sources		X	X
Government and external sources		X	X
Cash Payments			
Pay and Allowances		(X)	(X)
Pension and post-employment benefits		(X)	(X)
Consultancy and Contractual works		(X)	(X)
Fees, Research and Studies		(X)	(X)
Fuel, Power, Travel and Transport		(X)	(X)
Communication and Other Utilities		(X)	(X)
Occupancy Costs and Operating Leases		(X)	(X)
Repair and maintenance		(X)	(X)
Scholarships and grants		(X)	(X)
Subsidies, transfers and losses		(X)	(X)
Other expenses		(X)	(X)
Finance costs		(X)	(X)
Net cash flows from operating activities		X	X
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of plant and equipment		x	x
Proceeds from sale of investments		x	x
Purchase of plant and equipment		(X)	(X)
Purchase of equity and other investments		(X)	(X)
Purchase of foreign currency securities		(X)	(X)
Net cash flows from investing activities		(X)	(X)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		x	x
Repayment of borrowings		(X)	(X)
Distribution/dividend to government		(X)	(X)
Net cash flows from financing activities		x	x
Net increase/(decrease) in cash and cash equivalents		x	x
Cash and cash equivalents at beginning of period		x	x
Cash and cash equivalents at end of period		x	x

Annexure-M

A Statement of Comparison of Budget and Actual Amounts (by Nature):

Appendix: A-5					
Government of _____					
Ministry/ Department of _____					
Name of Autonomous Entity _____					
Statement of Comparison of Budget and Actual Amounts by Nature (on Basis of budget)					
For the year ended June 30, 20X2					
(Pak Rupees in Thousands)					
	Notes	Budgeted Amounts 20X2		Actual Amounts 20X2	Actual Amounts 20X1
		Original	Final		
Revenue					
Own Sources:					
		X	X	X	X
	Fees, fines, penalties, and licenses	X	X	X	X
	Revenue from exchange transactions	X	X	X	X
	Revenue from Investments	X	X	X	X
	Contributions	X	X	X	X
	Other revenue	X	X	X	X
		X	X	X	X
Government and external Sources:					
	Grants/ Revenue from federal governments	X	X	X	X
	Grants/ Revenue from Provincial/ Local governments	X	X	X	X
	Transfers from other government entities	X	X	X	X
	Foreign grants/assistance	X	X	X	X
	Other sources	X	X	X	X
		X	X	X	X
	Total revenue	X	X	X	X
Expenses					
	Pay and Allowances	(X)	(X)	(X)	(X)
	Pension, post-employment and social benefits	(X)	(X)	(X)	(X)
	Consultancy and Contractual works	(X)	(X)	(X)	(X)
	Grants and other transfer payments	(X)	(X)	(X)	(X)
	Fees, Research and Studies	(X)	(X)	(X)	(X)
	Fuel, Power, Travel and Transport	(X)	(X)	(X)	(X)
	Communication and Other Utilities	(X)	(X)	(X)	(X)
	Occupancy Costs and Operating Leases	(X)	(X)	(X)	(X)
	Repair and maintenance	(X)	(X)	(X)	(X)
	Impairment of property, plant and equipment	(X)	(X)	(X)	(X)
	Depreciation and amortization expenses	(X)	(X)	(X)	(X)
	Scholarships and subsidies	(X)	(X)	(X)	(X)
	Supplies and consumables used	(X)	(X)	(X)	(X)
	Other expenses	(X)	(X)	(X)	(X)
	Finance costs	(X)	(X)	(X)	(X)
	Total expenses	(X)	(X)	(X)	(X)
	Share of surplus of associates	X	X	X	X
	Surplus/(deficit) for the period	X	X	X	X
	Attributable to:		X		
	Owners of the controlling entity	X	X	X	X
	Non-controlling interest	X	X	X	X

Annexure-N

A Source-wise statement of cash flows;

Appendix: A-6			
Government of _____			
Ministry/ Department of _____			
Name of Autonomous Entity _____			
Source-wise Cash Flows Statement(Direct Method)			
For the year ended June 30, 20X2			
		(Pak Rupees in Thousands)	
	Own Sources	Government and external sources	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts			
Own sources	X		X
Government and external sources		X	X
Cash Payments			
Pay and Allowances	(X)	(X)	(X)
Pension and post-employment benefits	(X)	(X)	(X)
Consultancy and Contractual works	(X)	(X)	(X)
Fees, Research and Studies	(X)	(X)	(X)
Fuel, Power, Travel and Transport	(X)	(X)	(X)
Communication and Other Utilities	(X)	(X)	(X)
Occupancy Costs and Operating Leases	(X)	(X)	(X)
Repair and maintenance	(X)	(X)	(X)
Scholarships and grants	(X)	(X)	(X)
Subsidies, transfers and losses	(X)	(X)	(X)
Other expenses	(X)	(X)	(X)
Finance costs	(X)	(X)	(X)
Net cash flows from operating activities	X	X	X
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of plant and equipment	x	x	x
Proceeds from sale of investments	x	x	x
Purchase of plant and equipment	(X)	(X)	(X)
Purchase of equity and other investments	(X)	(X)	(X)
Purchase of foreign currency securities	(X)	(X)	(X)
Net cash flows from investing activities	(X)	(X)	(X)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	x	x	x
Repayment of borrowings	(X)	(X)	(X)
Distribution/dividend to government	(X)	(X)	(X)
Net cash flows from financing activities	x	x	x
Net increase/(decrease) in cash and cash equivalents	x	x	x
Cash and cash equivalents at beginning of period	x	x	x
Cash and cash equivalents at end of period	x	x	x

Annexure-O

Expenditure Confirmation Statement (Annual Appropriation Accounts);

Appendix: A-8

Government of _____
 Ministry/ Department of _____
 Name of Autonomous Entity _____
 Statement of expense (cost) analysis
 For the year ended June 30, 20X2 (Pak Rupees in Thousands)

EXPENSES (costs consumed during the year)	REPORTED EXPENSES	DIRECTLY ATTRIBUTABLE COSTS OF SERVICES/ GOODS				INDIRECTLY ATTRIBUTABLE COSTS (OTHER)
		DIRECT MATERIAL	DIRECT LABOUR	VARIABLE OVERHEAD	FIXED OVERHEAD	
Pay and Allowances	X		X	X	X	X
Pension, post-employment and social benefits	X	X	X	X	X	X
Consultancy and Contractual works	X	X	X	X	X	X
Grants and other transfer payments	X	X	X	X	X	X
Fees, Research and Studies	X	X	X	X	X	X
Fuel, Power, Travel and Transport	X	X	X	X	X	X
Communication and Other Utilities	X	X	X	X	X	X
Occupancy Costs and Operating Leases	X	X	X	X	X	X
Repair and maintenance	X	X	X	X	X	X
Impairment of property, plant and equipment			X	X	X	X
Depreciation and amortization expenses			X	X	X	X
Scholarships and subsidies	X	X	X	X	X	X
Supplies and consumables used	X	X	X	X	X	X
Other expenses	X	X	X	X	X	X
Finance costs	X	X	X	X	X	X
Total expenses	X	X	X	X	X	X

Annexure-P

The format (as template) of the statement of expense (cost)

Appendix: A-8						
Government of _____						
Ministry/ Department of _____						
Name of Autonomous Entity _____						
Statement of expense (cost) analysis						
For the year ended June 30, 20X2						
(Pak Rupees in Thousands)						
EXPENSES (costs consumed during the year)	REPORTED EXPENSES	DIRECTLY ATTRIBUTABLE COSTS OF SERVICES/ GOODS				INDIRECTLY ATTRIBUTABLE COSTS (OTHER)
		DIRECT MATERIAL	DIRECT LABOUR	VARIABLE OVERHEAD	FIXED OVERHEAD	
Pay and Allowances	X		X	X	X	X
Pension, post-employment and social benefits	X	X	X	X	X	X
Consultancy and Contractual works	X	X	X	X	X	X
Grants and other transfer payments	X	X	X	X	X	X
Fees, Research and Studies	X	X	X	X	X	X
Fuel, Power, Travel and Transport	X	X	X	X	X	X
Communication and Other Utilities	X	X	X	X	X	X
Occupancy Costs and Operating Leases	X	X	X	X	X	X
Repair and maintenance	X	X	X	X	X	X
Impairment of property, plant and equipment			X	X	X	X
Depreciation and amortization expenses			X	X	X	X
Scholarships and subsidies	X	X	X	X	X	X
Supplies and consumables used	X	X	X	X	X	X
Other expenses	X	X	X	X	X	X
Finance costs	X	X	X	X	X	X
Total expenses	X	X	X	X	X	X

Annexure-Q

Statement of Investments Analysis

Appendix: A-9								
Government of _____								
Ministry/ Department of _____								
Name of Autonomous Entity _____								
Statement of Investments								
As on 30 th June, 20X2								
<i>(Pak Rupees in Thousands)</i>								
No.	Categories of Investments	Opening Balance as on 1 st July	Return on Investment during the Period		Additions during the Period	Reductions during the Period	Losses during the Period	Closing Balance as on 30 th June.
			Accrued	Withdrawn				
	Bank Term Deposits							
	Financial Institutions							
	Govt. Securities							
	Capital Market							
	Real Estate							
	lending							
	Saving Accounts							
	Other Investments							
	Grand Total							

