



Office of the

Auditor-General of Pakistan

Special Sector Audit Wing
Constitution Avenue

PI46451

Islamabad

No.PA/FAP/Sindh/SSA/F-14/101

Dated: 30-12-2016

To,

1. The Secretary
Economic Affairs Division, Government of Pakistan
Pak Secretariat Block-C
Islamabad
2. The Country Director,
World Bank, Resident Mission
20A, Shahrah-e-Jamhuriat
G-5/1, Islamabad

Subject:- **FOREIGN AIDED PROJECTS (FAPs) AUDIT REPORTS**

Financial Attest Audits of the following FAP Audit Report has been conducted by this office:

S.No	Name of Projects	Name of Development Partners
1.	Sindh Water Sector Improvement Project	WB
2. ✓	Sindh Global Partnership for Education	WB
3	Sindh Barrages Improvement Phase-I Project	WB
4.	Sindh Public Sector Management Reform Project	WB
5.	2 nd Sindh Education Sector Reform Program	WB
6.	Sindh Irrigated Agriculture Productivity Enhancement Project	WB
7.	Enhanced Nutrition for Mothers and Children	WB
8.	Sindh Agriculture Growth Project (Agriculture)	WB
9.	Sindh Agriculture Growth Project (Livestock)	WB
10.	Sindh Skills Development Project (BBSYDP)	WB
11.	Sindh Skills Development Project (STEVTA)	WB



P146451



Financial Attest Audit Report on the
Accounts of Sindh Global Partnership for Education Project
Project ID No.P146451
Education & Literacy Department Government of Sindh
Sponsored by the World Bank
For the Financial Year 2015-16
Grant Account No. TF018672 & TF018673



Auditor-General of Pakistan

PREFACE

The Auditor-General conducts audits subject to Article 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

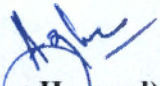
The Directorate General of Audit Sindh conducted audit of the Sindh Global Partnership for Education Project during 2016-17 for the financial year 2015-16 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of Sindh Global Partnership for Education Project Karachi project. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the Sindh Global Partnership for Education Project Karachi Project. The Audit Report indicates specific actions, that, if taken, will help the management realize the objectives of the Sindh Global Partnership for Education Project Karachi Project. The observations included in this report have been finalized in the light of discussions in the exit meeting.

The Report consists of two parts, Part-I contains Auditor's Report (Audit Opinion) and Financial Statements. Part-II contains Executive Summary, Management Letter and Audit Findings.

The Audit Report is submitted to the International Development Association (IDA) in terms of Grant Agreement between International Development Association & Islamic republic of Pakistan.

Dated: 29-12-2016

Place: Karachi


(Azhar Hameed)
Director General

Abbreviations and Acronyms

AG	Accountant General
AGPR	Accountant General Pakistan Revenue
APPM	Accounting Policies & Procedures Manual
CP	Civil Petition
DAO	District Account Officer
DDO	Drawing and Disbursing Officer
DGM&E	Director General Monitoring and Evaluation
DLI	Disbursement Linked Indicator
EEP	Eligible Expenditure Project
ELD	Education and Literacy Department
FMIS	Financial Management Information System
FY	Financial Year
GDP	Gross Domestic Product
GoS	Government of Sindh
GPE	Global Partnership for Education
HRMIS	Human Resource Management Information system
I.T	Information Technology
ICB	International Competitive Bidding
IDA	International Development Association
IMEI	International Mobile Equipment Identity
IPSAS	International Public Sector Accounting Standard
ISSAI	International Standards of Supreme Audit Institutions
ITC	Instruction to Consultant
M&E	Monitoring and Evaluation
MDG	Millennium Development Goal
NAM	New Accounting Module
NBP	National Bank of Pakistan
NCB	National Competitive Bidding
OM	Observation Memo
PDO	Project Development Objective
PIM	Project Implementation Manual
PKR	Pakistan Rupees
PSLM	Pakistan Social and Living Standards Measurement Survey
Pvt	Private
RFP	Request for proposal
RFQ	Request for Quotation
RSU	Reform Support Unit
SBP	State Bank of Pakistan
SED	Sindh Education and Literacy Department
SEMIS	Sindh Education Management Information System
SEP	Sindh Education Sector Project

SERP	Government of Sindh's Medium Term Education Sector Reform Project
SESP	Sindh Education Sector Support Program
SFR	Sindh Financial Rules
SGPE	Sindh Global Partnership for Education
SMC	School Management Committee
SMS	School Monitoring System
SPPRA	Sindh Public Procurement Regulatory Agency
SSMS	Sindh School Monitoring System
TA	Technical Assistance
TOR	Terms of Reference
UNDB	United Nations Development Business

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PART-I

1. Project Overview
2. Auditor's Report to the Management (Audit Opinion)
3. Financial Statements

Project Overview

Name of Project:	Sindh Global Partnership for Education Project
Sponsoring Authority:	Global Partnership for Education and World Bank
Executive Authority:	Government of Sindh
Grant No:	TF-018672 &TF-018673
PC-I / Project Cost:	\$66 Million
Date of Commencement:	25 th March 2015
Actual Date of Commencement:	25 th March 2015
Date of Completion (as per Agreement):	30 th June 2017
Loan Closing Date:	29 th September 2017
Grant Utilization Status in FY 2015-16:	Rs181.000 million against TA
Progressive Expenditure upto FY 2015-16:	Rs110,504 million
Government of Sindh Share:	Rs109,529 million

Auditor's Report on the Sindh Global Partnership for Education Project Karachi Financial Statements

We have audited the accompanying financial statements of Sindh Global Partnership for Education Project Karachi (P146451), Grant No TF018672 & TF018673 that comprise of Statement of Receipts & Payments, Statements of Comparison of Budget & Actual together with the notes forming part thereof for the year ended June 30, 2016.

Management Responsibility

It is the responsibility of project management to establish and maintain a system of internal control and prepare and present the Statement of Receipt and Payment in conformity with the requirements of Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.

Auditor's Responsibility

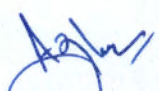
The responsibility of the auditor is to express an opinion on the financial statements based on the audit conducted. We conducted our audit in accordance with International Standards of Supreme Audit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. The audit process includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion:

- a) The financial statements present fairly, in all material respects, the cash receipts and payments by the project for the year ended 30th June 2016 in accordance with Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.
- b) The expenditure has been incurred in accordance with the requirements of legal agreements.

Dated: 29-12-2016


(Azhar Hameed)
Director General



SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT



**Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673**

Statement of Cash Receipts and Payments for year ended 30th June 2016

	2015-16 (Rs in Million)		2014-15 (Rs in Million)		Cumulative Upto 30th June 2016
	Note	Receipt/Payments Controlled by Government	Payments by Third Party	Receipt/Payments Controlled by Government	
RECEIPTS					
Government of Sindh	14	87,203	-	20,397	107,614
IDA – Eligible Expenditure Program & TA	15	2,997	-	-	2,997
Total Receipts		90,200	-	20,397	110,611
PAYMENTS (By Components)					
1. Eligible Expenditure Program:					
Employee Related Expenditure	16	89,269	-	20,260	109,529
Standardized Achievement Test	17	145	-	81	226
Schools specific Budget at (091 & 092)	18	485	-	25	510
Monitoring/SEMIS	19	13	-	20	33
2. Technical Assistance:					
Incremental TA staffing	20	22	-	4	35
Capacity Building Expenditures	21	13	-	-	13
Tracking/Monitoring	22	146	-	7	158
Total Payment		90,093	-	20,397	110,504
Total Increase/(Decrease) in Cash		107	-	-	107
Cash at the beginning of the year		-	-	-	-
Increase/(Decrease) in cash		107	-	-	107
Cash at the end, of the year		107	-	-	107

The annexed notes 1 to 24 form an integral part of these financial statements

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FMIS Co-ordinator



SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

**Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673**



**Statements of Comparison of Budget and Actual Expenditure by Object
For the year ended 30th June 2016**

Particulars	Note	Budgeted Amount		Release	Total Expenditure 2015-16	Total Expenditure 2014-15	Variance	
		Original	Final				Amount	%
Employee related expenditure								
At Primary Functional (091)		53,540	57,113	56,678	57,098	12,775	(44,323)	(347)
At Secondary Functional (092)		34,173	31,158	30,208	31,238	7,263	(23,975)	(330)
At Administration Level (096)		3,253	1,219	986	923	221	(702)	(318)
D.G M&E		24	7	7	9	1	(8)	(789)
Sub-total	16	90,991	89,497	87,878	89,268	20,260	-69,008	
Eligible expenditure Program-Other than Salaries								
Standardized Achievement Test Others (Schools specific Budget at 091&092 Functional Level)	17	200	200	200	145	81	(64)	(80)
Monitoring/SEMIS	18	4,915	3,194	3,066	485	25	(460)	(1840)
	19	150	115	80	13	20	7	34
Sub-total		5,265	3,509	3,346	644	126	(518)	
Technical Assistance								
Incremental Staffing	TA 20	200	200	200	22	4	(18)	(449)
Capacity Building Expenditure Tracking	21 22	165	165	165	13	-	(13)	-
		250	250	250	146	7	(139)	(1980)
Sub-total		615	615	615	181	11	(170)	
Grand Total		96,871	93,622	91,839	90,093	20,397	(69,696)	

The annexed notes 1 to 24 form an integral part of these financial statements.

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Signatures:
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FMIS-Specialist

Signature:
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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673



Notes to the Financial Statements for the Year Ended 30th June 2016

1. REPORTING ENTITY AND IMPLEMENTATION ARRANGEMENTS.

Project Agreement dated 25th March 2015 entered into between the INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT/ INTERNATIONAL DEVELOPMENT ASSOCIATION ("World Bank") acting as administrator of the Global Partnership for Education Trust Fund and the PROVINCE OF SINDH ("Sindh") in connection with the Grant Agreement ("Grant Agreement") of same date between the ISLAMIC REPUBLIC OF PAKISTAN ("Recipient") and the Association. Sindh declares its commitment to the objectives of the Project. Sindh shall carry out the Project in accordance with the provisions of the Project Agreement.

Provincial Government of Sindh (the Government) is the reporting entity which conducts its operations under the Rules of Business 1986. These rules were made pursuant to Article 139 of the Constitution of the Islamic Republic of Pakistan, 1973, (the Constitution) and envisages Provincial Government as comprising of departments and their attached departments.

Institutional and implementation arrangements for the project build on and strengthen existing arrangements for Second Sindh Education Sector Project and Sindh Education Sector Plan. Govt of Sindh has via Notification dated 3rd August 2015 a steering committee (the "Steering Committee for SESP") headed by the Secretary Education, Govt of Sindh, which covers aspects of SGPE as well and comprised of representative from, inter alia, Finance Department, the Local Government Department, the Accountant General Office, the Provincial Procurement Regulatory Authority and the Planning and Development Department for the whole period of project life. The committee is assigned with functions, responsibilities, staff and resources in each case satisfactory to the Association, as shall be required for the overall strategic policy guidelines, interdepartmental coordination and oversight support to the implementation of SGPE by SED.

The RSU is responsible for policy formulation, coordination, implementation and monitoring of the initiatives under the Project, including: (i) liaising with the relevant stakeholders; (ii) reporting on Project implementation progress, including progress in achieving DLIs, and monitoring EEPs; and (iii) ensuring compliance with the procurement, safeguards, financial management, and monitoring and evaluation arrangements. It is headed by the Chief Program Manager who reports to the Education Secretary and to the Steering Committee. In addition, various provincial institutes affiliated with the education sector have responsibilities for other SGPE sub-Projects. Similarly Human Resource Management Information System (HRMIS) Unit under ELD is responsible for the development and implementation of the HRMIS under Part 1.2 of the Project and Director General Monitoring and Evaluation under ELD for the purpose of, *inter alia*, operating the school monitoring system under Part 1.1 of the Project and coordinating monitoring activities at the district level.

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673



III. Foreign currency

Transactions in foreign currencies are recorded in the books at the rates of exchange prevailing on the date of transaction. Exchange differences arising on settlement of these transactions are recognized in the Statement of Receipts and Payments, but are not disclosed separately.

IV. Cash and cash equivalents

For the purpose of this Grant/Loan agreement, the Govt of Sindh Account No.1 is used for the Disbursement of Loan. The Cash and cash equivalents represent Advances of Technical Assistance by IDA to the donor and at the end of financial year the advance which remain un-documented/not adjusted.

V. Assets

Assets are future economic benefits controlled by the government as a result of past transactions or other past events. Assets are recorded at cost and currently no depreciation is charged.

VI. Payment by third Party

The Government also benefits from goods and services purchased on its behalf as a result of cash payments made by the third parties during the period by way of loans and contributions, in the shape of grants and aid. The payments made by the third parties do not constitute cash receipts or payments controlled by the Government as defined in the Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting but do benefit the Government, as the Government does not receive cash (including cash equivalents) directly from, or gain control of the bank accounts or similar facility established for its benefit by, the third parties. Payments by third parties, if any, are disclosed in the payments by third parties column on the face of statement of cash receipts and payments and notes to the financial statements

8. PROJECT OBJECTIVE AND DESCRIPTIONS

The objective of the Project is to strengthen the institutional capacity to generate, disseminate and use information to support the implementation of key reforms under SESP

The Project consists of the following parts: Part 1: Systems Strengthening

1.1 Supporting the establishment of a school monitoring system for collecting, analysing, disseminating and using data on specific school-level indicators, including student enrolment and teacher presence.

1.2 Strengthening the management of teaching and non-teaching staff through inter alia: (i) the establishment of a basic human resources management information system ("HRMIS"), consisting of: (A) a computer-system for the compilation and analysis of existing teacher-related data; and (B) a

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

Education & Literacy Department, Government of Sindh
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manual, including, inter alia, processes for data input and analysis, and procedures for responding to key finding of the data analysis; and (ii) the development of a comprehensive, web-based HRMIS, through inter alia: (A) a comprehensive analysis of the current human resource processes and processes; (B) a plan for proposed process revisions; and (C) an action plan for its design and operationalization. 1.3 Supporting the design and implementation of a communications strategy; annual stakeholders' review of SESP implementation; the roll-out of a web-based dashboard to streamline internal communication; and the establishment of a web-based complaints redressal system to review and respond to grievances within the education sector

The period for the implementation of SESP is 5 Year and during this period all the cost have been accumulated to the form the project cost , The Project total Cost is US\$ 8283 Million out of which 66 Million is by way of Grant from SPGE around two components:

Project components

The Project Grant is a US\$ 66 million Specific Investment Grant which supports the implementation of SESP over the period 2014/15-18/19. The project comprises of two components: (1) a results-based component—Component 1—which finances specific expenditures under SERP II, amounting to US\$59 million (roughly 89.3% of the total Grant); and (2) a Technical Assistance (TA) component—Component 2—which finances essential advisory, technical, capacity-building, and monitoring and evaluation support for SGPE, amounting to US\$7 million.

Results-based component: Under the results-based component, the event and amount of project disbursements will be contingent on the satisfactory achievement of DLIs.

Component 1 represents the Eligible Expenditure Project (EEPs) and the Grant amounts are disbursed on the basis of pre-specified results, referred to as Disbursement Linked Indicators (DLIs). These disbursement linked indicators (DLIs) are shown in the table 1 below:

Component 2: Technical Assistance [Total: US\$ 7 million; IDA: US\$ 7 million]

Component 2 represents Technical Assistance and it has a total US\$7 million finance essential technical assistance activities to assist GoS in the implementation of SGPE.

Under the TA component, funds will finance important technical, advisory, and capacity-building support to strengthen fiduciary, environmental management, administrative, and monitoring and evaluation activities. The selected activities would aid Project implementation progress and performance including, importantly, the achievement of DLIs. RSU will manage project TA funds and activities. RSU will make TA funds available and procure works, goods, and services to meet the needs of other government departments, entities, and agencies partnering on SGPE and SESP related initiatives.

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672 & TF-018673



Retroactive Financing of TA amounting to US\$ 3.0 Million is available under TF-018672 for the Govt of Sindh for the expenditure incurred in the period 1st March 2014 till the signing of Grant and Project Agreement.

9. DISBURSEMENT LINK INDICATORS (DLIS)

S.#	Sub Project	Disbursement link Indicators (DLIs)
1	Sindh School Monitoring System (Establishment)	The SSMS will collect, analyze, and disseminate data on key school-level indicators, including student enrolment and teacher presence. Data will be collected on a monthly basis to allow monitoring of trends and 'real-time' response to identified weaknesses. To promote governance and accountability, data collection will be carried out by independent monitors who report directly to DGM&E. SGPE will support the design and the phased roll-out of the SSMS. By project closure, it is expected that the SSMS is effective in all districts in Sindh, and that monitoring data informs tangible actions to improve school, sub-district and district level trends
2	Sindh School Monitoring System (Use)	The SSMS will collect, analyze, and disseminate data on key school-level indicators, including student enrolment and teacher presence. Data will be collected on a monthly basis to allow monitoring of trends and 'real-time' response to identified weaknesses. To promote governance and accountability, data collection will be carried out by independent monitors who report directly to DGM&E. SGPE will support the design and the phased roll-out of the SSMS. By project closure, it is expected that the SSMS is effective in all districts in Sindh, and that monitoring data informs tangible actions to improve school, sub-district and district level trends
3	Human Resource Management Information System (HRMIS)	The SGPE will support the design and roll-out of an automated HRMIS for ELD which will address the very substantial weaknesses currently constraining effective management of teaching and non-teaching staff. The

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Strengthening Communication

SGPE will support the review and – as necessary – revision of HR processes; development of HRMIS software/hardware; establishment of a data center; capacity building and change management activities; testing and roll-out of key HRMIS modules; and the development of a strategy for including additional modules beyond the project implementation period. By project closure, it is expected that HRMIS is populated with accurate data on key indicators, allowing for evidence-based decision making on provincial, district, and school levels.

ELD will strengthen its communication and consultation activities with internal and external stakeholders to promote the design, implementation, and monitoring of key reforms under SESP. The SGPE will support the design of a communications strategy and a variety of communication and consultation activities including an annual review of SESP implementation to promote dialogue with a broad group of stakeholders; the roll-out of a web-based dashboard to promote effective communication to streamline internal communication needs with the aim to promote implementation integrity of the reform program; and the establishment of a web-based complaints redressal system to review and respond to grievances within the education sector

10. PDO Level Results Indicators

Objective	PDO Indicator
<i>Improved availability of information</i>	1. Number of districts for which monitoring data of at least 70% of schools is collected by DGME.
	2. Number of functional web-based access points to HRMIS. OR 2. Share of teaching-staff on which key data is accessible on HRMIS.
<i>Improved dissemination of information</i>	3. Number of districts for which monitoring data is analyzed and disseminated to ELD management and district administrators.

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

**Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673**



	4. Number of districts for which HRMIS data is reported on to ELD management and district administrators.
Improved use of information	5. Monitoring data is used to inform decision-making.

11. ELIGIBLE EXPENDITURE PROGRAMS

The details of Eligible Expenditure Programs (EEPs) are as follow:

Object Code Classification	Expenditure Element Description of Object Classification
A01	Employee related expenses of primary secondary and administration sub functions.
A01	Employee related expenses of D.G Monitoring and Evaluation
A03966	Standardized Achievement Test
A03970	Others (Schools specific Budget at 091 & 092 Functional Level)
A03973	Monitoring/SEMIS
Object Code Classification	Technical Assistance
A03980	Incremental TA Staffing
A03982	Capacity Building
A03983	Expenditure Tracking / Monitoring

12. DISBURSEMENT CONDITIONS AND SCHEDULE

The disbursements for Component I of the Project are conditional on the achievement of 4 reform actions or results. These are identified as Disbursement Linked Indicators. In each cycle, the amount eligible for disbursement will be the product of the total number of achieved DLIs and the unitary DLI price. Where achievement of a DLI cannot be certified, an amount equivalent to the unitary DLI price will be withheld. This amount will be paid at any later date when such achievement can be verified. In case of partly met DLI Proportion of that DLI would be consider met and remaining would be carried forward. The reimbursement depends on the two factors first the Achievement of DLI and second is the EEPs. The verification sources mentioned in the project Appraisal document would be provided.

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673



13. SESP COST AND FINANCING/GRANT BY SGPE :

	(In US\$ million)	(In percent)
Sindh government	8227.40	99.2%
GPE	66.0	0.8%
Total	8283.40	100.0%
Allocation of Grant Amount		
Category	Amount of Grant	Percentage
Eligible Expenditure Programs	59.00	100%
Technical Assistance	7.00	100%
TOTAL AMOUNT	66.00	

13.1 DLI Cost per Year

DLI	FY 2014/15	FY 2015/16	FY 2016/17	Total
Amount in Million US\$				
Sindh School Monitoring System (Establishment)	8	8	7	23
Sindh School Monitoring System (Use)	1	2	3	6
Human Resource Management Information System (HRMIS)	5	5	5	15
Strengthening Communication	5	5	5	15
Total	19	20	20	59

14. RECEIPT

The amount of financing as the GoS has arrived at during the current financial year ended June 30, 2016 as follows:

	Note	Rs In Million	Rs In Million
Finance by GPE/World Bank		2,997	-
Finance by Govt of Sindh	13.1	87,203	20,397
		<u>90,200</u>	<u>20,397</u>

14.1 The share of Government of Sindh is arrived at after summing all the expenditure incurred and total increase in cash and then deducting from the funds received from IDA.

14.2 Retroactive financing of TA Rs. 300 Million was allowed and Rs 13 Million was used and financed by Govt of Sindh as per Financing Agreement.

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT



Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673

15. WITHDRAWAL SCHEDULE OF IDA

Withdrawal Application No.	Application Type & Currency	Applied		Sanctioned			
		Amount in XDR	Amount in US/XDR Million	Date	Exchange rate	Amount in PKR	Amount in USD Million
SGPE-I	Reimbursement (TA Retroactive and Advance)		3	-		306	Not Paid
SGPE-II	Reimbursement (DLI)		14	-		1,427	Not Paid
Total- FY2014-15			17	-		-	
SGPE-II	Reimbursement		14	19-Oct-15	104.40	1,461.60	14
SGPE-III	Reimbursement		5	22-Feb-16	104.80	524	5
SGPE-IV	DA-A		3	24-Feb-16	104.54	313.62	3
SGPE-IV	Reimbursement		6.65	21-Jun-16	104.93	697.78	6.65
Receipts- FY 2015-16			28.65			2997.00	
Total			28.65			2997.00	

16. EMPLOYEE RELATED EXPENSES FOR PRIMARY AND SECONDARY EDUCATION

Pay and allowances for district, regional and provincial employees of Educational Literacy Department in or associated with primary and secondary education. These employees comprise of those working in primary function (91102), administration of primary education (91103), secondary function (92101), administration of secondary education (92102), the Secretariat (96101) and employee related expenditure of Office of the D.G M&E.

SALARIES AND EMPLOYEE BENEFITS

	Note	Amount in Million	
Pay of Officers		5,048	814
Pay of Other Staff		44,471	9,011
Allowances		39,750	10,435

89,269 20,260

FMIS-Specialist

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SINDH GLOBAL PARTNERSHIP FOR EDUCATION PROJECT

Education & Literacy Department, Government of Sindh
Grant Account No. TF-108672&TF-018673



17. STANDARDISED ACHIEVMENT TEST

The full set of SAT Project cost (170 Million), is part of EEP for this project. The SAT Cost is at all levels (province to school), for all stages (from test design to data analysis and findings dissemination), associated with the annual administration of the SAT in selected grades (V and VIII) in government schools. The SAT budget importantly covers the costs of the contract offered to a third-party organization to undertake the SAT. The budget for SAT is assigned to RSU, and RSU is directly responsible for expenditures incurred. During the year ended 30th June 2016, 145 Million was paid to Third Party for conducting the Test. (2014-15: 81 Million)

18. SCHOOL SPECIFIC BUDGET

The full operating costs of primary, middle, elementary, secondary, and higher secondary government schools which are, among other things, classified as functional and with valid SEMIS codes. These schools comprise of those in primary (91102) and secondary (92101). Responsibility for managing the non-salary budget for schools lies with ED. Direct responsibility for the use of school non-salary budgets lies with the Drawing and Disbursing Officer (DDO) where expenditures are incurred; the DDO is expected to follow the relevant approved fiduciary guidelines; this includes maintaining all accounts records (e.g., bills, vouchers) per the guidelines. During the year ended 30th June 2016, 485 Million has been incurred by DDOs in education department under function 091/092.) (2014-15: 25 million)

19. MONITORING/SEMIS

The full set of costs, at all levels (province to school), for all stages (from design to data analysis and findings dissemination), associated with the annual administration of the Annual School Census (ASC) in all government schools and all investments in, among other things, human resources, logistics, and information technology (hardware and software), to strengthen the administration of the ASC. The budget for SEMIS/ASC is assigned to RSU, and RSU is directly responsible for expenditures incurred. During the year ended 30th June 2016, 13 Million was incurred in Monitoring /SEMIS 2014-15: 20 Million)

20. INCREMENTAL TECHNICAL ASSISTANCE STAFFING

The individual consultant are hired through this head which are providing consultancy services for various portfolio i-e D.G M&E, HRMIS, Communication Unit. During the year ended 30th June 2016, total payment made was made amounting to Rs 22 Million. (2014-15: 4 Million)

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FMS-Specialist



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21. CAPACITY BUILDING

TA funds available and procure goods and services to meet the technical, advisory, and capacity-building needs of other government departments, entities, and agencies (e.g., SEF, FD/ERU, SPPRA, DG M&E) partnering on SGPE related initiatives. During the year ended 30th June 2016, total payment amounting to Rs 13 Million (2015: NIL) was made including rent for DG M&E office.

	Note	Rs In Million	
Goods		8	-
Trainings and Capacity Building		1	-
Incremental operating cost		4	-
		13	-

22. EXPENDITURES TRACKING AND MONITORING

TA funds available and procure goods and services to meet the technical, advisory, and capacity-building needs of other government departments, entities, and agencies (e.g. D.G M&E, SEF, FD/ERU, ELD) partnering on SGPE related initiatives

	Note	Rs In Million	
Goods	22.1	124	6.4
Consultants' Services	22.2	22	-
Incremental Operating Costs	22.3		0.4
		146	7.0

22.1 Goods acquired for various initiatives by ELD amounting to Rs 6.4 Million.

22.2 Consultancy services includes payment for firms hired for SSB, SMC, School Consolidation, School Infrastructure Development and SPPRA/PPMS.

22.3 The payment includes rent paid for DG M&E Office.

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FMIS - Specialist



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23. AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue on 31st December 2016.

24. GENERAL:

(i) Level of Precision

Figures in these financial statements have been rounded off to the nearest millions of rupees, unless otherwise stated.

(ii) Corresponding Figures

Comparative figures are shown wherever is necessary.

*Fida Hussain
Asst. Director
of Jy Astit Sindh
Karachi*

[Signature]
(Faisal Ahmed Uqaili)
Chief Program Manager
Reform Support Unit
Sindh Education Reform Program

[Signature]
FMS - Co-ordinator

[Signature]
18/10/16

[Signature]
FMS Specialist