

ਦਫ਼ਤਰ ਡਾਇਰੈਕਟਰ ਸਿੱਖਿਆ ਵਿਭਾਗ (ਸਿ.ਸਿ.) ਪੰਜਾਬ, ਐਸ. ਏ. ਐਸ ਨਗਰ ।
 (ਕੰਪ.ਪੰਜਾਬ ਸਕੂਲ ਸਿੱਖਿਆ ਬੋਰਡ, ਰੋਸ-8, ਐਸ. ਏ. ਐਸ ਨਗਰ) ।
 (email ID d.pise.budget@punjabeducation.gov.in)
 (ਬਜਟ ਸ਼ਾਖਾ)

2024/41477

2/1

ਜਿਹਾ ਵਿਖੇ

1. ਡਾਇਰੈਕਟਰ ਜਨਰਲ ਸਕੂਲ ਸਿੱਖਿਆ ਪੰਜਾਬ
2. ਡਾਇਰੈਕਟਰ ਐਸ.ਸੀ.ਈ.ਆਰ.ਟੀ ਪੰਜਾਬ
3. ਡਾਇਰੈਕਟਰ ਸਕੂਲ ਸਿੱਖਿਆ (ਟੈਕਨੀਕਲ) ਪੰਜਾਬ
4. ਡਾਇਰੈਕਟਰ ਸਕੂਲ ਸਿੱਖਿਆ (ਪੈਲੀਮੋਟਰੀ), ਪੰਜਾਬ
5. ਸਕੂਲ ਸਿੱਖਿਆ ਅਫ਼ਸਰ (ਸੀ.ਸਿ) ਪੰਜਾਬ

ਸੰਖਿਆ: E-115159-ਬਜਟ(7) 24-25/29(534) - 38
 ਮਿਤੀ: 08-11-2024

ਵਿਸ਼ਾ- Regarding Performance Audit titled Outcomes of School Education in Punjab.

ਹਵਾਲਾ ਪੰਜਾਬ ਸਰਕਾਰ, ਸਕੂਲ ਸਿੱਖਿਆ ਵਿਭਾਗ (ਸਿ-5 ਸ਼ਾਖਾ) ਦੀ ਦੋ ਪੇਂਡਰ ਨੰਬਰ sed-edu5019/65/72/2024-3EDU5/963266, ਮਿਤੀ 08-11-2024 ਦੇ ਹਵਾਲੇ ਵਿੱਚ।

ਹਵਾਲਾ ਅਧੀਨ ਪੇਂਡਰ ਵਾਲੀ ਵਿਸ਼ਾ ਅੰਕਿਤ Regarding Performance Audit titled Outcomes of School Education in Punjab ਪੰਜਾਬ ਸਰਕਾਰ, ਸਕੂਲ ਸਿੱਖਿਆ ਵਿਭਾਗ (ਸਿ-5 ਸ਼ਾਖਾ) ਵੱਲੋਂ ਪ੍ਰਾਪਤ ਹੋਇਆ ਹੈ। ਪੇਂਡਰ ਨਾਲ ਨੰਬਰ ਦਫ. ਮਹਾਨੇਅਕਾਰ ਆਡਿਟ ਪੰਜਾਬ ਵੱਲੋਂ ਪ੍ਰਾਪਤ ਅ.ਸ.ਪੇਂਡਰ ਨੰਬਰ DP CELL/AMG-V/PA on School Education/2024-25/52, ਮਿਤੀ 30-10-2024 ਦੀ ਕਾਪੀ ਸੇਜ ਕੇ ਲਿਖਿਆ ਹੈ ਕਿ ਦਫ਼ਤਰ ਦੇ ਅਧੀਨ ਆਉਂਦੇ ਦਫ਼ਤਰਾਂ ਨੂੰ ਹਦਾਇਤ ਕੀਤੀ ਜਾਂਦੀ ਕਿ Conducting a Performance Audit titled Outcomes of School Education in Punjab with effect from September 2023 for the CAG report. The files/records pertaining to state and central schemes including scholarship schemes were to be provided for smooth completion of the Performance Audit.

Our Audit teams have been facing an issue of non-production of records from the Department of School Education Punjab held a meeting with members of the Audit teams and representatives from Department of School Education, Punjab and Department of social Justice Empowerment & Minorities, Punjab on 5th March 2024. After the meeting instructions were issued by the Secretary to representatives from both the departments to provide the files and records required by Audit. In pursuance of the above directions, Director General School Education, SAS Nagar (DGSE) also issued directions on 13 May 2024 and 30 July 2024 to provide soft copy of files to Audit with attachments dealt, via e-office and original files/records including complete scholarship data, if not available on e-office etc, for the years 2018-19 after reviewing the status of production of records.

In this connection, it is further stated that the issue of non-production of records by some branches of Department of School Education Punjab (Annexure) was brought to the notice of the Department time to time viz 7 August 2024 and 29 October 2024.(Annexure -Files/Records not produced, As per distribution of work intimated to Audit- Director School Education (Secondary)

1	Records relating to Plan and Non Plan Schemes
2	Taking over of Private Aided School
3	Transportation issue (school of Eminence)
4	Online portals
5	Roster Register (Master Cadre)
6	Roster Register (Lecturer Cadre)
7	RTI Register
8	Vocational Branch
9	EDS-80 (Construction of school of Eminence)

10	Service1, 2, 3, Branch
11	Promotion Cell
12	Addition off streams in Existing Schools
13	Legal Cell
14	Organization structure of DPI-SE
15	List of policies which remained inoperation during 2018-19 to 2022-23 for implementing programs within the State
16	Sanctioned strength of DPI(SE) and men in position as on 31-03-2018 and 31-03-2023
17	Copies of perspective plans, if any
18	Copies of Annual Plan, if any
19	Copies of policy/ mechanism framed for retention of children, if any
20	Copies of Policies addressing gender issue gaps, if any
21	Particulars of mechanism framed for addressing the grievances of parents pupils, teachers ad other stake-holder (From school to state level)

ਉਪਰੋਕਤ ਅਨੁਸਾਰ ਦਫ਼. ਮਹਾਲੇਖਾਕਾਰ ਆਡਿਟ ਪੰਜਾਬ ਵਲੋਂ ਪ੍ਰਾਪਤ ਅ.ਸ.ਪੱਤਰ ਨੰਬਰ DP CELL/AMG-V/PA on School Education/2024-25/52, ਮਿਤੀ 30-10-2024 ਦੀ ਕਾਪੀ ਆਪ ਨੂੰ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਕਰਨ ਲਈ ਪੱਤਰ ਨਾਲ ਨੱਥੀ ਕਰਕੇ ਭੇਜੀ ਜਾਂਦੀ ਹੈ।
ਨੱਥੀ ਪੱਤਰ ਦੀ ਕਾਪੀ

ਸੁਪਰਡੈਂਟ ਬਜਟ
30/10/24

ਪਿਠ ਅੰਕਣ ਨੰਬਰ ਉਕਤ

ਮਿਤੀ

ਉਤਾਰਾ ਸੁਪਰਡੈਂਟ ਪੰਜਾਬ ਸਰਕਾਰ, ਸਕੂਲ ਸਿੱਖਿਆ ਵਿਭਾਗ (ਸਿ-5 ਸਾਖਾ) ਜੋ ਏ ਪੱਤਰ ਨੰਬਰ sed-edu5019/65/72/2024-3EDU5/863266, ਮਿਤੀ 08-11-2024 ਦੇ ਹਵਾਲੇ ਕਿਰ ਸੂਚਨਾ ਚਿੱਠ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਸੁਪਰਡੈਂਟ ਬਜਟ

ਜਿਲ੍ਹਾ ਸਿੱਖਿਆ ਅਫ਼ਸਰ (ਸੇ.ਬਿ), ਚਾੰਡੀਆ

ਪਿੱਠਅੰਕਣ ਨੰ: ਸ-ਪ/1(1) 2024/ 5481

ਮਿਤੀ: 08.11.2024

ਉਪਰੋਕਤ ਦੇ ਸਬੰਧ ਵਿੱਚ ਸਮੁੱਚੇ ਸਰਕਾਰ ਅੱਖੀ ਕਮਿਸ਼ਨ/ਕਮਿਸ਼ਨ ਨੂੰ ਭੇਜ ਕੇ ਸਿੱਖਿਆ ਜਾਂਚਾ ਹੈ ਕਿ ਪੱਤਰ ਵਿੱਚ ਦਰਜ ਜਵਾਬਦਾਰੀਆਂ ਕੀ ਪਾਲਿਸ਼ੀਆ ਜਾਣੇ ਅਤੇ ਮਿਤੀ 30.10.2024 ਦੇ ਕਾਪੀ ਆਪ ਨੂੰ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਕਰਨ ਲਈ ਪੱਤਰ ਨਾਲ ਨੱਥੀ ਕਰਕੇ ਭੇਜੀ ਜਾਂਦੀ ਹੈ।

ਜਿਲ੍ਹਾ ਸਿੱਖਿਆ ਅਫ਼ਸਰ (ਸੇ.ਬਿ)
ਚਾੰਡੀਆ
08/11



ਪੰਜਾਬ ਸਰਕਾਰ
ਸਕੂਲ ਸਿੱਖਿਆ ਵਿਭਾਗ
(ਸਿੱਖਿਆ-5 ਸ਼ਾਖਾ)

ਸੇਵਾ ਵਿੱਖੇ

1. ਸਕੱਤਰ -ਕਮ- ਡੀ.ਜੀ.ਐਸ.ਈ., ਪੰਜਾਬ।
2. ਡਾਇਰੈਕਟਰ, ਸਕੂਲ ਸਿੱਖਿਆ (ਸੈ.), ਪੰਜਾਬ। (ਕੋਆਰਡੀਨੇਸ਼ਨ ਜਾਂਚਾਂ)
3. ਡਾਇਰੈਕਟਰ, ਸਕੂਲ ਸਿੱਖਿਆ (ਐ.), ਪੰਜਾਬ।
4. ਡਾਇਰੈਕਟਰ, ਐਸ.ਸੀ.ਈ.ਆਰ.ਟੀ., ਪੰਜਾਬ।

ਮੀਮੋ ਨੰ. SED-EDU5019/72/2024-3EDU5/963246

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 08/11/2024

ਵਿਸ਼ਾ: Regarding Performance Audit titled 'Outcomes of School Education in Punjab'.

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਦੇ ਹਵਾਲੇ ਵਿੱਚ।

2. ਵਿਸ਼ਾ ਅੰਕਿਤ ਮਾਮਲੇ ਸਬੰਧੀ ਆਪ ਨੂੰ ਦਫ. ਮਹਾਲੇਖਾਕਾਰ (ਆਡਿਟ), ਪੰਜਾਬ ਵੱਲੋਂ ਪ੍ਰਾਪਤ ਅ.ਸ.ਪੱਤਰ ਨੰ. DP Cell/AMG-V/PA on School Education/2024-25/52 ਮਿਤੀ 30.10.2024 ਦੀ ਕਾਪੀ ਭੇਜਕੇ ਲਿੱਖਿਆ ਜਾਂਦਾ ਹੈ ਆਪ ਦੇ ਅਧੀਨ ਆਉਂਦੇ ਦਫਤਰਾਂ ਨੂੰ ਹਦਾਇਤ ਕੀਤੀ ਜਾਵੇ ਕਿ ਇਸ ਪੱਤਰ ਵਿੱਚ ਦਰਸਾਏ ਅਨੁਸਾਰ ਲੋੜੀਂਦਾ ਰਿਕਾਰਡ/ਸਹੀ ਸੂਚਨਾ ਦਫ. ਮਹਾਲੇਖਾਕਾਰ (ਆਡਿਟ), ਪੰਜਾਬ ਨੂੰ ਤੁਰੰਤ ਮੁਹੱਈਆ ਕਰਵਾਈ ਜਾਵੇ। ਇਸ ਨੂੰ ਪਰਮ ਅਗੇਤ ਦਿੱਤੀ ਜਾਵੇ।

3. ਇਹ ਪੱਤਰ ਸਕੱਤਰ ਸਕੂਲ ਸਿੱਖਿਆ ਜੀ ਦੀ ਪ੍ਰਵਾਨਗੀ ਉਪਰੰਤ ਜਾਰੀ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਮੁਖਰਬੰਟ
08/11/2024

ਪਿ.ਅੰ.ਨੰ. SED-EDU5019/72/2024-3EDU5/

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ:

ਉਪਰੋਕਤ ਦਾ ਉਤਾਰਾ ਡਿਪਟੀ ਲੇਖਾਕਾਰ ਜਨਰਲ, ਦਫ. ਮਹਾਲੇਖਾਕਾਰ (ਆਡਿਟ), ਪੰਜਾਬ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਯੋਗ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਮੁਖਰਬੰਟ

EO done!



कार्यालय
प्रधान महालेखाकार (लेखा परीक्षा), पंजाब, चण्डीगढ़
प्लॉट नं. 21, सेक्टर 17-ई, चण्डीगढ़ - 160017

OFFICE OF THE
Principal Accountant General (Audit), Punjab, Chandigarh
Plot No. 21, Sector 17-E, Chandigarh - 160017
Phone : 0172-2783168, 2703873, Fax : 0172-2703149

D.O. No. DPG(A)/AMG-V/PA on School Education
दिनांक / Date ... 30/10/2024 2024-25/SD

dy
JSE

~~DSSE~~

Sofia Gupta, IA&AS

उप-महालेखाकार
Deputy Accountant General

2 Aug
6-11-24
SK-S

06/11/2024
3/15

Dear Sir,

As you are aware, my office is conducting a Performance Audit titled 'Outcomes of School Education in Punjab' with effect from September 2023 for the CAG report. The files / records pertaining to state and central schemes including scholarship schemes were to be provided for smooth completion of the Performance Audit.

Our Audit teams have been facing an issue of non-production of records from the Department of School Education, Punjab. This was brought to your kind notice vide Pr. Accountant General's DO letter no. AMG-V/DP Cell/PA-OSEP/2023-24/128 dated 20.02.2024. Secretary, School Education Punjab held a meeting with members of the Audit teams and representatives from Department of School Education, Punjab and Department of Social Justice Empowerment & Minorities, Punjab on 5th March 2024. After the meeting, instructions were issued by the Secretary to representatives from both the departments to provide the files and records required by Audit. In pursuance of the above directions, Director General School Education, SAS Nagar (DGSE) also issued directions on 13th May 2024 and 30th July 2024 to provide soft copy of files to Audit with attachments dealt, via e-office and original files/records including complete scholarship data, if not available on e-office etc. for the years 2018-19 to 2022-23 after reviewing the status of production of records.

Department of School Education, SAS Nagar and Department of Social Justice Empowerment & Minorities, Punjab SAS Nagar

पंजाब प्रमुख अधिकारी
दिनांक 05.11.2024

शुभक, मन्दीर
दिनांक 06/11/2024

मोबा-5 7949
0172-2662686
दिनांक 06/11/2024

In this connection, it is further stated that the issue of non-production of records by some branches of Department of School Education, Punjab (Annexure) was brought to the notice of the department time to time viz. 7th August 2024 and 29th October 2024.

Performance Audit is a time bound exercise and is closely monitored by the office of the Comptroller & Auditor General of India. Moreover, provision of records and information to Audit is mandated in Section 18(2) of Comptroller and Auditor General's DPC Act, 1971. Any non-compliance with the above is a matter of concern for the department as well as the office.

I shall be grateful if the concerned officers/officials of the department are directed to provide the requisite files/records and correct information/data as per enclosed annexure so that the Audit exercise may be completed smoothly and, in a time-bound manner.

with regards.

Yours sincerely,



Shri Kamal Kishor Yadav, IAS,
Secretary, Department of School Education, Punjab,
Punjab Civil Secretariat,
Sector - 9, Chandigarh.

Encl: As above.

Annexure

Sr. No.	Office/Component	Files/Records not produced (As per distribution of work intimated to Audit)
1.	MIS wing of O in the DGSE	<ol style="list-style-type: none"> 1. UDISE Surveys, Statistics, monitoring of Schemes of projects 2. Development of Various Software 3. Designing & SCERT Portals 4. Mobile application development, Database Management, e-Office, My office and District School queries/VSK. 5. e-HRMS, Hardware Networking/internet troubleshooting
2.	Director, SCERT	<ol style="list-style-type: none"> 1. Budget allotment and Expenditure of all the DIETs 2. Funds disbursed to Districts for teacher training (Sanction letters, Cashbooks and all other records) 3. All subject related syllabus review 4. Non board exam and evaluation 5. Training content development 6. Media Plan 7. Library Books 8. Annual work plan for teacher training 9. Details of conferences and seminars conducted by SCERT 10. RTI Registers 11. IFMS Report and Sanction letters of Budget Allotment and Expenditure in respect of Scholarship Schemes (Incomplete information provided) 12. Records of 5 new DIETs such as: <ol style="list-style-type: none"> I. Copies of Detailed Notice Inviting Tender (DNIT) II. Copies of Administrative and Technical Sanction. III. Physical Progress Reports. IV. Financial Progress Reports. V. Running and Final Bills. VI. Copy of Bank Guarantees. VII. Completion Certificates. VIII. Handing over Reports.
3.	Director School Education (Secondary)	<ol style="list-style-type: none"> 1. Records relating to Plan and Non-Plan schemes 2. Taking over of Private Aided School 3. Transportation Issue (School of Eminence) 4. Online portals 5. Roster Register (Master Cadre) 6. Roster Register (Lecturer Cadre) 7. RTI Register 8. Vocational Branch 9. EDS-80 - Construction of School of Eminence 10. Services 1, 2, 3 Branch 11. Promotion Cell 12. Addition of Streams in Existing Schools 13. Legal Cell 14. Organizational structure of DPI-SE. 15. List of policies which remained in operation during 2018-19 to 2022-23 for implementing programs within the State. 16. Sanctioned strength of DPI-SE and men in position as on 31.03.2018 and

		31.03.2023) 17. Copies of perspective plans, if any. 18. Copies of annual plan, if any. 19. Copies of policy/mechanism framed for retention of children, if any. 20. Copies of policies addressing gender issue gaps, if any. 21. Particulars of mechanism framed for addressing the grievances of parents, pupils, teachers and other stake-holder (from school to state level).
4.	Director School Education (Elementary)	1. Records relating to Plan and Non-Plan schemes 2. Recruitment of HT/CHT 3. Contractual to Regular 4. Promotion of HT/CHT/ETT 5. Copies of rules/norms/policies relating to recruitment, conditions of services of the teachers 6. The year of start of the pre-primary classes by the department along with copy of the instructions.
5.	Planning (State)	1. Annual Report 2. Sustainable Development Goals 3. School Education Quality Index 4. Human Capital Index (HCI) 5. Human Development Index (HDI) 6. Tobacco Control Act 7. Kala Utsav
6.	SSA	1. Copy of instructions issued to school regarding Self Defence Training Rani Lavitibi Atma Raksha Prashikshan for girl students. 2. Copies of report of surveys conducted for identifying children with disabilities (CWSN). 3. Copies of Individualized Educational Plan (IEP) to support children with special needs, if any.
7.	Finance SSA	Incomplete records/ information produced to audit 1. Financial support to teachers 2. Vocational Salary with salary paid to exact no. of VET and coordinators.
8.	Recruitment Board	Incomplete and unsigned information along-with connected records provided by Board.
9.	PICTES	Incomplete and unaligned records/ information relating to Tenders
10.	Scholarship Branch	IFMS Report and Sanction letters of Budget Allotment and Expenditure in respect of all the Scholarship Schemes (Incomplete information provided) and irregularities in Scholarship data of schemes as detailed in table

Table- Scholarship Data

Name of Scheme	Remarks
Post Matric Scholarship for SC students Scheme (11 th and 12 th class)	Inconsistent and inaccurate data
Post Matric Scholarship for OBC students Scheme (11 th and 12 th class).	Inconsistent and inaccurate data.

Pre-Matric Scholarship for SC students and other (Component-I) (9 th and 10 th class)	Data not provided for the years 2018-19 to 2019-20
Pre-Matric Scholarship for SC students and other (Component-II) (1 st to 10 th class)	IFMS Report and Sanction letters of Budget Allotment and Expenditure 2018-19 to 2020-21
Pre-Matric Scholarship for Other backward class (OBC) Educationally backward class (EBC) and De-notified tribes (DNT) students and other (9 th and 10 th class)	IFMS Report and Sanction letters of Budget Allotment and Expenditure 2018-19 to 2020-21
55-Award to SC Sports Students Scheme	IFMS Report and Sanction letters of Budget Allotment and Expenditure 2018-19 to 2020-21
Encouragement award to SC girl students for pursuing 10-2 (11 th and 12 th classes)	Inconsistent and inaccurate data
Dr Hargobind Khurana Scholarship Scheme for brilliant students	IFMS Report and Sanction letters of Budget Allotment and Expenditure 2018-19 to 2020-21
General Scholarship Scheme	IFMS Report and Sanction letters of Budget Allotment and Expenditure 2018-19 to 2020-21
Attendance Scholarship Scheme (EDS-57 & EDS-58)	Data not provided for the years 2018-19 to 2019-20
Punjab State Talent Search Scheme	Inconsistent and inaccurate data IFMS Report and Sanction letters of Budget Allotment and Expenditure 2018-19 to 2020-21

Department is requested to verify the accuracy of the facts and figures provided in cases of scholarship data and to provide clarification in instances where beneficiary approvals for scholarship grants have been modified at the State headquarters. Specifically, this includes cases such as the Pre-Matric for SC (C-I) program, where the number of beneficiaries was increased by 4,479 beyond those initially approved by the District Education Office (DEO). Explanations for all such cases (increase/decrease) should be provided to facilitate the audit process.

(Reference AFNQ-638248 dated 29.10.24)

@yoshi
S.C.A.O