

Government of India
Ministry of Human Resource Development
Department of School Education and Literacy

Background Note

on

Comptroller & Auditor General of India's
'Performance Audit of
Sarva Shiksha Abhiyan'

Report No. 15 of 2006 {Union Government
(Civil – Performance Audit)}

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Background Note on C&AG of India's "Performance Audit Report No.15 of 2006 of Sarva Shiksha Abhiyan (SSA)" for the year ended March 2005

Para 5.1: The beneficiary survey was conducted by SRI in 4410 villages and 2865 wards. Children from close to 143000 households in the country spread over 7275 sample villages/blocks were covered. NSSO blocks were selected in the urban areas for the survey. The survey covered all districts of 26 States and 6 Union Territories except Jammu & Kashmir, Goa and Andaman & Nicobar Islands.

Response of Ministry of Human Resource Development: Social and Rural Research Institute (SRI), Indian Market Research Bureau (IMRB) who conducted the beneficiary survey did a national survey for this Ministry on out of school children barely six months ago, with different findings on some identical parameters. Survey covered children of the age group 6-14 years, including children who have completed the age of 14. The children of 14 years of age should have been excluded since 6-14 means "the child has attained age 6 but is below 14 years". Thus one extra year has been added making the total years of education 9 instead of 8 years. This accounted for higher number of children in the age 6-14 years (21.68 crore) while the estimated number of children of 6-13 is 19.42 crore. According to the Registrar General of India (Census), the projected population of March 2006 in the age group of 6-13 is 19.4 crore, and for 6-14 is 21.68 crore.

Para 5.2 : The survey findings have been referred to in this report wherever appropriate. The summary of the findings of the survey is given in Annex V. A copy of the National Report on Household Survey and School Survey on the assessment of SSA conducted by the SRI at the instance of audit was also forwarded to the Department of Elementary Education and Literacy on 19 June 2006 for their comments.

Response of Ministry of Human Resource Development: In the household survey Parents were asked questions to elicit information on occupation, educational level, quality of education provided in schools, reasons for not enrolling children in school, reasons for children not attending school or dropping out from school, willingness of the out of school children to go to school.

Children were also asked a few questions about whether the school opens on time, whether the teacher take classes regularly, whether they helps parents in their work etc. Over 90% children responded that their school opened on time, opened on all scheduled days, teachers take classes regularly. Also 94% parents were either extremely or moderately satisfied with quality of education. These findings are very encouraging but cannot be relied upon as a more objective and rigorous approach is needed to assess the quality of education, which requires testing of students and evaluating the classroom process.

It is observed from the report of the survey of schools that many items on which information was collected, are not relevant to the objectives or the norms of SSA. It was not necessary to collect and report information about Operation Black Board Programme (which closed in 2001), Janshala Programme (which closed in 2004), Mahila Samakhya Scheme and the Mid-day Meal programme as they are not part of SSA funding.

Para 7.1.2 Planning process- As per the Budget Calendar, appraisal of the plans at the national level was to be done by the 1 April by the Appraisal Mission and the plans were to be approved by PAB by the 15 April.

Response of Ministry of Human Resource Development: The Manual on Financial Management & Procurement was made effective from 1st April 2004 and therefore the budget calendar prescribed in Para 48 of the Manual cannot be applied for the appraisal of plans till 2004-05. It is also to be noted that appraisals were conducted by Government of India and appraisals were accorded by the Project Approval Board (PAB) on the basis of those appraisals, even before the Manual came into operation. Nevertheless, it needs to be appreciated that any new programme takes time to roll out and one as decentralized as the SSA called for its aspects to be fully understood at all levels, across the country, and this obviously takes a while. Initially the States/UTs did not have sufficient experience, manpower and resource support which delayed effective implementation of the programme in most of the States/UTs till the year 2003-04. With the experience of SSA in its initial years, the Manual was begun to be developed since 2003 and was finalized after feed back from the States/UTs was taken. It must be noted that there has been a marked improvement in the time lines maintained for submission of plans by the

States and appraisals by Government of India as well as approvals by the PAB. The appraisal of most of the State plans for 2005-06 was completed by May 2005 and the plans of all States/UTs by mid May 2006.

Para 7.2.1.3: Audit noticed that during 2003-04, external assistance to the tune of Rs. 286.65 crores was received from DFID (Rs. 164.90 crore) and EC (RS 121.75 crore). Against the reimbursement claims amounting to Rs. 580.50 crore lodged during 2004-05 with IDA (Rs. 278.64 crore), DFID (Rs. 191.56 crore) and EC (Rs. 110.30 crore), the claim of Rs. 110.30 crore was outstanding as of December 2005. More effective monitoring and follow up would have enabled the Ministry to avail of the reimbursement of Rs. 110.30 crore much before December 2005 which would have helped in enhancing the coverage of SSA.

Response of Ministry of Human Resource Development: The Ministry lodged reimbursement claims of Rs.580.50 crore to the three external funding agencies i.e. World Bank (for Rs.278.64 crore), the Department for International Development (DFID) (for Rs.191.56 crore) and to the European Commission (EC) (for Rs.110.30 crore) on 25th January 2005 and 31st January 2005 (in two parts). The last date for submission of reimbursement claims pertaining to the year 2003-04, to the Development Partners as per Agreement with the Development Partners, was 31st January 2005. Therefore, there was no delay in the lodging of claims by the Ministry. While the World Bank and DFID made the disbursement of the above reimbursement claim on 18th March 2005, the EC disbursed the full amount on 21st December 2005, as it was settling some clarifications with Ministry of Finance. The reimbursement of the amount of claims from Development Partners' to Government of India is the responsibility of the Ministry of Finance (Department of Economic Affairs). The responsibility of the Department of School Education & Literacy, Ministry of Human Resource Development is restricted to the submission of claims on time.

Para 7.2.1.5: The outlay was to be approved by PAB of the Department of Elementary Education and Literacy on the basis of plans submitted by SIS. Details in Table i would reveal that the approved budget estimates/revised estimates were far less than the outlay approved by PAB. The revised estimates ranged between 43 per cent and 57 per cent of the approved outlay during the period 2001-02 to 2004-05. Funds released (Rs. 12983.56 crore) by the Ministry and respective State Governments were far less than the outlay approved (Rs. 23850.88 crore) by

PAB. The release of funds ranged between 4.02 per cent in **Daman and Diu** and 85 per cent in **Tripura** of the outlays approved by PAB during the period 2001-02 to 2004-05.

Response of Ministry of Human Resource Development: The period 2001-02 to 2003-04 were the initial years of SSA implementation and the provision of funds in the Central Budget was less, probably because the programme was still being rolled out in the States and the capacity for implementation was being built up. The PAB has been approving slightly higher outlays taking into account the likely low performance of some States or some interventions, due to unforeseen constraints such as floods, elections, court interventions etc.

However, there has been a marked step up in the Central Government's budget allocation from the year 2004-05 to 2006-07 at RE/BE stage, as the States' became fully conversant with the programme and the implementation machinery was geared up. It must also be noted that the Government of India levied an Education Cess from 2004-05, which boosted the Central Government resources in providing funds to SSA. The Education Cess received during the year 2004-05 was to the extent of Rs.4176.92 crores and in 2005-06 it was Rs.4477.14 crores.

The position of outlays, budgets, releases & expenditure since 2004-05 shows a marked improvement in the SSA programme, as shown below:-

(Rs. in crore)

Year	Outlay approved (GOI share)	Budget Estimates (GOI)	Revised Estimates	GOI funds released	State share released	Expenditure
2004-05	8337.66	3057.08	4753.63	5043.98	1704.74	6598.39
2005-06	10074.61	7800	7810.75	7511.19	2725.75	10002.33
2006-07	15661.70	11000	-	5240.44*	1635.85*	5543.38*

* Position as on 30th September 2006.

So far as release of funds to the Union Territory of Daman & Diu is concerned the GOI released Rs.12 lakhs in 2002-03 for pre-project activities of SSA. The audit has inadvertently taken release of Rs.12 lakhs against the outlay approved for the programme activities in the year 2004-05. It must be noted that release of funds is based on the approved guidelines of the scheme, i.e., in two instalments, the second one being subject to conditionality of performance etc. Therefore, as Tripura performed well, and met the conditions for second instalment, the

requisite funds were released. Government of India does an assessment of performance head-wise, and if some components expenditures are lagging behind then funds are not released in that proportion. During 2001-02 to 2004-05, Tripura's performance in expenditure was to the extent of 72.94% on the availability of funds.

Para 7.2.1.6: Audit examination thus, revealed that though the programme was planned to be taken up earnestly and seriously by the Ministry, it was expected to achieve rather ambitious targets which required enormous funding and serious commitment on the part of the implementing agencies including State Governments. Funding requirements approved by PAB which also consisted of representatives from the Ministry, were on the higher side but the funding was slashed at the time of final allotment, which had the potential of adversely affecting the overall implementation of SSA.

Response of Ministry of Human Resource Development: The release of fund to the States/UT's is based on availability of funds at Government of India level and also on the State's performance. Therefore, 2nd instalment releases may be less in case of poor performing States, who fail to utilize 50% of first instalment and who have not met their due State share commitments. However, there is a gradual but steady increase in provision of funds for SSA by the Central Government, which is Rs.3057 crore in 2004-05, Rs.7800 crore in 2005-06 and Rs.11000 in the year 2006-07. Similarly there is gradual improvement in the performance of the States in regard to utilization of funds, which increased from Rs.3057 crore in 2003-04 to Rs.6598 crore in 2004-05 (216% over previous year) and Rs.10002 crore in 2005-06 (152% over previous year).

Para 7.2.1.7: Audit noticed that the budget allocation and release of grants of SIS were much below the amounts required as per AWP&B. This indicated that the work plans were not fully funded by Governments. On the contrary, Audit also noticed that the three states **Mizoram** and **Tripura** (as on March 2005) and **Madhya Pradesh** (as on March 2004) could not even spend the funds allotted and had unspent balance amounting to Rs. 35.54 crore. The Ministry had, however, successfully obtained an increase of allocation in revised estimates of 40 per cent in 2003-04 and 55 per cent in 2004-05, compared to respective BEs though this increased amount was still short of respective approved outlays by 57 per cent and 43 per cent in the two years.

Response of Ministry of Human Resource Development: As above in Para 7.2.1.5 and Para 7.2.1.6

The AWP & B outlays are the total budget admissible to States/UTs, but if they fail to perform, there is no obligation on Government of India to make available the full amount. Therefore, Government of India's financial checks and controls are maintained first at the AWP&B approval stage and then again at the time of the release of 2nd instalment of the year.

So far as the unspent balance with the State is concerned, the amounts are not actually available with the State Implementing Society (SIS) at State level but are works in progress against releases made to districts and sub-district level for carrying out various activities under SSA.

Para 7.2.1.10: The State-wise position of funds released (Government of India and State share) and expenditure there against during the year 2001-02 to 2004-05 was at variance with the position of releases/expenditure forwarded by the States as detailed in **Annex VIII**. This indicated that the Ministry and States did not maintain the data properly and in a uniform manner.

Response of Ministry of Human Resource Development: The releases/expenditure reported by the States and the Ministry are at variance, on account of releases made by Govt. of India in the last quarter of the financial year, being received at the State level in the early weeks of the next financial year. The expenditure figures also vary in some cases, as the audited expenditure is finally taken into account by Government of India. States also have more updated data on expenditures, as Government of India takes only quarterly progress data. However, it is reiterated that Government of India's Manual on Financial Management and Procurement, which lays down the reporting formats for States/UTs on expenditures are being used by all States/UTs systematically since 2004. Furthermore, the system of electronic transfers of funds from the Ministry to the States has improved timely fund flows.

Para 7.2.2.5: The first Joint Review Mission had also commented that for a variety of reasons such as short release/delayed release of its share by State Government and non-availability of electronic transfer system, funds had not flowed as per the prescribed calendar causing slippage in the achievement of programme targets.

Recommendations :

- **Unless the assessed funding requirements are met substantially and in time and implementation is monitored more effectively, the targets are unlikely to be achieved even with the extension of the deadline. The Ministry may ensure the release of required funds for SSA through special efforts.**

- **The Ministry should release the first installment to the state in April on the basis of their performance in the previous year. Suitable adjustments could be made after PAB's approval. It should avoid release of funds at the fag end of the financial year.**

Response of Ministry of Human Resource Development: Under the SSA, Annual Work Plans & Budget are rolling plans and the unutilized funds available at the end of the previous year are carried forward to the next year for utilization against the next years' approved State/district outlay. The Ministry has taken the following measures to ensure smooth flow of funds to the State Implementing Societies:-

- i) The Ministry has made an effort to monitor timely preparation of district/State plans by States/UT's to enable timely submission to Government of India. The Ministry has arranged assistance to States, which still needed capacity building and guidance on plan preparation through 88 workshops since 2004-05, particularly the North Eastern States, Jammu & Kashmir, Punjab and all UT's.
- ii) The Ministry has streamlined the Appraisal process by engaging more numbers of expert, drawing up a common format for appraisal and reorienting appraisal personnel for 2005-06 and then again for 2006-07.

- iii) The Ministry has made an effort that the Project Approval Boards' are convened within the first two months of the new financial year in order to approve the annual State/district plans by mid May in both 2005 and 2006.
- iv) During the year 2005-06, the Ministry released the first instalment to the States on the basis of their performance, in the month of April 2005 itself. This improved performance levels of States/UTs in 2005-06.
- v) As recommended by the C&AG of India in the Performance Audit report, an amendment is being carried out in the SSA Manual on Financial Management & Procurement, to release the first installment of Government of India funds to the States/UTs in April every year, on the basis of their performance in the previous year.

The Government of India releases funds directly to the State Implementing Society in two installments in a year, the first after approval of its AWP&B. The second installment release to the Society, is made only after the State Government has transferred its matching funds to the Society and expenditure of at least 50% of the funds, has been incurred. Further, releases can be stalled, if utilization certificates, which are due by then, are not submitted. The release of second instalments, is therefore contingent to fulfillment of criteria, and will continue to remain so.

However, to ensure that State shares will be forthcoming in a timely manner to State SSA programmes, the PAB has begun ascertaining the provisioning of the State Share amount in the current years' State budget, before approving a State's annual plan. Further, the pace of expenditure of States/UTs is closely monitored by Government of India through monthly/quarterly reports and also through Quarterly Review Meetings with State Finance Controllers. The Ministry has further put in place a mechanism to monitor timely conduct of the annual statutory audit of the State Implementing Society as well, so that audited accounts are ready between September - December of each year.

Electronic transfer of funds has also been encouraged by Government of India under SSA. While all Government of India funds are transferred in this method, most of the States have also introduced the same upto district level. States like Uttar Pradesh, Andhra Pradesh, Orissa etc. have also introduced the same upto the block level.

Para 7.2.3.2: Test check in audit revealed that in **Bihar**, Shiksha Pariyojana Parishad furnished UCs for Rs. 421.43 crore to the Ministry that represented 69 per cent of the funds released without having received the UCs in turn from the districts. In **Madhya Pradesh, Meghalaya and Orissa**, UCs for Rs. 137.24 crore were not furnished between 2000-05 as of December 2005. The maximum delay in forwarding UCs was three years in the case of **Kerala** whereas the minimum delay was five months in the case of **Tamil Nadu**.

Response of Ministry of Human Resource Development: The observations of C&AG is not consistent with the record available with the Bihar Shiksha Pariyojna Parishad (BSPP). The correct breakup of Rs. 421.43 crores is given below which is based on utilization certificates given by statutory auditors of the Bihar Education Project (BEP):

(Rs. in crore)

Utilization Certificate duly countersigned by Auditor for 2002-03	9.49
Utilization Certificate duly countersigned by Auditor for 2003-04	129.56
UC submitted to Govt. of India on 25.5.2006 duly countersigned by C.A	282.38
TOTAL	421.43

The Utilization Certificate as submitted by the Parishad to Government of India are based on the actual expenditure at State Project Office and District Project Offices and doesn't include any amount of fund transferred to District Project Offices but not utilized. As such, it is not a fact that the Parishad has submitted Utilization Certificate without having the fund actually utilized by the districts.

The State Project Director, Bihar Education Project Council, in his letter No.SP/3329 dated 3.11.2006 has also taken up the matter with the Principal Accountant General (Audit), Bihar to drop the audit para.

In **Madhya Pradesh** utilization certificate to the extent of Rs.95.17 crore is still outstanding which will be furnished along with the audit certificate of 2005-06. This has happened due to shortage of accounts trained staff, which the State has now positioned.

In **Meghalaya**, at the beginning of Programme, Capacity Building of the Financial Wing of the SIS was not adequate and the State Govt. disbursed Rs.6.04 crore towards teacher's salary and teacher's grant through the State Treasury, reckoning the expenditure as State Share to the SSA. Submission of UCs for the said amount by the Districts was overlooked because the expenditure had not incurred through the SSA account maintained by the district in the bank. The outstanding UCs for Rs.6.04 crore referred to in the Report is being addressed in the audit for the year 2005-06, which is under process of completion.

In **Orissa**, between 2002-05, the State Implementation Society (SIS) received total funds to the tune of Rs.514.38 Crores, utilized Rs.435.79 Crores and submitted Utilisation Certificate of Rs.435.79 Crores to Government of India, leaving an unspent amount of Rs.78.59 Crores which was carried forward as opening balance to the next financial year. This amount will be covered in the next year's audit.

In **Kerala**, Utilisation Certificates were furnished immediately on completion of audit by Chartered Accountants every year and there is no default.

In **Tamil Nadu**, the accounts for the first year were prepared on mercantile basis and the second year's accounts were prepared on cash basis, which caused some delay in finalization of accounts and furnishing of U.C. for 2002-03 and 2003-04. The U.C. for 2003-04 was furnished in December 2004 and that for 2004-2005 in December 2005. Therefore, there is no pending UC.

SSA has systematic checks for timely submission of UCs. For this purpose, the format of the UC in terms of General Financial Rules (GFR) is prescribed in Annex-XVII of the Manual on Financial Management and Procurement. The State Implementing Society (SIS) engages external auditors (Chartered Accountant Firms) in a timely manner by April every year, so that audit of accounts and issuance of UCs is done by September but not later than December. The SIS is expected to submit the annual audit report and certificate of actual utilization of the grant to Government of India within nine months of the close of the financial year i.e., 31st December every year. The Ministry closely monitors, on a quarterly basis during the review meetings of State Finance Controllers, the progress of engagement of external auditors and the submission of

audit reports and audited utilization certificate by each State/UT. In case of delays in engaging of auditors, States are repeatedly reminded in writing. The Ministry monitors the time frame for the submission of UC as per GFR, where, in case of delays, next years' funds are not released to SIS. This system is showing good results and there are rare delays.

Para 7.2.4.1: Diversion of funds and financial irregularities

Audit examination revealed that funds amounting to Rs. 99.88 crore were diverted from SSA for meeting expenditure not covered under the scheme in eleven states as indicated in Table 3.

Response of Ministry of Human Resource Development: The Ministry obtained reports from the States/UTs, which revealed that out of Rs.99.86 crores reported as diversion of funds, Rs.48.95 crore was spent on items covered under SSA and for the remaining Rs.50.91 crores, corrective steps are being/have been taken as follows:-

(Rs. in crore)

State	Amount reported as diversion by audit	Actual amount found diverted	Remarks
Assam	0.5047 (UNICEF)	0.4778	0.0269 since recouped
	0.7550 (XI Finance Commission)	0.7550	Yet to be recouped. Process on.
	5.55 (PMGY)	5.55	Recouped
Bihar	1.44 (Mid Day Meal)	1.44	Recouped
	14.36 (teacher salary)	14.36	Yet to be recouped. Process on.
Himachai Pradesh	0.24 (LPG connection)	0	Covered under SSA
Gujarat	22.88 (civil works)	22.88	Recouped
	0.04 (Bhoomi Pujan of GCERT)	0.04	Since recouped to SSA account
Karnataka	4.3 (sports fee, sports fund, library fee)	4.3	State has been asked by GOI, to recoup the amount to SSA account.
	0.4366 (salary of teacher's)	0.4366	State has been asked by GOI, to recoup the amount to SSA account.

State	Amount reported as diversion by audit	Actual amount found diverted	Remarks
	2.34 (teacher's training and community training funds utilized for innovative activities community mobilization and computer aided learning)	0	Covered under SSA guidelines. State is taking action to obtain the ex-post facto approval of the Project Approval Board for re-appropriation, to cover procedural lapse.
	1.00 (salary of teacher's engaged for class VIII)	0	Covered under SSA.
Madhya Pradesh	0.1660 (Honorarium of Shiksha Karmi)	0.1660	State has been asked by GOI, to recoup the amount to SSA account.
	15.354 (Mahila Padana Badana Andolan, printing of examination paper and Raja Ram Roy Foundation village library etc.)	0	Covered under SSA.
Maharashtra	3.27 (civil works)	0	Covered under SSA.
Meghalaya	4.31 (salary of teachers)	0	Salary of new school teachers is covered under SSA.
Tamil Nadu	3.2 (Activity Based Learning Cards in schools)	0	Covered under SSA.
	0.56 (text book development)	0	Covered under SSA (Para 36.6(k) of the Manual).
	0.50 (purchase of computers)	0.50	Needs re-appropriation. Process being undertaken.
Uttar Pradesh	0.52 (purchase of utensils under Mid Day Meal)	0	Covered under SSA
West Bengal	18.13 (uniforms, utensils, office equipments etc.)	0	Covered under SSA/NPEGEL). It was established that no funds were used for repair of bungalow.
Total	99.86	50.91	

Out of Rs.50.91 crore "diverted" under SSA, the States/UTs have recouped Rs.29.91 crores to the SSA account, leaving only Rs.21.00 crores to be recouped. This amount was however, used for educational purposes, only Rs.0.04 crore was diverted for non-educational purposes in Gujarat, for a Bhoomi Pujan of GCERT, which has since been recouped to SSA

accounts by the State Government. Nevertheless, the Ministry has directed the States/UTs to recoup the “diverted” amount to SSA accounts.

The States/UTs have also been directed to avoid recurrence of such diversion of funds in the future vide letter No.13/1/2006-EF.15 dated 15.11.2006 of the Ministry.

The detailed State wise response on diversion of funds is given in **Appendix-I**.

Para 7.2.4.2: Apart from the above diversion of funds, other irregularities like unspent amounts and incurring expenditure beyond delegated powers involving Rs. 472.51 crore in 14 States/Union territories were noticed in audit as per detail given in **Annexure IX**.

Response of Ministry of Human Resource Development: Out of Rs.472.51 crore reported by audit as “other irregularities”, as reported by States only Rs.3.04 crore may be classified so. The audit has included the activities under DPEP, which is outside the context of the SSA and as such Rs.28.35 crore pertains to non-refund of unutilized DPEP funds in Madhya Pradesh, which cannot to be accounted for under an SSA Performance Audit. The State has since reported that the unutilized funds under DPEP is being refunded to Government of India. Only one case detected in Haryana of Rs.1.46 crore pertaining to purchases beyond delegated powers by a district level officer, has been pointed out, in which disciplinary action has already been initiated by the State. The Ministry has undertaken the following action:

(Rs. in crore)

State	Irregularities reported by audit	Actual irregularities found	Remarks
Arunachal Pradesh	0.05 (loss of interest on account of keeping the fund in current account)	0.05	For a procedural correction, the State has been directed by GOI, to follow provision of Manual on Financial Management & Procurement on this aspect.
Assam	0.58 (loss of interest due to delay in release of funds to SIS)	0	The delay in release of State share was due to financial constraints of the States and cannot be termed as an irregularity. The State has been directed by GOI, to follow provision of Manual on Financial Management & Procurement on timely release of State shares.

State	Irregularities reported by audit	Actual irregularities found	Remarks
Bihar	362.42 (booked as expenditure though the amount was actually advanced to District Level Officers (DLOs) and other agencies.	0	Funds transferred to District Offices are not booked as expenditure. Only the expenditure along with advances released, to sub-district level for civil works / training etc are treated as expenditure for the purpose of reporting as per the provisions of Para 73.1 of the Manual on Financial Management & Procurement.
	39.16 (difference in the figures of State share reported to audit and as appearing in annual accounts)	0	The discrepancy in reporting the figures of State share has since been reconciled.
Gujarat	0.05 (excess payment of contingent grant)	0.05	The State has been directed by GOI, to re-appropriate the excess payment made under contingency grant of BRC savings available under other heads, so that lapse in procedure is corrected.
Haryana	1.0 (unutilized fund under pre-project activities not refunded to Govt. of India)	0	The amount was refunded on 19 th January 2006 to GOI.
	0.10 (loss of interest)	0	Loss of interest was due to dispute on technical specification for purchase of bicycles for girls under SSA innovation fund, through DGS&D rate contract. The demand drafts for the payment of the cost of bicycles were prepared earlier but could not be given to the party till the dispute was resolved.
	1.46 (DPO made purchases beyond delegated powers)	1.46	Disciplinary action has been initiated against defaulting officer who has made purchases beyond his delegated financial powers.
Maharashtra	7.21 (Interest earned on fixed deposit and saving accounts remained unutilized)	0	After receiving clarification from GOI in April 2005, the State has initiated action to utilize the amount for planned SSA activities.
Meghalaya	0.52 (payment made in cash)	0	Payment was made for petty items like pre Pre-project activities, Salary of Staff, Community Leaders Training and spot payment of TA/DA to teachers at district

State	Irregularities reported by audit	Actual irregularities found	Remarks
			and sub-district level. Being a hilly area banking facilities are less. However, the State has issued instructions to make payment through cheques.
Mizoram	3.99 (lying unspent)	0	The unspent balance of Rs.3.99 crore was utilized during 2005-06.
Madhya Pradesh	28.35 (unspent amount of DPEP not refunded to GOI)	0	Being refunded to GOI, but the amount is not connected to SSA.
Orissa	3.11 (advance paid to director teacher education and SCERT to avoid lapse of grant)	0	Amount was paid to Director Teacher Education and SCERT for imparting computer education but later on SSA Mission authorities decided to implement the scheme by themselves, hence amount was subsequently returned back to SSA account and the SSA Mission implemented scheme.
Punjab	4.59 (failure to utilize the funds resulting in loss of interest)	0	A.G. Punjab has settled the Para.
	1.86 (purchase without inviting tender)	0	The purchases were made from a State Government approved agency.
Tripura	6.52 (inflated figures of expenditure)	0	It was an accounting error, which was subsequently reconciled.
	1.00 (fixed deposit amount shown as expenditure)	1.00	Being rectified.
West Bengal	4.98 (excess expenditure on honorarium of Shiksha Sahayak)	0	The expenditure was within the approved budget outlay.
	0.48 (excess release of grant to learners)	0.48	Covered under SSA. State has been asked by GOI, to submit a proposal for re-appropriation from available savings, to correct a procedural lapse.
Chandigarh	4.3 (exercising power in excess of power delegated by the EC)	0	This is recurring salary expenditure and no purchase was involved. Hence no irregularity.

State	Irregularities reported by audit	Actual irregularities found	Remarks
	0.78 (exercising power in excess of power delegated by the EC)	0	This is recurring salary expenditure and no purchase was involved. Hence no irregularity.
Total	472.51	3.04	

The detailed State-wise response of other financial irregularities is given in **Appendix-II**.

Recommendations of audit: The Ministry may carefully assess by introducing a specific check list both the requirement and funds utilization by SIS.

Response of Ministry of Human Resource Development: The Ministry is exercising various checks for assessing fund requirements of States/UTs. Firstly, a thorough appraisal of the States' performance is done at the time of submission of annual district/State work plans by Government of India with technical experts. Based on this in depth analysis, the Project Approval Board in which representatives of Finance Wing and Planning Commission are present, an annual outlay for the district and State/UT as a whole is determined. Secondly, detailed quarterly reviews of expenditure are conducted by Government of India with the Finance Controllers of States/UTs in which unspent balances, advances to districts, State shares received etc are closely monitored. Thirdly, component-wise, quarterly reviews are also conducted by Government of India, to intervene with the States/UTs showing less than expected, expenditure. Fourthly on key parameters, a monthly monitoring is done, especially for items with the largest financial outlays e.g., civil works, teachers appointments, textbook distribution and teachers training. Lastly adjustments are made at the time of the release of the 2nd instalments of the year to States, taking into account likelihood of quantum of utilization of funds by the States, especially in major components, so that there is no parking of funds.

Recommendations of audit: The Ministry may insist on refund of unutilized balances retained by SIS for over a year. This would help avoid blocking of resources when competing sectors faced resource crunch. Cases of non-refund may be monitored at least quarterly, by the Ministry.

Response of Ministry of Human Resource Development: The Ministry disagrees with this suggestion. The practical reality has to be regarded, wherein it takes time for funds to move from national level to the point of execution of works, in over 600 districts, 7755 blocks, 10.87 lakh schools and 12 lakh habitations, which have multiple activities to discharge under SSA, over different times, in an academic year. Therefore, it is not feasible to ask for refunds, where works are in progress at extremely decentralized locations in the country.

Instead, SSA has laid down a clear procedure where these funds are to be shown as spill over (both funds and activities) to the next financial year. So annual work plans reflect both spill over and fresh activities separately, in the yearly approvals accorded by Government of India. Therefore, there is full accountability of the residual funds and incomplete activities, in the system. In view of this, a special provision has been made in Para 89.1 of the Manual on Financial Management & Procurement to the effect that unspent balances at the end of the financial year need not be refunded to Government of India and will be allowed to be carried forward for utilization in the subsequent year. While releasing the funds against approved outlays in the subsequent year, the unspent balances along with the interest earned are taken into account and adjusted against the 1st instalment released to the State Implementing Societies (SIS) by the Government of India.

Para 7 3.2: Audit examination revealed that the number of out of school children in the age group of 6-14 years at the commencement of the scheme on 1 April, 2001 was 3.40 crore children. On 31 March 2005, after four years of implementation of the scheme and after having incurred an expenditure of Rs. 11133.57 crore by the Ministry/State Governments. 1.36 crore (40 per cent) children still remained out of school. Thus, neither was the original goal of all children in school by 2003 nor the revised target of bringing all children in school by 2005 was achieved. This deprived a large number of the targeted children of the integrated benefit under SSA. This would imply that either the deadlines set initially were over ambitious or the funding was inadequate or the implementation needed to be strengthened as discussed later in the report.

Response of Ministry of Human Resource Development: The amount of expenditure of Rs.11133.57 crore indicated is the total expenditure for all interventions under SSA, which includes “in school” activities as well as provisions to bring out of school children to

education. Only about 7% of SSA funds go to target enabling of out of school children to come into the education fold.

From 4.4 crore, out of school children in 2001 (Census 2001), the number came down to 1.34 crore in July-August 2005 (as per SIR-IMRB survey). Thus, after 4 years of implementation of the programme the percentage of children out of school came down from 28% to 6.94%, in the total age cohort of 6-14 years. The reports of States/UT's of April'06 reveal that the number of out of school children has come down further to 70 lakhs.

It may be noted that the most "hard to reach" are now being targeted under SSA, as they are (a) children living in remote and very small and scattered habitations, (b) children belonging to migrant families (c) children helping parents on farms and /or other livelihood earning activities (d) urban deprived children, street children (e) children with the special needs due to disabilities (f) older children, specially girls who had dropout due to socio-economic or domestic constraints etc. The States/UT's are undertaking context specific strategies to bring these out of school children to the education system. SSA is targeting resources to address these specific areas by focusing on districts with highest number of out of school children and districts with majority of disadvantaged social groups.

Context specific interventions such as bridge courses, both residential and non-residential, centres with flexible timings, seasonal hostels, home based education, mobile schools, camp schools for migrant children etc are being advocated and put into place by all States/UTs. The Ministry has also coordinated 17 orientation and capacity building workshops with States/UTs with illustrative case studies of good practices, to encourage State/districts to do context specific interventions for such categories of children. In 2006-07, flexible schooling facilities, for targeting these most difficult to reach children, have been sanctioned to the tune of EGS centres for 47 lakh children and AIE facilities for 51 lakh children. Furthermore, SSA has sanctioned 5 lakh classrooms to help improve accessibility to schools and 1.97 lakh teachers in 2006-07. SSA has targeted 50% of SSA's outlay to the 5 States, with the largest out of school children namely, Bihar, Uttar Pradesh, Madhya Pradesh, West Bengal and Rajasthan. SSA funds have been targeted to the 48 districts identified in 2005, as having more than 50,000 out school children, which have reduced to 29 districts, in 2006. 1180 residential schools for older girls

have been sanctioned under the KGBV scheme. The Ministry is also coordinating a household survey across all States and UT's, to once again get updated disaggregated data on "out of school" children in the country by early 2007.

Para 7.3.3: The position of out of school children in the States revealed during the course of audit is indicated in Table 4.

Response of Ministry of Human Resource Development: The State wise response to the audit para in respect of out of school children is given in **Appendix-III**. In addition, the latest position as of March '06 in respect of out of school children, State wise is annexed at **Appendix-III-A**, which shows that State/UT's have reduced the number of out of school children at 70 lakhs.

Recommendations of the Audit: The Ministry may like to examine principal reasons for non-enrolment in coordination with State Governments/SIS so that enrolment could be made more attractive by devising specific/more focused sub interventions.

Response of Ministry of Human Resource Development: It may be noted that the most "hard to reach" are now being targeted under SSA, as they are (a) children living in remote and very small and scattered habitations, (b) children belonging to migrant families (c) children helping parents on farms and /or other livelihood earning activities (d) urban deprived children, street children (e) children with the special needs due to disabilities (f) older children, specially girls who had dropout due to socio-economic or domestic constraints etc. The States/UT's are undertaking context specific strategies to bring these out of school children to the education system. SSA is targeting resources to address these specific areas by focusing on districts with highest number of out of school children and districts with majority of disadvantaged social groups.

These children are mainly the hard to reach children and the reasons for their non-enrolment has been discussed in response to question number 12 above. These children are living in hard circumstances and a gradual and continuous effort will be required to enroll them in schools/alternative schooling facilities. Context specific interventions such as bridge courses, both residential and non-residential, centres with flexible timings, seasonal hostels, home based

education, mobile schools, camp schools for migrant children etc are being advocated and put into place by all States/UTs. The Ministry has also coordinated 17 orientation and capacity building workshops with States/UTs with illustrative case studies of good practices, to encourage State/districts to do context specific interventions for such categories of children. In 2006-07, flexible schooling facilities, for targeting these most difficult to reach children, have been sanctioned to the tune of EGS centres for 47 lakh children and AIE facilities for 51 lakh children. Furthermore, SSA has sanctioned 5 lakh classrooms to help improve accessibility to schools and 1.97 lakh teachers in 2006-07. SSA has targeted 50% of SSA's outlay to the 5 States, with the largest out of school children namely, Bihar, Uttar Pradesh, Madhya Pradesh, West Bengal and Rajasthan. SSA funds have been targeted to the 48 districts identified in 2005, as having more than 50,000 out school children, which have reduced to 29 districts, in 2006. 1180 residential schools for older girls have been sanctioned under the KGBV scheme. The Ministry is also coordinating a household survey across all States and UT's, to once again get updated disaggregated data on "out of school" children in the country by early 2007.

Para 7.3.6: The survey conducted by SRI at the instance of Audit revealed that the average attendance in primary schools among boys was 74.2 % and 75.3% among girls. The average attendance of boys in primary (57.2%) and upper primary (54.8%) was the lowest in **Delhi**. In high schools with upper primary, the lowest attendance among boys was found in **Chhattisgarh** (50.4%). The average attendance of girls in primary (63.5%) was the lowest in **Madhya Pradesh**. The average attendance of Girls in upper primary (68.3%) and high school's with upper primary (49.3%) was the lowest in **Jharkhand**.

Response of Ministry of Human Resource Development: The Government of India has commissioned a national sample survey on students attendance in elementary schools covering 21 States to get a reliable feed back on pupil attendance rates. The mid-day-meal scheme is also being implemented vigourously, with one of the objectives being to ensure student attendance on a regular basis.

In **Delhi**, mathematics is identified as a main cause of absenteeism. The Department has initiated special focus towards Training of teacher in Mathematics. Special impetus is also being given in Mental Maths. Focus has been increased towards optimum infrastructure/physical

facilities, deployment of teachers, supply of textbooks, facilities to girl child and other initiatives. Introduction of Computer Aided Learning (CAL) in 200 schools has been observed to be most effective strategy to generate interest among children. CAL being introduced to another 700 schools which is likely to reduce absenteeism.

In **Chhattisgarh**, schools are being opened in every one kilometer, a teacher being provided for every 40 children and regular training is being imparted to the teachers to enrich their teaching skills. The teachers are being deployed in hard to reach areas by rationalization of teacher posts. Mid day meal program also has improved the interest of the children to stay at schools. Regular changes are being made in menu of the mid day meals in consultation with children which is proving a very effective tool to retain the child in the schools. The Village Education Committees are also involved in school activities, which are helping in reducing students' absenteeism.

In **Madhya Pradesh**, a separate format has been added in Integrated Project Monitoring System of state for regular monthly monitoring of attendance of boys & Girls. Special innovative activities (eg. Play way teaching method, ECCE, Teacher Training, Mid Day Meal, Award to School under NPEGEL etc.) have been introduced for improving attendance of children in school.

Para 7.3.8: The percentage of out of school children on account of their having dropped out was higher (54.9 per cent) as compared to those who had never attended the school (45.1 per cent). The main reasons attributed to children not liking to go to school were the teacher beating up students, activities in the school being very boring and not being able to cope with the happenings in school.

Response of Ministry of Human Resource Development: As per Selected Educational Statistics 2003-04 (as on 30.9.2003) the All India drop out rate for primary was 31.47% and that of upper primary was 52.32%. However, the methodology adopted for arriving at this dropout rate, using data for the last 5 years for primary and 8 years for upper primary seems to be crude and the drop out rate worked out is not realistic. As per the apparent cohort method, using DISF

data for the latest 2 years, the drop out rate comes to 21.7% for primary and 38.5% for upper primary.

While considering the Annual Work Plan and Budget for the year 2006-07 the Project Approval Board at the National level have directed the States / UT's to bring down the drop out rate to zero in States where the drop out is below 10% and to halve the drop out rate in other States.

Para 7.3.10: The reply of the Ministry would need to be viewed also against the findings of the survey conducted by SRI on behalf of the Ministry which indicated that the number of out of school children as in October 2005 stood at 1.35 crore. The Ministry attributed (July, 2006) the difference in figures of out of school children reported by the States and the figures reported in the SRI survey to the facts that while SRI figure was based on a sample study, the states conducted regular house to house survey or updated the Village Education Registers (VERs) based on which the figures were reported by the States. Also, while the October 2005 report of the Ministry was post enrolment, the SRI study was conducted when enrolment in some states was going on. Since the figures reported by the SRI were based on scientific statistical sampling methods, the large difference in the figures from two sources (SRI and States) points to the need for the ministry to satisfy itself about the integrity and reliability of the house to house survey conducted by the States as well as the process of updating the VERs.

Response of Ministry of Human Resource Development: States conduct household surveys from time to time to obtain reliable information on the status of 'out of school' and 'in school' children to cross check data reported by annual school statistics and also to capture children studying outside the Government school sector. As household surveys are expensive and time consuming, and therefore cannot be done every year, the States do them periodically, and in the interim years update the household data based at Village/Ward level from local records. Most States traditionally had and now all States maintain, Village Education Registers in which record of all school going children in 6-14 years age group is maintained. The Government of India has insisted with the States that the household surveys and Village Education Registers must be updated with participation of the local community, in order to have more authentic, transparent and accountable systems of data maintenance. Several States have issued instructions for or are

already displaying, information on enrolments and out of school children in the school/village notice boards. Lastly the Government of India has taken steps to standardize the household survey formats and procedures in 2006, so that household surveys being conducted are of better quality.

Para 7.4.1.1: Preparatory activities: Expenditure upto Rs. 50 lakh could be incurred in a district for preparatory activities and upto Rs. 1000 could be provided to a school for activities like balmelas, cultural jathas, sports, maa beti sammelan etc. Audit noted deficiencies in 13 states/UTs in implementation of preparatory activities as indicated in Table 8.

Response of Ministry of Human Resource Development: The delay caused in preparation of perspective plans and conducting household survey was largely attributed due to lack of capacity in the districts/States in the initial years especially the States/districts with no experience under the DPEP programme. However, most States completed these activities by the year 2004-05. In some States there was less expenditure on pre-project activities as these States already had grass root data generated in districts covered under the DPEP programme as also facilities for EMIS etc existing under earlier projects.

The State wise responses of audit findings on deficiencies noticed in the preparatory activities are given in **Appendix-IV**.

Recommendations of the Audit: Authenticity of the data should be carefully checked prior to preparation of Annual plans/perspective plans.

Response of Ministry of Human Resource Development: With the operationalization of a computerized annual Educational MIS in DISE software in almost all districts of the country under SSA programme, planning is now increasingly based on DISE data sets. This data is now placed in the public domain on NIEPA's and Ministry's websites, with disaggregation level right upto the school. 5% sample checking of the data at block level is mandatory under the programme, apart from several software checks, which are inbuilt in the system.

Recommendations of the Audit: The number and needs of the targeted children should be correctly assessed for preparing a realistic annual plan/perspective plan.

Response of Ministry of Human Resource Development: The number and needs of the targeted children are assessed at the grass-root level while preparing Annual Work Plan & Budget (AWP&B) based on the data available through DISE data and data of household surveys.

Recommendations of the Audit: Vigorous community mobilization campaign may be undertaken highlighting the benefits of the scheme and urging the poor households to send their children to schools.

Response of Ministry of Human Resource Development: The States are already using various modes of communications for creating awareness in all stakeholders including community through electronic, print media, and folk media like Kala Jathas, nukked Nataks etc. Enrollment drives are undertaken in all States to ensure enrolment of children when the academic session opens. Special efforts like Meenamanch, Ma beti melas etc are undertaken to target mobilization of the girl child. SSA provides for training of community persons every year to ensure that PRIs, VEC, PTA, SDMC's etc play an active role in school supervision. Electronic media campaigns are also undertaken by Government of India and State Governments respectively. These efforts will be continued.

Para 7.4.2.1: In order to have an optimum teacher-student ratio, SSA norms provided for one teacher for every 40 students in primary and upper primary school and at least two teachers in a primary school and one teacher for every class in the upper primary school. Examination of records in the states revealed discrepancies, which are indicated in Table 9.

Response of Ministry of Human Resource Development: SSA sanctioned 596248 teachers to the States/UT's, out of which 328785 teachers have been recruited by the States/UTs up to 2004-05. This has improved the Pupil Teacher Ratio (PTR) in primary and upper primary as shown below:

Pupil Teacher Ratio					
Primary			Upper Primary		
2002-03	2003-04	2004-05	2002-03	2003-04	2004-05
46	44	43	30	30	29

(DISE Data)

The Ministry has further sanctioned 401510 teachers to the States/UT's during the year 2005-06 and 2006-07 which will further improve the teacher pupil ratio and help to mitigate the problem of single teacher schools and schools without teachers. States/UTs are also advised by the Ministry for rationalization of teacher post to provide adequate number of teachers in rural areas and also far flung areas.

The State responses to discrepancies relating to teachers as noticed in audit, are given in Appendix-V.

Recommendations of the Audit: Ministry may like to ascertain the reasons for the shortages in consultation with the SIS/state governments in special meetings or through special assessments so as to find a solution quickly.

Response of Ministry of Human Resource Development: The Ministry is monitoring teacher recruitments, PTRs, single teacher schools, and other related indicators with the States on an ongoing basis. DISE annual data reports gives a detailed on these indicators and the Government of India goes by these figures. So do States, however as the data is a year old, States improve the situation in between, which is discussed with Government of India during submission of AWP&B's. Appraisals of States' AWP&Bs are done after a careful analysis of teacher requirements, steps taken by States to rationalize deployment of teachers etc. In SSA 1012 lakh teachers have been sanctioned so far, against which 6.92 lakh teachers have been recruited.

Recommendations of the Audit: Requirement of teachers in the schools needed to be reassessed and deployment of teachers made rationally with a view to minimizing the possibility of shortage/excess of teachers, as the provision of relevant and useful education to children depended to a great extent on the availability of teachers.

Response of Ministry of Human Resource Development: As mentioned above the process of assessment of requirement of teachers is conducted every year while approving the Annual Work Plan & Budget of the State. States are advised to ensure rationalized deployment of teachers to minimize the possibility of shortage/excess of teachers, as a conditionality in the PAB sanctions and minutes of the approval process.

Opening of schools/alternative schooling facility

Para 7.4.3.1: As per norms, new primary schools were to be opened only in those areas, which did not have any school within one km of a habitation. EGS centres at primary level were to be opened in unserved habitations where no school existed within a radius of one km and there were at least 15 children in the age group 6-14 years who were not going to school. Audit scrutiny revealed that in 14 states/UTs there were 31,648 (9 per cent) habitations without schools as indicated in Table 10.

Response of Ministry of Human Resource Development: As per SSA norms, primary/alternative schooling facility is to be provided within one km of every habitation. Provision for this can be made by opening new schools as per State norms or by setting up Education Guarantee Scheme (EGS)/schools in unserved habitations where there is no primary school within 1 km. It may be noted that there is a ceiling of 33% on civil works under SSA, per districts and therefore school buildings and other infrastructure can come up incrementally. Under SSA 69,000 primary schools and 1.07 lakh EGS centres were provided during the period 2001-02 to 2004-05 to cover school less habitations. Subsequently another 65,000 primary schools and 31,000 EGS centres were provided in the years 2005-06 and 2006-07.

As per State reports only 20,895 habitations still need primary school, even though they are covered under EGS/AIE facilities. States have been requested to verify their requirements and include for full coverage in the annual work plans of 2007-08.

The State wise position of opening of schools / Alternative school facilities in habitations without schools is given in **Appendix-VI**.

Para 7.4.3.2: The survey by SRI at the instance of audit disclosed that 11 per cent of the habitations were without any school. 10.2 per cent and 12.2 per cent of the habitations respectively in the rural and urban areas were without schools. In the urban slum areas, 1.61 per cent of the habitations were without a schooling/alternative school facility within one kilometer radius. A list of urban blocks and villages where SSA had not been implemented as noticed in the survey is given at Annex X and XI.

Response of Ministry of Human Resource Development:

The States/UT's have confirmed that all eligible slum blocks and non-slum blocks are covered by schools or other alternative education system. It may also be noted that existing Government schools in all slums and villages are receiving SSA funds for any civil works they require, a school grant, a maintenance grant, funds for any alternative schooling in the area, teachers salary if additional teachers appointed, training of local community members etc. The States/UTs have also pointed out that the names of slum blocks and non-slum blocks not covered by SSA, are not given either in the audit report or in the SRI's survey report.

As per SSA norms, primary/alternative schooling facility is to be provided within one km of every habitation. Provision for this can be made by opening new schools as per State norms or by setting up Education Guarantee Scheme (EGS)/schools in unserved habitations where there is no primary school within 1 km. It may be noted that there is a ceiling of 33% on civil works under SSA, per districts and therefore school buildings and other infrastructure can come up incrementally. Under SSA 69,000 primary schools and 1.07 lakh EGS centres were provided during the period 2001-02 to 2004-05 to cover school less habitations. Subsequently another 65,000 primary schools and 31,000 EGS centres were provided in the years 2005-06 and 2006-07.

As per State reports only 20,895 habitations still need primary school, even though they are covered under EGS/AIE facilities. States have been requested to verify their requirements and include for full coverage in the annual work plans of 2007-08.

The State wise responses on urban blocks and villages where audit alleges that SSA is not being implemented are given in **Appendix-VII & VIII** respectively.

Para 7.4.3.4: Existence of large number of habitations without schools indicted lack of proper planning and survey by SIS/State Government, which not only deprived the children of the benefit of the scheme in the habitations but also adversely affected attainment of the objectives of SSA in the above mentioned 14 states/UTs. It also underlined the need for the Ministry to decide a specific strategy to monitor the progress closely. Audit findings had also been corroborated by the survey.

Response of Ministry of Human Resource Development: The States/UT's though local surveys to identify school less habitations. The data so collected is taken into account while preparing district Annual Work Plans & Budgets. Every district plan has to mandatorily provide a Table (as per Table 4 of Manual on Financial Management and Procurement of SSA) indicating the total number of habitations, habitations covered with primary schools and uncovered habitations. Habitations requiring primary schools as per State norms and habitations covered by EGS are also indicated. Thus the requirement of schools/Alternative schooling facility is projected for annual allocations.

As per SSA norms, primary/alternative schooling facility is to be provided within one km of every habitation. Provision for this can be made by opening new schools as per State norms or by setting up Education Guarantee Scheme (EGS)/schools in unserved habitations where there is no primary school within 1 km. It may be noted that there is a ceiling of 33% on civil works under SSA, per districts and therefore school buildings and other infrastructure can come up incrementally. Under SSA 69,000 primary schools and 1.07 lakh EGS centres were provided during the period 2001-02 to 2004-05 to cover school less habitations. Subsequently another 65,000 primary schools and 31,000 EGS centres were provided in the years 2005-06 and 2006-07.

As per State reports only 20,895 habitations still need primary school, even though they are covered under EGS/AIE facilities. States have been requested to verify their requirements and include for full coverage in the annual work plans of 2007-08.

Opening of schools is regularly monitored by the Ministry through quarterly data and also through field checks by 41 Monitoring Institutions and concurrent financial review by the Ministry.

Para 7.4.4.1: As per the norms, new upper primary schools were to be opened based on the number of children completing primary education, upto a ceiling of one upper primary school/section for every two primary schools. Test check of records revealed an average shortage of (23 per cent) upper primary schools in almost all the states as indicated in Table 11.

Response of Ministry of Human Resource Development:

As per SSA norms provisioning of upper primary school is based on the number of children completing primary education upto a ceiling of one upper primary school/section for every two primary schools. The national (average ratio of primary to upper primary) is 1:2.69 (DISE) in 2004-05 with 8 numbers of States having a higher ratio. The State/UTs provided 73840 upper primary schools under SSA upto 2004-05 and another 32304 upper primary schools have been provided in the years 2005-06 and 2006-07. The remaining gap of 20,544 upper primary schools reported for the States/UT's for upper primary school will be covered in a phased manner upto the year 2010, as there is a ceiling of 33% on civil works per district in SSA.

The State wise position of shortage of upper primary schools is given in **Appendix-IX**.

Para 7.4.4.2: Audit noticed that in Daman and Diu funds were not released till March 2005 despite PAB's recommendation for opening eight new primary schools and upgradation of four primary to upper primary schools during 2004-05. As such there was no progress in this regard in the UT.

Response of Ministry of Human Resource Development: The UT started SSA programme very late and submitted its first AWF&B in the year 2004-05. Due to inexperience no progress was made by the UT in that year. However, it is now actively implementing the SSA programme.

Para 7.4.4.3: In respect of Andhra Pradesh, the Ministry replied (May 2006) that during 2005-06, 253 primary schools were upgraded to upper primary schools. The Ministry further stated (June 2006) that during 2001-02 to 2004-05, 0.71 lakh of upper primary schools were provided under SSA. The upper primary to primary ratio improved to 1:2.4 in 2004-05 from 1:3.02 in 2001-02. The Ministry's reply only confirms that even after four years of the implementation of SSA, the required ratio of primary schools vis-à-vis upper primary schools had not been achieved.

Response of Ministry of Human Resource Development: It may be noted that there is a ceiling of 33% on civil works under SSA, per districts and therefore school buildings and other infrastructure can come up incrementally. The priority in civil works, is given more to completing primary school requirements presently. Transition of children to upper primary level in adequate numbers is also to be ensured before opening of upper primary schools. Therefore, sanctions of upper primary school are given in a gradual manner. 1,06,144 upper primary schools have been sanctioned under SSA so far as detailed below:

Year	Number of upper primary schools sanctioned under SSA
2001-02	1368
2002-03	20879
2003-04	24226
2004-05	27367
2005-06	12076
2006-07	20228
Total	1,06,144

States have estimated a residual requirement of 20,544 upper primary schools as per SSA norms, which will be achieved in a phased manner upto the year 2010.

Para 7.4.5.2: Test check in audit revealed that in Assam (in six selected districts), 19 primary schools did not have the minimum of two rooms required with verandah and 29 schools did not have a separate room for Headmaster. In Bihar 1732 schools had only one room and 4398

Upper Primary schools had no rooms for the Headmaster 1275 schools did not have buildings to house them. In **Gujarat**, 185 schools (2002-03) and 281 schools (in each of the years 2003-04 and 2004-05) had no class room while 2158 (2002-03), 1496 (2003-04) and 1269 (2004-05) schools had only single classroom. In **Sikkim**, no room for the headmaster was provided even after incurring an expenditure of Rs. 1.27 crore during 2002-05 on upgradation of 37 primary to upper primary schools.

Response of Ministry of Human Resource Development: SSA has a graduated approach to full fill requirement of civil works with the norms of 33% ceiling on infrastructure per district. However the Ministry provided 1.78 lakh additional classroom upto the year 2004-05. Subsequently 5.09 lakh additional classroom have been provided during 2005-06 and 2006-07, which will definitely reduce the number of schools without classroom and schools with single classroom. The State wise response to audit findings is given below:

In **Assam**, 5542 classrooms were sanctioned upto 2005-06 and another 30,000 additional classrooms are sanctioned in the year 2006-07, which will help to cover schools having less than 2 classrooms in the State

In **Bihar**, 61000 additional classrooms and 15000 new school buildings, sanctioned in 2006-07 alone. Since priority is given for the construction of additional classrooms, school buildings, toilets, drinking water etc within the ceiling of 33% of the outlay, the room for Headmasters in upper primary schools could not be taken up. However, the gap as indicated by audit will be covered in a phased manner during the remaining period of the project upto 2010.

In **Gujarat**, some scattered areas and villages, or where land for school building is not available, schooling facilities are made available either in rented buildings or in shift system in an existing school building. Under SSA the State has constructed 7173 additional classrooms and 699 school buildings to cover the schools, which needed classrooms. This is reducing the number of schools without classroom and number of schools with one classroom.

Over and above civil works under SSA, Government of Gujarat is going to construct 4500 classrooms in 2006-07. Funds have been provided for this activity in State Budget. This will further reduce the number of schools having no classroom and also schools have one classroom.

In Sikkim, due to the limitation of 33% of the outlay on civil works, priority was given to other important infrastructure gap like school building, additional classroom, toilet, drinking water etc. HM room was given the last priority. The process of construction of rooms for Head Masters has now been initiated.

Para 7.4.5.4: The survey undertaken by SRI at the instance of audit disclosed that construction of additional classrooms was undertaken only by 18.5 percent primary schools, 21 percent upper primary schools and 19.9 per cent high schools with upper primary sections. Only 8.2 per cent primary schools, 4.7 per cent upper primary schools and 1.2 per cent high schools with upper primary sections had constructed separate rooms for headmasters. Thus, non-completion of civil works within the stipulated period resulted in blocking of funds, which could have otherwise been utilized for other purposes under SSA.

Response of Ministry of Human Resource Development: The record of Ministry reveals that 64% additional classrooms sanctioned under SSA upto 2005-06 have been completed and work has been started at all other sites. Hence, we do not agree with the findings of the survey undertaken by SRI.

Para 7 4.6.1: Supply of free textbooks of focus group children.

(i) Non supply of textbooks

(ii) Textbooks supplied to ineligible children.

(iii) Late supply of books.

Response of Ministry of Human Resource Development: In the initial years there were cases of disruption and delay in distribution of textbooks to focus group children in some States. However, the procedure and processes of textbook distribution have been streamlined and States are supplying textbooks to these children in a timely manner.

The State of **Assam** has been directed to refund the amount involved in distribution of free textbooks to ineligible children. In the case of Assam, Rs.36.7435 crore was deducted from the outlay of 2006-07 by the Project Approval Board on this account, which will be reimbursed by the State Government to the State Implementing Society. In the case of **Madhya Pradesh** Rs.51.6636 crore utilized for free supply of textbooks to ineligible children has since been reimbursed by the State Government. In the case of **Tripura** and **Haryana**, the States have been directed to ascertain quantum of use of SSA funds for ineligible children issued with free textbooks to reimburse the amount to SSA account. In the case of **Chhattisgarh** the cost of textbooks issued to ineligible children was from the royalty of 25% paid to SCERT and not from SSA funds.

The State wise responses to audit findings are given in **Appendix-X**.

Recommendations of Audit :

Ministry may introduce a quarterly review of the status of supply and distribution of free textbooks especially to the focus group children to enable them to take advantage of the scheme as without text books attempt to provide useful and relevant education to children cannot succeed.

Response of Ministry of Human Resource Development: The Ministry has already introduced a monthly/quarterly review of the status of supply and distribution of free textbooks to eligible children. The 41 Monitoring Institutions in their field visits are also required to report on

distribution and timely availability of free textbooks to children, especially in the months after opening of the new academic session.

Para 7.4.7.2 Audit noticed that almost all the states were plagued by severe lack of infrastructure and the schools were running without proper buildings, toilets and drinking water facilities as detailed in Annex XII.

Response of Ministry of Human Resource Development: SSA is upto 2010. The Ministry has analyzed DISE data of 2004-05 and found that there is a gap of 10 lakh classrooms, 4 lakh toilets and 78 thousand drinking water facilities in elementary schools. To cover this gap, the Ministry has sanctioned 5 lakh classrooms, 59,000 drinking water facilities and 57,327 toilets in 2006-07. To close the gap of toilets and provision of drinking water facilities in rural areas, convergence with Department of Drinking Water Supply, Ministry of Rural Development through their schemes of Total Sanitation Campaign and Drinking Water is being done. The Ministry has also written to all the States to provide electricity to the schools in convergence with Rajiv Gandhi Rural Electrification Scheme of Ministry of Power, Government of India.

The district school infrastructure plan is prepared by each district in support of its, Annual Work Plan & Budget. Based on requirements projected thus by the district, the Project Approval Board approves the outlay for civil works for each district. Within the overall ceiling of 33% per districts, priority is given to school buildings, additional classrooms, first and then to drinking water, toilets, electrification etc.

The Audit also pointed out the necessity of major repairs citing reference to paragraph 27.2 of the Manual on Financial Management and Procurement. The Manual provides only for minor repairs within the school repair and maintenance grant of Rs. 5000/- per annum per school. No provision in SSA to provide funds for major repairs under civil works. However, the Ministry is considering making provision for major repairs so that the damaged and old school buildings can be put into proper use.

The State wise responses to audit findings in respect of infrastructure gaps are given in Appendix-XI.

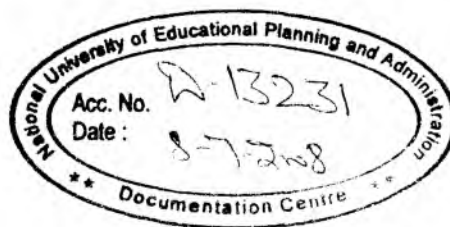
Para 7.4.7.3 The Ministry stated (June 2006) that SSA had provided for 0.78 lakh schools, 1.78 lakh additional class rooms, 1.57 lakh toilets, 1.11 lakh drinking water facilities, 0.02 lakh BRCs and 0.12 lakh CRCs under the programme till 2004-05. SSA has estimated a gap of around 10 lakh classrooms, 3.52 lakh toilets and 0.78 lakh drinking water facilities (DISE educational statistics 2004-05). The school infrastructure was required to be completed by 2010 under SSA.

Response of Ministry of Human Resource Development: During the year 2005-06 and 2006-07, the Ministry approved 4.89 lakh additional classrooms, 1.02 lakh school buildings, 74,000 toilets, 49,000 drinking water facilities and 41,000 electrification facilities to meet the existing infrastructure gap. The remaining gaps will be covered incrementally till 2010. For toilets and drinking water facilities, convergence with the schemes of Total Sanitation Campaign and Sawjal Dhara of Department of Drinking Water Supply, Ministry of Rural Development is also being done. Moreover, electricity supply to the schools is being provided in convergence with Rajiv Gandhi Rural Electrification Scheme of Ministry of Power.

Para 7.4.7.5 Only 44 percent primary, 54 per cent upper primary and 76 per cent high schools with upper primary schools had compound wall. Forty seven per cent primary schools, 50 per cent upper primary schools and 72 per cent high schools with upper primary schools had playgrounds. No playgrounds were available in the upper primary schools in **Lakshadweep** and the high schools with upper primary in **Mizoram, Nagaland and Uttaranchal**.

Response of Ministry of Human Resource Development: Due to a 33% ceiling on civil works, boundary walls are not given priority by States, vis-à-vis requirements of new school buildings, classroom, drinking water, toilets etc. Boundary Walls in SSA are however, being provided in cases like hilly terrain, forest areas or urban areas, subject to furnishing of a justification, as provided in Para 26.1 (g) of the Manual on Financial Management and Procurement.

Availability of playgrounds depends on land provided for schools, by the State Governments/UTs.



Para 7.4.7.6 Sixty seven per cent primary schools, 76 per cent upper primary schools and 88 per cent high schools with upper primary had toilets. 34 per cent primary schools, 46 per cent upper primary schools and 71 per cent higher schools with upper primary had separate toilets for girls.

Response of Ministry of Human Resource Development: The school infrastructure gap of toilets in primary and upper schools will be covered in phased manner upto 2010 under SSA. Convergence with Department of Drinking Water Supply, Ministry of Rural Development's Scheme of Total Sanitation Campaign is also contributing to the same.

Para 7.4.7.7 Seventy six per cent primary schools, 78 per cent upper primary schools and 88 per cent high schools with upper primary had drinking water facilities while 27 per cent primary schools, 48 per cent upper primary schools and 84 per cent high schools with upper primary had electricity connection. A separate room for the headmaster was available in only 22 per cent of the primary schools, 49 per cent of the upper primary schools and 80 per cent of the high schools with upper primary section.

Response of Ministry of Human Resource Development: The school infrastructure gap of drinking water facilities in rural areas will be covered in a phased manner under SSA. Convergence with Department of Drinking Water Supply, Ministry of Rural Development's Scheme of Swajal Dhara/Accelerated Rural Water Supply scheme etc is also contributing to the same.

The room for Head Master has not been given priority due to the ceiling of 33% on civil works and so far the priority was given for the construction of school buildings, additional classrooms and amenities like toilets and drinking water in schools.

Para 7.4.7.8 The trend that emerged from the list of works undertaken through SSA further revealed that the funds had been primarily used for repairing existing structures. This was undertaken by 43 percent of the primary schools, 48 percent of the upper primary schools and 39 percent of the High Schools with Upper Primary sections. The next major activity undertaken by schools was construction of new buildings. This was primarily done by the upper primary

schools. Schools had also used the funds to build additional classrooms with about one fifth of schools across all categories adding classrooms to their schools.

Response of Ministry of Human Resource Development: Improving school infrastructure is a priority activity in SSA. Construction of school buildings, primary and upper primary and augmenting schools with additional classrooms to alleviate over crowding in schools, is being undertaken by all State/UTs systematically.

Para 7.4.7.9 The funds had also been used to set up toilet facilities and water installations. This was mainly done in primary schools (19 per cent for toilets and 18 percent for water installation). Construction of toilets for girls had also been mainly done by primary schools. Only a small proportion of upper primary schools and high schools with upper primary sections used the funds for construction of toilets and water facilities, probably due to the fact that the facilities were already available in those schools. SSA funds were sparsely used for infrastructure activities like construction/repair of compound wall, installation of gate and library buildings.

Response of Ministry of Human Resource Development: Construction of library buildings is not provided for under SSA, nor is major repairs of schools, though the Ministry is considering inclusion of the latter into SSA guidelines.

Para 7.4.7.11 The Ministry stated (June 2006) that the percentage of schools (as brought by SRI in the survey conducted at the instance of audit) where new buildings or additional classroom or toilets had been constructed were with reference to the total number of schools. It should have been with respect to the approved targets of SSA or the total gap that existed in such facilities. The Ministry further stated that until the source of funding for library books, computers and even civil works was ascertained to be from SSA or contribution from other sources, the picture given in the survey was meaningless. The verification of assets should have been indicated not as a percentage of the total number of schools but on the basis of works sanctioned under SSA. The Ministry's contention is not tenable as the findings of the survey presented the estimated percentage of schools that had received funds for each of the activities and the verification status of infrastructure created using SSA funds

Response of Ministry of Human Resource Development: The Ministry's earlier position in respect of the above Para is reiterated, that the calculation of percentages with reference to total number of schools in a State, instead of schools to whom funds and targets were allotted under SSA, remains valid. Secondly, the audit has not confirmed the source of funds, as State Governments use sources of funds other than SSA, to augment school infrastructure, as well.

Recommendation :

A comprehensive and time bound infrastructure development plan with targets/milestones should be prepared for converting all the temporary structures and building-less schools into permanent structures and providing basic amenities like electricity, water and toilet facilities in these and in the existing school buildings. The plan should indicate the supporting records to be maintained regularly right upto the Ministry level.

Response of Ministry of Human Resource Development: The district infrastructure requirements are planned and provided in the perspective plan of each district. In addition, every year a district plan submits a infrastructure demand for as prescribed in Table 16 (referred to Para 9.17) of the Manual on Financial Management and Procurement, with its Annual Work Plan and Budget, which is appraised by Government of India before according approval.

Para 7.4.8.1: Grant under this component of SSA was available only to those schools, which had existing buildings of their own. Specific proposal by the school committee had to be submitted and community contribution was to be ensured. Schools with three classrooms and more than three classrooms were eligible for maintenance grant of Rs. 4000 and Rs. 7500 respectively per school per year keeping the overall limit for the district at Rs. 5000 per school. Government aided schools or other private schools were outside the scope of these provisions. Audit scrutiny revealed that in Assam, Bihar, Himachal Pradesh, Orissa, Rajasthan, Tamil Nadu and West Bengal, Rs. 128.13 crore was disbursed without specific proposals from VECs.

Response of Ministry of Human Resource Development: Quantum of maintenance grant is Rs.4000 per school per year, for schools upto 3 classrooms and Rs.7,500 per school per year, for schools with more than three classrooms, subject to the condition that the overall eligibility for

he district is Rs.5000 per school per year. Maintenance grants are executed by the Village Education Committees, as they best know what their school needs. This grant goes towards minor repairs and routine maintenance of schools.

As the mechanism for release of maintenance grants by Government of India to States is based on the submission of AWP&B by districts who in turn draw up AWP&B on the basis of habitation requirements, the requirement of maintenance is reflected in the AWP&B's sanctioned by Government of India. Therefore, there is no need for separate proposal.

Para 7.4.8.2: The Ministry stated (May 2006) that based on the AWP&B prepared at the school level by SDMC/VEC, maintenance grant was being released to the school management committee/VEC. This itself was a specific proposal. The Ministry's reply is not tenable as paragraph 27.1 of Manual of FM&P clearly stipulated that the specific proposal by the school committee and community contribution should be received first.

Apart from the above, following violations were noticed as indicated in Table 12.

A proper monitoring system would have prevented grants from being released to ineligible schools, excess release of grants, and utilization of funds for unintended purposes.

Response of Ministry of Human Resource Development: The Ministry has looked into the issue of maintenance grant being sent to schools without buildings. In **Himachal Pradesh**, the community had donated the said school buildings to Government, to run schools. Hence, it is the responsibility of the Government to maintain these buildings and the maintenance grant released to these school buildings was a valid activity.

In **Kerala**, the maintenance and repair grant was given @ Rs.5,000/- to 46 Government schools functioning in rented buildings. As these were Government schools and considering the critical need for a safe learning environment for children, the grant was given.

In **West Bengal**, too in some rented buildings for schools, it was found that there was precarious condition, which needed immediate repairs. In such circumstances, the district authorities have released the maintenance grant for the safety and security of the children studying in these schools.

The Ministry monitors the utilization of maintenance grant in quarterly meetings with the States/UTs. The 41 monitoring institutes (Social Science institutes attached to each State) in their field visits also look into this aspect. Annual statutory audits of SSA State programme also test check in schools.

The State wise responses to audit findings in respect of violations noticed are given in **Appendix-XII**.

Para 7.4.9.1: While considering the upgradation of EGS centres to regular school, SIS were required to ensure that upgradation was on the basis of successful running of EGS centres for two years. Teaching Learning Equipment (TLE) at the rate of Rs. 1000 per school was to be provided. Besides, involvement of teachers and parents was necessary in TLE selection and procurement. Audit noticed that no EGS centre was opened/upgraded to regular primary school in any of the test-checked districts in **Bihar and Gujarat**. The Ministry stated (June 2006) that SSA upgraded 0.38 lakh EGS to primary schools upto 2004-05.

Response of Ministry of Human Resource Development: In **Bihar**, Up-gradation of 548 EGS centres to primary schools was approved by the PAB in 2005-06 but it could not be up-graded. During 2006-07, 7723 EGS upgradation was approved. The upgradation of these centres are under process. The remaining gap of upgradation of EGS centres to primary school will be covered during the year 2007-08.

In **Gujarat**, there is a Primary School within the radius of 1 Km. to cover the Out of School Children, Gujarat has started Alternative Schooling Center (ASC). As Gujarat has no village without Primary School, no EGS centres were opened in the State. Hence, the question of upgradation of EGS centres in the State does not arise.

Para 7.4.9.2: In **Punjab** (Ferozpur district), 669 EGS centres were opened during June 2003 to May 2004, of which 401 centres were closed upto December 2004. In Hoshiarpur, Nawanshahar and Gurdaspur districts, no student had been admitted in the regular school from EGS centres during 2002-03 to 2004-05. In Gurdaspur district, out of 50 schools, no teacher was posted in 17 schools. Out of these 17 schools, 10 had been converted into EGS centres. Conversion of teacher less school into EGS centres by DPD was not covered under the scheme. In **Madhya Pradesh** 3223 EGS were upgraded to primary schools but TLE was not released. In **Sikkim** against the approval of 87 EGS centres, only 22 centres were opened till March 2005 at an expenditure of Rs. 42.52 lakh incurred during 2002-03 to 2004-05. The Ministry stated (May 2006) that in respect of Sikkim, the responsibility of running 87 EGS centres was entrusted to 5 NGO's. However, it took them some time to gain experience to run the proposed EGS centres. The State was trying to cover maximum number of children by opening required number of such centers.

Response of Ministry of Human Resource Development: In **Punjab**, (Ferozpur district) most of the children studying in the EGS centers joined regular schools. As a result, 669 EGS centers, which did not fulfill the requirement of minimum number of children had been closed. In **Hoshiarpur** district, no EGS center was opened in the year 2002-03. In the year 2004-05, 15 EGS centers had been opened but no student joined the regular school because these children belonged to the brick kiln labourers and migratory families. In **Nawanshahar** district no EGS center was opened in the year 2002-03. In the year 2004-05, there were 20 EGS centers in operation. From there EGS centers, 13 children were admitted in regular schools. The reason for lesser number of children joining the regular schools is that most of them belong to migratory laborer families. In **Gurdaspur** district, no EGS centre was opened in 2002-03. In the year 2004-05 there was 20 EGS centers in which 2010 children were admitted. In **Gurdaspur** district, there was a ban on teacher recruitment and some schools could not be provided teacher against the vacancies resulted due to transfer/retirement. Some teacher less schools had been converted into EGS centers. Now these EGS centers have been closed.

In **Madhya Pradesh** due to issue of late sanction by State Government, for upgradation of EGS to Primary Schools, TLE grant could not be released in 2004-05. The unutilized TLE

grant was allowed as a spillover by PAB in 2005-06. State has released TLE grant to these EGS upgraded to Primary Schools in 2005-06.

In **Sikkim** due to lack of funds (State share) and less experience of the NGOs, full target of opening of EGS could not be achieved.

Para 7.4.10.1: TLE could be provided as per local specific requirement to be determined by the teachers/school committee. A maximum of Rs. 50,000 per school was to be provided for upper primary schools not covered under Operation **Black Board (OBB)** scheme. Audit noticed that in **Assam** and **Madhya Pradesh**, TLE grant was not given to some schools while in **Rajasthan**, in 97 upgraded primary schools, it was not given at all. In **Haryana** and **Sikkim**, the TLE grant was utilized against the norms on purchase of dustbins (Rs. 25.31 lakh), laboratory equipment and chemicals (Rs. 5.95 lakh). The Ministry stated (May 2006) that some states had utilized the TLE grant depending upon local needs and especially dustbins in Haryana were purchased for inculcating the habit of cleanliness amongst the children. The Ministry's reply is not tenable as the substantial expenditure of Rs. 25.31 lakh in Haryana on purchase of dustbins was not in any way directly related to TLE.

Other irregularities noticed in audit in two more states were as under :-

In **Andhra Pradesh** 7531 colour TV sets were procured at a cost of Rs. 11.21 crore for upper primary schools and high schools that had upper primary sections. In 36 schools, the TV sets were lying idle. TV sets had been supplied even to those schools that had no electricity supply. The Ministry stated (May 2006) that all the CTVs were supplied to the schools that had electric supply. However, in some schools power supply was disconnected for not paying the electricity bills.

In **Tamil Nadu** Rs. 0.34 lakh was misappropriated by one Panchayat middle school in Madurai district. The Ministry stated (May 2006) that the Headmaster of the school had been placed under suspension and further action was being pursued for recovery of the amount through departmental action.

Response of Ministry of Human Resource Development: TLE for new primary schools and new upper primary schools including UPS not covered under Operation Black Board @ Rs.10,000/- and Rs.50,000/- per school is provided under SSA, to be utilized as per local needs to be determined by the teachers and the school committee. The TLE is to be spent by the school committee, for equipping new schools opened. States generally ensure construction of a school building before releasing funds for TLE for equipping the new schools. This is a prudent practice. List of items to be purchased for school equipments are determined as per local requirements. Some States have guidelines on this also. Under SSA, a special provision was made to also cover those schools, which did not receive such grants under the erstwhile OBB scheme. The number of schools under this category has dwindled now.

In **Assam**, budget provision for distribution of TLE Grant during the year 2003-04 was made but fund released for the purpose was inadequate to cover the required number of upper primary schools. Further during the year 2004-05, no spill over outlay against unutilized TLE grant was proposed for the approval of Project Approval Board and hence no TLE was given to some schools.

In **Madhya Pradesh** due to late sanction issued by State Government for upgradation of Primary Schools into Upper Primary Schools, TLE grant could not be released in 2004-05. The unutilised TLE grant was allowed as a spillover by PAB in 2005-06. The State has released TLE grant to these upgraded upper primary schools during the year 2005-06.

In **Rajasthan**, the TLE amount was sanctioned as spill over budget for the next year and provided to the left out schools.

In **Haryana**, no specific item have been mentioned / specified under TLE grant for upper primary school. A dustbin is definitely an essential equipment for school cleanliness and hygiene in the context of school needs etc in particular. Further, the purchase of dustbin under TLE was made on the recommendation of the School Committees / Village Education Committees.

In **Sikkim**, laboratory equipment and Chemicals are purchased for science laboratory in upper primary schools, which are authorized and necessary item under TLE of upper primary schools.

Other irregularities

In **Andhra Pradesh**, all the CTVs were supplied to the schools that had electricity supply. However, in some schools power supply was subsequently disconnected for not paying electricity bills. The State has directed concerned authorities to provide electricity connection to the schools where CTVs were supplied immediately. Wherever, it is difficult to provide electricity connection, such CTVs were ordered for shifting from the school to other schools where electricity exists. Now there are no TVs in any school where there is no electricity.

In **Tamil Nadu**, Rs.41,163/- inclusive of interest was recovered from the Headmaster and credited to SSA account on 20.02.2006.

Para : 7.4.11.3: Audit scrutiny revealed that school grants amounting to Rs. 1.13 crore in **Jharkhand, Meghalaya & Manipur** were utilized for purposes not covered under school grants. In **Punjab**, Rs. 0.38 lakh was utilized for construction of toilets in closed schools. In **Chhattisgarh**, 43 per cent schools were not provided school grant during 2003-04. In **Jharkhand**, an amount of Rs. 47.88 lakh was released in 2002-03 to 2369 non-existent schools. In **Maharashtra**, school grant of Rs. 2.56 lakh was not paid to 102 schools during 2002-05. In **Punjab**, Rs. 0.49 lakh was released to closed schools in Gurdaspur district during 2003-04 and 2004-05. In **Delhi**, school grant was utilized by the school authorities without the involvement of VKS.

Response of Ministry of Human Resource Development: The Ministry has looked into the matter. The school grant is to be utilized by schools through the VEC's for proper functioning of schools and provision of the basic requirements in schools such as chalk, dusters, school furniture (mats, teachers chair/table, almirahs, desks and benches if any) bucket/mug, sports equipment, dustbins, utensils including LPG connection etc i.e. any equipments which the school

VEC may consider relevant and necessary for the functioning of the school. The States have reported the following position.

In **Jharkhand**, in 2004-05 school grant was utilized for the purchase of utensils, gas connection etc for Mid-Day Meal scheme, which are activities covered under SSA norms.

In **Meghalaya**, Out of Rs. 60.25 lakh, Rs. 0.51 lakh was spent for purchase of Vinyl Carpet and the remaining amount was spent for furniture, equipments and Office Expenses of the District Mission Coordinator and Joint District Mission Coordinator pertaining to the period from 2001-02 to 2004-05. The expenditure was met from the Management Cost / Pre Project Fund made available to the District. No school grant was utilized against the amount indicated by the audit in the Para.

In **Manipur**, purchase of utensils for the Mid-Day Meal scheme from out of the school grant is covered under SSA.

In **Punjab**, during the year 2003-04 and 2004-2005 an amount of Rs. 49,000 was released to G.P.S. Baroh in Gurdaspur district for various purposes. The break up of this amount of Rs.49000/-, was Rs. 35000/- for provision of toilet, drinking water and sanitation facilities, (Rs.20000 for toilet blocks and Rs.15000 for drinking water facilities) Rs. 10000/- on repair and maintenance grant and Rs. 4000/- on school grant for two respective years. Against this Rs. 37650/- was used for providing Toilets and drinking water and sanitation facilities. The remaining amount of Rs. 11350/- is lying unspent in the account of VEDC. **The Government of India has directed the State to refund Rs.1650 excess amount (to the unit cost) spent on construction of toilets and drinking water.** The school was closed due to non posting of teacher after retirement of existing teachers. Rationalizing of teachers post is going on and school will be made functional very soon.

In **Chhattisgarh**, as the State could not avail Government of India's full grant under SSA that year, all schools could not be covered during the year 2003-04.

In **Jharkhand**, the amount of school grants released to the existing schools in Girdih and Ranchi districts during the years 2002-03, 2003-04 and 2004-05 are given below:-

Year	Girdih		Ranchi	
	No. of school	Amount released	No. of school	Amount released
2002-03	590	Rs.11,80,000/-	379	Rs.758000/-
2003-04	491	Rs.9,82,000/-	719	Rs.14,38,000/-
2004-05	1300	Rs.26,00,000/-	760	Rs.15,20,000/-

It would be seen from the above that school grant was not released to non-existent schools as reported in audit.

In **Maharashtra**, the payment of School grant to the school under Pimpri Chinchwad Municipal Corporation was made on the basis of the actual school, which were operational. The Municipal Corporation had taken into account the number of schools, which were likely to be operational while preparing the AWP&B. All the schools, which to be started, could not be started and therefore there has been shortfall in the release of school grant. Further the school grant to private aided school was also not released. However, all the Zilla Parishads & Municipal Corporations have been directed to avoid such type of lapses in future and arrange to release the grant at the appropriate time.

In **Punjab**, during the year 2003-04 and 2004-2005 an amount of Rs. 49,000 was released to G.P.S. Baroh in Gurdaspur district for various purposes. The break up this Rs.49000/- was Rs. 35000/- for provision of toilet, drinking water and sanitation facilities, (Rs.20000 for toilet blocks and Rs.15000 for drinking water facilities) Rs. 10000/- on repair and maintenance grant and Rs. 4000/- on school grant for two respective years. Against this Rs. 37650/- was used for providing Toilets and drinking water and sanitation facilities. The remaining amount of Rs. 11350/- lying unspent in the account of VEDC. The State is directed to refund Rs.1650 excess amount spent on construction of toilets and drinking water. The school was closed due to non posting of teacher after retirement of existing teachers. Rationalizing of teachers post is going on and school will be made functional very soon.

In **Delhi**, it may be the case in only some schools, as utilization of the similar grants released by the State were already utilized in due consultation with the existing VKS. However, strict instructions have been issued for future compliance to all schools.

Para 7.4.11.4: This indicated that the mechanism for monitoring utilization of grants needed to be strengthened which would prevent further misutilisation/diversion of grants.

Response of Ministry of Human Resource Development: The Village Education Committees expend the school grant, which is done to ensure that the community does so in the interest of school and that its use will be in the community's knowledge. Transparency and public accountability will thus, be ensured. The Ministry also monitors the distribution and utilization of school grant in quarterly review meetings with the States/UTs. The 41 monitoring institutes (Social Science institutes attached to each State) in their field visits also look into this aspect and report on it to the Ministry and State/UT. Annual statutory audits of SSA State programme also test check schools and the school grants received and utilized by them.

Para 7.4.12.1: The scheme provided for teacher grant at the rate of Rs. 500 per teacher per year in primary and upper primary schools, covering teachers actually in position subject to certain conditions stipulated in the scheme. Audit noticed that teacher grant amounting to Rs. 1.80 crore was paid in excess of the norms in **Assam, Chhattisgarh, Gujrat and Punjab** while on the other hand, in **Maharashtra**, teacher grant of Rs. 0.17 crore to 3425 teachers was not paid during 2002-05 due to short receipt of grant, oversight and non-receipt of orders for payment. In **Haryana**, there was double payment of teacher grant amounting to Rs. 2.57 lakh to 214 teachers.

Response of Ministry of Human Resource Development: In **Assam**, teachers grant could not be paid during the year 2001-02 and 2002-03 due to non availability of sufficient funds. In the year 2003-04 teachers grant was paid on the basis of numbers of students so as to cover the non-payment of teachers grant during the year 2001-02 and 2002-03. **The State has been directed by Government of India to refund excess amount paid as a teacher grant during the year 2003-04 to SSA account.**

Chhattisgarh : As per the Manual on Financial Management and Procurement, for the purpose of reporting of expenses to the Government of India, the funds disbursed to the sub-district level are considered as eligible expenditure for reporting of expenses. However, as less number of teachers were appointed during the year under reference, the amounts as transferred from the District Project Office to Block Resource Centres (BRC) was lying unutilized at the BRC level and therefore there has been no excess expenditure as mentioned in the audit para. Actually no excess payment was made to the teachers but the grant was lying unutilized in BRCs, which was reported as expenditure in terms of Para 73.4 of the Manual on Financial Management and Procurement.

Gujarat : At the time of preparing budget, number of working teachers is considered for the purposes of Teachers grant. The year wise eligible Teachers for TLM Grant & Grant released are as follows.

Year	No. of Teachers eligible for Grant	Outlay approved (Rs. in lakh)	Grant Released to No. of Teachers	Amount released (Rs. in lakh)
2003-04	112160	560.08	103128	515.64
2004-05	130642	642.35	129605	638.03
2005-06	155430	777.15	153594	767.97

It would be seen from the above that no teacher grant was released in excess of the approved physical as well as financial target.

Punjab : Initially there was no capacity building in terms of human resources well-versed with SSA, both at State as well as District, as a result Teacher grant was released excess than actual requirement. **The State has been directed by Government of India to refund the amount of excess grant paid as teacher grant to SSA account.**

Maharashtra : The payment of Teacher grant to the school under Pimpri Chinchwad Municipal Corporation was made on the basis of the actual schools which were operational. The Municipal Corporation had taken into account the number of schools, which were likely to be made operational while preparing the AWP&B. However, all the schools, which were likely to

be started could not be started and therefore there has been short fall in the release of school grant. Further the Teacher grant to private aided schools was not released. All the Zilla Parishada & Municipal corporations have been informed to avoid such type of lapses in future and arrange to release the grant at the appropriate time.

Haryana : Double payment of teacher grant is not allowed under SSA norms and **State has been directed by Government of India to refund excess teacher grant paid to SSA account.** Instructions to recover the excess payment have been issued by State SSA and the recovery process is in progress.

Para 7.4.12.2: The Ministry stated (May 2006) that in respect of **Assam**, teacher grant was not paid during 2001-02 and 2002-03 due to non-availability of sufficient funds. In 2003-04, teacher grant for four years was paid which included an advance payment for 2004-05. The Ministry's reply is not tenable as the Manual of FM&P laid down that teacher grant was to be paid only to teachers actually in position. As such, the grant for 2004-05 could not have been decided and paid during 2003-04. In respect of **Haryana**, the **Ministry** replied that the double payment aggregating Rs. 2.57 lakh was being recovered from the concerned parties. Recovery process is in progress & final out come will be intimated to the GOI as soon as the amount is recovered.

Recommendations :-

The Ministry should put in place a suitable mechanism for proper assessment of requirement of funds and utilization thereof by standardizing the requirement from the experience gained so that situations of misutilisation/diversion of funds and excess/shortage of grants are avoided.

Response of Ministry of Human Resource Development: The Ministry monitors the utilization of teacher grant in quarterly meetings with the States/UTs. The 41 Monitoring Institutions (Social Science Institutes attached to each State) in their field visits also look into this aspect. Annual statutory audits of SSA State programme also test check the teacher grant.

Para 7.4.13.1: To upgrade the skills of teachers, the SSA provides for in-service course for 20 days for all teachers each year, refresher course for untrained teachers already employed as teachers for 60 days and orientation for 30 days for freshly trained recruits. Audit scrutiny

revealed that 10.45 lakh teacher (53 per cent) in 18 states/UTs were not imparted any training as indicated in Table 13.

Response of Ministry of Human Resource Development: In service training of teachers is an annual activity. Under SSA, opportunities for training are created every year, and States not able to cover all teachers in the year, have been urged to grant primacy to the uncovered teachers, in the next financial year. This matter has also been discussed in the National Quality Review Mission (NQRM) repeatedly.

The State wise responses to audit findings with respect to shortfall of teachers training, are given in **Appendix-XIII**.

Para 7.4.13.2: Scrutiny of records of the Ministry revealed that against the target of 34.66 lakh teachers, only 20 lakh teachers were trained upto 31 March, 2005 in 34 states and UTs as shown in Annex XIII. In **Andhra Pradesh, Chhattisgarh, Haryana, Mizoram, Meghalaya, Tripura, Kerala, Orissa, Tamil Nadu, Himachal Pradesh, Uttar Pradesh, Daman and Diu and Pondicherry**, either training was not organized at all during a particular year or it was not imparted for the full duration.

Response of Ministry of Human Resource Development: In principle, 20 days teacher training is to be conducted for teachers as in service training under SSA. However, training of teachers takes into account the fact that there should be minimum disturbance in a school and therefore, States train teachers in phases. Some States had to create decentralized institutions and capacities, to conduct the teacher training, which delayed coverage of all teachers in the initial years. In the North Eastern States and UT's there was shortage of skilled Resource Persons and Resource Institutions, which were set up as BRC/CRC's etc under the SSA. In respect of shortfalls in coverage of teacher training and to further issue clarification to States on methodologies and contents of teachers training, NCERT issued detailed guidelines on teacher training in 2005. Some other reasons for shortfalls in teachers coverage for in-service teachers training are also due to teachers engaged on elections/census/pulse polio immunization duties, non recruitment of targeted teachers, non availability of trained teachers for some subjects like

English, Mathematics etc, resentment on the part of community on account of keeping teachers away from classrooms for long durations, resentment on the part of teachers union etc.

The State wise responses to audit findings, are given in **Appendix-XIV**.

Para 7.4.13.4: However, differences were noticed in the data as reported by some states and those reported by the Ministry. This showed that data regarding trained/untrained teachers was not properly maintained at the state and national levels, which hampered up-gradation of professional skills of around 42 per cent teachers (**Annex XIII**).

Response of Ministry of Human Resource Development: The data provided by the Ministry was based on annual DISE whereas the figures reported by the States are more updated and therefore there can be a difference. Reporting formats on teacher training, which are taken by Govt. of India on quarterly basis, have been put into use since 2004, for regular monitoring of States / UTs.

Para 7.4.13.5: No performance evaluation of the teachers, after the training was made in **Jharkhand** and **Delhi**. In **Haryana**, the results of schools had declined after the introduction of SSA and imparting training to teachers. In some government middle schools, the pass percentage was even zero. The Ministry stated (May 2006) that during 2001-02, no training programme could be organized being the first year of SSA implementation. The school results depended upon a number of factors many of which were out of control of the implementing agencies. It was also observed that in **Mizoram** and **Nagaland**, a large number of teachers were underqualified. The teachers appointed were below the required minimum education level. The Ministry stated (June 2006) that distance education training programme for a duration of six months through IGNOU was being imparted to untrained teachers in North Eastern States under SSA.

Response of Ministry of Human Resource Development: In **Jharkhand**, the performance evaluation of teachers after imparting training is in process. In **Delhi**, the task was assigned to State Council of Educational Research & Training (SCERT), but this could not be carried out due to overwork, which is now proposed to be entrusted to CRCs.

In Haryana, the premises formulated by the audit that pass percentage is the index of quality education and the conduct of teachers training directly results in improvement in pass percentage is misconceived. The school results depend upon a number of factors many of which are out of the control of the agency implementing SSA. These include the vacancy position, the quality of teachers recruited and the teachers kept busy in the jobs unrelated to their by the district. Administration. The educational background of the children is also very important.

During the last one and half years many steps have been taken by the Education Department for improving the quality of education. These include powers to heads of the institutions to appoint guest faculty against vacant posts, strengthening of educational supervision by providing vehicles to educational supervisors and a definite transfer policy for teachers. These efforts have yielded results. The pass percentage in Govt. Schools in Middle Standard examination for 2002-03 to 2004-05 is given as under :-

2002-03	56.65%
2003-04	55.75%
2004-05	56.72%

It is also added that the teachers of the Middle Schools where the result was zero have been placed under supervision and they have also been charge sheeted

It is also added that strict disciplinary action is also being taken against the teachers where the result is less than 10%.

Mizoram: A large proportion of teachers did not have the requisite Academic Qualification that is in accordance with the existing NCTE Guidelines. From time to time the State Government up-graded the requisite Academic Qualification for various posts of teachers as under:

S. No.	Teacher	Qualification			
		Before 1977	1977	1993	2003
1.	PS	Class VIII	HSLC	HSLC	HSSLC
2.	UPS	HSLC	PUC	BA	BA B.Ed

It manifest from above that those teachers who were fully qualified at the time of their recruitment were found to be deficient in their Academic Qualification at the present time. However, in order to up-grade and enhance their capacity, all these teachers have already undergone and completed two (2) years Training Course at different DIET.

Nagaland: Distance Education Training Programme for a duration of 6 months through Indira Gandhi Open University (IGNOU) was being imparted to train the untrained teachers in Nagaland under SSA.

Para 7.4.13.6: Training of teachers and evaluation thereof would have upgraded their professional skills and helped in providing useful and relevant education to children.

Recommendations :-

The Ministry may ensure that only teachers who possess the prescribed minimum qualifications are appointed and suitable steps are taken to train the under qualified staff so that the quality of education is not adversely affected.

Response of Ministry of Human Resource Development: The terms and conditions of teachers recruitment are regulated by the State Government concerned. However, the Ministry is insisting the recruitment of qualified teachers by the States for the schools. Most of the States are recruiting qualified teachers against the teachers posts sanctioned under SSA. However, States Government have recruited teachers by local bodies on contract with fixed honorarium to teach in formal schools, in order to meet the shortage of teachers due to huge spurts in enrolment. The State Governments concerned obtain exemptions from the National Council of Teacher Education (NCTE) in such eventualities. Only 9% of total teachers in the elementary stage of education are local teachers. It is also pertinent to mention that 42.5% of such teachers possess requisite pre-service training qualifications. The State Governments with number of locally recruited untrained teachers have initiated professional training programmes for such teachers through distance education mode, with permission of the NCTE, in order to enable them to acquire professional qualification.

As mentioned in Para 7.4.13.2 above the in-service teacher training was affected during the initial years of the implementation of SSA programme, mostly due to insufficiency of Resource Persons and Resource Institutions. However, now all States/UT's have streamlined their Resource Institutions at the State / district / Block / cluster level and there is a dramatic improvement in teachers' training from 2005-06 onwards. During 2005-06 against the target of 30,53,285 teachers the physical achievement was 23,47,017, which comes to 77%. In the first half year of 2006-07 against the target of 33,96,763 teachers the achievement is 16,12,915 teachers, which comes to 47%.

Para 7.4.14.1: SSA provided for one time assistance of Rs. 3 crore to the states for setting up SIEMAT provided that the latter gave an assurance to open and sustain SIEMAT. Audit scrutiny revealed that in **Andhara Pradesh, Chhattisgarh, Jharkhand, Karnataka and Kerala**, funds amounting to Rs. 11.17 crore released for construction of the building for SIEMAT remained largely unutilized as either the site for the building was not identified or the building remained incomplete. The Ministry replied that efforts were being made to establish SIEMAT, identify the site for the building and in some stated the work was in progress.

Response of Ministry of Human Resource Development: In **Andhra Pradesh**, the construction of SIEMAT building has been completed in the SCERT campus.

In **Chattishgarh**, SIEMAT building is being constructed by Housing Board and is in the final stage. State Government has also sanctioned 21 posts for SIEMAT.

In **Jharkhand**, the amount for SIEMAT was sanctioned only in 2004-05, which was allowed as a spill over in 2005-06 formalities are under process by State Government for construction of SIEMAT building.

In **Karnataka**, it was proposed to establish the SIEMAT as an autonomous body under the purview of Karnataka University, Dharwad. Preparation of a Memorandum of Understanding (MOU) with Karnataka University is in progress.

In **Kerala**, the earlier outlay of Rs. 3 crore sanctioned for SIEMAT was cancelled and a fresh outlay of Rs.35 lakh was provided for SIEMAT. The SIEMAT has since been made operational.

Para 7.4.14.2: This indicate lack of adequate efforts on the part of the implementing agencies and overall lack of monitoring of the intervention which led to blocking of funds which could have been utilized for other purposes of SSA.

Response of Ministry of Human Resource Development: Establishment of SIEMATs in States is closely monitored at the national level and wherever, inordinate delay noticed, the Project Approval Board has cancelled or reduced the outlays sanctioned. Govt. of India also takes the precaution of not releasing the funds related to SIEMAT in case of non-completion of requisite formalities for opening of SIEMAT, thus no funds lie unutilized with the States.

Para 7.4.15.2: Audit noticed that against the target of 36.94 lakh, only 18.54 lakh community leaders were trained as per details given in Annex XIV. In **Arunachal Pradesh, Maharashtra, Nagaland, Tripura, West Bengal, Dadra and Nagar Haveli, Daman & Diu, Delhi and Lakshdweep**, outlay was approved for community leaders training but no training was imparted. In Maharashtra, Nagaland, Tripura and West Bengal, Rs. 3.01 crore was spent but no training was imparted.

Response of Ministry of Human Resource Development: The State-wise responses to audit findings are given in **Appendix XV**.

During 2004-05, while community training was actually imparted in the States of Maharashtra, Tripura and West Bengal as could be seen from Appendix XV, the same was not imparted in some States of North Eastern region and UT's of Arunachal Pradesh, Nagaland, Dacra & Nagar Haveli, Daman & Diu, Delhi and Lakshadweep due to non availability of master trainers and lack of infrastructure.

In the States of Maharashtra, Tripura and West Bengal even though the amount was spent on community training, the physical achievement was not indicated in Annex –XIV of the audit

report, which is now shown in Appendix XV. In Nagaland no community training was conducted during the year 2004-05 and hence the amount of expenditure was incorrectly shown in Annex-XIV.

As regards the availability of education committee in school, the States/UTs have confirmed that in almost all schools the education committee is available and the funds like school grant, school repair and maintenance grant, construction of civil works etc are released to the school committee only. The nomenclature may vary from Village Education Committee, Parent Teacher Association, School Management Committee etc. from State to State.

The shortfall in community training was mainly attributed to the delay in reconstitution of local village/school committees in many States, as per statutory requirements, non availability of master trainers, floods, election processes, non willingness on the part of community members to attend the training initially, etc. However, steps have been taken by States to accelerate community training and the position has improved considerably in subsequent years. In 2004-05, 18.54 lakh community members were trained. In 2005-06, this crossed to 23.79 lakh community members. In 2006-07, SSA is targeting 45.54 lakh community members for training.

As regards the availability of education committee in school, the States/UTs have confirmed that in almost all schools the education committee is available and the funds for school grant, school repair and maintenance grant, construction of civil works etc are released to the school committee only, which ensures that they are active in school management and supervision.

Para 7.4.15.3: The Ministry stated (June 2006) that in most States there were Village Education Committees (VEC), which might cover more than one school. Hence, it was not appropriate to relate it to number of schools. Only some States had school based committees. The Ministry's contention is not tenable as the survey findings presented the estimated percentage of schools that had any kind of committee including VEC or school based committees.

Recommendations: -

The Ministry needs to develop a mechanism where proposals for grants are examined scrupulously and excess release of grants/misutilisation of funds is avoided.

Community participation needs to be encouraged and the Ministry may monitor the status of such participation through specific and regular reports.

Response of Ministry of Human Resource Development: The States/UTs have confirmed that in almost all schools the education committee is available and the funds like school grant, school repair and maintenance grant, construction of civil works etc are released to the school committee only. The States/UT's provided their feedback on the basis of factual position available at the grass root level. In view of this, the **estimation** of non-availability of education committee in schools made by SRI survey is not acceptable.

The data on the number of villages and number of schools in every district is provided by the States/UTs in Table 3 and Table 13 respectively of the Manual on Financial Management & Procurement in support of the requirement of the training of community leaders in Annual Work Plan & Budget. Through this information the entitlement of the training of community leaders is worked out. The excess utilization of fund if any is monitored through the quarterly progress reports. The mis-utilization/excess utilization is monitored by internal and external auditors.

A regular quarterly progress report is introduced in Annex-IX of the Manual on Financial Management & Procurement to collect the information both on financial and physical achievement of community training.

SSA has recently, on 10th July 2006, amended its frameworks and guidelines to involve the PRI's more centrally into school supervision and monitoring.

Para 7.4.16.3: At the National level, two supervision visits of at least three days each were required to be undertaken by the National/State level missions each year to each of the states. Theme specific supervision was also required to be undertaken. Each supervision team was to consist of four members, two from the National mission and two from the State mission. It was,

however, noticed that no supervision visit was undertaken to the states during the period of implementation of SSA covered in audit.

Response of Ministry of Human Resource Development: National level arrangements for monitoring had been improving over the years. In 2003-04 monthly and quarterly formats for financial and physical monitoring had been operationalised. In 2004-05, arrangements for concurrent financial review of states by independent auditors, six monthly Joint Review Missions with independent experts and external funding agencies and national surveys on out of school children and student learning achievements were commissioned. 42 Social Science Institutions have been engaged for the monitoring and supervision of SSA implementation in States/UTs on behalf of the National Mission and these institutions are undertaking the task of monitoring and supervision. Their new Terms of Reference were operationalised as of 1.4.06.

Para 7.4.16.5: The Ministry's reply is not tenable as the National Mission consisted of the Governing Council and the Executive Committee. The Elementary Bureau is not a part of the National Mission in terms of the notification issued by the Ministry in this regard. Therefore, visits of individual officers could not be considered as visits by the National Mission. Thus, supervision, which was one of the most important aspects for the successful implementation of SSA, was not adequate. Further, the first meeting of the Governing Council under the chairmanship of the Prime Minister was held in February 2005 and that of the Executive Committee under the chairmanship of the HRD Ministry in March 2005 i.e. almost four years after the commencement of the scheme. This showed that the scheme needed more attention at the highest level in Government.

Response of Ministry of Human Resource Development: The SSA National Mission consists of Governing Council, Executive Committee, Project Approval Board, Department of Elementary Education & Literacy and Director General of SSA. Therefore all the officers working in the Department are part of SSA National Mission. Moreover, all officials of Elementary Bureau are working in various capacities for SSA National Mission, such as the Secretary, Elementary Education Bureau as Chairman of Project Approval Board the Joint Secretary, Elementary Bureau in charge of SSA as Director General of SSA and Member

Secretary of General Council and Executive Committee of the National Mission, and Deputy Secretaries/Directors of Elementary Bureau as Member Secretaries of 6 SSA Sub-Missions and also assist the DG-SSA and the Project Approval Board. Therefore, the contention of audit for not considering visits of individual officers of the Bureau as part of the National Mission is not acceptable. The Chairman of National Mission, in the General Council is the Prime Minister and the Minister for Human Resource Development heads the Executive Committee of the National Mission. The availability and convenience P.M. and HRD Minister is taken before convening meetings of the General Council and Executive Committee. The National Mission is expected to meet once in six months. Since operationalization in 2005, it has met regularly. Important decisions to guide the SSA and improve its design have been taken by the National Mission.

Para 7.4.16.6: At the state level audit noticed that no research activities were undertaken in **Assam, Andhra Pradesh, Bihar, Chandigarh, Chattisgarh, Karnataka, Rajasthan, Meghalaya, Tripura and Uttaranchal.** In **Karnataka**, the findings of 100 research projects completed (2003-05) at a cost of Rs. 3.67 lakh were not disseminated through publications. The Ministry stated (May 2006) that limited dissemination of research was made to suit contextual relevance. However, no widespread dissemination was planned.

Response of Ministry of Human Resource Development: SSA's committee for approval of research projects at the national level is headed by Secretary (SE&L). Research commissioned by this committee is regularly monitored in the Ministry. The survey commissioned by the Ministry and conducted by SRI-IMRB in 2005, brought out estimates of the number and percentage of out-of-school children in the age group 6-13 in States/UTs of India. Its findings were widely disseminated, on MHRD's website and printed copies to all the States etc. The findings were used in planning SSA interventions by targeting of socially disadvantaged groups as SC, ST and muslims and States with highest number of out of school children, like Bihar, Madhya Pradesh, Rajasthan, Uttar Pradesh and West Bengal,

States have also understood the value of periodic external and independent assessment and the need for focusing on remedial teaching. In 2006-07, States have targeted about 54 lakh children to be covered under remedial teaching. Also, several learning enhancement programmes like Children's Language Acceleration Programme (CLAP) in AP, Integrated Learning

Improvement Programme (ILIP) in WB, QUIK in Kerala, Educational Quality Improvement Programme (EQIP) in Maharashtra etc have been initiated and/or expanded for remedial teaching and improvement in learning achievement levels. Karnataka has set up organizations like Karnataka State Quality Assessment Organization for undertaking large-scale independent assessment of pupil achievement for each district.

Research activities undertaken in the States are also monitored by the Ministry through annual reviews. The Ministry also sends experts and technical resource persons to assist States in developing their research agenda and building capacities for research. Compilations of States level research area also done by the Ministry for inter dissemination.

A national Learners Achievement survey conducted by NCERT provided valuable data on achievement level of pupils in class III, V and VII/VIII in key subject areas. The NCERT survey data made States aware of the need for focusing on ensuring acquisition of basic competencies at early grades. The findings of the NCERT survey were communicated to all States at all levels, with the Honorable Minister of HRD writing to State Chief Ministers and the Secretary (School Education) to the Chief Secretaries of States highlighting the low educational attainment levels in respect of their States, as brought out in the survey and exhorting them to pay focused attention to improving quality related interventions in schools.

In Assam, the following 5 Research studies have been undertaken:

1. Evaluation of the functioning of EGS centres with focus on the learning achievement level of the children.
2. Action Research on the functioning of AIE centres with focus on the retention of mainstreamed children in the formal schools.
3. Third Party Evaluation of the functioning of HTR centre in urban area with focus on the coverage of working children.
4. Impact Assessment study of convergence programme under Early Childhood Education with focus on its effectiveness in ensuring enrolment in Class - I
5. Evaluation of the impact of Inclusive Education interventions with focus on ensuring their enrolment and retention in the school.

In **Andhra Pradesh**, in 2004-05 and 2005-06, 2 research studies and 15 research studies have undertaken respectively. Another 9 research studies have proposed in 2006-07.

In **Bihar** under SSA no research studies undertaken upto the year 2004-05, however, 10 research studies have been taken up in 2005-06.

In **Chandigarh**, no research studies were undertaken upto the year 2004-05.

In **Chattishgarh**, in initial years, the State could not conduct any research activity, but now the following action have been initiated to conduct research studies:

1. Training of teachers on Action Research
2. Providing module on research to each school
3. Support to M.Ed. Scholars for SSA related topics
4. Studies through SCERT, DIET, BRC, CRC & Schools
5. Support from Universities for research
6. Formation of Research Advisory Committee.

In **Karnataka**, upto the year 2004-05 research activities have been undertaken based on baseline studies conducted in districts like, **Accelerated Reading Programme** and **Learning Guarantee Programme**. Dissemination of action research findings was made to suit contextual relevance. Research findings pertained to a cluster, was discussed in the Monthly Interaction Meetings of the teachers at Cluster Level. In addition, copies of these documents were provided to DIETs and BRCs. During the year 2005-06, 25 major research studies were undertaken at State Level through various Universities, NGOs, and other Educational Institutions. 18 studies have been completed and dissemination is in process.

In **Rajasthan**, no research study was conducted under SSA upto the year 2004-05. However, during the year 2005-06 4 studies at State level and 59 studies at district level were conducted. Moreover, in the year 2006-07 15 studies at State level and 59 studies at district level are planned.

In **Meghalaya**, no research study was conducted under SSA upto the year 2004-05. However, 3 studies, namely, (1) Quality of Elementary Education in the State, (2) Performance of EGS in the State and (3) High Drop Out Rate, were undertaken during 2005-06.

In **Tripura**, Research studies were conducted during 2004-05 on different areas at the elementary level such as Impact of good school infrastructure on learning, Achievement level of children, causes and ways of improvement etc.

In **Uttanchal**, the State has a panel of research agencies, who have been involved in research and external evaluation activities. These agencies have conducted 8 Research / Evaluation Studies during 2005-06.

Apart from this, researches are taken up at the level of District Institute of Educational Training, State Council of Education Research and Training and State Project Office. In addition to this action research is conducted at school level also. So far 19 action researches and 24 researches have been conducted. SIEMAT has taken up work of research and evaluation studies.

Para 7.4.16.7: In **Kerala**, out of Rs. 1.16 crore, an amount of Rs. 1.50 lakh only had been incurred during 2002-03. In **Maharashtra**, against the provision of Rs. 33 crore during 2002-05, only Rs. 10.72 crore (32 per cent) was spent as of March 2005 towards organization of seminars, workshops and exhibitions. In **Manipur**, Rs. 20.28 lakh had been shown as spent by the State Mission Authority on research and evaluation during 2004-05 although no such expenditure had been incurred by the district offices. In **Meghalaya**, Rs. 1.19 crore was released to 7 districts during 2002-03 to 2004-05 but there was no record of the implementation of the said intervention. The Ministry stated (May 2006) that a coordinator had since been appointed to accelerate research and evaluation activity in the State.

Response of Ministry of Human Resource Development: In **Kerala**, activities were at the infant stage and hence progress of expenditure was low.

In Maharashtra, 525 action research were also undertaken during the year 2002-03. During the year 2003-04. District Institutes of Educational Training (DIET) have undertaken various studies under the guidance of Maharashtra State Council of Education Research & Training such as follow up of medical checkup of the students, follow up of physical education, error Analysis in students in languages and Mathematics. Moreover a report by International Institute of Population Sciences, Devenar, Mumbai on declining trend in enrollment of standard Ist & IInd in selected districts of Maharashtra has been prepared.

During the year 2002 to 2005 involvement of NGO's and functionaries under SSA, has helped to undertake various studies under Research and Evaluation. However, the expenditure was restricted to the studies undertaken.

Further, on the basis of issues revealed in the studies undertaken, DIET's have been directed to undertake the following activities :

- 1) Study on use / utilization of school grants.
- 2) Study of roll of VEC in monitoring of school.
- 3) IMPACT of SRC monthly meeting on teachers empowerment.
- 4) IMPACT of sanitation units on enrollment and retention of girls.
- 5) A case study of MPEGS in the districts.
- 6) Learner achievement study in districts.
- 7) A Study of extension of role of resource centres DIET & BRCs in upper primary education.
- 8) A study of teachers training programme for upper primary teachers.
- 9) IMPACT of teachers training on effective handling of children with special needs.
- 10) A study of utilization of TLM grant.
- 11) Study of retention of students.
- 12) Study of enrollment, dropout & completion rate in primary schools.
- 13) IMPACT of free text book distribution on enrolment & retention of Girls, SC children & teacher / parental satisfaction.
- 14) A study of the role of family, community & school / factors in improving enrolment, retention & achievement of disadvantaged children.
- 15) Study of role perception of Lady teachers in Z.P. schools.

- 16) Evaluation study of alternative schooling.
- 17) Evaluation study of Early Childhood Centres.
- 18) Study of the characteristics of managerial roles of school head teachers in effective functioning of primary & upper primary schools.
- 19) Study of school infrastructure.
- 20) A study of problems related to child labour.
- 21) A study of teachers job satisfaction & their classroom behaviour.
- 22) Community participation & role of NGO's in implementation of SSA.
- 23) Analytical study of the problems faced by children of slum area.
- 24) Critical study of the form & implementation of mid day meal programme & its effect on enrolment of students in primary schools.
- 25) Remedial Teaching programme for Quality improvement in primary education.
- 26) Household survey.

In **Manipur**, Rs. 20.28 lakh under research evaluation was released to 9 districts in 2004-05.

In **Meghalaya**, out of Rs. 1.19 crore released to the districts, Rs. 12.16 lakh was utilized upto the year 2004-05. There was shortfall in utilization of fund due to shortage of manpower. However, now the State has appointed a research coordinator and research and evaluation work has been started in the State.

Besides funding the studies taken at State Level, REMS funds are being provided to VECs, SMCs, CRCs and BRCs for maintenance of Village Education Register, Household Register, Collection and processing of DISE Report and other Monitoring data.

Para 7.4.16.8: In **Tripura**, the amount of Rs. Five lakh meant for research and evaluation was spent on purchase of computers for day-to-day official use of SCERT. The Ministry stated (May 2006) that since Director, SCERT was the nodal officer for teacher training under SSA, the funds were utilized for strengthening SCERT by way of installation of computer hardware and software for maintaining all records of teacher training. The reply is not tenable as the funds given for a specific purpose were diverted for an unapproved purpose. Consequently, no research and evaluation work was conducted. In **Uttar Pradesh**, out of provision of Rs. 15.62

crore in AWP&B in 2004-05, an expenditure of only Rs. 3.20 crore (20 per cent) had been incurred on research, evaluation, monitoring and survey as of March 2005. In **Delhi**, out of Rs. 51.47 lakh earmarked for research during 2004-05, only Rs. 0.11 lakh was spent and no research report was available with the Mission.

Response of Ministry of Human Resource Development: In **Tripura**, the SCERT has carried out activities such as preparation of 20 days teacher training module, preparation of teacher training module for special education needs of the disable children, preparation of teaching aids/teaching learning material, publication of educational Journals, preparation of 30 days teacher training module for teachers, preparation of 60 days induction teachers training module etc. The computers were also provided to carryout this work timely. The preparation of training modules is admissible under SSA research and evaluation component as per Para 36.6 (I) of the Manual on Financial Management & Procurement.

In **Uttar Pradesh**, during the initial years, there was a shortfall in achievement, considering the large outlay under REMS. During the year 2004-05, researches on 10 topics could be completed. During the year 2005-06, expenditure under REMS was Rs. 359 lakh against budget target of Rs. 891 lakh, which works out to 40 %.

In **Delhi**, the implementation of SSA in Delhi was delayed by two years and manpower with the UT was inadequate and hence, there was shortfall in achievement. Rs.0.11 lakh spent was not on research studies and as such no research report is available.

Para 7.4.16.9: Thus, due to absence of a proper monitoring mechanism, substantial funds remained either unutilized or were diverted for other purposes which did not help in the achievement of the objectives of the interventions.

Response of Ministry of Human Resource Development: Apart from the short fall in achievement, no funds were diverted for other purposes. The funds were used for various activities covered under Research, Evaluation, Monitoring and Supervision.

SSA's committee for approval of research projects at the national level is headed by Secretary (SE&L). Research commissioned by this committee is regularly monitored in the Ministry.

Research activities undertaken in the States are also monitored by the Ministry through annual reviews. The Ministry also sends experts and technical resource persons to assist States in developing their research agenda and building capacities for research. Compilations of States level research area also done by the Ministry for dissemination.

Para 7.4.16.10: Audit noticed that in **Andhra Pradesh, Arunachal Pradesh, Gujarat, Haryana, Himachal Pradesh, Madhya Pradesh, Meghalaya, Rajasthan, Uttarakhand, West Bengal, Daman & Diu, Dadra and Nagar Haveli and Delhi**, there was no mechanism for internal audit. In **Bihar, Jharkhand, Gujarat, Karnataka, Kerala, Maharashtra, Punjab and Sikkim**, though internal audit had been taken up, no value additions have been reported in any of these states.

Response of Ministry of Human Resource Development: In **Andhra Pradesh**, in house internal audit mechanism is already in place with one Audit Officer and 2 Senior Auditor posts duly filled on deputation basis from Finance Department.

In **Arunachal Pradesh**, no internal audit mechanism was available till 2004-05. However, an Audit Officer was appointed during the year 2005-06 and Audit Team formed to undertake internal audit. Accordingly, the internal audit has been completed in 4 districts and the remaining 11 districts will be covered by February 2007.

In **Gujarat**, the audit para is contradictory to the fact. In the first part of the para it was stated that there was no mechanism for internal audit in the State whereas, in the second part it was stated that though the internal audit had been taken up no value additions have been reported. Since, the beginning of SSA, in house internal audit mechanism was available in the State. However, the audit staff did not get enough time to carry out detailed audit of SSA in initial years due to audit of DPEP and Earthquake relief work. Internal Audit has been completed 20 districts out of 25 districts of the State up to August-2006 for SSA.

In **Haryana**, after approval from the Executive Committee the Internal Audit wing was created in Haryana. But work could not be started due to non availability of staff. Now one Accounts Officer and one Section Officer (Audit) have been appointed and they have conducted the audit of three districts, Namely Ambala Panchkula and Bhiwani.

In **Himachal Pradesh**, the Society has appointed internal auditor i.e. Chartered Accountant firm to conduct the internal audit for the year 2005-06 to strengthen the internal controls to ensure proper utilization of funds. The internal audit has been conducted in all the districts including State Project Office.

In **Madhya Pradesh**, internal audit cell has been established at State level. One Chartered Accountant and 2 supporting staff appointed at State Project Office to monitor the audit process of internal auditors appointed at district level. Internal Audit cell supervise, monitor and provide support to account staff at district and sub-district level. State is hiring the services of Chartered Accountants for conducting Internal Audit at district level. Internal audit of 16 Districts in 2003-04, 17 Districts in 2004-05 and remaining 15 districts are covered in 2005-06.

In **Meghalaya**, the State is taking steps to engage the Examiner, Local Accounts of the State Government for conducting Internal Audit of SSA.

In **Rajasthan**, in house internal audit has been started and two districts have since been completed and further phase wise internal audit will be conducted in all the districts.

In **Uttaranchal**, during the year 2004-05, Chartered Accountant firms have conducted internal audit of 13 districts. Internal Audit wing has conducted internal audit of 13 districts during 2005-06.

In **West Bengal**, internal audit mechanism for both at district and sub district level through Chartered Accountant is already in place.

In **Daman & Diu**, internal Audit mechanism has been established in both the districts of the UT and internal audit has been conducted regularly

In **Dadra & Nagar Haveli**, measures have now been taken to introduce internal audit of SSA.

In **Delhi**, action is being taken to set up internal audit system.

Value additions in internal audit

In **Bihar**, the value additions in the internal audits are (a) Improvement in the maintenance of accounts; (b) Bank Reconciliation statement; (c) Submission of Monthly reports; (d) Awareness of Accounting and monitoring system.

In **Jharkhand**, Introduction of internal audit has dramatically streamlined the accounting system in the State. Accounting staff at the district and sub-district level is given orientation by internal audit staff. The procedural lapses are reduced to the minimum extent.

In **Gujarat**, with the implementation of Internal Audit, the transparency and efficiency in the administration has been improved.

In **Karnataka**, the Internal Audit streamlined the accounting procedure, transparency and better maintenance of accounts records at the State/district/block/cluster/school level.

In **Kerala**, there is substantial progress in maintenance of accounts both at District and BRC levels. An effective accounting system is introduced. The tallied receipts and payments accounts and bank reconciliation statement is also improved.

In **Maharashtra**, the omissions and irregularities as pointed out by Chartered Accountant approved by internal audit was brought to notice of the concerned officers and the books of accounts are maintained correctly. The requirement of Double Entry System under Serva Shiksha Abhiyan has been efficiently implemented due to the suggestion and guidance of

Internal Auditors. The internal audit has also been helpful for preparation of Annual Financial Statement and Audit Report by the Statutory Auditors. Further, there are minimum audit objections in the Audit Report of the statutory auditor, as the discrepancies pointed out by Internal Audit are rectified before the commencement of statutory audit.

Moreover, the expenditure incurred by district office is reviewed in the internal audit, which helps in ensuring that the monthly expenditure is within the limit of budget provision. This also helps the State Project Office to monitor the progress of expenditure all over the State.

In **Punjab**, internal audit contributed to streamline the accounting procedure at State / district / block / cluster / school level, which helped to avoid discrepancies and lapses.

In **Sikkim**, internal audit system is in existence and internal audit of all districts is in progress.

Para 7.4.16.11: The Ministry replied that in **Andhra Pradesh**, measures had been taken for placing additional manpower for internal audit while in **Madhya Pradesh**, work was assigned to a cell, which included chartered accountants and in **Rajasthan**, internal audit had been started.

Recommendations

- **The Ministry needs to develop a suitable mechanism preferably through a designated coordinator in each of a cluster of contiguous states for monitoring research activities, devise suitable formats for quarterly, six monthly reporting/feed back and for conducting periodic reviews.**
- **The Ministry needs to critically examine the proposals before sanction/release of funds so as to avoid blocking of funds.**

Response of Ministry of Human Resource Development: SSA's committee for approval of research projects is headed by Secretary (SE&L). This Committee deliberates on fresh areas for research under SSA and also evaluates the Terms of Reference that are developed for undertaking various research studies and provides suggestions for improvement as required.

Research activities being undertaken in States are also monitored through periodic workshops organised with the involvement of the Research Unit of TSG for SSA. Technical consultants

from this unit also travel to States to render advice on commissioning of research studies that are technically rigorous.

It is also pointed out that funds under SSA's head for "Research, Evaluation, Monitoring and Supervision" are not confined to research only, but are usable for evaluation, monitoring and supervision purposes also. All States/UT's draw upon this head for undertaking State/District/sub-district monitoring activities under SSA, which are institutionalized activities in the States. In addition, other periodic but necessary monitoring activities like household surveys, child-tracking, school monitoring systems, training of supervisory staff, supervision meetings/workshops etc. are covered under this activity.

Para 7.4.17.2: Audit scrutiny of the records in the states revealed that the management cost exceeded the six per cent norm in **Assam** (7.36 per cent), **Delhi** (8.96 per cent) and **Sikkim** (18.24 per cent) during 2003-04 to 2005-06. This resulted in excess expenditure of Rs. 1.38 crore in **Delhi and Sikkim**.

Response of Ministry of Human Resource Development: SSA financial norms provide for management costs to be within 6% of the budget, i.e. on the outlay of a district plan.

In **Assam** during 2003-04, the expenditure on management cost was Rs.1709.54 lakhs, which was only 4.15% of the outlay, which was well within the ceiling of 6%.

In **Delhi**, the expenditure on management cost was Rs. 4.76 lakh during 2003-04, which comes to about 1% of total outlay of Rs. 5225.65 lakh. Similarly, in 2004-05 the expenditure on management cost was Rs. 49.86 lakh during 2004-05, which comes to about 1.18% of total outlay of Rs. 4224.68 lakh. In this manner the management cost is within 6% of the outlay.

In **Sikkim**, the expenditure on management cost was Rs. 22.73 lakh during 2003-04, which comes to about 1.84% of total outlay of Rs. 1209.53 lakh. Similarly, in 2004-05 the expenditure on management cost was Rs. 71.96 lakh during 2004-05, which comes to about 4.50% of total outlay of Rs. 4224.68 lakh. In this manner, the management cost is within 6% of the outlay.

Para 7.4.17.3: The Ministry stated (May 2006) that management cost was not to be calculated on the ceiling of 6 per cent based on actual expenditure. It was to be computed on the outlay approved. The Ministry's reply is not tenable as the management cost computed with reference to the outlay was the ceiling upto which it could be incurred. The actual cost had to be worked out with reference to the actual expenditure incurred, which was often much less than the outlay. Even the funds released by the Ministry in almost all the cases were less than the outlay.

Response of Ministry of Human Resource Development: The argument is misconceived as most of the expenditure under management cost is committed in nature, which cannot be curtailed owing less expenditure in other component.

Para 7.4.18.2: In **Bihar**, against an advance of Rs. 3.91 crore allotted for construction of 83 BRC buildings, only four were completed at a cost of Rs. 56 lakh. Similarly against an advance of Rs. 4.95 crore allotted for 438 CRC buildings, only two were completed at a cost of Rs. 6 lakh. In **Chhattisgarh**, 560 posts at BRC level and 280 posts at CRC level were lying vacant. In **Gujarat**, excess expenditure of Rs. 12.15 lakh was incurred on construction of 4 BRC buildings. In Kheda district, an amount of Rs. 18.08 lakh was utilized for construction of 10 BRCs but none of them had been completed. In **Jharkhand**, out of Rs. 3.72 crore earmarked for BRC/CRC during 2002-05, only Rs. 75 lakh was utilized. In **Orissa**, against the requirement of 201 BRCs and 721 CRCs, only 143 BRCs and 614 CRCs were established as of August 2005. In **Punjab**, against 15 BRCs and 9 CRCs, only one BRC and five CRCs were established as of May 2005. In **West Bengal**, against 5636 Resource Teachers, only 1915 were deployed as of March 2005. In **Delhi** although there was provision of Rs. 3.02 crore for 224 CRCs yet not a single CRC was established.

Response of Ministry of Human Resource Development: In **Bihar**, against the target of 288 BRC building, 43 have already been completed and 226 are in progress. As regards the CRC buildings, against the target of 1475 CRCs Building, 722 have already been completed and 753 are in progress. Due to lack of technical staff, the pace of civil construction work could not be accelerated, as the supervision of engineering staff is a must for community construction. Now

the process of appointment of about 300 engineers is in its final stage and after positioning of adequate engineers the completion rate will further improve.

In **Chhattisgarh**, all the vacant posts at CRC level have been duly filled and only 17 posts at the BRC level are lying vacant. Efforts are being made to fill these posts at the earliest.

In **Gujarat**, the Budget Approved by PAB for construction of 4 BRC buildings in Gandhinagar District for the year 2002-03 & 2003-04 and the expenditure incurred thereon are as follows:

Year	Total Budget of Gandhinagar district (Rs. in lacs)	Budget for Construction of BRC (Rs. in lacs)	% of overall Budget	Expenditure
2002-03	390.27	18.00	4.61	NIL
2003-04	462.96	6.00 (18.00 spillover)	1.29	13.47
2004-05	638.94	NIL (10.53 spillover)	-	9.81
2005-06			-	0.06
Total				23.34

The total expenditure on the construction of 4 BRCs was Rs.23.34 lakh against an approved outlay of Rs.24 lakh and no excess expenditure was incurred.

Out of the 10 BRCs, construction of 7 BRCs in Kheda District has been completed in December 2005 and the remaining 3 BRCs will be completed by December 2006. The delay was due to non availability of land.

In **Jharkhand**, balance amount was spilled over in subsequent year for construction of BRC/CRC after finalization of sites. The State has completed the target of construction of 82 BRCs and 188 CRCs sanctioned up to 2004-05.

In **Orissa**, there are 314 blocks and all blocks have established BRCCs. Similarly 4336 CRCCs have been established against the target of 5257 CRCCs. The short fall of 921 numbers of CRCCs is primarily due to shortage of staff. Steps are being taken to recruit CRCCs.

In Amritsar district of Punjab, 12 BRC and 33 CRC have been established. Similarly in Gurdaspur district 11 BRC and 23 CRC have been established.

In West Bengal the State has now decided to engage 'Shiksha Bandhu' in place of Resource Teachers to strengthen the activities of the SSA at CLRC level. This step will improve the situation of CLRC.

In Delhi, the CRCs could not be established due to higher cost of construction of porta cabins than the permissible norms and also due to non – availability of space. However, in 2006-07, efforts are on to establish 136 CRCs, which are nearing completion. Seven, Urban Resource Centers (URC) are likely to be started. Besides 2 URCs are also planned to be established out of State Funds. This will provide one Urban Resource Centre for each revenue district of Delhi.

Para 7.4.18.3: The Ministry stated (June 2006) that efforts were being made to bridge the gap and to engage more resource teachers. The Ministry further added that it was decided to utilize the unspent amount of salaries of BRCs and CRCs for providing necessary infrastructure to schools. Construction of BRCs/CRCs had to be abandoned as the ceiling of Rs. 2 lakh per unit was stated to be a constraint and there was escalation in the cost of construction in NCT Delhi. In Tripura, an amount of Rs. 1.59 crore was allowed to be reported as expenditure towards salaries of BRCs and CRCs and utilized for infrastructure. Thus, the Ministry itself admitted diversion of funds, incorrect accounting and reporting.

Response of Ministry of Human Resource Development: In Delhi, construction of CRC with a unit cost of Rs.2 lakh was not possible and the same targets and outlays were cancelled by the Project Approval Board in 2005-06.

In Tripura, BRC and CRC have been made functional with existing teachers having requisite qualification and experience for conducting teachers training. However, resultant vacancies of these teachers from schools from which they had moved could not filled by appointment of new teachers and therefore their salary remained unspent. During 2004-05 there was infrastructure gap in many schools, which required immediate intervention from SSA to

provide infrastructure to the existing schools, so that the students could get shelter for which the unspent amount of Rs.1.59 crore from the salaries of Resource Persons of BRCs and CRCs was utilized. **The State has been directed by Govt. of India to submit a proposal with justification to obtain the ex-post facto approval of the Project Approval Board for re-appropriation of funds.**

Para 7.4.19.2: The survey of schools conducted by SRI at the instance of audit disclosed that the mid day meal scheme was implemented in 88.3 percent primary schools, and primary section of 75.3 percent upper primary schools and 37.5 percent high schools. There were no major differences between rural and urban areas in the implementation of this scheme.

Response of Ministry of Human Resource Development: The SRI survey has pointed to 88.3% implementation of the MDM scheme in primary schools and 75.3% in primary sections of upper primary schools, as also the fact that no major differences were noticed in the implementation of the programme between rural and urban areas. The finding about poor implementation in primary sections of High Schools (37.5%) has been noted and will be taken up with the State Governments to ensure improved implementation of the scheme in these schools.

Para 7.4.19.3: The position of service of mid-day meals in schools as emerged from the household survey conducted by SRI at the instance of audit is indicated in Chart 10.

Response of Ministry of Human Resource Development: The basis of the difference between data from SRI's school survey and SRI's household survey is not clear. This needs further clarification from SRI.

Para 7.4.19.4: In the rural areas of Chandigarh (84.23 per cent) and **Mizoram** (80.85 per cent), an overwhelming majority of the children reported not receiving the mid day meals. On the contrary a very high proportion of the children in the rural areas of **Tamil Nadu** (89.42 percent) and **Dadra & Nagar Haveli** (81.03 per cent) are reported receiving the mid-day meals.

Response of Ministry of Human Resource Development: As per information furnished by Chandigarh Administration, in 2004-05 for both rural and urban areas, 97.95% children

studying in primary schools/sections and 87.36% children of AIE Centres were covered. Similarly during 2005-06, 89.24% and 87.37% of children studying in primary schools/sections and AIE Centres respectively were covered.

In **Mizoram**, the State Government has reported that the figures quoted by Audit may be true of the position prior to 2005. From February 2006, cooked mid-day meal is served to all eligible children of both rural and urban areas as per details given below.

District	Coverage	
	School	Children
Aizawl	358	22837
Champhai	122	9400
Kolasib	92	7655
Lawngtlai	236	14011
Lunglei	261	15916
Mamit	129	7694
Saiha	95	11247
Serchhip	74	4526
Total	1367	93286

Para 7.4.19.5: A substantially higher proportion of the children in the urban areas of **Arunachal Pradesh** (86.92 per cent), **Chandigarh** (94.79 per cent), **Mizoram** (84.37 per cent) and **Punjab** (88.33 per cent) reported not receiving the mid day meals.

Response of Ministry of Human Resource Development: Govt. of **Arunachal Pradesh** has informed the following as coverage of children during 2004-05 and 2005-06:-

Year	Schools		Enrolment		Student benefited	
	Urban	Rural	Urban	Rural	Urban	Rural
2004-05	260	2336	19953	179573	19206	172853
2005-06	260	2336	21891	197014	21891	197014

Position with regard to **Chandigarh** and **Mizoram** has already been explained at Para 7.4.19.4 above.

In **Punjab**, State Government had informed that the programme was irregular and uneven in 2005-06. With effect from July 2006-07 the Programme covers all eligible children of Primary stage numbering 14.88 lakh studying 13098 primary schools and 2739 EGS centres. The progress is being monitored.

Para 7.4.19.6: The finding of the survey conducted at the instance of audit indicated that there were large difference in the figures of schools serving mid day meals and those emerging from the survey of schools and households. This pointed to the possibility of false reporting by schools and misappropriation or diversion of funds allotted to schools for mid day meals.

Response of Ministry of Human Resource Development: As per the reports furnished by States/UTs, most of the eligible children are being covered under the Scheme.

The MHRD is monitoring the lifting of foodgrains and the utilisation of funds released under the programme. States and UTs are regularly reporting unspent balances, if any, lying with them at the end of the year. Further fund releases are made only after deduction of unspent balances with each State and UT. Specific instances of misutilisation of funds are invariably enquired into and appropriate action taken.

Para 7.4.20.1: Despite the training imparted to teachers and other activities under SSA, Audit noticed that the quality of education deteriorated in **Bihar** where drop out percentage ranged between 20 and 63 per cent in the test checked districts. In **Haryana** the pass rate in Class VIII during 2002-05 in test-checked schools was between 15 and 46 per cent in three districts. In two schools it was even zero.

Response of Ministry of Human Resource Development: In **Bihar**, as per DISE data 2004-05 the drop out rate was 19 % and repeaters 2%, which indicates that the retention rate has been increased to 76 %.

The drop out rate is presently indicating a declining trend. The State Government has taken sufficient steps, i.e. positioning of adequate teachers in schools, renovation / reconstruction of old buildings, toilets, boundary walls / Sports facilities / child friendly materials / equipments etc to reduce dropout rate.

In **Haryana**, the premises formulated by the audit that pass percentage is the only index of quality education and the conduct of teachers training directly results in improvement in pass percentage is misconceived. The school results depend upon a number of factors many of which are out of the control of the agency implementing SSA. These include the vacancy position of teachers, the quality of teachers recruited and the teachers kept busy in the jobs unrelated to teaching by the district. Administration. The educational background of the children is also very important.

During the last one and half years many steps have been taken by the Education Department for improving the quality of education. These include powers to heads of the institutions to appoint guest faculty against vacant posts, strengthening of educational supervision by providing vehicles to educational supervisors and a definite transfer policy for teachers. These efforts have yielded results. The pass percentage in Govt. Schools in Middle Standard examination for 2002-03 to 2004-05 is given as under, which shows a upward trend :-

2002-03	56.65%
2003-04	55.75%
2004-05	56.72%

It is also added that the teachers of the Middle Schools where the result was zero have been placed under supervision and they have also been charge sheeted. It is also added that strict disciplinary action is also being taken against the teachers where the result is low.

Para 7.4.20.2: The survey conducted by SRI at the instance of audit disclosed that on an overall basis, parents expressed either being extremely satisfied (46.98 per cent) or moderately satisfied (47.25 per cent) with the quality of education.

Response of Ministry of Human Resource Development: These findings are very encouraging but cannot be relied upon, as a very different approach involving rigorous testing of students and evaluating the classroom process is required.

Para 7.5.1.1: Innovative activity for girls education, early childhood care and education, interventions for children belonging to SC/ST community and computer education for upper primary level including training of students as well as teachers were to be covered under the grant of Rs. 15 lakh for each innovative activity subject to a maximum ceiling of Rs. 50 lakh per year per district. Specific innovative activities proposed to be undertaken each year were to be incorporated in the district plan as well as in AWP&B. Deficiencies noticed in various states are detailed below:

Assam

An amount of Rs. 37 lakh was released for providing support to girl child's education out of which Rs. 32 lakh remained unutilized for periods varying between one and two years in five districts (except Karbi Anglong) as no activity was undertaken under this component.

Bihar

Model schools for girls were neither proposed nor opened in the test checked districts. Retention drive was not undertaken in any of the districts. 247 computers in four districts purchased at a cost of Rs. 11.68 crore were lying unutilized due to non-existence of building and non-availability of computer trained teachers.

Gujarat

During 2002-05, against the budget provision of Rs. 41.25 crore, only an amount of Rs. 20.70 crore was utilized. Of this, Rs. 13.96 crore was spent on purchase of computers. It was further noticed that no expenditure was incurred during 2001-02 and 2002-03 while Rs. 10.21 crore was spent in 2003-04 and Rs. 3.75 crore in 2004-05.

Jharkhand

Out of Rs. Nine crore, only 68 lakh was utilized as the detailed activity wise plan was not prepared and there was delay in finalization of tenders for the supply of computers. The computers worth Rs. 49.96 lakh were lying idle for want of trained computer teachers and electricity supply.

Karnataka

Out of 19410 upper primary schools in the State, only 540 (February 2006) constituting less than three per cent, had access to computer education, even though SSA had earmarked assistance of Rs. 15 lakh per annum per district for this purpose. The Ministry stated that as per the norms, the cost of one Computer Aided Learning Centre (CALC) was around Rs. 1.5 lakh and with this amount only 10 centre per district could be opened. The Ministry's reply was not tenable as with the investment of Rs. 15 lakh per district per annum, 40 CALC should have been opened in four years in each district at the rate of 10 CAL centres annually. Therefore, as per the present level of investment, at least 1080 CAL centres should have been opened in the all the 27 districts in the state.

Maharashtra

2700 computers were procured for 540 computer laboratories at a cost of Rs. 9.04 crore. However, 1255 computers could not be used for want of educational software. The Ministry replied (May 2006) that the procurement of educational software was being made through open tender.

Meghalaya

Although Rs. 83 lakh was available neither was any ECCE centre set up nor was any training imparted till March 2005. Similarly Rs. 98 lakh for IED Rs. 76 lakh for back to school training and Rs. 4.13 crore for education guarantee scheme (EGS) centres training were released to seven districts during 2003-04 and 2004-05. However, these interventions had not been implemented. The Ministry stated (May 2006) that 1789 EGS centres had been opened in 2004-05 with an expenditure of Rs. 5.13 crore as on 31 December 2005. Similarly, expenditure of Rs. 31.67 lakh and Rs. 28.96 lakh under ECCE and IED respectively were incurred as on 31 December 2005. However, the Ministry agreed that certain interventions might not have been implemented in some districts.

Utter Pradesh

Mainstreaming of 20600 children belonging to SC/ST community was to be done during 2002-04 by organizing non-residential bridge course through 519 camps. An amount of Rs. 3.41 crore was released to the district. The Ministry stated (May 2006) that the expenditure of Rs. 2.65 crore was incurred and 397 camps had been organized in which 15892 children had participated. The number of children mainstreamed in the education system was in the education system was being collected from the districts.

Out of 105 computers purchased in seven test-checked districts, 51 were lying uninstalled for want of electricity connection and 15 had been attached to tehsils in Sidharth Nagar district. District Project Officer (DPO), Balia, had retained six computers in his officer instead of making them available to the concerned schools. The Ministry stated (May 2006) that though the computers had been made available in selected upper primary schools, these could not be used optimally because of power interruption. Solar Panels had been provided in Kheri district in association with Non-Conventional Energy Development Agency (NEDA) on pilot basis. This system had worked well and was being replicated in all the districts. A proposal in this regard had recently been finalized by the Executive Committee (EC). This fact did not detract from the situation that the computers were yet to be put to their intended use in schools.

West Bengal

Out of budget provision of Rs. 10.27 crore during 2002-05 for increasing enrolment and retention of girl students in school, only an amount of Rs. 1.38 crore (13 per cent) was utilized towards girl's education campaign and capacity building. Against the requirement of 5752 blocks not covered under ICDS, 31 school readiness programme (SRP) centres were established in 2004-05 for providing pre-school education facilities to only 1115 children enrolled in these centres.

Dadra and Nagar Haveli

Against the budget provision of Rs. 1.01 crore during 2002-05, no significant work for girls/SC/ST students was taken up.

Delhi

The enrolment of SC children in the primary schools decreased by 8.09 per cent in 2004-05 while that for ST girl children also showed a decreasing trend in 2004-05. No special efforts were made to improve enrolment of children from the special focus group. Despite having identified 5400 urban deprived children, no provision for these children were made by the Mission in the AWP&B during 2003-04 and 2004-05. The Ministry stated (May 2006) that the innovative activities could not be proposed for want of trained staff. However, a fresh road map had been drawn to open ECCE centres during 2005-06.

Response of Ministry of Human Resource Development: The Ministry has undertaken the following steps to promote use of **computer aided learning** in schools which is an activity under the Innovation Head of SSA:-

1. Developing a clear understanding amongst States, that Computer Aided Learning (CAL) is an integral component for improving quality of education, which must include not just appropriate supply of computer hardware in schools but also include training of teachers in using this medium for classroom transactions, development of State specific curriculum based e-learning/teaching materials in local languages, maintenance and safety of equipment, and power supply backups, if necessary.
2. As the private sector in IT technology and software, has many innovative solutions to offer for CAL in schools, the Ministry has created a platform wherein private organization and State/UT officials interact twice a year, to learn of the latest developments/solutions offered by the IT firms and to learn about the particular requirements of States/UTs. Four such workshops have been held at Bangalore in Feb. 2004, Mumbai in August 2004, Hyderabad in June 2005 and Delhi in November 2005. This interaction has forged many public-private partnerships in CAL, under SSA.
3. Good practices in States are also disseminated to the wider SSA programme in workshops, which include innovative solutions for assured power supply for school computers, e-learning materials, procurement designs and impact assessment methodologies.
4. In the workshops Government of India also does a through review of the progress of CAL in States/UTs.

The Ministry has been undertaking several capacity building programmes with State/UT's on promoting interventions for girls education, out of the dedicated Rs. 15 lakhs available per district per year. Every quarterly review meeting of Government of India with State level Gender coordinators, reviews progress under this head. It is clearly seen that presently about 51,345 ECCE centres are being run by States in non-ICDS areas, under the innovative and NPEGEL heads of SSA, and another 3.54 lakh ICDS centres are being strengthened for their pre-school component, under the same SSA heads. Other State specific innovations include free uniforms for girls, bicycles for girls to reach schools, additional community mobilization

activities with certain social groups, remedial teaching for girls showing weaker academic performance etc.

Funds from the 'Innovative Activity' component of SSA for education of SC/ST children have been utilized for the following major activities:

- (a) Provision of incentives like bicycles, sweaters and uniforms for SC/ST girls at upper primary stage.
- (b) Development and distribution of supplementary reading and writing materials in tribal languages/dialects.
- (c) Residential and non-residential bridge courses, back to school camps, facilities for migrating children.
- (d) Awareness generational activities.
- (e) Remedial coaching for SC/ST students.
- (f) Capacity building and leadership training for tribal youths.
- (g) Strengthening of monastic schools, provision of hostels.
- (h) Academic and cultural exchange programmes and awards to meritorious students.

The State-wise responses on the audit findings in respect to deficiencies noticed are given below:-

In **Assam**, the amount was released to districts for implementation of girls' education etc. During the initial years of implementation of the programme, much focus was not given to innovative activities. However, now the position has improved.

In **Bihar**, opening of Model Cluster Schools under NPEGEL have taken up. Against the target of 3669 Model Cluster Schools 3006 are functional. Civil Construction work of 2129 MCS has been started.

Necessary steps have been taken to ensure retention of students, i.e. free distribution of textbook to focus group children, Mid-day Meal scheme/creating adequate infrastructural

facilities, posting of adequate teachers in schools, sports facilities, boundary wall, excursion trip of students of Middle School/training of teachers/child friendly equipments etc.

As regards to installation of computers in schools and Blocks, every selected cluster/block having its own building have been provided computer for Computer Aided Learning (CAL).

One teacher of each selected school is being imparted training for CAL. Now BOOT MODEL has been adopted by State under which CAL will be provided through outsourcing. Two persons from each district have been identified to whom 7 days residential training will be imparted for CAL.

The State has entered in to an arrangement for CAL training, which is in progress.

In **Gujarat**, computers have been provided to 517 schools in the year 2003-2004. The installation procedure got completed in mid of the year 2004-2005. During July 2004, the teachers' training was provided for computer education. All 517 schools have been covered under Computer Aided Education and provided set of 20 educational CDs. The actual Computer Aided Education has started in all schools.

The actual implementation of SSA started from Jan. 2002. The maximum Budget allowed for this activity is Rs. 15 lakhs per District per Year. With the help this amount the coverage is of maximum of 8 Schools per District. Hence the Budget of 2001-02, 2002-03 & 2003-04 were clubbed together for the coverage of at least 500 Schools. As a result there is no expenditure in 2001-02 & 2002-03. The Budget of the 2001-02 & 2002-03 got spilled over in 2003-04.

In **Jharkhand**, computer education is started in 199 schools out of 206 schools selected in the State by Ever on India, Chennai after giving training to teachers from December 2005 on BOOT basis.

Electricity/generator has been provided and all the computers are operational now.

In **Karnataka**, out of 19410 Upper Primary School, 766 CAL centres have been opened as against 540 stated to the end of Feb 2006. Under innovative activity only an amount of Rs. 15.00 lakh per district per year is provided for opening of 10 CAL centres in each district. The criteria adopted for selection of the schools was availability of power supply and hence, full coverage as targeted could not be achieved. However, this is an incremental process, which will continue. The details of CAL centres opened year wise is given below:

Year	Number of CAL centres opened
2001-02	36
2002-03	55
2003-04	135
2004-05	540
Total	766

During 2005-06, 351 schools have been identified for opening CAL centres. To establish these CAL centres, main requirement of Power supply has been a constraint, that is coming in the way of establishment of more number of CAL centres. Similar action is being initiated for opening of 540 CAL centres in 2006-07.

In **Maharashtra**, total 2700 computers were procured in the year 2003-04 and 2004-05 (1445+1255), for establishing 289 computer labs and 251 computer labs respectively. The 289 Computer Labs were established in the year 2003-04. In these labs 1445 computers Educational Software in respect of English, Hindi, Mathematics and Science for Std. V to VIII were procured. The educational software was installed in computer labs established in the year 2003-04.

In the year 2004-05, 251 computer labs have been established, and 1255 computers were procured and supplied to these computer labs. The procurement of educational software for the above computers in respect of English, Marathi, Hindi, Mathematics, Science & Social Science is under process through the open tender, and will be finalized shortly so as to complete the procurement. The earlier tender process was cancelled due to change in syllabus of Vth and VIIIth Std. Accordingly, tenders were re-invited and technical evaluation of the Educational Software has been completed. Financial evaluation of the procurement of educational software is in process.

In **Meghalaya**, certain interventions were not implemented in some districts during 2003-04. In subsequent years the implementation was taken place. 1789 EGS centres were opened in 2004-05 with an expenditure of Rs.512.92 lakh as on 31.12.2005. Similarly, expenditure of Rs.31.67 lakh and Rs.28.96 lakh under ECCE and IED respectively was incurred as on 31.12.2005.

As regards the education of out of school children, community plays an important role. In initial years, the State did not have the experience of implementing such interventions, which resulted delay in implementation. However, the training was given to Education Volunteers for running 1789 EGS Centres covering 55456 out of school children. There are continuous efforts to mobilise Community to participate in the implementation of the SSA Programme.

In **Uttar Pradesh**, an expenditure of Rs.2.65 crore was incurred for conducting 397 camps for which 15892 children participated of which 12714 children are mainstreamed.

There was a problem of continuous power supply in some schools due to which a few districts did not get the computers installed in schools. In this regard, the Chief Secretary UP issued specific and clear instructions on 2.11.2004 to all the Commissioners and the District Magistrates to restore the computers to schools for use of students. Consequently all the computers were restored to concerned Upper Primary Schools. The computers could not be used optimally because of power interruption problem. On pilot basis Solar Panels were provided in Kheri district with the convergence of Non-Conventional Energy Development Agency (NEDA). This system worked well and decision was taken by the Executive Committee to replicate this model in all the districts. The procurement process by NEDA is going on.

In **West Bengal**, the State could not utilize full amount due to non-availing full Government of India / State shares during the initial years. Moreover, ICDS schemes is being implemented by Department of Women & Child Development and they are responsible for providing pre-school education centres. SSA is extending its support only to those habitations, which is not covered by ICDS.

In **Dadra & Nagar Haveli**, during initial years of the project no innovative activities could be taken up due to shortage of Resource Persons and Resource Institutions. However, the innovative activities are being implemented.

In **Delhi**, for urban deprived group of street & working children the project has already been launched. Around 1000 children have been identified at 10 locations. Opening of Residential Bridge Courses is under consideration. Intensive street contact campaign is being carried out by the Center for Equity Studies (CES), a nodal NGO identified. Funds for preparatory activities have already been released. The second installment is also being released shortly.

Since the SSA was started in the year 2003-04 only, and there was severe shortage of trained staff, the innovative activities could not be proposed during the years 2003-04 and 2004-05.

Accommodation for 300 ECCE centers in Delhi is nearing completion. Simultaneously, the procurement of equipment and learning material for ECCE centers is already in progress with the procurement agency and also the recruitment/training modalities of teachers are in active consideration of the state resource group.

Para 7.5.1.2: The survey conducted by SRI at the instance of audit revealed that computers have been bought in only 3.4 percent primary schools, 2.9 per cent in upper primary school and 1.1 per cent high schools with upper primary section. These were used for teaching by only 4.2 per cent primary schools, 14.4 per cent upper primary schools and 46.3 per cent high schools with upper primary section.

Response of Ministry of Human Resource Development: SSA does not provide computer education at **primary level** therefore the findings for Computer education at primary level seem to be incorrect. SSA provides computer aided learning, as a supplement to the formal text curriculum.

Para 7.5.1.3: Thus, audit examination revealed that funds to the tune of Rs. 39.80 crore remained unutilized as no innovative activities for girls, SC/ST education and computer training were undertaken. Besides, an amount of Rs. 6.38 crore spent on purchase of computers turned out to be unfruitful as the computers could not be put to use as electricity was not supplied.

Response of Ministry of Human Resource Development: In the initial years much focus on innovative activities could not be given due to lack of sufficient experienced man power, giving more attention towards access, providing infrastructure, lack of resource persons, unfamiliarity with concept of computer aided learning for teachers and education officers alike, difficulties in procurement processes for computer hardware etc. Non-availability of power supply in some States was also a contributing factor for the non-installation of computers.

Para 7.5.2.2: Audit scrutiny revealed that against 8.87 lakh identified children with special needs (CWSN) in 14 states, only 5.55 lakh CWSN (63 per cent) were enrolled in the school as detailed in Table 14. It was also noticed in audit that against 83185 CWSN identified in **Karnataka, Maharashtra, Manipur and Orissa**, only 21440 (26 per cent) CWSN were provided with assistive devices while in **Tripura** an amount of Rs. 0.31 crore was given in cash to CWSN.

S.No.	Name of State/UT	Identified	Enrolled
1	Andhra Pradesh	156213	120407
2	Arunachal Pradesh	6257	186
3	Assam	72279	33539
4	Chhattisgarh	75274	6040
5	Gujarat	77526	65564
6	Jharkhand	39797	14155
7	Maharashtra	107032	51738
8	Manipur	2899	1552
9	Orissa	133748	117528
10	Rajasthan	93542	77390
11	Tripura	11777	5068
12	West Bengal	109000	62000
13	Dadra and Nagar Haveli	350	176
14	Chandigarh	1632	102
	TOTAL	887326	555445

Response of Ministry of Human Resource Development: One of the most challenging groups under SSA to include in the fold of elementary education is Children With Special Needs, owing to their diverse needs and challenges. The challenge lies not only in identifying CWSN, but in enrolling CWSN in regular schools, as the school and the teachers need to be prepared before including CWSN.

The first step taken to enroll CWSN after identification is to formally assess them to know their actual needs and requirements. After this assessment, essential aids and appliances and other support services are provided to the child to enable him/her to come to a regular school.

All CWSN cannot be directly enrolled in schools after identification or provision of assistive devices. Some of them have to be prepared for inclusion by providing them training in activities of daily living and to impart to them basic functional literacy. This is done either by conducting exclusive bridge courses for CWSN or by providing them remedial teaching by a trained resource teacher.

The school is prepared in two ways for enrolling CWSN: Firstly, teachers are oriented to inclusion and classroom management of CWSN. Similarly, peers are also sensitized to accept CWSN as their friends and grade mates. A second way by which schools are prepared is by making them barrier-free to enable the CWSN to access their classrooms easily. Hence, in SSA all new school buildings are incorporating barrier-free features in their designs and the existing schools are being made barrier-free by providing ramps and handrails.

Enrollment:

1. Andhra Pradesh : As on 30-9-2006, out of total 156213 Children with Special Needs (CWSN), 139340 CWSN are enrolled -- 133329 in regular schools, 4712 in special Residential Bridge Courses (RBCs) and 1299 profound category CWSN under Home based education. 16873 CWSN are still out of school in the State. Efforts are being continued to enroll the remaining students under regular schooling or home based education.

2. Arunachal Pradesh : Out of 6257 CWSN identified, 1338 were enrolled during 2005-06 and the remaining 4919 out of school CWSN are being planned to be covered through bridge course, EGS centre and home based education for severely disabled children during 2006-07.

3. Assam : Out of 106209 CWSN identified as on 30 June, 2006, 70167 are enrolled. Steps have been taken to enroll remaining 36042 CWSN during current academic year to achieve the approved target either through enrolment or through house visit (in case the extent of disabilities is such that enrolment is not possible)

4. Chhattisgarh : As per the household survey 2004-05 the identified CWSN in the State are 34777 of which 29453 are enrolled. The data provided in Table number 14 of the audit report is not correct. Efforts are being made to enroll the remaining 5234 CWSN at the earliest.

5. Gujarat : Out of 77513 CWSN identified during the year 2004-05, 65558 are enrolled and 11972 are out of school. Children having profound disability were not able to attend the school. The distance from the school and geographical obstacles were also one of the reasons for not enrolling all children. Now after making concentrated efforts, such as providing aids and appliances, ramps & railings, 67221 CWSN have been included into the formal stream. More attention has been given to reduce the number of out of school children.

6. Jharkhand : Out of 36376 identified CWSN as on 30.9.06, 22938 children were enrolled in schools/EGS centres leaving 13438 CWSN out of school. These are the hard to reach or having severe disability. Medical camps were conducted and efforts are taken to enroll the maximum number CWSN in to the education system.

7. Maharashtra : Out of 1,81,740, CWSN identified, 1,27,027 have been enrolled, leaving 54713 CWSN out of school. Due to lack of awareness in the community about special children needs there is slow progress in enrollment. The number of CWSN to be focused has been reworked on the basis of school screening with the help of concerned teachers. The enrolment of the children with Special Needs (CWSN) is possible only after pre-integration training of the concerned children to place them in the regular school. The pre- integration training requires minimum three months with the help of special teachers. The recruitment of special teachers has

been undertaken and after the recruitment of special teacher the number of enrolment will definitely increase.

8. Manipur : As on date, out of 7411 CWSN identified, 4739 are enrolled in schools. The medical assessment of these newly identified CWSN is in progress. The engagement of special teachers is also in progress.

9. Orissa : The identification and enrolment of CWSN is a continuous process. Generally there are 3 types of CWSN, i.e. mild, moderate and severe. Mild and moderate category are enrolled in formal school and severe category children are enrolled in special schools. As per the latest position available 148026 number of CWSN have been identified. Out of these 121470 have been enrolled in formal school 11088 have been enrolled in EGS & AIE centers and 529 children have been provided with home based education totaling to 137848 CWSN. Till date there are 10178 of out of school CWSN. The Shortfall of 10178 is primarily due to lack of parental awareness & non-availability of special schools in close proximity for severe category. Special focus has been given to enroll all identified CWSN in formal school/ EGS Centre/ home based education. In the mean time 328 Block Resource Teachers have been engaged in Block / ULB in the month of September 2006 who will take initiative to aware parents and enroll all identified CWSN.

10. Rajasthan : Number of identified CWSN during 2003-04 to 2005-06 is as under :-

Year	CWSN identified	Enrolled	Un enrolled
03-04	40583	31700	8883
04-05	44788	39589	5199
05-06	184859	177220	7639

Un-enrolled CWSN is included in the target for 2006-07.

11. Tripura : Out of 5806 CWSN identified, 3633 are enrolled, leaving 2173 CWSN out of school. For smooth implementation of the CWSN programme in the State, 56 schools covering

all 40 blocks 12 Nagar panchayts and 35 wards of AMC have been identified to facilitate the un-enrolled disabled children. The Tripura Board of Secondary Education has been requested for preparation of Braille textbook for the visually impaired children and also requested to revise their curriculum.

12. West Bengal : Regarding identification and enrolment of children with special needs, it may be stated that the extensive drive has been given for exhaustive identification and enrolment of CWSN from 2005-06 and the present status is as follows:-

Date	Children Identified	Children Enrolled	Not enrolled
31.3.05	109000	62000	47000
31.3.06	148652	102127	46525

13. Dadra & Nagar Haveli : Out of 350 CWSN, 176 are enrolled. Through Indian Red Cross Society, DNH branch some of the identified CWSN are enrolled in District Rehabilitation Centre. Special efforts initiated to bring all CWSN to enroll in schools.

14. Chandigarh : 1632 CWSN as shown in the table is based on the identification done by the teachers. This number included more than 500 educationally backward children. As per DISE data the number of CWSN enrolled is 498. The household data 2006 has reported about 300 CWSN as out of school. Efforts are being taken to enrolled the remaining children.

Assistive Devices :-

In **Karnataka**, 81900 CWSN were identified in the survey conducted in Jan 2005. Out of 81900 identified 59891 have been enrolled. 9844 children with severe physical disability are covered under Home Based Education. Out of the above 11654 CWSN have been provided with aids and appliances during 2005-06.

In **Maharashtra**, assistive devices are being provided only on the recommendation of the concerned experts. Further due to poor response from the parents of the CWSN, who require corrective Surgery, there was delay in providing assistive devices. Aids & Appliances were

provided to 41000 CWSN against 47000 children identified. Surgery correction has also been done for 2676 children against 5114 children identified.

In **Manipur**, distribution of aids and appliances for CWSN is in progress. Out of 1000 assessed children requiring aids and appliances, 551 CWSN were issued and procurement of another 498 is in progress.

In **Orissa**, 18801 CWSN require assistive devices out of which 7586 CWSN have been provided with assistive devices. Steps are being taken to provide assistive devices during 2007 to the remaining 11215 CWSN. Provision has been made in this year AWP&B to provide assistive devices to all identified children.

In **Tripura**, the cash payment was made to CWSN in the initial stage due to lack of proper conception of the scheme. The State has been directed to refund the amount of Rs.1 crore given in cash to CWSN and credit the same to SSA account.

Para 7.5.2.5: The position of state wise out of school disabled children in the age group of 6-14 years is given in Annex XV.

Response of Ministry of Human Resource Development: The State-wise responses to a findings with reference to out of school CWSN in the age group of 6-14 years are given in **Appendix-XVI**.

Para 7.5.2.6 Audit examination therefore revealed that 3.32 lakh (37 per cent) CWSN were deprived of the benefit of the scheme.

Recommendations :

Ministry may investigate the specific reasons for not providing the support aids and appliances to each identified CWSN and draw up an action plan to ensure that a conducive environment is made conducive for their education.

Response of Ministry of Human Resource Development: States/UTs are taking effective steps to enroll the remaining out of school CWSN. However, out of school CWSN need special efforts before enrolment in the education system. Most of these CWSN are of the category of hard to reach, living in difficult circumstances, severely disabled and unable to attend the schools/AIE centres on their own etc.

All identified CWSN do not require aids and appliances. Para 35.10 of the Manual on Financial Management and Procurement envisages that aids and appliances are obtained as far as possible through convergence with the Ministry of Social Justice and Empowerment, State Welfare Department, National Institutions, or NGOs. In case it is not possible to provide aids and appliances to the needy CWSN through convergence, the same is to be provided under SSA. Most of the States are providing assistive devices through convergence and SSA funds are used only where convergence is not possible. Hence, the delay in providing assistive devices through convergence is unavoidable.

The Ministry has taken following measures to create conducive environment to ensure education of CWSN :

- (a) Provide training to teachers on the education of CWSN
- (b) Provide barrier free features in regular schools
- (c) Provide resource teachers at block level
- (d) Provide appropriate assistive devices
- (e) Provide Braille books to visually impaired children
- (f) Developed and disseminated 3 documents (Manual on Inclusive Education, NGO book on Inclusive Education in SSA and book on home-based education)
- (g) Holding quarterly national level workshops to brief the States on the method of education to CWSN.
- (h) Convergence with Social Justice Department, ALIMCO, ISKON, etc for providing assistive devices.

The Ministry undertakes, monitoring and evaluation of Inclusive Education component both at the national and the State levels as follows:

- Quarterly IE National level workshops
- Through External Monitoring Agencies
- NCERT Quarterly Monitoring Tools
- Joint Review Missions of SSA
- State visits by Technical Support Group of SSA

At the national level detailed monitoring formats on inclusive education were developed and are being used in the quarterly monitoring reviews. 41 Monitoring Institutions across all States and UTs are also monitoring progress on interventions under Inclusive Education. Under Inclusive Education, the key parameters on which, monitoring is done is as under:

- District wise identification and enrollment of CWSN
- District wise provision of aids and appliances
- Problems encountered in obtaining and utilizing aids and appliances
- District wise status of resource teachers and NGOs involved in the inclusive education programme
- Details regarding inclusive education coordinator at the State and district level
- Information on barrier free access
- Number of CWSN being provided home-based education
- Status of parental counseling programmes
- Monitoring mechanism developed at the state level for inclusive education.

State specific monitoring mechanisms have also been developed. For example, in the States of A.P., Gujarat, Haryana, Karnataks, Kerala, M.P., Maharashtra, Orissa, Punjab, Rajasthan, Tamil- Nadu, U.P., Uttaranchal and West- Bengal monitoring for inclusive education is mainly done through inclusive education resource teachers. Gram Panchayat level volunteers do the monitoring for inclusive education in Assam, and DIETs are actively involved in this process in Himachal Pradesh.

Para 7.6.1.3: During 2001-02, 36 NGOs were released grants totaling Rs. 4.65 crore. However during 2004-05, only 19 NGOs were released grants totaling Rs. 1.70 crore. The first Joint

Review Mission had also stressed that wider participation based on a shared vision and commitment to mission goals was perhaps the most crucial factor that could ensure sustainability of the national endeavour. The above charts (chart no. 12 & 13) indicated not only a declining trend in funding to NGOs but also a sharp decline in their participation.

Response of Ministry of Human Resource Development: Since the States have gained sufficient experience, the SSA has decentralized the process of engaging NGOs to the State level Grants-in-aid committees. Therefore, though the participation of NGOs has increased in SSA in the States, the Central Government's direct funding has declined to fund only select innovative initiatives, which is a desirable trend. About 4000 NGOs were engaged at the State level.

Para 7.6.1.4: The Ministry stated (May 2006) that since the States had gained sufficient experience, SSA had decentralized the process of engaging NGOs to the State level Grants-in-aid Committees. Though the participation of NGOs had increased in SSA in the States, the Ministry's direct funding had declined and was restricted to only select innovative initiatives, which was a desirable trend. It further intimated (June 2006) that about 4000 NGOs were engaged at the state level. The reply did not detract from the fact that utilization of the assistance of NGOs in the programme was not satisfactory till 2005.

Response of Ministry of Human Resource Development: In the early years of programme the fullest understanding of the various components of SSA was still being established. Since 2003, States have been rigorously persuaded to activate their State level Grant-in-aid-Committees under SSA, and establish procedures for inviting NGO participation and procedures for appraisal to select appropriate NGO's for funding. Now all States/UTs are actively engaging NGOs.

Recommendation of the Audit :

The Ministry may closely monitor the value addition and contribution from NGOs to the programme that should flow from their increased involvement stated to be under way.

Response of Ministry of Human Resource Development: The States and the Ministry have laid down a careful selection criteria, which includes a thorough field appraisal before funding is extended to NGO's. The selection of an NGO and the funding quantum for the SSA activity

being entrusted to them is done in a transparent manner through a Grants-in-aid Committee which includes members from Finance and persons with knowledge of the non-government sector. Furthermore, periodic checks are done while NGOs are doing their assignments, to verify the delivery of services. In some instance of deviation, funding has been stopped under SSA.

Para 7.6.2.2: It was, however, observed that utilization certificates from 21 NGOs involving Rs. 2.11 crore had not been received as of August 2005 as indicated in Table

(Rs.in crore)

Year	No. of NGOs	Amount
2001-02	9	0.61
2001-02	6	0.88
2003-04	6	0.62
	21	2.11

Response of Ministry of Human Resource Development: On verification of the names of 21 NGOs, it is found that the pendency was only in respect of 18 and not 21. The name of 3 NGOs inadvertently got repeated. The updated position of UC's in respect of these 18 NGOs is as follows: -

(a) **UCs settled:**

(Rs. in lakhs)

Sl. No.	Name of the NGO	Amount in (Rs.)
1.	Society for Welfare of Weaker Section, Orissa	3,99,409/-
2.	PRATHAM, Mumbai Education Institute**	53,99,726/-
3.	Lokdrusti, Orissa	1,45,000/-
4.	Eklavya Foundation, Madhya Pradesh	2,80,100/-
5.	Jan Jagiriti Education Society, Delhi	130,978/-
6.	DISHA, Delhi	61,250/-
7.	Uripok Edu.Self Service Association, Imphal	87,500/-
8.	Samanvay Ashram, Bihar	9,52,000/-
9.	Agarnee, Orissa**	1,86,390/-
10.	Indian Institute of Education, Pune**	12,58,697/-
11.	Satya Sodhak Mahila Vikas Mandal, Maharashtra**	81,367/-
12.	Rafi Ahmed Kidwai Education Society, Bhopal	86,341/- & 1,75,251/-
13.	NCERT Delhi*	3,00,000/-
14.	Friends of Tribal Society, Kolkata**	33,40,000/- & 19,07,950/-

*NCERT has since returned this amount to Ministry of HRD, which has been deposited in Govt. account.

**The VA has already submitted the UC for the grant sanctioned and same are under process in Ministry.

(b) Under process:

In respect of following four cases, it may be mentioned that these pertain to the years 2001-02 and 2002-03 which were sanctioned grant under the EGS&AIE scheme, which was not a part of the Sarva Shiksha Abhiyan but a separate scheme after the closure of the Non-Formal Education scheme of Government of India in the year 2001. However, all of them have been asked to submit the UC immediately.

Sl. No.	Name of the NGO	Amount in (Rs.)	Year
1.	Islamic Education and Development Agency, Manipur	3,50,000/-	2001-02
2	Badlao Foundation, Jharkhand	4,07,625/-	2001-02
3	Majheera National Basic Education Institute, West Bengal	13,10,189/-	2001-02 and 2002-03
4	Digantar Shiksha Avam Khel Khud Samiti, Jaipur	18,00,110/-	2002-03

Para 7.6.2.3: Despite non-submission of UCs, 6 out of the 21 NGOs were again released grants-in-aid by the Ministry during subsequent years. The Ministry stated (May 2006) that starting from 2005-06, no grant was being released to NGOS without settlement of earlier UCs and a special drive had been launched for the settlement of all pending UCs.

Response of Ministry of Human Resource Development: In this regard, it is mentioned that out of five cases referred to, four of them were sanctioned grant in the year 2001-02 and 2002-03, which was part of the EGS&AIE scheme. No further grants were given to these four NGOs under SSA.

In the remaining case viz. Friends of Tribal Society (FTS), Kolkata, this VA was sanctioned grant for the year 2001-02 and 2002-03 for their project in the State of Jharkhand. Since in case of non-recurring grant a UC can be settled upto 12 months of closer of financial year, their grant for 2002-03 was released as no UC was due.

To ensure that such lapses do not re-occur UC cell has computerized the pending UCs list. Therefore, the issue of release of grant to an NGO, which has a pending UC is no longer possible. In addition, the application and appraisal of NGOs applying for grant also has to furnish information on settlement of accounts towards any of the grant they received in the past

for such purpose. Further, the Grant-in-Aide Committee of the Ministry for the Innovative & Experimental component of Sarva Shiksha Abhiyan has taken a decision to sanction Innovative & Experimental project for a period of two years only and therefore question release of full grant of second year without submission of UC for previous year does not arise.

Para 7.6.2.4: In addition, the Ministry released grants in aid of Rs. 12.84 crore of 104 NGOs. However, the Ministry could not furnish the dates of release of the grants-in-aid as well as the utilization certificates to Audit in respect of the organisations mentioned in Table 17 on the ground that the records were not readily available, which was not indicative of the existence of good management practice.

S.N.	Name of the NGO	Amount
2001-02		
1	Indian Institute of Education, Pune, Maharashtra	12.59
2	Satya Sodhak Mahila Vikas Mandal, Maharashtra	0.81
3.	Rafi Ahmed Kidwai Education Society, Madhya Pradesh	1.75
4	Lokadursti, Orissa	1.45
5	Majhihira National Basic Education Institute, West Bengal	13.10
2002-03		
6	Samanvay Ashram, Bihar	9.52
7	Pratham Mumbari Edu. Instt., Mumbai, Maharashtra	54.00
8	Rafi Ahmed Kidwai Edu. Society, Bhopal	0.86
9	Agrancee, Orissa	1.86
10	Society for Welfare of Weaker Section, Orissa	5.99
11	Digantar Shiksha Evam Khel Kud Samiti, jaipur, Rajasthan	18.00
2002-03		
12	Islamic Educational Development Society, Manipur	3.50

Response of Ministry of Human Resource Development: The date of release of grant to the under mentioned NGOs and position regarding settlement of UCs are given below:-

Sl. No.	Name of the NGO	Amount in (Rs.)	Date of release
1.	Society for Welfare of Weaker Section, Orissa	3,99,409/-	20.3.2003
2.	PRATHAM, Mumbai Education Institute	53,99,726/-	19.8.2002
3.	Lokdrusti, Orissa	1,45,000 /-	18.9.2001
4.	Samanvay Ashram, Bihar	9,52,000/-	09.09.2002
5.	Agarnee, Orissa	1,86,390/-	26.09.2001
6.	Indian Institute of Education, Pune	12,58,97/	15.06.2001
7.	Satya Sodhak Mahila Vikas Mandal, Maharashtra	81,367/-	19.10.2001
8.	Rafi Ahmed Kidwai Education Society, Bhopal	86,341/- & 1,75,251/-	28.01.2002
9.	Majheera National Basic Education Institute, West Bengal	13,10,189/-	19.10.2001
10.	Digantar Shiksha Avam Khel Khud Samiti, Jaipur	18,00,110/-	12.07.2002 and 20.02.2003
11.	Islamic Education and Development Agency, Manipur	3,50,000/-	22.05.2003 and 04.02.04

It is mentioned that the name of one NGO viz. Rafi Ahmed Kidwai Education Society, Bhopal has been repeated as it was sanctioned grant for the year 2001-02 and 2002-03. The actual number of NGOs are actually 11 only. Out of this 11, UCs in respect of 8 NGOs from Sl. No. 1 to 8 have already been settled. In respect of the remaining three NGOs have been reminded to submit the same immediately.

Para 7.6.3.1: Audit examination also revealed non-involvement of NGOs in the Annual Work Plan and Budget (AWP&B) and instances improper maintenance of records lack or proper training and irregular purchase of equipment in the following states.

Andhra Pradesh

An amount of Rs.. 33.95 lakh was paid to M.V. Foundation. Secunderbad for mainstreaming of 18739 children to regular schools in East Godavari District. Audit noticed that out of 141 children stated to have been mainstreamed in six schools, only 15 children were actually found to have been mainstreamed. The remaining 126 children did not exist on the rolls of the schools mentioned by the NGO. In another case, it was observed that none of the 100 children stated to have been mainstreamed by an NGO (Garthapuri Consumer Council, in Guntur District), were actually found on the school records. The Ministry accepted (May 2006) the audit observation and settled that the amounts were being recovered from the NGOs.

Assam

During 2003-05, a total payment of Rs. 98.68 lakh was made to 15 NGOs for Integrated Education of Disabled (IED) activities. However, details of support service provided by the NGOs were not available. Similarly, one NGO (Friends Tribal Society for Assam) received Rs. 19.08 lakh during 2003-04 from the Ministry under innovative and experimental education (IEE) project but no performance/utilization certificate was produced to audit. The Ministry stated (May 2006) that against the payment of Rs. 98.68 lakh during 2003-05 to voluntary organizations for IED activities, UCs alongwith performance reports for Rs. 87.37 lakh had been received and those for the balance amount of Rs. 11.31 lakh were being collected. The payment of Rs. 19.08 lakh made by the Ministry to the NGO could not be traced in the records of the NGO which could not produce UC and performance reports for verification.

Chhatisgarh

In Raipur district, a grant of Rs. 5.39 lakh was paid (2002-04) to an NGO for two days training involving 15926 members of 2247 Village Education Committee (VECs). Audit noticed that training for only one day was provided to the members.

Himachal Pradesh

In four districts, no NGOs were involved in the preparation of AWP&B.

Jharkhand

An NGO was provided Rs. 49.64 lakh during 2003-04 for the state resource centre. However, the NGO had only spent Rs. 11.82 lakh and that too on purchase of inadmissible items like computer hardware/software, laser printers, UPS, furniture, a Bolero-utility vehicle, a motorcycle and communication equipment etc. No action was taken against the NGO for misutilisation of funds.

Orissa

An NGO was paid Rs. 4.21 lakh by the Ministry during 2000-02 for running 20 Alternative and Innovative Education (AIE) centres. However, these centres, which had only 384 students, were closed on 31 Jan 2003 due to non-release of further installment of funds. No information was available with the NGO as to the whereabouts of these 384 students who were forced to discontinue their studies due to the closure of AIE centres in the middle of the academic session.

Sikkim

Out of 87 EGS Centres approved in the State, only 22 were opened with the involvement of five NGOs. However, no financial assistance had so far been released to these NGOs for running the EGS centres. It was, therefore, highly unlikely that the NGOs would either have been able or willing to carry out any worthwhile work. The Ministry stated (May 2006) that the District Project Officers (DPOs) had been releasing funds to the concerned NGOs after closely monitoring their performance. Due to the slow performance of NGOs, the DPOs themselves were taking initiatives to run the centres.

Response of Ministry of Human Resource Development: Andhra Pradesh: The district Collectors of East Godavari and Guntur have issued notices to the M.V Foundation, Garthapuri Consumer Council respectively for recovery of Rs 33.95 lakhs and Rs. 1.87 Lakhs of grant released to them.

In **Assam**, out of Rs. 98.68 lakhs released to 15 NGO's during 2003-04 and 2004-05 for IED activities U/C for Rs. 87.35 lakhs received and U/Cs for balance amount are being collected. The defaulting NGOs are NER Multi Purpose Development School and Training Centre, Dhemaji and Blessings, Dibrugarh.

The Government of India has directed the State Government to obtain UCs of the remaining amount from the concerned NGOs on priority basis.

The Friends of Tribal Society (FIS), headquartered at Kolkata was sanctioned a project to run 270 one Teacher schools in Tinsukia and Dibrugarh districts of Assam for which Rs.19.08 lakh was released during the year 2003-04 under Innovative and Experimental scheme operated by the Government of India directly, under SSA. Since the grants were released directly to the NGO by GOI, the SIS, Assam was not in a position to produce UC. The NGO has submitted the Utilization Certificate to the MHRD directly.

In **Chhattisgarh**, the State has issued notice to NGO to furnish utilization certificate of the fund provided. In case of non furnishing of utilization certificate, recovery proceeding will be initiated against the NGO.

In **Himachal Pradesh**, the Govt. of India has provided training to SSA staff from time to time for the preparation of AWP & B and the same input has been given to grass root level including the community for preparation of AWP&B. However, the involvement of the community in the preparation AWP&B was ensured as involvement of NGO is not mandatory for the preparation of AWP&B and the audit observation is not tenable.

In **Jharkhand**, the Jharkhand Council of Primary Education (JEPC) has asked the Secretary, Vikas Bharti, Gumla to hand over assets created out of the funds provided as per terms of Memorandum of Understanding vide office letter no. JEPC/808 dated 4.8.06.

The Activities undertaken by NGOs were Publication, Teachers training, Formation of a team of resource persons, Training of VEC and Mata Samiti, Networking with various NGOs, Development of TLMs, Work of Research and Studies, Programme of Community mobilization, Conducting Survey, Organization of Seminar/workshop

The Government of India has directed the State to obtain the utilization certificate from the NGOs and submit the same on priority basis.

In **Orissa**, the Gajapati Samaj Kalyan Samiti, Orissa was supported, under the erstwhile Non-Formal Education Scheme of the Government of India till 2001 and upto May 2002 under the successor scheme of EGS&AIE, which was a separate scheme, and closed on 31.03.2003. Therefore, in view of the impending closure of the scheme and the merging of this scheme thereafter with the Sarva Shiksha Abhiyan, the Government of India did not extend financial support to the VA and the VA was advised to approach the State SSA programme for further support.

In **Sikkim**, the District Project Officers have been releasing funds to the NGOs after closely monitoring their performance. The financial assistance to NGOs mentioned in the audit report has now been released and backlog has also been cleared.

Para 7.6.3.2: Besides the above, audit noticed that no NGO was associated in the implementation of SSA in **Bihar, Chhattisgarh, Delhi, Karnataka, Kerala, Madhya Pradesh, Manipur, Punjab, Uttar Pradesh, Uttaranchal and UTs of Chandigarh and Lakshadweep.** The Ministry stated (May 2006) that in Kerala, the NGOs were associated with planning and monitoring SSA activities but no financial assistance was provided to them. In Madhya Pradesh, NGOs had been engaged in 2005-06 for implementation of SSA and in Punjab, efforts were being made for capacity building of existing NGOs and involving them in bringing out children to school and rehabilitating CWSN. The State was also looking at the possibility of engaging a mother NGO who could oversee the functioning of small local NGOs.

Response of Ministry of Human Resource Development: The State-wise responses to audit findings in this respect are given below:

In **Bihar**, presently 174 NGOs have been engaged for running EGS/AIE and Inclusive Education activities.

In **Chhattisgarh**, during the year 2004-05, 2 NGO's, and during the year 2005-06, 9 NGO's were engaged in running AIE Centers.

In **Delhi**, 212 NGOs were empanelled upto September, 2004 to run Learning Centers for out-of-school children with the sole aim of mainstreaming these children into formal schools.

In **Karnataka**, following NGOs were engaged in the implementation of SSA.

- Azim Premji Foundation is actively involved in the module preparation and Computer Education in operating centres for computer assisted learning (CALC), implementing Learning Guarantee Programme and running the Policy Planning Unit.
- Mahila Samakya Organisation has trained the children in Chinnara Angala for KGBV blocks and running Kishori Kalika Kendra at Bellary for out of school girls (9 months

residential bridge course) Further from 2005-06, they are running 27 KGBV schools.

- Mayi has been involved in the community development training
- Akshara an NGO is involved in accelerated reading programme.
- Seva-in-action is involved in development of Home Based Education Module and operationalising inclusive education.

In **Kerala**, NGOs were engaged in planning, implementation and monitoring of SSA activities. NGO were also involved at Panchayath, Municipality and Corporation level.

In **Madhya Pradesh**, in previous years, only two NGO's were associated with the implementation of SSA.

In **Manipur**, 65 NGOs, 60 in AIE activities and 5 in inclusive education are now engaged.

In **Punjab**, the State is making efforts for capacity building of existing NGOs and involving them in bringing out of school children into school and rehabilitating special needs children. SSA Punjab is also looking at the possibility of engaging a mother NGO who can oversee the functioning of small local NGOs.

In **Uttar Pradesh**, to facilitate the involvement of NGOs in UP for the first time, detailed NGO guidelines were developed and widely circulated during 2004-05. As a result with the approval of GIAC, 18 NGOs with 98 projects have been involved in implementation of SSA till 30.09.2006.

In **Uttaranchal**, State conducts various programmes with NGOs at State level and at DPO level. At state level NGO Azim Premji Foundation Bangalore is associated with CALP and LGP Programme, NGO Shri Bhuvneshari Mahila Ashram Anjanisain, Tehri is associated with We Learn English Radio Lesion Programme in Uttarkashi, Chamoli, Haridwar, Rudraprayag, Champwat, US Nagar and Dehradun, NGO Room to Read India Trust, New Delhi is associated with Room to Read Programme, NGOs NIOH and NIVH are associated with Health Camps and Appliances. Bal Kalyan Parishad Uttaranchal is associated for health camps. In State Plan no

financial aid is provided to NGO partners. These NGOs are associated only to implement certain activities under SSA programme at state level.

The year of association of the NGO is below:

Sl. No.	Name of the NGO	Programme	Year of engagement
1.	Azim Prem Ji Foundation, Bangalore.	CALP	2002-03
2.	Azim Prem Ji Foundation, Bangalore.	LGP	2005-06
3.	Shri Bhuvneshwari Mahila Ashram, Tehri	“Learn English” Radio Programme	2003-04
4.	NIOH, NIVH,	IED	2001-02
5.	Uttaranchal Seva Nidhi, Almora	ECCE	2002-03

Apart from above, 39 NGOs are working in close coordination with the District Project Offices at district level in running of ECCE, EGS, AS, AIE centers in the districts.

In **Chandigarh**, NGOs are associated in the implementation of SSA particularly for mainstreaming of students through alternative strategies in Chandigarh U.T. However, no financial assistance is provided to them. Two NGOs were associated for imparting in-service training to teachers.

In **Lakshadweep**, in the field of education, no established NGOs are functioning. As the education of Lakshadweep being provided to the natives of Lakshadweep at all levels from Nursery to University stage by the State, private participation in the field of education is minimum. However, the SSA Directorate in Lakshadweep is trying to involve Parent Teacher Association and Panchayat representatives in SSA implementation

Para 7.7.1: Irregular award of contract to M/s Ed.CIL for providing technical support to the Ministry: The Ministry had entered into an agreement through Ed.CIL with the Institute of Public Auditors of India (IPAI), New Delhi for reviewing the implementation process of SSA

and with the National Institute of Administrative Research (NIAR), Mussoorie for conducting a study of capacity building in the non-DPEP states. A total amount of Rs. 82.87 lakh was paid to both the IAPI and NIAR during 2003-04. In terms of the agreement between Ed.Cil and the Ministry, Ed.Cil was to be paid 16 per cent of the expenditure as service charges. As per the provisions of General Financial Rules (GFR), open bids should have been invited as the value of the contract had exceeded the prescribed limit of Rs. 20 lakh. Moreover, there was no mention in the contract about Ed.Cil. sub-contracting the work to these institutes. Had the Ministry entered into an agreement directly with these two institutions, it could have saved Rs. 13.26 lakh.

The Ministry stated (May 2006) that as Ed.Cil had already been engaged for providing technical support, the service contract for SSA was also entrusted to the firm. It was also stated that Ed.Cil. was empowered to engage specialized organizations to carry out the tasks for SSA and it had accordingly entered into subcontracts with IPAI and NIAR.

The Ministry's reply is not tenable as the course of action adopted by them in engaging Ed.Cil. was in contravention of the provision of the GFR, which required invitation of competitive bids through a tendering process. The work should also not have been commenced without prior execution of contract documents. Further, direct engagement of the organizations would have saved the Ministry an amount of Rs. 13.26 lakh.

Response of Ministry of Human Resource Development: The service agreement entered into with Educational Consultant India Limited (Ed.CIL), a dependent organization of this Ministry, is for providing technical support at national level and state level for the implementation of the SSA programme and not for reviewing the implementation process of SSA as indicated in the audit report. Accordingly, a Technical Support Group was established in Ed.CIL for this purpose. The service Agreement entered into between MHRD and Ed.CIL is on single source basis which is a national level procurement prescribed by Government of India. Approval of Secretary (EE&L) who is the competent authority, in consultation with the Financial Advisor was obtained for the engagement of Ed.CIL for providing technical support under SSA. The Ed.CIL had already been providing a similar service to the Department of Elementary Education and Literacy under the DPEP programme since 1994 and therefore was a tried and tested organization with adequate experience as a technical support agency for SSA.

Ed.CIL was already engaged since 1994 for providing technical support under DPEP. This service agreement was continued up to 30th June 2003. From 1st April 2001 onwards Ed.CIL was also providing technical support under SSA and as such retrospective effect was given in the MOU to cover its commitment towards SSA component. Since Ed.CIL was already providing technical support under DPEP till 30th June 2003, there was a delay in signing the service agreement for providing technical support under SSA and the agreement was signed on 6th August 2003 giving retrospective effect from 1st April 2001.

The service contract with Ed.CIL provides for the submission of an Annual Work Plan and Budget for its technical support services in Clause 6 of the Agreement between the Ministry and Ed.CIL. The Project Approval Board of SSA, approves the annual work plan and budget for the Technical Support Group for the programme in Ed.CIL, each year.

The payments made to IPAI and NIAR are under the sub-contracts entered into by Ed.CIL under the main service agreement between MHRD and Ed.CIL. Clause VIII of this service agreement provides payment of 16% of the expenditure of the year as service charges plus applicable service tax to Ed.CIL. On the basis of this provision, Ed.CIL has charged the service charges and service tax from MHRD on the payment made to IPAI and NIAR for the services provided by them. It may further be noted that engagement of specialized organizations to carry out tasks for SSA, is within the purview of Ed.CIL. Ed.CIL engages with the institutions, negotiates the nature of tasks to be done, details of the time frames, resource personnel and cost norms before financing the sub contracts. The experts engaged in Technical Support Group by Ed.CIL scrutinize the reports submitted by IPAI and NIAR as this expertise is not available in the ministry and take follow up action. There is thus a quantitative investment of time, effort, supervision and professional capacity by Ed.CIL in sub-contracted tasks too. The payment of Rs.13.26 lakh made to Ed.CIL is thus justified.

Para 8: Conclusion

The programme planned to be taken up earnestly and seriously by the Ministry for achieving the rather ambitious targets required enormous funding and serious commitment on the part of implementing agencies including state government. There was substantial under funding as the funds made available were short of the requirement approved by the Project Approval

Board. Under provisioning ranged from 43 to 57 per cent during 2001-02 to 2004-05. Even after four years of the implementation of the scheme and utilization of almost 86 per cent of the funds available with the implementing agencies, the revised target of SSA to enroll all children in schools, education guarantee scheme, alternative schools, back to school camps by 2005 was not achieved as there were still 1.36 crore children (40 per cent of the total 3.40 crore children) out of school in the 6-14 age group. Interventions by the project implementing agencies were deficient to a large extent leading to substantial gaps between planned and actual achievements in key areas such as classrooms, text books distribution, provision of teachers, their training and other infrastructure, affecting the quality of education and coverage. There were diversions and misutilisation of funds meant for SSA.

Outreach of education to focus groups and disabled children was inadequate. Meetings of the general council and executive committee to watch the progress of activities of the programme were not held at prescribed intervals resulting in ineffective monitoring of the programme SSA, which is a significant initiative to bring back all the children in the targeted age group to schools has achieved the targets only partially so far.

Response of Ministry of Human Resource Development: The period 2001-02 to 2003-04 were the initial years of SSA implementation and the provision of funds in the Central Budget was less, probably because the programme was still being rolled out in the States and the capacity for implementation was being built up. The PAB has been approving slightly higher outlays taking into account the likely low performance of some States or some interventions, due to unforeseen constraints such as floods, elections, court interventions etc.

However, there has been a marked step up in the Central Government's budget allocation from the year 2004-05 to 2006-07 at RE/BE stage, as the States' became fully conversant with the programme and the implementation machinery was geared up. It must also be noted that the Government of India levied an Education Cess from 2004-05, which boosted the Central Government resources in providing funds to SSA. The Education Cess received during the year 2004-05 was to the extent of Rs.4176.92 crores and in 2005-06 it was Rs.4477.14 crores. The position of outlays, budgets, releases & expenditure since 2004-05 shows a marked improvement in the SSA programme, as shown below:-

(Rs. in crore)

Year	Outlay approved (GOI share)	Budget Estimates (GOI)	Revised Estimates	GOI funds released	State share released	Expenditure
2004-05	8337.66	3057.08	4753.63	5043.98	1704.74	6598.39
2005-06	10074.61	7800	7810.75	7511.19	2725.75	10002.33
2006-07	15661.70	11000	-	5240.44*	1635.85*	5543.38*

* Position as on 30th September 2006.

The amount of expenditure of Rs.11133.57 crore indicated is the total expenditure for **all interventions under SSA, which includes “in school” activities as well as provisions to bring out of school children to education.** Only about 7% of SSA funds go to target enabling of out of school children to come into the education fold.

From 4.4 crore, out of school children in 2001 (Census 2001), the number came down to 1.34 crore in July-August 2005 (as per SIR-IMRB survey). Thus, after 4 years of implementation of the programme the percentage of children out of school came down from 28% to 6.94%, in the total age cohort of 6-14 years. The reports of States/UT's of April'06 reveal that the number of out of school children has come down further to 70 lakhs.

It may be noted that the most “hard to reach” are now being targeted under SSA, as they are (a) children living in remote and very small and scattered habitations, (b) children belonging to migrant families (c) children helping parents on farms and /or other livelihood earning activities (d) urban deprived children, street children (e) children with the special needs due to disabilities (f) older children, specially girls who had dropout due to socio-economic or domestic constraints etc. The States/UT's are undertaking context specific strategies to bring these out of school children to the education system. SSA is targeting resources to address these specific areas by focusing on districts with highest number of out of school children and districts with majority of disadvantaged social groups.

Context specific interventions such as bridge courses, both residential and non-residential, centres with flexible timings, seasonal hostels, home based education, mobile schools, camp schools for migrant children etc are being advocated and put into place by all

States/UTs The Ministry has also coordinated 17 orientation and capacity building workshops with States/UTs with illustrative case studies of good practices, to encourage State/districts to do context specific interventions for such categories of children. In 2006-07, flexible schooling facilities, for targeting these most difficult to reach children, have been sanctioned to the tune of EGS centres for 47 lakh children and AIE facilities for 51 lakh children. Furthermore, SSA has sanctioned 5 lakh classrooms to help improve accessibility to schools and 1.97 lakh teachers in 2006-07. SSA has targeted 50% of SSA's outlay to the 5 States, with the largest out of school children namely, Bihar, Uttar Pradesh, Madhya Pradesh, West Bengal and Rajasthan. SSA funds have been targeted to the 48 districts identified in 2005, as having more than 50,000 out of school children, which have reduced to 29 districts, in 2006. 1180 residential schools for older girls have been sanctioned under the KGBV scheme. The Ministry is also coordinating a household survey across all States and UT's, to once again get updated disaggregated data on "out of school" children in the country by early 2007.

SSA is upto 2010. The programme guidelines have a ceiling of 33% on civil works per district, due to which school infrastructure requirements in a district can be met in an incremental manner through the duration of the programme.

The Ministry has taken several steps to provide infrastructure to schools in a rational manner. Total infrastructure gaps have been assessed based on 2004-05 DISE data and districts with the highest gaps identified. To meet the infrastructure gap targeted allocations have been made in 2006-07. SSA has sanctioned an unprecedented 5 lakh classrooms (including schools) in 2006-07. The States have also been asked to increase their capacity to implement these works more efficiently, by providing timely training to Village Education Committees, convergence of funds for drinking water and sanitation programmes of Ministry of Rural Development and deployment of adequate technical manpower to supervise quality of construction.

The Ministry has analyzed DISE data of 2004-05 and found that there is a gap of 10 lakh classrooms, 4 lakh toilets and 78 thousand drinking water facilities in elementary schools. To cover this gap, the Ministry has sanctioned 5 lakh classrooms, 59,000 drinking water facilities and 57,327 toilets in 2006-07. To close the gap of toilets and provision of drinking water facilities in rural areas, convergence with Department of Drinking Water Supply, Ministry of

Rural Development through their schemes of Total Sanitation Campaign and Drinking Water is being done. The Ministry has also written to all the States to provide electricity to the schools in convergence with Rajiv Gandhi Rural Electrification Scheme of Ministry of Power, Government of India.

The district school infrastructure plan is prepared by each district in support of its Annual Work Plan & Budget. Based on requirements projected thus by the district, the Project Approval Board approves the outlay for civil works for each district. Within the overall ceiling of 33% per districts, priority is given to school buildings, additional classrooms, first and then to drinking water, toilets, electrification etc.

In the initial years there were cases of disruption and delay in distribution of textbooks to focus group children in some States. However, the procedure and processes of textbook distribution have been streamlined and States are supplying textbooks to eligible children in a timely manner.

As per SSA norms, primary/alternative schooling facility is to be provided within one km of every habitation. Provision for this can be made by opening new schools as per State norms or by setting up Education Guarantee Scheme (EGS)/schools in unserved habitations where there is no primary school within 1 km. It may be noted that there is a ceiling of 33% on civil works under SSA, per districts and therefore school buildings and other infrastructure can come up only, incrementally. Under SSA 69,000 primary schools and 1.07 lakh EGS centres were provided during the period 2001-02 to 2004-05 to cover school less habitations. Subsequently another 65,000 primary schools and 31,000 EGS centres were provided in the years 2005-06 and 2006-07.

As per State reports only 20,895 habitations still need primary schools, even though they are presently covered under EGS/AIE facilities. States have been requested to verify their requirements and include full coverage, in the annual work plans of 2007-08. States have also been asked to re-look at their norms for opening schools in small habitations. Assam and Manipur have been requested to lay down a clear policy on opening of new schools.

SSA sanctioned 596248 teachers to the States/UT's. out of which 328785 teachers have been recruited by the States/UTs up to 2004-05. This has improved the Pupil Teacher Ratio (PTR) from 1:46 in 2002-03 to 1:43 in 2004-05 in primary and 1:30 in 2002-03 to 1:29 in 2004-05 in upper primary. The Ministry has further sanctioned 4,15,855 teachers to the States/UT's during the year 2005-06 and 2006-07 which will further improve the teacher pupil ratio to the desired level of 1:40. States/UTs are also advised by the Ministry for rationalization of teacher post to provide adequate number of teachers in rural areas and also hard to reach areas. In SSA 10.12 lakh teachers have been sanctioned so far, against which 6.92 lakh teachers have been recruited.

In principle, 20 days teacher training is to be conducted for teachers as in service training under SSA. However, training of teachers takes into account the fact that there should be minimum disturbance in a school and therefore, States train teachers in phases. Some State had also to create decentralized institutions and capacities to provide teacher training, which delayed coverage of all teachers in the initial years. In the North Eastern States and UT's there was shortage of skilled Resource Persons and resource institutes, which were set up as BRC/CRC's etc under the SSA. In respect of shortfalls in coverage of teacher training and to further issued clarification to States on methodologies and contents of teachers training NCERT issued detailed guidelines on teacher training in 2005. Shortfalls in teacher coverage for in-service teachers training are also due to teachers engaged on elections/census/pulse polio immunization duties, non recruitment of targeted teachers, non availability of trained teachers for some subjects like English, Mathematics etc, resentment on the part of community on account of keeping teachers away from classrooms for long durations, resentment on the part of teachers union etc.

Out of Rs.99.86 crore reported 'as diversion of funds' by audit, Rs.48.95 crore was spent on items covered under SSA and of the remaining Rs.50.91 crore corrective steps have been taken.

Further, out of Rs.472.51 crore reported by audit as "other irregularities", as reported by States only Rs.3.04 crore may be classified so. The audit has included the activities under DPEP, which is outside the context of the SSA and as such Rs.28.35 crore pertains to a non-refund of unutilized DPEP funds in Madhya Pradesh cannot to be accounted for under SSA performance

audit. Only one case detected in Haryana of Rs.1.46 crore pertaining to purchases beyond delegated powers by a district level officer, has been pointed out in which disciplinary action has already been initiated by the State. In the case of Rs.28.35 crore where SSA guidelines have not been adhered to, the State has since reported that the unutilized fund under DPEP is being refunded to Government of India.

The SSA identified nearly 30.38 lakh CWSN as on November 2006 against which 20.51 lakh CWSN are enrolled. All CWSN cannot be directly enrolled in schools after identification or provision of assistive devices. Some of them have to be prepared for inclusion by providing them training on activities of daily living and to impart to them basic functional literacy. The school is prepared in two ways for enrolling CWSN: Firstly, teachers are oriented on inclusion and classroom management of CWSN. Similarly, peers are also sensitized to accept CWSN as their friends and grade mates. A second way by which schools are prepared is by making them barrier-free to enable the CWSN to access their classrooms easily. Hence, the enrollment of CWSN after identification is not automatic and it takes some time to complete the formalities. The Ministry is however extending help to States by providing training to teachers on the location of CWSN, barrier free features in regular schools, resource teachers at block level, appropriate assistive devices, Braille books to visually impaired children, Developed and disseminated 3 documents (Manual on Inclusive Education, NGO book on Inclusive Education SSA and book on home-based education) and Holding quarterly national level workshops to brief the States on the method of education to CWSN to create conducive environment to ensure education of CWSN

The SSA National Mission consists of Governing Council, Executive Committee, Project Approval Board, Department of Elementary Education & Literacy and Director General of SSA. Therefore all the officers working in the Department are part of SSA National Mission. Moreover, all officials of Elementary Bureau are working in various capacities for SSA National Mission, such as the Secretary, Elementary Education Bureau as Chairman of Project Approval Board and the Joint Secretary, Elementary Bureau in charge of SSA as Director General of SSA and Member Secretary of General Council and Executive Committee of the National Mission, and Deputy Secretaries/Directors of Elementary Bureau as Member Secretaries of 6 SSA Sub-sections and also assist the DG-SSA and the Project Approval Board. Therefore, the contention

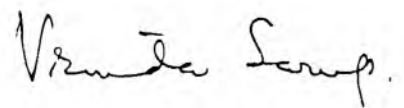
Mission is not acceptable. The Chairman of National Mission, in the General Council is the Prime Minister and the Minister for Human Resource Development heads the Executive Committee of the National Mission. The availability and convenience P.M. and HRD Minister is taken before convening meetings of the General Council and Executive Committee. The National Mission is expected to meet once in six months. Since operationalization in 2005, it has met regularly. Important decisions to guide the SSA and improve its design have been taken by the National Mission.

Besides that the Ministry reviews the main programmatic components of the SSA programme on a monthly and quarterly basis. The Ministry also collects school-wise data on more than four hundred variables through a computerized annual statistics system called DISE, every year, to track key educational indicators and school infrastructure etc.

In addition to verify the situation through independent inputs, the Ministry has engaged 41 reputed Social Science institutes in the country to conduct field visits and report on the same. Six monthly Joint Review Missions consisting of independent educational experts monitor the progress of SSA through field and institutional review of the programme.

Further more, independent studies and surveys are also conducted by the Ministry to provide feedback on the effectiveness of SSA interventions. For e.g. a study on teacher absence, student attendance, time on task in classrooms etc are underway, while a national sample survey on learning achievement levels of pupils in classes III, V and VII/VIII has been completed.

As can be seen above the Ministry has taken adequate measures to monitor and supervise SSA activities and audit's contention of ineffective monitoring of the programme cannot be accepted.



(Vrinda Sarup)
Joint Secretary to Government of India

**State wise responses on diversion of funds and financial irregularities
(Refers to Paragraph 7.2.4.1)**

7.2.4	Financial irregularities															
7.2.4.1	<p>Diversion of funds and financial irregularities Audit examination revealed that funds amounting to Rs. 99.88 crore were diverted from SSA for meeting expenditure not covered under the scheme in eleven states as indicated in Table 3.</p> <p align="right"><i>(Rs. In crore)</i></p> <table border="1" data-bbox="396 474 1181 766"> <thead> <tr> <th>S.No</th> <th>Name of State/UT</th> <th>Period</th> <th>Amount</th> <th>Reasons for diversion of funds</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Assam</td> <td>2002-05</td> <td>6.81</td> <td>To meet the expenditure on other activities/schemes (UNICEF: Rs. 50.47 lakh, XI Finance Commission Award: 75.50 lakh, PMGY : 5.55 crore) not approved by PAB</td> </tr> </tbody> </table>					S.No	Name of State/UT	Period	Amount	Reasons for diversion of funds	1.	Assam	2002-05	6.81	To meet the expenditure on other activities/schemes (UNICEF: Rs. 50.47 lakh, XI Finance Commission Award: 75.50 lakh, PMGY : 5.55 crore) not approved by PAB	<p>The Ministry obtained reports from the States/UTs, which revealed that out of Rs.99.86 crore reported as diversion of funds, Rs.48.95 crore was spent on items covered under SSA and remaining Rs.50.91 crore corrective steps are being/have been taken as follows:</p> <p>Assam (a) Matter has been taken up with UNICEF authority for early settlement. However, an amount of Rs. 2.69 lakh has been reimbursed, reducing the balance to Rs. 47.78 lakh (b) As regards transfer of Rs.75.59 lakh to DMC Hailakandi, steps are being taken to adjust the amount from State share which is expected to be completed within current financial year. (c) Though the diversion from Prime Minister's Gramin Yojana (PMGY) as shown by audit was Rs. 5.55 crore, the actual transfer from PMGY to SSA was Rs. 4.75 crore in three instalments of Rs. 2.25 crore, Rs.0.50 crore and Rs.2.00 crore on 12.08.2003, 18.08.2003, 28.08.2003 respectively, which was already recouped on 15.09.2003</p>
S.No	Name of State/UT	Period	Amount	Reasons for diversion of funds												
1.	Assam	2002-05	6.81	To meet the expenditure on other activities/schemes (UNICEF: Rs. 50.47 lakh, XI Finance Commission Award: 75.50 lakh, PMGY : 5.55 crore) not approved by PAB												
	<table border="1" data-bbox="396 920 1181 1021"> <tbody> <tr> <td>2</td> <td>Bihar</td> <td>2003-05</td> <td>15.80</td> <td>To meet the expenditure on salary on teachers, mid day meal scheme and purchase of utensils.</td> </tr> </tbody> </table>					2	Bihar	2003-05	15.80	To meet the expenditure on salary on teachers, mid day meal scheme and purchase of utensils.	<p>Bihar : Rs. 30.07 lakh and Rs.113.44 lakh totaling to Rs.143.51 lakh utilized by DPO, Patna for the purpose of Mid day Meal has already been refunded and credited to SSA Account on 19-10-2005 and 30-12-2005 respectively.</p> <p>The expenditure met on teachers', Panchayat Shiksha Mitra (PSM) salary of Rs.1436.49 lakh, the DPOs have been instructed to ensure refund of SSA amount utilized for the purpose of payment of honorarium to PSM appointed by State Government.</p>					
2	Bihar	2003-05	15.80	To meet the expenditure on salary on teachers, mid day meal scheme and purchase of utensils.												
	<table border="1" data-bbox="396 1236 1181 1398"> <tbody> <tr> <td>3.</td> <td>Himachal Pradesh</td> <td>2004-05</td> <td>0.24</td> <td>To meet the expenditure on liquified petroleum gas (LPG) connections for running centrally sponsored mid-day meal scheme.</td> </tr> </tbody> </table>					3.	Himachal Pradesh	2004-05	0.24	To meet the expenditure on liquified petroleum gas (LPG) connections for running centrally sponsored mid-day meal scheme.	<p>Himachal Pradesh : School Grant of Rs. 2000/- per school per year is permissible for replacement/purchase of nonfunctional/new equipments. This is in line with the observations of Hon'ble Supreme Court of India which had directed provision of hot cooked mid day meal in each school. LPG is convenient and environment friendly and SSA Guidelines and clarification cover the procurement of LPG connection. Therefore the</p>					
3.	Himachal Pradesh	2004-05	0.24	To meet the expenditure on liquified petroleum gas (LPG) connections for running centrally sponsored mid-day meal scheme.												

					Executive Committee of SSA which also has the representation of Government of India, decided to supply LPG connection to Schools.
4.	Gujarat	2002-03	22.88	To meet the expenditure on other activities not covered under SSA. To meet the expenditure of Bhoomjpujan of Gujrat Council of Education Research and Training Centre, Gandhinagar	<p>Gujarat : Expenditure of Rs.22.88 crores for activities not covered under the scheme: - During the financial year 2001-02 to 2004-05 Gujarat Council of Primary Education was engaged in rehabilitation project, funded by Netherlands DPEP-II, DPEP-IV and earthquake projects funded by SSA. The funds for the projects were received from Government of India and Government of Gujarat for timely completion of the earthquake rehabilitation programme. it was necessary to provide with the funds to these programme, which needed timely fund support, so that the programme may not suffer or hamper. The diversion of fund was a temporary arrangement to give fill up to rehabilitation activities, which have now been settled with SSA accounts. Hence, the irregularities may now be condoned and Para may be settled.</p> <p>Preventative measures have been taken to avoid recurrence of such mistakes. The observation has been brought to the notice of the authorities of state and districts concerned with the project management. Henceforth, the authorities are forbidden to use or divert any fund of SSA to other schemes, activities not covered under SSA. Hence from the year 2005-06 onwards, no such mistake of diversion of SSA fund to other scheme/activity has been occurred. The fund was recouped when the fund from earth quake rehabilitation programme was made available.</p> <p><u>Expenditure of Rs.4 lakhs on Bhoomi Poojan :-</u></p> <p>As a pre-project activity of Sarva Shikhsa Abhiyan, a one-day orientation programme of school headmasters, Block Resource Centre (BRC) and Cluster Resource Centre (CRC) co-coordinators, selected teachers, community leaders, VECs members, DIET principals and district level officers from Ahmedabad and Gandhinagar was organized in the campus of GCERT. The objective of the congregation was to orient them on new pedagogy and their role in implementation of the SSA project for which grass-root level community mobilizations was essential.</p> <p>Adequate precautions and care have been taken to safe guard the project</p>
			0.04		

					interest. All the concerned officers are asked to work with precision and care and adopt such procedure that do not entail additional and unavoidable expenditure on such occasion. However, Rs. 4.27 lakhs has been refunded to Government of India from the State grant vide D.D.No. 664917 dated 09.10.2006. of State Bank of Saurashtra.
5.	Karnataka	2001-04	8.08	To meet the expenditure on research and education, salary of teachers, sports fee, sports funds, library fee etc.	<p>Breakup for Rs.8.08 Cr.</p> <p>Reimbursement of non-governmental fees Rs. 430.00 lakhs. Amount spent on redeployed teachers Rs. 43.66lakhs In-service teachers Training fund utilised for SDMC trainings. Rs.234.00 lakhs. Payment towards deploying retd. teachers for class VIII. Rs. 100.00 lakhs. <u>Total Rs.807.66 lakhs.</u></p> <p>Rs.430.00 lakhs. This amount was spent under SSA out of the allocation approved for the innovative activities during the period from 2001-02 to 2004-05 and was booked under the Head Innovative Activity only. This was resorted to, for supporting retention and encouragement to the children belonging to the Special Focus Group. This practice of reimbursing the Non- Governmental Fees was discontinued from 2004-05 and from the year 2005-06 the funds earmarked for SC/ST activities under Innovative Activities have for educational tour of the Special Focus Group children (Chinnara Karnataka Darshana). (Rs. 430.00 lakhs). Since the allocation has been utilised for the activities approved under SSA only, there is no diversion of funds and the observation may be dropped</p> <p>Rs.43.66 lakhs: This expenditure was incurred for payment of salary to 118 teachers deployed against the teachers approved for 59 New Primary schools sanctioned in the year 2001-02, which was filled in the year 2002-03. In order to see that the children are not deprived off the teaching due to lack of teachers and because of the expected delay caused in the process of recruitment of teachers, this was resorted to. In view of these reasons, the expenditure of Rs.43.66 lakhs incurred on this account is not a diversion of funds.</p> <p>Rs.234.00 lakhs: An amount of Rs. 234.00 lakhs which was released for In-service teachers training and Training of SDMC members was utilised for activities like, Computer education, Bandini, Keli- kali, (Radio Programmes), and Edusat programme which were also the activities</p>

approved under SSA for the period covered in the audit. This was resorted to for the reasons that; i) during 2003-04, the SDMCs were not established in full and
 ii) The teacher posts approved for the year 2003-04 was not filled due to the procedural delay. With a view to implement the activities under Research and Evaluation, approved under SSA, the unutilized amount under this head was utilized for the activities, which were also approved under SSA for the year. This fact was also brought to the notice of the Executive Committee in the meeting held on 21-8-2004. There has been no excess expenditure over and above the allocation approved for the year.

Rs.100.00 lakhs.

During 2003-04 the State Govt. has ordered inclusion of VIII Class to the ambit of Primary Education. This needed for providing additional Trained Graduate Teachers. PAB in its meeting held on 18.6.2003 approved 2632 Trained Graduate Teachers for Govt. Higher Primary Schools. In order to see that the children admitted to class-VIII, are not deprived of the teaching due to lack of teachers for that class, retired teachers were engaged on contract basis as a temporary measure since the recruitment of teachers took some time. Hence there is no diversion of funds since the expenditure is covered in the SSA as per approved AWP&B for 2003-04. The objection may kindly be dropped.

6.	Madhya Pradesh	2001-04	15.52	To meet the expenditure under Mahila Padhana Badhana Andolan (MPBA), printing of examination papers and calendar, honorarium to Shiksha Karmis, Raja Ram Mohan Roy foundation, village libraries etc.
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(i) **Mahila Padhna Badhna Andolan** was a common strategy of mobilisation of illiterate parents and Girls implemented under SSA in convergence of Total Literacy Campaign (TLC). SSA Scheme permits community mobilisation and PTA member's training for this. Rs.157.644 Lakhs was approved under Innovation as Balika Shiksha Shivir & Girls mobilisation and Rs.124.476 Lakhs was approved for Community mobilisation by PAB in SSA AWP&B for the year 2002-03. The illiterate parents of school going children have been mobilised and motivated at the same time and at a common place, to avoid extra expenditure on this activity at different time. Therefore it should not be treated as diversion of fund.

(ii) **Printing of examination papers.** Regular evaluation of the students by conducting examination etc. is an important part of SSA activities. According to the provision of Madhya Pradesh Jan Shiksha Adhinyam 2002, the achievement level of the students of class 5th & class 8th (for every Assembly seat) is required to be presented before the Vidhan Sabha. To maintain the uniformity of the question papers across

the State, the question papers were developed and printed at State level. The work was done under the head for 'evaluation' under SSA. Therefore, any diversion of the funds was not made at any level for this purpose.

Year	REMS AWP&B Provision (Rs. In lakh)
2002-03	410.47
2003-04	1494.28
2004-05	1497.86
2005-06	930.38

(iii) **Honorarium of Shiksha Karmis** : Further instruction has been issued to Betul district, to reimburse the advance money from District, Education Office of district to SSA account. It is further instructed that DPO may deduct that amount from the funds, to be sent to DEO CEO for the payment of salary of Samvida Shikshak grade-III (of upgraded EGS to PS) & Samvida Shikshak grade-II (of Upper Primary School).

(iv) **Raja Ram Mohan Rai Foundation, village libraries etc.** : To make the teaching learning process interesting, and to provide reference material to the teachers and students, process of developing libraries at school level is going on in the state, with the help of Raja Ram Mohan Rai Library Foundation (RRRLF) Kolkata. Under the matching scheme of RRRLF Kolkata, the state is required to provide 40% share to RRRLF and remaining 60% amount may be met out by that Foundation. To develop libraries at village level under single roof, some books were purchased through RRRLF Kolkata. For this activity, Budget has been approved under innovation head of SSA for library development. Therefore, it should not be treated as diversion of fund. AWP Provision for Library Books under Innovation head is as follows:

Year	Library Books AWP&B Provision (Rs. In lakh)
2004-05	154.40
2005-06	393.08

7	Maharashtra	2003-05	3.27	To meet the expenditure on other purposes/schemes not envisaged in SSA.
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The Pimpri Chinchwad Municipal Corporation, Pune had utilised the funds for construction of School buildings instead of Ward Education

					<p>Committee. This was done due to the fact that the Geographical location and the sites where the school buildings were to be constructed, required the change / modification in the type plan. Accordingly, a proposal was submitted to Government of India for obtaining the approval of PAB and the same was approved by the PAB in relaxation of community role in construction of school infrastructure.</p>
	8.	Meghalaya	2004-05	4.31 To meet the expenditure on salary to teachers not engaged under SSA.	<p>Meghalaya : The position of Rs. 4.31 crore referred to in the audit report is given below: The amount of Rs. 2.97 crore was the salary for the year 2004-05 for 1674 teachers of 837 Lower Primary Schools brought under SSA in the entire State. This amount was released by the SPD during 2004-05 to the districts concerned according to their entitlement as per the approved AWP&B of 2004-05. Hence, question of diversion of fund by way of meeting salary of teachers not engaged under SSA does not arise.</p> <p>Rs. 1.32 crore reflects the position of a particular district (Ri-Bhoi) which comprised as follows:</p> <ul style="list-style-type: none"> (i) Salary of 60 LP School Teachers from 01-03-04 to 31-08-05 = Rs. 32.40 lakh (ii) Salary of 42 UP School Teachers from 01-03-04 to 31-08-05 and 30 UP School Teachers from 01-02-05 to 31-08-05 = Rs. 57.97 lakh (iii) TLE to Schools at (i) and (ii) above = Rs. 42.00 lakh <p>In principle, the aforesaid schools were to be covered under SSA and provisions for salary and TLE of these schools had been made in the AWP&B of 2003-04, 2004-05 and 2005-06. Fund to the district was also released during 2003-04, 2004-05 and 2005-06 according to the Budget provision. However, the formal approval of the Executive Committee bringing the aforesaid Schools under SSA was delayed due to circumstances beyond our control which resulted in salary and TLE to the aforesaid schools remained undischursed in the district till July 2005. Necessary Executive Committee's approval bringing the aforesaid schools under SSA had been accorded in April 2005 and the salary and TLE released to the schools concerned. Since the district released the fund to the schools concerned only after the schools got the formal approval, question of diversion of SSA fund to unapproved schools does</p>

				not arise. Rs. 0.02 crore is the salary of teachers appointed in place of teachers deputed to BRC. Provision for payment of such salary is provided in the BRC head of the AWP&B of the respective year. Some districts have classified the expenditure against the provision of Resource Persons pay in the BRC Head as officiating pay because they remained as teachers so long the deputed teachers continued in the BRC. Since the officiating pay was met from the BRC Head where adequate provision had been made, question of diversion of fund does not arise.
9	Tamil Nadu	2004-05	4.28	To meet the expenditure on designing of material for activity based learning (ABL), printing of ABL cards, preparation of textbooks, revision of education rules, purchase of computers etc.
				<p>The Project Approval Board in its 81st meeting held on 12.04.2006 has accorded the following approval</p> <p>"7. Other approval of PAB</p> <p>(ii) The expenditure incurred in the previous years by the State Society on self-learning material under the Activity Based Learning (ABL) from SSA funds available in different heads was approved ex-post facto as valid investment for quality improvement in learning. The State used such funds for quality improvement and innovation, which are stated guidelines of SSA"</p> <p>In the AWP&B for 2006-07, under Activity Code 16-01 Teachers Training, a provision of Rs.695.060 lakhs is approved towards <u>modules/SLM/ABL cards/RP Training</u>. In view of the above points the amount spent for ABL cards is a valid investment for quality education and it is not diversion of fund.</p> <p>Preparation of textbooks, revision of education rules- Rs.0.56 crore.</p> <p>Part of SSA's mandate is improvement of quality of textbooks and TLM. Any expenditure towards improving the same can by no stretch of imagination be called unauthorised. The expenditure on preparation of text book for Std VII and VIII etc., and the preparation of English book for Std. I comes under pedagogic component and it cannot be considered as an unjustified payment. Being the stakeholder of elementary education (I-VIII Std) the payment towards the revision of Educational Rules was just and fair. The PAB approval on textbook is only in respect of free textbook, which is not availed by the State Government vide para 25 of the Manual on Financial Management and Procurement. Under SSA any intervention to improve quality of</p>

teaching learning material is acceptable; this flexibility is the sine qua non of SSA. It is reiterated that the expenditure was for "Development of better teaching learning material" and not for free distribution of text books which is a State Government Scheme.

The expenditure of Rs.0.56 crore was incurred during the following period.

Date	Amount
21.03.03	2186840
08.09.03	275750
11.08.04	3015200
24.03.05	93500
Total	5571290

The Manual on Financial Management and Procurement was issued in 2004. The expenditure of Rs.0.55 crore was incurred between 2002 and 2004, keeping in view that under SSA, any intervention to improve develop better teaching material" is permissible. Therefore, this may be considered as an admissible expenditure. Incurring any expenditure, which is not specifically approved by PAB will be curbed in future. Separate proposal will also be sent seeking ex-post facto approval of the PAB regularising the expenditure.

Purchase of computers etc. Rs 0.50 crore

In the AWP&B, under Innovative Activities Computer Education, Rs.15.00 lakh per district per year alone is provided. With this only 50 computers could be provided in each district and introducing computer aided learning to cover all the 6-8 standard children would become a long process. Computer Aided Learning is possible only when infrastructure is available. Towards this end, the computer infrastructure has been put in place by providing four computers for each BRC, meeting part of funds under Training because the computers are used as a training tool and part from Research Evaluation, Monitoring and Supervision (REMS). Since, CAL is a new field and research is to be conducted on the improvement in quality due to use of computer. Hence, expenditure on this item cannot be considered as diversion. Training is being conducted continuously through tie-up with

		<p>agencies like APF, INTEL, etc, free of cost. 7000 teachers were trained on computers.</p> <p>In the Executive Committee meeting held on 23.11.2004, the following issues were considered.</p> <p>The focus for the year 2004-05 was on Computer Aided Learning (CAL) rather than on computer literacy, which was attempted in the previous two years. Under the new proposal, BRCs / Middle schools/CRCs are to function as learning centres which will be initially equipped each with 3-5 systems to provide training to teachers and CAL to the children at the Upper Primary level. Azim Premji Foundation, Bangalore and INTEL have offered to train the teachers free of cost in a phased manner. Azim Premji was ready to supply educational CDs for using in CAL for 6-8 standards children. After approval, by the Executive Committee procurement of computers was resorted to.</p> <p>Computers purchased are not for office use in the BRCs; but for imparting training to the teachers and for use as a Computer Aided Learning Centres for the surrounding schools.</p> <p>The expenditure on purchase of computers from the funds under Training and REMS may be taken as admissible expenditure. Incurring any expenditure, which is not specifically approved by PAB will be curbed in future. Separate proposal will also be sent seeking ex-post facto approval of the PAB regularising the expenditure.</p>			
10	Uttar Pradesh	2004-05	0.52	Purchase of utensils for 2576 primary schools.	<p>An enabling provision was made for districts to use the funds of school grant for purchase of utensils required for cooking meal under Mid Day Meal (MDM) Scheme. This was done with the approval of the Programme Committee of UP Education for All Project Board. It may be pointed out that there was no provision to purchase utensils under MDM. In such circumstances, it was decided to dovetail with SSA for purchase of utensils required in MDM. List of items to be purchased from school grant is decided by the State Project Office at the state level. When the school grant can be used to purchase table, chair, lota, balti, it is not proper to regard purchase of utensils required for MDM in schools as diversion of funds. This is actually an example of good dovetailing & convergence between SSA and MDM scheme.</p>
11	West	2001-	18.15	Uniforms to girl students of primary	Items like, crockery and utensils for Mid Day Meal are SSA related

	Bengal	05	schools, purchase of crockery and utensils for mid day meal scheme, purchase of computers, conditioners, typewriters, Xerox, fax machine, mobile phone's, repair of bungalow etc.	<p>activities. The Mid Day Meal utensils can be purchased from school grant, if no fund available from other schemes.</p> <p>SSA is a time bound programme with project offices set up with staff strength of twenty five and Xerox machine; fax machine & mobile phones are essential for smooth running of SSA activities both in the State and districts. All these expenditures were made from the project management cost both in the districts and in the State and as such the question of diversion of funds did not arise.</p> <p>The repair of bungalow is mentioned in CAG observation yet the original inspection report, which contains details of the audit observation, vide memo no. OA/IR/V-23/123 dated 26.09.2005 received from Sr. Dy. Accountant General (IC), West Bengal, only machines and equipments were supplied to DM Offices and bungalows but it did not mention civil works in bungalow. There was a specific observation at Para 43 of AG's draft review vide memo no. Rep/DP/2005-2006/10/108 dated 21.06.2006 received from Dy. Accountant General (PA) regarding expenditure of Rs. 6.58 Lakh for repair of Bungalow of DM, Nadia. DM. Nadia through Memo No. 1420/SSA dated 11.10.05 informed that no such fund from SSA had placed for repairing DM's bungalow during the year 2002-03 to 2004-05.</p>
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State wise response on other Financial Irregularities
(Refers to Paragraph 7.2.4.2 and Annex-IX)

S.No.	Name of the State/UTs	Year	Amount (Rs. in crore)	Remarks	Comments
1.	Arunachal Pradesh	2001-05	0.05	Loss of interest on account of keeping the funds in current account in Upper Subansiri district.	Immediately on pointing out the maintenance of current account instead of savings bank account by the performance audit team, the DPO, Upper Subansiri district has opened savings bank account with account number 01100009470 at S.B.I. Daporijo on 6-10-2005.
2.	Assam	2002-05	0.58	Loss of interest due to delay in release of funds to SIS by 3 to 11 months	Delay in release of State share and central share was not attributed to SIS. On release of State share, SIS has hardly any control, but steps would continue to be taken to get State share released as early as possible. We are constantly communicating with the State Government for release of the State share in time.
3.	Bihar	2001-05	362.42	(i) Looked as expenditure though the amount was actually advanced to DIOs and other agencies.	This is not correct. No fund transfer to District Office was booked as expenditure. Only the expenditure along with advances for Civil construction work / training etc are treated as expenditure for the purpose of Reporting only as per the provisions of Para 73.1 of the Manual on Financial Management and Procurement. However, such advances are not shown or booked as expenditure in the books of accounts maintained.
		2001-04	39.16	(ii) Difference in the figures of state share as per statement furnished to audit and as per the figure appearing in Annual Accounts.	This has since been reconciled. Details of grant received from GOI / GOB are maintained at SPO.
4.	Gujarat	2002-03	0.05	Excess payment of contingent grant.	As per the provisions contained under the Financial Norms of SSA, BRC is entitled for a contingency grant of Rs.12500 per annum. In fact the utilization of contingency grant made in the 2002-03 was for the year 2001-02 and 2002-03. Being the initial years and all the personnel were not well versed in financial management under SSA. Action is being initiated by SPO to regularize the excess expenses by obtaining approvals for re-appropriation from savings.
5.	Haryana	2001-04	1.0	(i) Amount not refunded to GOI (July 2005) by Parishad though the preparatory activities were	(i) Out of the total amount of Rs. 154.02 lakh, Rs. 54.36 lakh utilized and the unutilized amount of Rs.99.66 Lakh was refunded to Government of India on 19 th January, 2006.

				completed in 2002-03	
		2004-05	0.10	(ii) loss of interest of Rs. 0.10 crore because the funds remained outside the Parishad accounts for 11 months.	(ii) Loss of interest was due to dispute on technical specification for purchase of bicycles for girls under innovative activities through Director General of Supplies and Disposals (DGS & D) rate contract. The demand drafts for the payment of the cost of bicycles were prepared earlier but could not be given to the party till the dispute was resolved. The dispute was subsequently resolved and the bicycles were also distributed to the eligible students.
		2004-05	1.46	(iii) DPO made purchases beyond his powers	(iii) The DPO who made the purchases beyond his delegated powers has been placed under suspension and the charge sheet has been served.
6.	Maharashtra	2004-05	7.21	Interest earned on fixed deposits and saving accounts remained unutilized.	The guidelines for accounting the interest accrued on the funds received from Govt. of India and State Govt. to the State implementation Societies have been issued vide Government of India letter No.15/5/2003-SSA(PR) dated 28 th April 2005. Accordingly action has been initiated to utilize the amount for SSA activities.
7.	Meghalaya	2001-05	0.52	DMC, East Garo Hills made cash payments to 21 parties in contravention of the SSA guidelines.	Cash payment of Rs. 0.52 crore was comprised petty payments made for works of Pre-project activities, Salary of Staff of the District Mission Coordinator and Joint District Mission Coordinator under the head of account of Management Cost, Community Leadership Training at BRC/CRC Level, spot payment of TA/DA to teachers after teachers' training. All concerned have been asked to refrain from making cash payment in future when payment through Account Payee Cheque is possible
8.	Mizoram	2001-05	3.99	Lying unspent as of March 2005, out of Rs. 69.36 crore released during 2001-05	The unspent balance of Rs.3.99 crore was utilized during 2005-06.
9.	Madhya Pradesh	2002-04	28.35	Consequent upon the closure of DPEP Phase I and Phase II during 2002-03, the balances were to be returned. However, Rajiv Gandhi Shiksha Mission (SPO) retained this amount (as on 31 March 2004)	State office has collected an amount of Rs. 11.40 crore including SPO and from 19 districts, which is being sent to Government of India within a week. Remaining amount will be sent to Government of India as soon as the same is received from other remaining districts. State has issued instructions to the Collectors of all the defaulting districts to refund the DPEP fund before 16 October 2006.
10.	Orissa	2003-04	3.11	Advance paid to Director Teacher Education (TE) and SCERT on 31-3-2004 for	In the AWP & B 2003-04, Rs.3.11 crore was earmarked under "Computer Education" for implementation of computer aided education. It was felt that since teachers training and good quality

				<p>implementation of computer-aided education and Innovative Education. It was refunded on 17-9-2004 in full indicating that advance was given only to avoid the lapse of grant.</p>	<p>content development was a focus area of the entire programme, the Director, TE & SCERT should be closely associated with the monitoring and implementation of the programme. Accordingly, the approval of Commissioner-cum-Secretary, S & ME Department, and Chairman, OFEPA was obtained to operate the programme through Directorate TE & SCERT and place the fund with them for drawal and expenditure as per the advise of OPEPA. Accordingly, an amount of Rs. 3.11 crore was placed with the Director, TE & SCERT. Subsequently tender was floated to implement the CAE programme upper primary schools and the process was finalized through a state level purchase committee. As the progress of implementation programme through Director, TE & SCERT was felt to be slow, the fund placed was called back for necessary action at the end.</p> <p>Computer Aided Education has already been implemented in 600 schools in 24 districts from 2004-05. Contracts were awarded to M/s APTECH Ltd. & M/s Educom Datamatics Ltd. on Built, Operate, Own and Transfer (BOOT) basis for a period of 5 years. On this account Rs.3.24 crore was spent during 2004-05.</p>
11.	Punjab	2001-04	4.59	(i) Failure to utilize the funds resulting in loss of interest.	<p>Under SSA GOI releases money directly to Society. As and when funds are received, they are disbursed at the district and sub district level as per AWP & B. Earlier there was no Financial Manual/guidelines approved by GOI for SSA. So Interest is to be computed @ rate prevailing for savings bank account for that particular year and is to be computed on monthly minimum balance available in bank account, instead of yearly closing balances at the rate of Government borrowings & Hence there is no question of loss of interest.</p> <p>The Para has been settled by A.G. Punjab.</p>
		2001-03	1.86	(ii) Survey books and other printed material in five selected districts were purchased without inviting any tenders.	<p>Till 2003-04, there was no Financial Manual to guide on procurement procedures. In that period, purchases were made by calling quotations or getting the work done from Punjab Government sources/ approved sources. The sources from which the quotations were called are the followings:</p> <ol style="list-style-type: none"> 1. Punjab small industries Export Cooperation (PSIEC) which is a Punjab Government owned and controlled corporation. 2. M/s. Ambala Central Cooperative consumer stores is an old Punjab Government store now working under Haryana Government; DC Ambala is the Managing Director of it. It

				is Government approved source. Further since the date of applicability of "Manual on Financial Management and Procurement" the State is strictly following all the procurement procedures specified therein.										
12.	Tripura	2001-05	6.52	(i) Inflated figures of expenditure were exhibited by SIS. Rs. 9.72 crore was lying as unspent as on 31 March 2005, but the SIS exhibited the same as Rs. 3.20 crore.										
		2003-05	1.00	(ii) Rs. 1 crore was lying in fixed deposit account but this was shown as having been spent during 2003-05.										
13.	West Bengal	2002-05	4.98	(i) Extra expenditure on payment of honorarium Shiksha Sahayaka/Sahayikas of Shishu Shiksha Kendras in violation of the norms.										
				The details of the approved budget vis-à-vis the release of fund for EGS type of SSK, upgraded SSKs and MSKs under SSA is given below: The Scenario for EGS type of SSK under SSA										
				<table border="1"> <thead> <tr> <th>Year</th> <th>Approved Budget (Rs. In lakh)</th> <th>% of fund received on total amount</th> <th>Release of fund in favour of PBRSSM (Rs. In lakh)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>2002-03</td> <td>1618.40</td> <td>65 %</td> <td>1581.357 (1435.05 + 120.6035 + 26.00)</td> <td>It includes honorarium of 2 sahayikas</td> </tr> </tbody> </table>	Year	Approved Budget (Rs. In lakh)	% of fund received on total amount	Release of fund in favour of PBRSSM (Rs. In lakh)	Remarks	2002-03	1618.40	65 %	1581.357 (1435.05 + 120.6035 + 26.00)	It includes honorarium of 2 sahayikas
Year	Approved Budget (Rs. In lakh)	% of fund received on total amount	Release of fund in favour of PBRSSM (Rs. In lakh)	Remarks										
2002-03	1618.40	65 %	1581.357 (1435.05 + 120.6035 + 26.00)	It includes honorarium of 2 sahayikas										

					2004-05	3543.29	72 %	1701.49 (1276.12 + 425.37)	
The Scenario for Upgraded SSK under SSA									
					Year	Approved Budget (Rs. In lakh)	% of fund received on total amount	Release of fund in favour of PBRSSM (Rs. In lakh)	
					2004-05	1230.24	72 %	1230.24	
The Scenario for MSK under SSA									
					Year	Approved Budget (Rs. In lakh)	% of fund received on total amount	Release of fund in favour of PBRSSM (Rs. In lakh)	Remarks
					2003-04	2199.41	37 %	813.783	Honorarium released for 2 Samprasarak per MSK Center as per EGS/AIE guideline for all 20 educational districts
						1909.00	72 %	762.30	Honorarium released for 6366 Samprasarak/Samprasrika for all MSK Centers as approved by MHRD, GoI

14.	Chandigarh		4.30	(i) Project Director of Executive Committee issued sanctions of Rs. 4.30 crore in excess of the powers given to him by the Executive Committee.	(i) This is a recurring salary expenditure and no purchase was involved. Hence, there is no violation in this case by Project Director of Executive Committee.
			0.78	(ii) Chairman of the Executive Committee issued sanctions of Rs. 78 lakh in excess of the powers given to him by the Executive Committee	This is a recurring salary expenditure and no purchase was involved. Hence, there is no violation in this case by the Chairman of the Executive Committee.
Total			472.51		

**State wise responses on out of school children
(Refers to Paragraph 7.3.3)**

The position of out of school children in the states revealed during the course of audit is indicated in Table 4.		Assam : The present position of No. of out of school children of the age group of 5 to 14 years in the six districts covered by the Audit has come down to 0.65 lakhs from 4.31 lakhs in 2003-04. Children covered are now 0.79 lakhs, which is approximately 55% of 1.43 lakhs.																					
S.No.	Name of the State	Coverage of target group																					
1	Assam	Out of 1.43 lakh, 0.71 lakh covered (50 per cent)																					
2	Andhra Pradesh	4.23 lakh children were out of school.																					
		<p>Andhra Pradesh : The target of out of school children in the age group of 6-14 years was 4.23 Lakh in 2005-06. The coverage of out of school children has been taken up through the following interventions.</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Intervention</th> <th>No. of Children Covered</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Regular Schools</td> <td>85895</td> </tr> <tr> <td>2.</td> <td>ALS/EGS</td> <td>41252</td> </tr> <tr> <td>3.</td> <td>RBCs</td> <td>49142</td> </tr> <tr> <td>4.</td> <td>NRBCs</td> <td>39126</td> </tr> <tr> <td>5.</td> <td>NC.P</td> <td>55239</td> </tr> <tr> <td></td> <td>Total</td> <td>270654</td> </tr> </tbody> </table> <p>For the year 2006-07 the target of 3.59 lakhs out of school children including drop out will be covered through need based district specific interventions.</p>	Sl. No.	Intervention	No. of Children Covered	1.	Regular Schools	85895	2.	ALS/EGS	41252	3.	RBCs	49142	4.	NRBCs	39126	5.	NC.P	55239		Total	270654
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3	Arunachal Pradesh	Out of 2.87 lakh, 0.57 lakh (20 per cent) children were out of school																					
		Arunachal Pradesh : During 2005-06, 18,921 students were admitted and the remaining 38,079 children will be covered during 2006-07.																					
4	Chhattisgarh	From 4.33 lakh in 2002-03, number of out of school children increased to 4.45 lakh in 2004-05.																					
		<p>Chhattisgarh : The number of out of school children indicated in the audit report as on 2002-03 and 2004-05 is not correct. The Year wise Out of School Children in the State is indicated below: -</p> <p>2002-03— 5.01 lakh 2003-04— 3.66 lakh 2004-05— 2.92 lakh 2005-06— 2.82 lakh 2006-07— 1.69 lakh</p> <p>It may be observed from the data given above that the year wise trend of Out of School Children is declining. During 2006-07 another 1.03 lakh children have been enrolled. Out of the remaining 0.66</p>																					

5 Gujarat	36.62 lakh dropped out from regular classes during 2001-05.	lakh out of school children in the State 0.44 lakh children have been planned to enroll in AIE Centers.																																																																						
		<p>Gujarat : Sarva Shiksha Abhiyan Mission was launched in 2001-02 in Gujarat. The systematic data on class wise enrolment etc. has been collected through DISE under SSA from the year 2003-04 onwards. The data of enrolment for the year 2000-01 to 2002-03 provided along with the Para seems to be collected from the sources from the Director of Primary Education, which does not match or agree with the data collected through DISE under SSA from 2003-04. Therefore the percentage of drop out shown in the Para are confused and did not reflect the correct picture because of using the data collected from the Directorate of Primary Education. As per DISE data the position of dropout is given below:-</p> <table border="1" data-bbox="1196 495 1823 689"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="3">Std. 1 to 5</th> <th colspan="3">Std. 1 to 7</th> </tr> <tr> <th>Boys</th> <th>Girls</th> <th>All</th> <th>Boys</th> <th>Girls</th> <th>All</th> </tr> </thead> <tbody> <tr> <td>2003-04</td> <td>17.79</td> <td>17.84</td> <td>17.83</td> <td>36.59</td> <td>31.49</td> <td>33.73</td> </tr> <tr> <td>2004-05</td> <td>8.72</td> <td>11.77</td> <td>10.16</td> <td>15.33</td> <td>22.80</td> <td>18.79</td> </tr> <tr> <td>2005-06</td> <td>4.53</td> <td>5.79</td> <td>5.13</td> <td>9.97</td> <td>14.02</td> <td>11.82</td> </tr> </tbody> </table> <p>The table above indicates that dropout Rate has reduced to 11.82 % at upper primary (1 to 7) and 5.13 % at primary (1 to 5) level by 2005-06, which shows remarkable decline, as committed by State.</p>	Year	Std. 1 to 5			Std. 1 to 7			Boys	Girls	All	Boys	Girls	All	2003-04	17.79	17.84	17.83	36.59	31.49	33.73	2004-05	8.72	11.77	10.16	15.33	22.80	18.79	2005-06	4.53	5.79	5.13	9.97	14.02	11.82																																				
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6 Haryana	53 percent girls in the age group of 11-14 years and 48 percent girls in the age group of 6-11 years were out of school	<p>Haryana : The number of out of school children gender wise is as given below.</p>																																																																						
		<p>2004-05</p> <table border="1" data-bbox="954 851 1666 1100"> <thead> <tr> <th rowspan="2">Age</th> <th colspan="2">Total Population</th> <th colspan="2">Enrolment</th> <th colspan="2">Out of School</th> <th colspan="2">% of out of school</th> </tr> <tr> <th>Boys</th> <th>Girls</th> <th>Boys</th> <th>Girls</th> <th>Boys</th> <th>Girls</th> <th>Boys</th> <th>Girls</th> </tr> </thead> <tbody> <tr> <td>6-11</td> <td>1586328</td> <td>1316981</td> <td>1509711</td> <td>1234469</td> <td>76617</td> <td>82512</td> <td>4.83</td> <td>6.27</td> </tr> <tr> <td>11-14</td> <td>969324</td> <td>800452</td> <td>910181</td> <td>731079</td> <td>59143</td> <td>69373</td> <td>6.1</td> <td>8.67</td> </tr> </tbody> </table> <p>It is observed from the above table that 8.67% girls in the age group of 11-14 years and 6.27% girls in the age group of 6-11 years were out of school in 2004-05.</p> <p>As per household survey 2005-06 the latest position of out of school children is as under:-</p> <table border="1" data-bbox="954 1226 1778 1372"> <thead> <tr> <th rowspan="2">Age</th> <th colspan="2">Total Population</th> <th colspan="2">Enrolment</th> <th colspan="2">Out of School</th> <th colspan="2">% of out of school</th> </tr> <tr> <th>Boys</th> <th>Girls</th> <th>Boys</th> <th>Girls</th> <th>Boys</th> <th>Girls</th> <th>Boys</th> <th>Girls</th> </tr> </thead> <tbody> <tr> <td>6-11</td> <td>1424846</td> <td>1184537</td> <td>1375521</td> <td>1131574</td> <td>49325</td> <td>52963</td> <td>3.46</td> <td>4.47</td> </tr> <tr> <td>11-14</td> <td>844012</td> <td>708436</td> <td>804762</td> <td>664151</td> <td>39250</td> <td>44285</td> <td>4.65</td> <td>6.25</td> </tr> </tbody> </table>	Age	Total Population		Enrolment		Out of School		% of out of school		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	6-11	1586328	1316981	1509711	1234469	76617	82512	4.83	6.27	11-14	969324	800452	910181	731079	59143	69373	6.1	8.67	Age	Total Population		Enrolment		Out of School		% of out of school		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	6-11	1424846	1184537	1375521	1131574	49325	52963	3.46	4.47	11-14	844012	708436	804762	664151	39250	44285	4.65	6.25
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7 Jharkhand	Out of 1.07 crore, 19.18 lakh were	Status of out of school children as on 31.3.05 was 3.88 lakh and that of on 31.3.06, it was 3.66 lakh.																																																																						

		out of school children	Interventions are being implemented to cover these 3.66 lakh out of school children during 2006-07 through a number of Bridge courses, AIE Centers, Residential/non-residential camp schools, Innovative centre etc.												
8	Kerala	10 to 15 percent children in EGS centres were overaged.	Alternative Innovative Education (AIE) Centres cater to the needs of Lower Primary level education and children having learning competency level of lower primary school are given intervention at lower primary school. It has been reported that there are over aged children. During June 2006, 1361 children were mainstreamed. Remedial teaching initiated to mainstream more children in June 2007.												
9	Meghalaya, Punjab, and Pondichery	Shortfall ranged 25 to 86 per cent.	<p>Meghalaya : As of 1st April 2002, 1.63 lakh children were out of School in the State. After adopting various strategies like EGS Centres; Back to School Camp, 10936 children are remaining out of school. These out of school have been targeted for coverage through EGS/AIE during 2006-07. All Districts in Meghalaya have been geared up to put in efforts to bring back all children to School. A State wide Enrollment Drive from District to State Level started in 2006-07 has culminated on 8th September 2006.</p> <p>Punjab : As per the household survey, 2001 report there were 3.30 lakh out of the school children in Punjab these children have been covered in a phased manner as given below:-</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Children Covered</th> </tr> </thead> <tbody> <tr> <td>2003-04</td> <td>103513</td> </tr> <tr> <td>2004-05</td> <td>83235</td> </tr> </tbody> </table> <p>Thus shortfall in the coverage of out of the school children upto march 2005 was about 44%. Remaining out of school children have been covered as given below:-</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Children Covered</th> </tr> </thead> <tbody> <tr> <td>2005-06</td> <td>87429</td> </tr> <tr> <td>2006-07</td> <td>109342</td> </tr> </tbody> </table> <p>At present there are 52916 out of the school children. Upto Sep.2006, 19380 children of EGS children have joined the regular schools. The low enrolment in regular school is due to the fact that the children of EGS centers belong to be migratory laborers who are not fully motivated for imparting education to their children. Even then efforts are being made to increase the enrolment by involving NGO's in the task</p> <p>Pondicherry : The out of school children as on Aug. 2005 is 583 in the UT as per the survey conducted by SPI at the instance of MHRD.</p>	Year	Children Covered	2003-04	103513	2004-05	83235	Year	Children Covered	2005-06	87429	2006-07	109342
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10	Rajasthan	In three test checked district, out of 39659 children enrolled, 37063 children were not mainstreamed	In these three test checked districts, only 10162 children were enrolled in the Bridge courses upto 2005-06. Children mainstreamed after the completion of bridge courses are as follows:												
			<table border="1"> <thead> <tr> <th>Enrolled</th> <th>Mainstreamed</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>	Enrolled	Mainstreamed										
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		after completion of camps.	<table border="1"> <tr> <td></td> <td>In Bridge Course</td> <td></td> </tr> <tr> <td>Alwar</td> <td>1172</td> <td>1172</td> </tr> <tr> <td>Barmer</td> <td>2100</td> <td>2100</td> </tr> <tr> <td>Udaipur</td> <td>6890</td> <td>4247</td> </tr> <tr> <td>Total</td> <td>10162</td> <td>7519</td> </tr> </table> <p>Number of 39659 children shown in the para does not appear to be correct as the total 10162 children were enrolled in the Bridge courses and mainstreamed as shown above.</p> <p>Only 2643 un enrolled children were left to be mainstreamed, they have been also taken under action plan for year 2006-07</p>		In Bridge Course		Alwar	1172	1172	Barmer	2100	2100	Udaipur	6890	4247	Total	10162	7519
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11	Uttaranchal	Out of 891 EGS/AIE centres 692 centres (66.22 per cent) were set up.	<p>The Government of India's Project Approval Board sanctions budget on the basis of number of children and not on the basis of number of centres.</p> <p>During the year 2003-04, 27682 children were out of the school for whom provision was made in AWP&B of the year 2004-05 at a cost of Rs.268.073 lakhs. During the year 2004-05, 12990 out of school children were enrolled in EGS centers at an outlay of Rs.108.93 lakhs. Out of remaining 14692 out of school children 4380 were enrolled in AIE centers. 1538 out of school children were enrolled with regular enrollment in PS & UPS. At the end of the year 2004-05 only 8774 children remained out of school.</p> <p>1441 EGS and AIE centres were started in the financial year 2004-05 and not 891 as shown in the audit observation.</p>															

Position of Out of School Children as on 31.03.2006
(Refers to Paragraph 7.4.1.1)

S. No.	State	Out of School Children 6-14 age group		
		Male	Female	Total
1	Andaman and Nicobar Island	171	131	302
2	Andhra Pradesh	194119	165710	359829
3	Arunachal Pradesh	18675	19404	38079
4	Assam	193279	182541	375820
5	Bihar	1187252	1128110	2315362
6	Chandigarh UT	0	0	0
7	Chhattisgarh	82131	86304	168435
8	Dadra & Nagra Haveli	0	0	0
9	Daman & DIU	82	65	147
10	Delhi	43555	41847	85402
11	Goa	0	0	0
12	Gujarat	132601	156249	288850
13	Haryana	88575	97248	185823
14	Himachal Pradesh	2188	2779	4967
15	Jammu & Kashmir	45535	66861	112396
16	Jharkhand	167271	199227	366498
17	Karnataka	80217	80296	160513
18	Kerala	10361	8037	18398
19	Lakshwadeep	0	0	0
20	Madhya Pradesh	233438	238804	472242
21	Maharashtra	80277	70806	151083
22	Manipur	34478	34527	69005
23	Meghalaya	58566	51070	109636
24	Mizoram	2112	2193	4305
25	Nagaland	21030	22824	43854

S. No.	State	Out of School Children 6-14 age group		
		Male	Female	Total
26	Orissa	292509	310752	603261
27	Pondicherry	933	791	1724
28	Punjab	41544	38450	79994
29	Rajasthan	53928	80245	134173
30	Sikkim	3635	2665	6300
31	Tamilnadu	55785	52442	108227
32	Tripura	8523	8782	17305
33	Uttar Pradesh	50342	53745	104087
34	Uttaranchal	2361	3251	5612
35	West Bengal	339642	324806	664448
	Total	3525115	3530962	7056077

**State wise responses on deficiencies noticed in the preparatory activities
(Refers to paragraph 7.4.1.1)**

7.4.1.1	<p>Expenditure upto Rs. 50 lakh could be incurred in a district for preparatory activities and upto Rs. 1000 could be provided to a school for activities like balmelas, cultural jathas, sports, maa beti sammelan etc. Audit noted deficiencies in 13 states/UTs in implementation of preparatory activities as indicated in Table 8.</p> <p>Table 8: Deficiencies noticed in the preparatory activities</p> <table border="1"> <thead> <tr> <th>S.No.</th> <th>Name of State</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Assam</td> <td>Out of Rs. 1.24 crore sanctioned by the Ministry during 2001-02 and 2002-03 for pre-project preparatory activities, only Rs. 25.70 lakh was spent on the purchase of office equipment and technical survey instead of household survey. The Ministry agreed (May 2006) and stated that the amount was spent for creation of infrastructure/technical facilities, as at the initial stage, these were inadequate.</td> </tr> <tr> <td>2</td> <td>Bihar</td> <td>Habitation level plans were never prepared. No household survey was conducted till September 2005.</td> </tr> </tbody> </table>	S.No.	Name of State	Remarks	1	Assam	Out of Rs. 1.24 crore sanctioned by the Ministry during 2001-02 and 2002-03 for pre-project preparatory activities, only Rs. 25.70 lakh was spent on the purchase of office equipment and technical survey instead of household survey. The Ministry agreed (May 2006) and stated that the amount was spent for creation of infrastructure/technical facilities, as at the initial stage, these were inadequate.	2	Bihar	Habitation level plans were never prepared. No household survey was conducted till September 2005.	<p>Assam : On scrutiny of the records, it is found that out of Rs.25.70 Lakhs under pre-project activities, the following expenditure was incurred:</p> <ol style="list-style-type: none"> 1. Dibrugarh District incurred expenditure of Rs. 21.37 Lakh for implementation of assigned activities only under pre-project. Rs. 0.62 Lakh was incurred for procurement of furniture and equipment against the earmarked fund of Rs. 2.75 Lakh. 2. Karbi-Anlong District made an expenditure of Rs. 3.71 Lakh for infrastructure survey instead of household survey, which is also part of SSA requirement.
S.No.	Name of State	Remarks									
1	Assam	Out of Rs. 1.24 crore sanctioned by the Ministry during 2001-02 and 2002-03 for pre-project preparatory activities, only Rs. 25.70 lakh was spent on the purchase of office equipment and technical survey instead of household survey. The Ministry agreed (May 2006) and stated that the amount was spent for creation of infrastructure/technical facilities, as at the initial stage, these were inadequate.									
2	Bihar	Habitation level plans were never prepared. No household survey was conducted till September 2005.									
		<p>Bihar : The Planning processes in the State starts from habitation level itself and consolidated at District level, where it is finalized.</p> <p>In 2005, Household Survey was conducted and AWP&B of 2006-07 was prepared on the basis of this survey.</p>									
		<p>Chhatisgarh : Out of 16 districts household survey reports of 15 districts were finalized in December 2004. Only one district Korba had not submitted the report due to delay in compilation and computerization of data. The delay in finalization of house-hold survey data was due to non-availability of sufficient technical staff at district level in Korba district. However, the household survey report was finalized in September 2005.</p>									

3	Chhattisgarh	Household survey to identify the children in the age group of 6-14 years was conducted in June 2004. The survey report was not finalized till July 2005.	
4	Gujarat	Out of Rs. 3.32 crore sanctioned by the Ministry during 2002-04 for pre project activities Rs. 1.97 crore was refunded.	<p>Gujarat : For preparatory activity, GOI has allocated the fund of Rs.1.32 crores for micro planning. At that time GCPE was engaged with earthquake rehabilitation programme, which was the priority, therefore it was not possible to utilize the 100% grant of pre-project activities. The saving amount with interest was refunded to Govt. of India.</p> <p>For pre-project activities of Rs.2 crore was received for household survey, studies, community mobilization etc. Household survey was carried out by the primary teachers without incurring any extra cost. Major expenditure was made for printing of household survey forms. Therefore, expenditure of Rs.1.22 crore was incurred and saving amount of Rs.76.82 lakh was refunded to GOI.</p> <p>In fact the grant received was Rs. 1.99 crore. The figure shown Rs. 2.00 crore as rounded off which reflects Rs. 1.00 lakhs excess.</p> <p>The actual figure of grant received and expenditure incurred is as indicated below :</p> <p>Grant Received : Rs. 199.00 lakh Expenditure Incurred : Rs. 122.18 lakh Saving Refunded to GOI : Rs. 76.82 lakh.</p>
5	Himachal Pradesh	The entire planning for implementation of the programme for 2000-05 had been done at district level without involvement of grass root level functionaries.	<p>Himachal Pradesh : The planning teams have been constituted from village to the state level. At School level, the planning and implementation is undertaken by the Village Education Committees. Panchayat Pradhan is the Chairman of the Committee and the teacher is the Member Secretary with representation of parents and other local persons. VEC starts planning process by formulation of a School Development Plan and the Cluster Level plans reflect the realities of school level and thereafter the plan is submitted to the districts. The Block and the District Plans are a reflection of the Local School and Cluster Level Plans. Therefore, the planning process is participative and reflects a clear bottom up approach based on local needs.</p>
6	Jharkhand	No survey had been carried out during 2001-05 in the selected districts. PAB had directed the State Government to prepare plans for meeting the educational needs of the	<p>Jharkhand: Preparatory activities and household survey, community mobilization activities were conducted during 2002-03, based on survey, perspective plans of the district were submitted. Some districts have not computerized survey report due to non-availability of experts.</p> <p>As directed by the PAB, plans for meeting the educational needs of minorities (Tribes) have already been prepared and the following interventions were taken up:</p>

		minorities (Tribes). No such programme was prepared by the State.	Bridge course materials for language and mathematics teaching in five regional tribal languages (Kurukh, Santhali, Mundari, Kharia and Ho) have been prepared. Master trainer training on above mentioned five regional tribal languages has been imparted to 121 teachers at State level. Teachers' training at district level has also been imparted by State Resource Persons to 1112 teachers. 50% seats for members of tribal community have been reserved in VECs located in Scheduled areas. 16264 VECs' are having chairman belonging to ST out of a total 39558 VECs'.
7	Manipur	No perspective plan was prepared either for the district or for the State Annual Plan for 2002-03 was prepared without conducting household survey.	Manipur: Due to a court case on the implementation agency, the programme started in the State during the year 2004-05 only and hence the preparatory activities could not be undertaken.
8	Orissa	In test-checked districts, there was no community participation at cluster block and district level planning till 2004-05. No core committees had been constituted at block levels till August 2005.	Orissa: In all schools (Govt. and Govt. Aided) there is a registered body constituted called VEC (Village Education Committee) as per community participation rule 2000, Govt. of Orissa who is responsible for planning and implementation of all activities at School Level. VEC consists of 9 persons, mainly members of Panchayat Raj, NGO, Teachers and Parents. In all level of implementation there is a core committee structured for planning and implementation during 2005-06. During the formation of planning PRI member, in all the 314 blocks core committees have been constituted headed by the concerned BRC, which is responsible for both planning and implementation of different intervention under SSA for achieving UEE.
9	Rajasthan	No activities under SSA could be taken up during the first year. The progress during the second year was also slow.	Rajasthan: DPEP & Lok Jumbish Project were running in the state at the time of initiation of SSA so, preparatory activities for micro-planning, household surveys, community mobilization, school based activities, office equipment, training and orientation at all levels didn't require SSA assistance because these requirements were already addressed under the DPEP & Lok-Jumbish projects.
10.	Dadra and Nagar Haveli	Out of Rs. 18 lakh available for pre-project activities Rs. 11.66 lakh remained unutilized with the implementing authority (September 2005).	Dadra & Nagar Haveli : The UT had received only Rs.8 lakh towards pre-project activities and not Rs.18 lakh. Rs.10 lakh towards the UT share released was erroneously taken under pre-project activities. Rs.6.56 lakh was incurred prior to the commencement of the programme. The unutilized balance is being refunded to Government of India shortly.
11.	Delhi	No perspective plan had been prepared till August 2005. Mission had not done any ground work on securing the participation of the community and other local bodies in planning and implementation.	Delhi: SSA was implemented in Delhi in 2003, i.e. 2 years later than rest of the country. SSA framework has been mainly designed keeping in view the rural focus of the country, whereas Delhi is completely urban state. Due to this a perspective plan was not completed. However, Delhi has constituted Vidhyalaya Kalyan Committee (VKS) for implementation of SSA at the grass root level.

12	Daman and Diu	SIS failed to conduct the baseline and household surveys even though funds were available. No district plan was prepared upto 2004-05.	Daman & Diu: The programme was started late in Daman & Diu. However the UT administration conducted household survey in the year 2004-05 and District plans were also prepared for the year 2004-05.
13	Pondicherry	Due to delay in formation of the implementing authority in February 2002, no pre-project activities could be carried out during 2001-02.	Pondicherry: For want of adequate capacity building in planning skill and lack of sufficient man power there was delay in formation of implementing authority which resulted in delay in starting up of the Project and Pre survey by a year.

State wise responses on discrepancies relating to deployment of teachers

(Refers to paragraph 7.4.2.1)

7.4.2.1	<p>In order to have an optimum teacher-student ratio, SSA norms provided for one teacher for every 40 students in primary and upper primary school and at least two teachers in a primary school and one teacher for every class in the upper primary school. Examination of records in the states revealed discrepancies which are indicated in Table 9.</p> <p>Table 9: Discrepancies relating to deployment of teachers as noticed in audit.</p> <table border="1" data-bbox="342 489 1000 813"> <thead> <tr> <th>S.No.</th> <th>Name of State</th> <th>Discrepancy noticed</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Assam, Chhattisgarh, Himachal Pradesh, Gujarat, Jharkhand, Karnataka, Maharashtra, Manipur, Orissa, Punjab, Rajasthan, Tripura, Uttar Pradesh, West Bengal and Dadra and Nagar Haveli.</td> <td>75884 schools with only one teacher.</td> </tr> </tbody> </table>	S.No.	Name of State	Discrepancy noticed	1	Assam, Chhattisgarh, Himachal Pradesh, Gujarat, Jharkhand, Karnataka, Maharashtra, Manipur, Orissa, Punjab, Rajasthan, Tripura, Uttar Pradesh, West Bengal and Dadra and Nagar Haveli.	75884 schools with only one teacher.	<p>The correct SSA norms are 1 teacher for 40 students in primary and upper primary schools and 2 teachers for every new primary school and 3 teachers for every new upper primary school.</p> <p>Assam : The number of single teacher school is 6722. The State is taking measures to provide at least 2 teachers to every primary school by rationalization of teachers post.</p> <p>Chhattisgarh: The number of single teacher schools in the State as on 31-3-2005 was 7153. Due to stay order of Honorable High Court, Bilaspur, Chattisgarh, recruitment process was suspended. However, the stay was vacated and all the teacher posts are now filled.</p>
S.No.	Name of State	Discrepancy noticed						
1	Assam, Chhattisgarh, Himachal Pradesh, Gujarat, Jharkhand, Karnataka, Maharashtra, Manipur, Orissa, Punjab, Rajasthan, Tripura, Uttar Pradesh, West Bengal and Dadra and Nagar Haveli.	75884 schools with only one teacher.						
		<p>Himachal Pradesh:</p> <p>As per DISE data the Single teacher Primary Schools are as under: No. of single teacher school as on 30-09-04 is 1273. No. of single teacher school as on 30-09-05 is 1478.</p> <p>As per DISE data the Single teacher Upper Primary Schools are as under: No. of single teacher school as on 30-09-04 is 72. No. of single teacher school as on 30-09-05 is 75.</p> <p>In all schools atleast two posts of teacher are sanctioned but some schools remained single teacher because of retirement or transfer of teacher for a short time only.</p>						
		<p>Gujarat : Teachers recruitment is being done in the month of Sept-Dec every year by Director of Primary Education based on the setup register prepared as on 31st Aug. of respective year.</p> <p>The record date for data collection of DISE is 30th Sept. As the recruitment takes place after this, the report of that year does not reflect the modified figures of Teachers. However the vacancies are being filled in the respective year only. But because of court</p>						

matter, in some districts the recruitment was not done. The year wise position of single teacher schools is as follows :

Year	No. of single Teacher Schools
2004-05	1958
2005-06	1256

It seems from the above table that the State is gradually improving the position.

VIDHYASAHAYAK RECRUITMENT

Year	Vidhyasahayaks recruited
1998-99	15404
1999-00	20756
2000-01	13181
2001-02	6900
2002-03	6591
2003-04	3848
2004-05	15468
Total	82148

Out of 82,148 Vidya Sahayaks 36,166 Vidhyasahayaks are regularized in scale of Primary teachers.

All the vacancies will be filled up this year that is 2006-07 as Honorable High Court of Gujarat has lifted the ban. This will further improve the teacher availability in schools.

Jharkhand : All the 1778 single teacher schools have now been provided with another teacher by appointment of local teachers.

Karnataka : The State has made provision to have only one teacher in schools wherever less than 20 children are available as there is no need to appoint another teacher for those schools. These schools will remain as single teacher schools, which are situated in the sparsely populated regions and hilly areas. There are 2726 such schools in the State with Single teacher. Action has been taken for rationalization of teachers by shifting teachers to the needy schools from schools with excess posts.

Maharashtra : The total number of Single teacher schools in Maharashtra during 2004-05 were 6650 (8.44%) out of total no. of 78773 schools in the State. Subsequently the total number of schools with Single teacher during 2005-06 was 6408 (7.80%) out of 81199 schools. Further the

		<p>minimum two teachers. However, in some places as mentioned above some of the schools still have single teachers, which will be provided with additional teachers as per the needs and considering the total number of students enrolled as per the policy of the State Government.</p>
		<p>Manipur : The State is engaging more than 1,000 teachers on contract basis and no single teacher schools will remain in the State by the end of 2006-07.</p>
		<p>Orissa : At present there are 5542 number of single teacher schools in Orissa. 1407 number of schools has been provided with another teacher after 31.03.05. Steps are being taken to provide second teacher, i.e. Shikya Sahayak (SS) to single teacher schools.</p>
		<p>Punjab : The State has a policy of providing 2 teachers per Government primary school. The discrepancy as noticed with regard to one teacher has been due to the vacant teacher positions. In the year 2005-06, 5059 teacher less, Single teacher and some of the two teacher schools were transferred to PRIs and ULBs. 10,004 posts of teachers were sanctioned for these schools. Around 9500 posts have already been filled by way of contractual appointments. Recruitment against 2000 posts of upper primary teachers is underway. Another lot of 6000 upper primary teachers is likely to be recruited soon. The State Government plans to hand over another 950 primary schools to Local Self Governments. 2240 teachers would be recruited for these schools. After completion of recruitment process of the teacher posts mentioned above, the State will be in a position to provide at least 2 teachers for every primary school.</p>
		<p>Rajasthan : Presently, 24470 Schools are with only one teacher. Actually these schools are also those which were upgraded as formal schools from EGS centres. Further 30303 teachers will be recruited in the year 2006-07 against the sanctioned post of the SSA. After this recruitment/placement there will be no such school with single teacher.</p>
		<p>Tripura : At present all the schools have been provided with minimum 2 teachers in the State.</p>
		<p>Uttar Pradesh : As per DISE data 2004-05, number of single teacher schools was 15918 which reduced to 5270 schools in DISE data 2005-06 as on 30.09.05. During 2005-06, 36000 teachers were recruited by the State Government and placed in primary schools. Besides, about 60,000 Shiksha Mitras were recruited in primary schools by VECs during 2005-06. In addition, redeployment of teachers was also undertaken in June, 2006. As a result, presently there are no single teacher schools.</p>
		<p>West Bengal : Status of the data placed in the report seems to be incorrect. The State has no single teacher schools.</p>

2	Chhatisgarh, Himachal Pradesh, Gujarat, Madhya Pradesh, Punjab, Uttar Pradesh and West Bengal	6647 schools did not have any teacher
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Dadra & Nagar Haveli: In the absence of recruitment of new teachers, the Department had made adjustments with the available teachers in the UT. In order to meet requirement of teachers in other schools, the schools with low enrollment were provided with only one teacher. The recruitment process of 175 teachers sanctioned under SSA is under final stage and most of the single teacher schools will be provided with second teacher shortly.

Chhattisgarh : During the year 2004-05, 2105 schools did not have teachers. Due to stay order of Honorable High Court, Bilaspur, Chattisgarh, recruitment was suspended. The stay was vacated and all teacher posts have been filled.

Himachal Pradesh : There is no school in H.P. which is without teacher. This situation only arises due to retirement and transfer for short period.

Gujarat : The record date for data collection of DISE is 30th Sept. As the recruitment takes place after this, the report of that year does not reflect the modified figures of Teachers. However the vacancies are being filled in the respective year only. But because of court matter, in some districts the recruitment was not done. The year wise position of schools with zero teacher is as follows :

Year	No. of Schools having Zero Teacher
2004-05	289
2005-06	162

It seems from the above table that the State is gradually improving the position.

VIDHYASAHAYAK RECRUITMENT

Year	Vidhyasahayaks recruited
1998-99	15404
1999-00	20756
2000-01	13181
2001-02	6900
2002-03	6591
2003-04	3848
2004-05	15468
Total	82148

Out of 82,148 vidya sahayaks 36,166 Vidhyasahayaks are regularized in scale of Primary teachers.

All the vacancies will be filled up in 2006-07, as Honorable High Court of Gujarat has lifted the ban.

			<p>Madhya Pradesh : As per DISE Data 2005-06, M.P. has 907 schools without any teacher posted for that particular school. But the teaching arrangement has been done by attachment of teachers from other schools. In Madhya Pradesh presently every school has teacher. Further GOMP is in the process of recruiting over 40,000 teachers.</p> <p>Punjab : The State has a policy of providing 2 teachers per Govt. primary school. The discrepancy as noticed with regard to no teacher was due to the vacant teacher positions. 10,000 teachers posts created are being filled.</p> <p>Uttar Pradesh : According to DISE data 2004-05 (as on 30.9.04) 1208 schools did not have any teacher. During 2005-06, 36000 teachers were recruited by the State Govt. Strict instructions were issued to districts that the new teachers should be deployed in such a way that no school remains single teacher or without teacher. As per DISE data 2005-06, only 130 schools were reported without teacher. In the month of June-July 2006, re-deployment of teachers was undertaken by the districts and presently there is no school without teacher.</p> <p>West Bengal : Status of the data placed in the report seems to be incorrect. The State has no such schools without teacher.</p>
3	Jharkhand and West Bengal	96 schools with 264 teachers but not even a single student was enrolled	<p>Jharkhand : AG audit has pointed out that in Bokaro there were 60 teachers posted in 7 schools where no students were enrolled. However, audit has not identified name and location these 7 schools. The report furnished by DLO Bokaro does not indicate any such schools having teachers without students.</p> <p>West Bengal : The State is examining the matter with education department of State for ascertaining such schools.</p>
4	Andhra Pradesh, Chattisgarh, Gujarat, Jharkhand, Madhya Pradesh, Orissa (17 districts), Punjab, Tripura and West Bengal	Shortage of 2.23 lakh teachers.	<p>Andhra Pradesh : As per the DISE data, the ratio of teacher pupils is 1:28 and 1:21 for Primary and Upper Primary Schools respectively. The shortage of teachers was addressed by district selection committee to fill up nearly 20000 teachers.</p> <p>Chhattisgarh : Up to 31-03-2006 out of 39535 posts of teachers, 31766 were filled. As on 30-09-2006 out of total sanctioned 50786 posts of teachers, 40657 were filled. Remaining vacancy will be filled by the end of December 2006.</p> <p>Gujarat : The record date for data collection of DISE is 30th Sept. As the recruitment takes place after this, the report of that year does not reflect the modified figures of Teachers. However, the vacancies are being filled in the respective year only. But because of court stay order in some districts the recruitment was not done.</p>

The year wise vacant position of teachers is as follows:

Year	Vacant Post
2004-05	17692
2005-06	11040

It seems from the above table that the State is gradually improving the position.

VIDHYASAHAYAK RECRUITMENT

Year	Vidhyasahayaks recruited
1998-99	15404
1999-00	20756
2000-01	13181
2001-02	6900
2002-03	6591
2003-04	5848
2004-05	15468
Total	82148

Out of 82,148 Vidya sahayaks 36,166 Vidhyasahayaks are regularized in scale of Primary teachers.

All the vacancies will be filled up in 2006-07, as Honorable High Court of Gujarat has lifted the ban.

Jharkhand : Sanction and appointment of teachers in the State are as follows:

Regular Teachers

The shortage of 4993 regular teachers (63901-58908) is to be filled up by the State Government. The recruitment of these vacant of posts of teachers is in process.

Madhya Pradesh : State has appointed about 43521 teachers, out of 55988 teacher's vacancies of Samvida Shikshak Grade-I, Grade-II and Grade-III till August 2006. There will be no shortage of teachers in Madhya Pradesh in 2006-07.

Orissa : The current PTR for 2005-06 is 41:1.

Further steps are being taken to engage 36000 Shksha Sahayaks (SSs) during 2006-07. Once SSs are engaged, teacher position in different districts across the State will be balanced.

			<p>Punjab : Present PTR at primary school level is 1:42 and upper primary Ratio is 1:29. 10,004 posts of teachers were sanctioned by State out of which 9500 posts have already been filled by way of contractual appointments. Recruitment against 2000 posts of upper primary teachers is also underway. Another lot of 6000 upper primary teachers is likely to be recruited soon. 2240 teachers would be recruited for 950 primary schools to be handed over to Local Self-Governments.</p> <p>Tripura : There is no shortage of teacher in the state at present</p> <p>West Bengal : The present status of PTR in primary is 1:43 and that of upper primary 1:48. The deployment of teachers has been addressed both at primary and upper primary level. The State has introduced the following school based activities for deployment of teachers:</p> <ul style="list-style-type: none"> ▪ After retirement of the teachers, additional teachers are tagged till the new recruitment in a particular school. ▪ Particularly Single teacher school is being provided with more teacher by rational deployment of teacher. ▪ Recruitment of Para teachers is in process, which would address the shortage of teachers.
5	Assam, Meghalaya and Orissa (13 districts)	74256 excess teachers	<p>Assam : the number of LP school having excess teachers is 15,896 and that of upper primary is 6567. Rationalization of teachers is in progress and the excess teachers will be posted to needy schools.</p> <p>Meghalaya : Based on PTR of 40:1, excess teachers in Meghalaya, according to Audit are 16,844. In Meghalaya, Upper Primary Section is of 3 classes upto VII, but 4 Teachers are being entertained as per the norms of State Government that there should be 4 Teachers in the UP Section for the enrollment of not less than 120 children. One more Teacher in the UP Section has depleted the ratio to some extent.</p> <p>Orissa : The calculation of excess teacher is based on enrollment figure divided by 40 instead of taking school wise requirement of teachers, which is wrong method of calculating requirement of teachers. The school in which enrolment is exactly 40 or multiple of 40 would justify the calculation of shortage or excess teacher position.</p>
			<p>Bihar : The PTR after appointment of 70151 PSMs in the year 2005-06, came down to 1:63 compared to 1:77 found in the year 2004 DISE data (September 2004)</p> <p>Meanwhile, Government of Bihar has already initiated action for appointment of about</p>

	6	Bihar	Ratio of teacher student ratio alarmingly high (Primary 1:60, Upper Primary 1:130)	2.36 lakh teachers. The selection procedure is at its last stage and the newly appointed teachers are expected to be positioned by the end of October 2006. After the newly appointed teachers are positioned, the PTR is expected to come down.								
	7	Jharkhand and Uttaranchal	Teachers student ratio was 1:57	<p>Jharkhand: As per DISE data 2004-05, the PTR of the State for Primary and Upper primary was 1:60 and 1:34 respectively. The combined PTR thus works out to 1:47 and not 1:57 as pointed by audit.</p> <p>Against this, 47893 teachers were appointed and more than 25000 teachers are to be appointed in 2006-07 to reduce the PTR. Due to implementation of Mid-Day Meal Scheme and other facilities in schools through SSA, enrolment has increased and PTR in 2005-06 is 1:48. After appointment of all sanctioned Para teachers, the PTR is expected to come down to the desired level of 1:40.</p> <p>Uttaranchal : In the State, the teacher student ratio is 1:30 for primary schools and 1:23 for UPS. The optimum teachers student ratio is regularly monitored and the State has issued Government Order for keeping a regular watch on this aspect. Viewing the adverse teacher student ratio, the State began recruitment in 4 phases as under –</p> <table border="0" data-bbox="1180 812 1563 947"> <tr> <td>1st Phase</td> <td>832</td> </tr> <tr> <td>2nd Phase</td> <td>1968</td> </tr> <tr> <td>3rd Phase</td> <td>810</td> </tr> <tr> <td>4th Phase</td> <td>4956</td> </tr> </table> <p>Besides, 51 Urdu teachers have also been recruited. Consequent upon the said recruitment the Pupil Teacher Ratio has become favorable. It now stands at 1:24 in the State.</p>	1 st Phase	832	2 nd Phase	1968	3 rd Phase	810	4 th Phase	4956
1 st Phase	832											
2 nd Phase	1968											
3 rd Phase	810											
4 th Phase	4956											
	8	Rajasthan	Teacher student ratio was 1:45 to 1:79	<p>As per SSA norms & guideline, teacher pupil ratio 1:40 was to be maintained in primary schools, at least two teachers in primary school and one teacher for every class in Upper primary school, after appointment of the new teachers in the different districts the PTR as per DISE data (2005-06) was 1:48 in primary school and 1:30 in upper primary school.</p> <p>Further 30303 teachers will be recruited in the year 2006-07 against sanctioned posts of SSA for 2006-07, which will further improve PTR.</p>								

	9	Uttar Pradesh	Teacher student ratio was 1:76	<p>The teacher pupil ratio shown in the audit report is based on the EMIS data for which the reference date was 30 September, 2004. During 2004-05, 44200 <i>Shiksha Mitras</i> were recruited under SSA. According to the EMIS 2005-06 with the reference date 30 September, 2005, TPR is 1:64. It may be pointed out that during 2005-06 about 36000 teachers have been recruited by the State Govt. and placed in schools. Besides, about 60000 <i>Shiksha Mitras</i> have been recruited under SSA during 2005-06.</p> <p>All 66310 posts of teachers sanctioned under SSA up to 2006-07 are filled. Out of 167273 <i>shiksha mitras</i> sanctioned under SSA up to 2006-07, 149640 have been recruited and placed in schools.</p> <p>The current TPR has improved to 1:49. It may also be added that the State Govt. has decided to recruit 50000 teachers during 2006-07 and a proposal in this regard has been sent to NCTE for approval. Efforts are being made to bring TPR close to 1:40 in next academic session 2007-08.</p>
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**State wise responses on opening of schools/alternative schooling facility in habitations without schools
(Refers to Paragraph 7.4.3.1)**

Sr.No	Name of State UT	Total No. of habitations	Habitations without schools	Percentage of habitations without schools	
7.4.3.1	As per the norms, new primary schools were to be opened only in those areas, which did not have any school within one km of a habitation. EGS centres at primary level were to be opened in unserved habitations where no school existed within a radius of one km and there were at least 15 children in the age group 6-14 years who were not going to school. Audit scrutiny revealed that in 14 states/UTs there were 31,648 (9 per cent) habitations without schools as indicated in Tabel 10.				<p>1. Andhra Pradesh : Out of 1559 habitations, 670 new primary schools has been sanctioned. The remaining school-less habitations have less than 20 children, hence they are covered with alternative and innovative education interventions. Efforts are taken to cover 100% habitations with regular schooling or AIE interventions.</p> <p>2. Arunachal Pradesh: Out of the 1484 habitations without school in 2004-05, 201 primary schools and EGS centres were opened in 2005-06 bringing down to 1283 habitations without schools. During 2006-07, 576 primary schools including 23 residential schools will be opened. The remaining habitations without schools will be 707 only. The 23 residential schools will cater to the needs of the unserved habitations having a population of less than 10.</p>
1	Andhra Pradesh	72372	1559	2.66	<p>3. Assam : Out of total number of 2,354 habitations without schools 1,425 numbers have been covered within 2005-06. Total remaining eligible unserved habitations for coverage under Lower Primary EGS in the State at present is 339. Balance of the remaining unserved habitations will be covered under AIE scheme in subsequent years as number of children is very less in these habitations.</p> <p>4. Bihar : 833 habitations without school was reported on the basis data of test checked districts. As per AWP&B for the year 2006-07, in the State out of 8890 unserved habitations, 4385 were not eligible as per norms. Remaining 3405 habitations will be covered during the current financial year.</p> <p>5. Chhatisgarh : Out of 39683 habitations, 3364 were without primary school as on 31-03-05. Due to sanction of 2480 new primary schools during 2005-06 & 2006-07 the school-less habitations are reduced to 884 and the children of these habitations will be covered through AIE interventions.</p> <p>6. Manipur: Already opened 733 EGS centres during 2005-06 and the PAB has approved another 550 more EGC centres during 2006-07. The remaining habitations will be covered under AIE intervention as these habitations are sparsely populated scheme.</p> <p>7. Mizoram : At present there are only 3 unserved habitations in the State and the</p>
2	Arunachal Pradesh	4261	1484	34.83	
3	Assam	7124	2354	33.04	
4	Bihar	5488	833	15.18	
5	Chhatisgarh	39683	3364	8.48	
6	Manipur	4834	1812	37.48	
7	Mizoram	910	62	6.81	
8	Nagaland	1429	192	13.44	
9	Orissa	73148	12829	17.54	
10	Tamil Nadu	64846	380	0.59	
11	Tripura	7556	1114	14.74	
12	Uttaranchal	25206	4013	15.92	
13	West Bengal	3794	1617	42.62	
14	Pondicherry	379	35	9.23	
	Total	311030	31648	9.23	

details of the same are given below:

1.	Lawngtlai	Tuidanghhuah	New habitation in 2006, EGS proposed.
		Bawngkawn	Temporary habitation covered under Mobile Teacher Scheme.
2.	Lunglei	Zallung	New Temporary habitation in 2006. Covered under Mobile Teacher Scheme.

8. Nagaland : In the initial years, due to lack of experience, SSA programme could not be taken up properly. As a result the progress was slow, however, as of now all habitations are covered with schooling facilities.

9. Orissa : On the basis of the findings of Orissa Child Census 2005, there are 12239 unserved villages in Orissa. These villages comprised un-inhabitated villages, and villages with scattered habitations where functioning of formal educational institutions are not feasible due to non availability of minimum number of children.

However, out of 512 primary schools approved by PAB in 2005-06, 359 primary schools have been operationalised. 2258 primary schools approved by PAB in 2006-07, will be operationalised on validation of Child Tracking System 2006.

The State has launched a special drive titled 'Aarohana' from 5th September 2006 . i.e Teachers day. It is proposed to open Bridge Course Centres (Non –residential) in the villages where minimum 10 out of school children are available. The out of school children of nearby villages where the number is less than 10 will be enrolled in NRBC (Non Residential Bridge course camp) of neighboring village.

For the remote and inaccessible villages at least 2 residential bridge course centers are to be opened in a block to accommodate the out of school children. The focus area covers 11 districts of the State where the bridge course programme will be taken up on priority basis and will be extended to other 19 districts very soon.

The potential locations of RBC and NRBC will be identified on the basis of availability of out of school children as per Orissa Child Census-2005.It is expected that most of the unserved but inhabited villages will be covered through the alternative schooling system.

10. Tamil Nadu : In 2005-2006, 162 primary schools and in 2006-07, 126 primary schools have been opened. EGS centres were provided in 92 habitations in 2005-06 and they qualify for up-gradation as primary schools in 2007-08. Thus, all eligible habitations satisfying the norms are covered by Primary Schools/EGS centres.

11. Tripura: Out of 1114 habitation without school there are only 304 habitations are viable for opening of primary school. Against this, 93 habitations were covered during 2005-06 and remaining 211 habitations will be covered during 2006-07. The remaining 810 non-viable habitations were covered by EGS centers.

12. Uttarakhand : The details of habitations without schools in the State are as under:

Sl. No.	Year	Total no. of habitations	Habitations without schools	Percentage of habitations without schools
1.	2004-05	22741	1962	8.62
2.	2005-06	23315	2279	9.77
3.	2006-07	23155	909	3.92

Out of 909 habitations without school facility, 359 habitations have been provided with schooling facilities in the current year. Remaining gap will be covered by the year 2007-08.

13. West Bengal : Status of the data placed in the report seems to be incorrect. The State has no habitation without school. In some habitations where formal schools are not available, P&RD Deptt. under its Project namely, Paschim Banga Rajya Shishu Shiksha Mission (PBRSSM) opened SSKs and MSKs in each habitation. In the State, there are more than 16000 such SSKs and 1593 MSKs to cater the needs of such habitations without having any formal schools.

14. Pondicherry: As per Project survey there were 35 habitations without primary schools. These identified habitations are being served by nearby schools, which are located within one k.m. Only 3 habitations have identified eligible for opening new schools, which will be opened during 2006-07.

**State wise responses on urban blocks not covered by SSA
(Refers to Paragraph 7.4.3.2 & Annex-X)**

S.No.	State/UTs	Para No.	Srl.No. Annex-X	Gist of the Observation	Comments
1.	Andhra Pradesh	7.4.3.2	1	3 slum blocks and 9 non slum blocks are not covered by SSA	All Urban blocks are covered under SSA. Certain new pockets of slums in Urban blocks are proposed to be covered through opening of RBCs/NRBCs by NGOs during the current year.
2.	Arunachal Pradesh	7.4.3.2	2	13 non slum blocks are not covered by SSA	The State has only 2 urban blocks, which are covered under SSA.
3.	Assam	7.4.3.2	3	9 non slum blocks are not covered by SSA.	At present there is no urban block which is not covered by SSA.
4.	Bihar	7.4.3.2	4	2 slum blocks and 11 non slum blocks are not covered by SSA	All the 533 Blocks in the State are covered under SSA.
5.	Chandigarh	7.4.3.2	5	4 non slum blocks are not covered by SSA	There is no school less habitation in Chandigarh U.T. Although in unauthorized colonies school buildings are not raised but the adjacent school in the villages and city sectors cater to such populations. In such colonies AIE centres are operative.
6.	Chattishgarh	7.4.3.2	6	1 slum block and 1 non slum block are not covered by SSA	All Urban Blocks of Chhattisgarh are covered by SSA.
7.	Dadra & Nagar Haveli		7	Zero slum blocks and non-slum blocks not covered by SSA.	No slum or non slum blocks against the UT shown in Annex-X.
8.	Daman & Diu	7.4.3.2	8	2 non slum blocks are not covered by SSA.	There are only two blocks in the UT of Daman & Diu and both are covered under SSA.
9.	Delhi	7.4.3.2	9	2 slum blocks and 8 non slum blocks are not covered by SSA	All eligible slum and non-slum wards are covered by SSA.
10.	Gujarat	7.4.3.2	10	Urban blocks not covered by SSA	The entire State covering 25 Districts and 4 Municipal Corporations (Ahmedabad, Surat, Baroda & Rajkot) are covered under SSA.
11.	Haryana	7.4.3.2	11	2 slum blocks and 23 non-slum blocks are not covered by SSA	All slum blocks and non-slum blocks mentioned in Annexure X of the Report have schooling facilities, which are covered by SSA.

S.No.	State/UTs	Para No.	Srl.No. Annex-X	Gist of the Observation	Comments
12.	Himachal Pradesh	7.4.3.2	12	1 non-slum block is not covered by SSA	All the urban and rural blocks are covered by SSA.
13.	Jharkhand	7.4.3.2	13	3 slum blocks and 38 non-slum blocks are not covered by SSA	All urban blocks are covered under SSA. The eligible schools under SSA in these urban blocks are provided with all benefits of SSA like, school grant, teacher grant, repair maintenance grant, text books etc.
14.	Karnataka	7.4.3.2	14	2 slum blocks and 18 non-slum blocks are not covered by SSA	All the schools in slums are covered under SSA to provide School grant, maintenance grant and teacher grant and all the teachers are given training. The urban slums are covered by Corporation to provide quality education.
15.	Kerala	7.4.3.2	15	6 non-slum blocks are not covered by SSA	There are 53 Municipalities and 5 Corporations. The SSA activities at the Corporation and Municipality levels are organised and implemented by BRCs.
16.	Lakshadweep	7.4.3.2.	16	1 non slum block is not covered by SSA	All blocks are covered by SSA in the UT.
17.	Madhya Pradesh	7.4.3.2	17	20 slum blocks and 32 non-slum blocks are not covered by SSA	All the 48 districts of Madhya Pradesh including Urban blocks are covered by SSA Scheme.
18.	Maharashtra	7.4.3.2	18	3 slum blocks and 5 non-slum blocks are not covered by SSA	All the Urban blocks both slum and non slum blocks in the State are covered under Sarva Shiksha Abhiyan.
19.	Manipur	7.4.3.2	19	1 slum block and 8 non-slum blocks are not covered by SSA	All urban blocks are covered under SSA.
20.	Meghalaya	7.4.3.2.	20	4 non-slum blocks are not covered by SSA	All the 39 blocks of the State comprising rural and urban areas are covered under SSA and no blocks are left out.
21.	Mizoram	7.4.3.2	21	2 non-slum blocks are not covered by SSA	While the Report mentioned that there are 54 Blocks in Mizoram with 2 non-slum blocks not covered under SSA, the ground reality is that there are only 22 Blocks with all the Blocks covered by SSA right from the Pre-Project Activity phase.
22.	Nagaland	7.4.3.2	22	2 slum blocks and 8 non-slum blocks are not covered by SSA	All Blocks are covered by SSA.
23.	Orissa	7.4.3.2	23	1 non-slum block is not covered by SSA	The SRI did not share the findings with OPEPA. However, on being contacted with AG, Orissa, it came to know that the Sadar block of Angul district is not covered under SSA as per findings of SRI. Following activities in Angul Sadar block in the financial year indicates

S.No.	State/UTs	Para No.	Srl.No. Annex-X	Gist of the Observation	Comments
					that the said block is fully covered under SSA Programme. During 2003-04 , 188 schools and 550 teachers have been provided SIG , TLM and Repair & Maintenance Grant amounting to Rs. 3.76 lakh, 2.75 lakh and 9.40 lakh respectively. Similarly, during 2004-05 , 189 schools and 554 teachers have been provided SIG, TLM and Repair & Maintenance Grant amounting to Rs.3.78 lakh , 2.77 lakh and 9.21 lakh respectively. 78 numbers of Civil works have been taken so far in Angul Sadar Block with an expenditure of Rs.1.15 crore.
24.	Pondicherry	7.4.3.2	24	1 slum block and 1 non slum block are not covered by SSA.	Schools already exist and are being provided assistance under SSA as per norms.
25.	Punjab	7.4.3.2	25	15 non-slum blocks are not covered by SSA	Now all the 216 blocks in Punjab whether urban or rural have been covered under SSA.
26.	Rajasthan	7.4.3.2	26	35 non-slum blocks are not covered by SSA	Some of the urban blocks were covered under the programme JANSHALA and all facilities were provided to these blocks under this programme .So, there was no need of providing facilities from SSA to these blocks. Remaining urban blocks were already covered under SSA. Since JANSHALA programme is now closed, these blocks are now covered under SSA.
27.	Sikkim	7.4.3.2	27	2 non slum blocks are not covered by SSA.	Schools already exist and are being provided assistance under SSA as per norms.
28.	Tamil Nadu	7.4.3.2	28	1 slum block and 17 non-slum blocks are not covered by SSA	All the Urban blocks are covered by SSA. Primary schools / EGS centres are provided for all the Urban blocks. Eligible grants are also provided to the schools in all Urban blocks. Teachers working in Urban blocks are provided training.
29.	Tripura	7.4.3.2	29	Zero slum block and non slum block.	No slum or non slum blocks against the UT shown in Annex-X.
30.	Uttaranchal	7.4.3.2	30	3 non slum blocks are not covered by SSA.	There is no exclusive urban block in the State. Hence, 3 urban blocks shown as uncovered in audit Para under SSA is not correct as all 95 blocks of the State are covered under SSA.
31.	Uttar Pradesh	7.4.3.2	31	1 slum block and 22 non-slum blocks are not covered by SSA.	The urban areas have wards and all wards of urban areas are covered under SSA. It is also not clear on what basis the coverage or non-coverage has been defined. In U.P. all 70 districts including rural and urban areas are covered under SSA and all Government schools therein are receiving SSA assistance as per norms.

S.No.	State/UTs	Para No.	Srl.No. Annex-X	Gist of the Observation	Comments
32.	West Bengal	7.4.3.2	32	1 slum block and 7 non-slum blocks are not covered by SSA.	All areas under Municipalities / Corporation in the State are covered by SSA.

State wise responses on Villages not covered by SSA
(Refers to Paragraph 7.4.3.2 & Annex-XI)

S.No.	State/UTs	Para No.	Gist of the Observation	Comments
1.	Andhra Pradesh	7.4.3.2	Villages not covered by SSA	CLIP programme is being conducted in the villages Bhogasamudram (Anantapur District) Peapaly, Dhone , Kodumur and Adoni (Kurnool District) under SSA.. All villages and schools are covered by SSA.
2.	Arunachal Pradesh	7.4.32	Villages not covered by SSA	All the villages are covered under SSA. The schools are provided with school grant, maintenance grant, teacher grant etc.
3.	Assam	7.4.32	Villages not covered by SSA	All villages shown in Annex-XI of the Report are covered under SSA.
4.	Bihar	7.4.3.2	Villages not covered by SSA	SSA is implementing the activities at school level and every village where Schools exist has been covered. Training of teachers has been imparted, School Development Grant, Teachers Grant and Repair & Maintenance Grant has been provided. It is also to mention that the State has also sent reply to A.G. Bihar on the same observation.
5.	Damn & Diu	7.4.3.2	Villages not covered by SSA	All the villages are covered under SSA in the UT. VEC, PTA & MTA are also constituted in all villages including Dabhel and Daman
6.	Gujarat	7.4.3.2	Villages not covered by SSA	In the State schooling facility is provided within the radius of 1.00 K.M. in villages and all Villages are covered under SSA. The School Grant, TLM Grant & Maintenance Grant have been provided to the Schools.
7.	Haryana	7.4.3.2	Villages not covered by SSA	All villages mentioned in Annexure XI of the Report have schooling facilities and covered under SSA.
8.	Himachal Pradesh	7.4.3.2	Villages not covered by SSA	All the villages indicated in Annex-XI of the Report are covered by SSA.
9.	Jharkhand	7.4.3.2	Villages not covered by SSA	All villages are covered under SSA. The eligible schools under SSA in these villages are provided with all benefits of SSA like, school grant, teacher grant, repair maintenance grant, text books etc.
10.	Karnataka	7.4.3.2	Villages not covered by SSA	All the seven villages of 5 districts mentioned in Annexure XI of the Report are having primary and upper primary schools and covered by SSA.
11.	Kerala	7.4.3.2	Villages not covered by SSA	All villages are covered under SSA.
12.	Madhya Pradesh	7.4.3.2	Villages not covered by SSA	All the villages are covered under SSA. Under AIE Scheme HDC/ RBC NRBC are opened in those villages/habitations, which could not be

S.No.	State/UTs	Para No.	Gist of the Observation	Comments
				covered under the prescribed norms for opening of New Primary School/UPS. There is no uncovered village now as given in audit report.
13.	Maharashtra	7.4.3.2	Villages not covered by SSA	All villages are covered under SSA.
14.	Manipur	7.4.3.2	Villages not covered by SSA	All villages are covered under SSA.
15.	Meghalaya	7.4.3.2	Villages not covered by SSA	Villages, i.e., Kyndong Laitmawban, Lailum, Lawsohtun, Mawlynrei, Traishnong, Smit, Umpling mentioned against the East Garo Hills are in fact the villages under East Khasi Hills. Villages like Smit, Umpling, Lawsohtun are, in fact, very advanced villages having Government schools, EGS/AIE Centres, distribution of Free Text Books, School Grants, Teachers Grant, Training of Teachers were extended as per norms of SSA.
16.	Mizoram	7.4.3.2	Villages not covered by SSA	The Audit Report mentioned that the following villages are not covered by SSA. <ul style="list-style-type: none"> ❖ Tlangpui - Champhai District ❖ Mar South - Lunglei District In Tlangpui village, there are one (1) Primary School and one (1) Upper Primary School. All benefits that are available under SSA have been provided since 2001-02. In Mar South village, there are two (2) Primary Schools and one (1) Upper primary school. All benefits that are available under SSA have been provided since 2001-02.
17.	Nagaland	7.4.3.2	Villages not covered by SSA	Annexure-XI of the Report which shows about 13 villages not covered by SSA is not correct. All Villages along with Towns & Urban sectors are covered under SSA.
18.	Orissa	7.4.3.2	Villages not covered by SSA	The village namely Pakhara & Khunta in Baleshwar district have one UGME School and one UGUP Schools respectively. All recurring grants have been released to the above Schools from the inception of SSA. Similarly, Mansinghpur village in Khordha district has one Primary School to which recurring grant has been released during the years covered under audit. Similarly Gurakhunta village in Malkanigiri is having one Primary School to which recurring grant like school grant and teacher grant have been given from DPEP Scheme and RMG from SSA. All the villages identified by the survey has been covered under SSA.
19.	Punjab	7.4.3.2	Villages not covered by SSA	Now all the 12711 villages have been covered by SSA Punjab.
20.	Rajasthan	7.4.3.2	Villages not covered by SSA	All villages covered under SSA and as per norms of SSA, facilities like TLM, school grant and maintenance grant etc to these villages schools being provided by SSA.

S.No.	State/UTs	Para No.	Gist of the Observation	Comments																																																																																															
21.	Tamil Nadu	7.4.3.2	Villages not covered by SSA	<p>The details of grants released under SSA to the schools in the following villages during the period 2002-2003 to 2004-2005 are given below:</p> <table border="1"> <thead> <tr> <th>District/Village</th> <th>TLM Grant</th> <th>School Grant</th> <th>Maintenance Grant</th> <th>Civil Works.</th> </tr> </thead> <tbody> <tr> <td colspan="5">Dindigul District</td> </tr> <tr> <td>Kothayam</td> <td>6500</td> <td>8000</td> <td>20000</td> <td></td> </tr> <tr> <td>Mullipadi</td> <td>16000</td> <td>6000</td> <td></td> <td></td> </tr> <tr> <td>Vadagadu</td> <td>3000</td> <td>6000</td> <td>15000</td> <td></td> </tr> <tr> <td colspan="5">Kanniyakumari</td> </tr> <tr> <td>Eraniel</td> <td>31000</td> <td>16000</td> <td>40000</td> <td>320000</td> </tr> <tr> <td colspan="5">Ramanathapuram</td> </tr> <tr> <td>Idivilagi</td> <td colspan="4">The primary school was closed in 2000. the population of the village is 54. There is only one school age child and he is studying in V std. in Ponthampalli village, which is 1/2 a K.M. away from Idivilagi</td> </tr> <tr> <td colspan="5">Sivagangai</td> </tr> <tr> <td>Aranmanaipatti</td> <td colspan="4">Aranmanipatti is the name of a Panchayat and no village by name Aranmanaipatti exists.</td> </tr> <tr> <td colspan="5">The Nilgiris</td> </tr> <tr> <td>Kadanad</td> <td>13500</td> <td>12000</td> <td>15000</td> <td>74000</td> </tr> <tr> <td>Kotagiri</td> <td>4500</td> <td>6000</td> <td>15000</td> <td>259000</td> </tr> <tr> <td colspan="5">Thoothukudi</td> </tr> <tr> <td>Sankaraperi</td> <td>3000</td> <td>6000</td> <td>5000</td> <td></td> </tr> <tr> <td colspan="5">Tirunelveli</td> </tr> <tr> <td>Melamarudappapuram</td> <td>9000</td> <td>4000</td> <td></td> <td></td> </tr> <tr> <td>Perungudi</td> <td>3000</td> <td>4000</td> <td></td> <td></td> </tr> </tbody> </table>	District/Village	TLM Grant	School Grant	Maintenance Grant	Civil Works.	Dindigul District					Kothayam	6500	8000	20000		Mullipadi	16000	6000			Vadagadu	3000	6000	15000		Kanniyakumari					Eraniel	31000	16000	40000	320000	Ramanathapuram					Idivilagi	The primary school was closed in 2000. the population of the village is 54. There is only one school age child and he is studying in V std. in Ponthampalli village, which is 1/2 a K.M. away from Idivilagi				Sivagangai					Aranmanaipatti	Aranmanipatti is the name of a Panchayat and no village by name Aranmanaipatti exists.				The Nilgiris					Kadanad	13500	12000	15000	74000	Kotagiri	4500	6000	15000	259000	Thoothukudi					Sankaraperi	3000	6000	5000		Tirunelveli					Melamarudappapuram	9000	4000			Perungudi	3000	4000		
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22.	Uttaranchal	7.4.3.2	Villages not covered by SSA	In Annexure – XI of the Report it is shown that Purkuni Village in Bageshwar district and Panevala & Chandapur villages in Haridwar																																																																																															

S.No.	State/UTs	Para No.	Gist of the Observation	Comments																																	
				district have not been covered under SSA is not based on facts. Purkuni village in Bagehwar district and Paneyala village in Haridwar district have already been covered under SSA whereas there is no village named as Chandapur in Haridwar district. The Paneyala village in Haridwar district is equipped with not only school but CRC centre also.																																	
23.	Uttar Pradesh	7.4.3.2	Villages not covered by SSA	<p>Though the basis of coverage or non-coverage is not clear in the audit para, the situation was cross checked with districts. As per information received from the districts the position regarding the villages mentioned in the Annexure-XI of the Report is as follows-</p> <table border="1"> <thead> <tr> <th colspan="3">Rural</th> </tr> <tr> <th>District</th> <th>Villages</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Barabanki</td> <td>Jagaipur</td> <td>Planned for next year</td> </tr> <tr> <td>Bareilly</td> <td>Gainee</td> <td>Primary school is running in the village. SSA activities are implemented.</td> </tr> <tr> <td>Bijnor</td> <td>Mubarakpur Mira</td> <td>The village is served by a primary school Bhaneda situated at 0.5 km distance. SSA activities are implemented in school.</td> </tr> <tr> <td>Etah</td> <td>Khojpur</td> <td>Primary school is running in the village and covered by SSA.</td> </tr> <tr> <td>Firozabad</td> <td>Parham</td> <td>Primary school and upper primary school are running in the village. SSA activities are implemented in schools.</td> </tr> <tr> <td>Gautam Budn Nagar</td> <td>Chhapraula</td> <td>Primary school is running in the village. SSA activities are implemented in school.</td> </tr> <tr> <td>Ghaziabad</td> <td>Khora</td> <td>Primary school is running in the village. SSA activities are implemented in school.</td> </tr> <tr> <td>Gorakhpur</td> <td>Bagha Gara</td> <td>Primary school is running in the village. SSA activities are implemented in school.</td> </tr> <tr> <td>Kheri</td> <td>Ambarsot, Basanta</td> <td>All villages are covered by</td> </tr> </tbody> </table>	Rural			District	Villages	Status	Barabanki	Jagaipur	Planned for next year	Bareilly	Gainee	Primary school is running in the village. SSA activities are implemented.	Bijnor	Mubarakpur Mira	The village is served by a primary school Bhaneda situated at 0.5 km distance. SSA activities are implemented in school.	Etah	Khojpur	Primary school is running in the village and covered by SSA.	Firozabad	Parham	Primary school and upper primary school are running in the village. SSA activities are implemented in schools.	Gautam Budn Nagar	Chhapraula	Primary school is running in the village. SSA activities are implemented in school.	Ghaziabad	Khora	Primary school is running in the village. SSA activities are implemented in school.	Gorakhpur	Bagha Gara	Primary school is running in the village. SSA activities are implemented in school.	Kheri	Ambarsot, Basanta	All villages are covered by
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S.No.	State/UTs	Para No.	Gist of the Observation	Comments	
				pur Kalan, Dubha, Padariya Tilak Pur, Paduwa, Rudrapur, Gulariya, SansarPur	SSA.
				Kushinagar	Rakaba Dulama Patti The village is presently served by primary school Bhagwanpur situated at 0.5 km. SSA activities are implemented in the primary school, Bhagwanpur
				Lucknow	Pasoolpur Tikniyamau Primary school and upper primary school are running in the village. SSA activities are implemented in schools.
				Meerut	Incholi Primary school and upper primary school are running in the village. SSA activities are implemented in schools.
				Moradabad	Mugalpur Urf Aghwanpur Mu, Pakbara Primary school and upper primary school are running in the village. SSA activities are implemented in schools.
				Muzaffar Ngr.	Hasanpur Lahari, Sanjhak Primary school is running in the village and covered by SSA.
				Rae Bareilly	Rasta Mau Primary school and upper primary school are running in the village. SSA activities are implemented in schools.
				Rampur	Nagariya Aquil Primary school and upper primary school are running in the village. SSA activities are implemented in schools.

S.No.	State/UTs	Para No.	Gist of the Observation	Comments		
				Sant Kabir Nagar	Bhitni Dudhari Urf Nathna	Presently school situated in Nathnagar at a distance of 1.2 km is serving the village. This school is implementing SSA activities. The district officer has informed that new school in the village is being proposed during 2007-08
				Shahjahanpur	Hitauta	Primary school is running in the village. SSA activities are implemented in school.
				Sonbhadra	Jogaal	Primary school is running in the village. SSA activities are implemented in school.
24.	West Bengal	7.4.3.2	Villages not covered by SSA	Annexure XI shows two villages without SSA intervention in Bankura and Murshidabad. These villages named as Junkaria and Nasipur. Reports received from DPO, SSA shows that there were no SSA interventions in Junkaria as children are going to nearby Parulia school. In Murshidabad, there are 7 villages by name Nashipur and SSA interventions have been made by providing Additional Classrooms funds to these schools.		

**State wise responses on Shortage of upper primary schools
(Refers to Paragraph 7.4.4.1)**

7.4.4.1 As per the norms, new upper primary schools were to be opened based on the number of children completing primary education, upto a ceiling of one upper primary school/section for every two primary schools. Test check of records revealed on an average shortage of (23 per cent) upper primary schools in almost all the states as indicated in Table 11.

S.N.	State	Number of schools required	Number of schools in position	Shortage
1	Andhra Pradesh	28462	22153	6309
2	Assm	15034	10791	4243
3	Bihar	5779	4690	1089
4	Chhattisgarh	12308	8128	4180
5	Harvana	755	501	252
6	Himachal Pradesh	6083	3847	2236
7	Jharkhand	9030	6908	2122
8	Madhya Pradesh	34424	33600	824
9	Maharashtra	*92	**66	26
10	Manipur	1888	1403	485
11	Orrisa	16377	15737	640
12	Punjab	6486	5437	1049
13	Rajasthan	16623	16514	109
14	Sikkim	250	151	99
15	Tamil Nadu	18835	15001	3835
16	Urranchal	7283	3855	3428
17	West Bengal	25127	11440	13687
18	Daman & Diu	4	0	4

1. Andhra Pradesh : Against the shortage of 6309 Upper Primary Schools, 409 UPS were approved for 2006-07.

The remaining shortfall will be covered during ensuing plans in a phased manner upto 2010.

2. Assam: There is no policy of the State Government at present for upgradation of schools. However, State has now advised to open upper primary schools as per the norms provided in SSA.

3. Bihar : As per the approval PAB. 3930 Primary Schools have already been upgraded against the target of 7317 as on 2005-06. Necessary steps are being taken to achieve the required ratio of 2:1 by upgrading the primary schools into upper primary schools.

4. Chhattisgarh : Out of the shortfall as stated in the report, 1830 schools were opened during 2005-2006 and 2568 schools have been opened during 2006-2007, thus there is a gap of only 546 schools out of the numbers as stated in the Report, which will be opened in the ensuing year.

5. Haryana : The shortage of 252 upper primary schools mentioned in the audit report are covered in 2005-06 and 2006-07 by sanctioning upgradation of primary schools into upper primary schools.

6. Himachal Pradesh : As per DISE data 2004-05 there are 10613 Govt. Primary Schools and 3605 Govt. Upper Primary Schools functioning. The requirement of upper primary schools @ 1 is to 2 works out to 5307 Govt. UPS. Against 3605 Govt. UPS are already functioning hence the gap is only 1702 Govt. UPS. The gap of 2236 UPS shown in the audit report is not correct. Against the gap of 1702 Govt. UPS 237 new Govt. UPS were approved in 2005-06 and 2006-07. During the year 2005-06 and 2006-07, 20 UP schools were notified and made functional. The net gap thus works out to 1465 only which will be covered in a phased manner.

7. Jharkhand : To maintain the ratio of primary school to upper primary school upgradation of primary school into upper primary school is a continues process, which is being taken up in a phased manner. Subsequent to 31-3-2005, 2840 UPS were approved by the PAB in 2005-06 (984) and 2006-07 (1856). This will mitigate the gap of UPS in the State.

19	Lakshadweep	11	6	5	<p>8. Madhya Pradesh : Against the shortage of 824 UPS as on 31-03-2005, up-gradation of 633 primary schools to UPS in 2005-06 (247) & 2006-07 (386) which have been undertaken. Hence, now the net shortage of UPS is only 191, which will be covered in next year's plan.</p> <p>9. Maharashtra : The number of Upper Primary Schools has been restricted to the enrolled students and therefore Upper Primary School started were as per the actual needs. Further provision for starting 29 new Upper Primary School in the State was approved y the PAB during the year 2006-07. Therefore, the shortfall / requirements would be fulfilled as for the needs.</p>					
TOTAL		204850	158228 (77.24 per cent)	46622 (22.76 per cent)						
<p>* Sanctioned by Government of India</p>										
<p>** Opened against sanction.</p>										
<p>10. Manipur: 123 upper primary schools are approved by the PAB, which will be opened after obtaining the approval from the State. Remaining upper primary schools will be opened in a phased manner.</p>										
<p>11. Orissa : In 2005-06 and 2006-07, 1166 and 830 upper primary schools have been approved. Out of the 1166 UPS approved in 2005-06, 583 UPS have been operationalized. During the year 2006-07, the remaining 543 for 2005-06 will be operationalized. Further of State Government approval for operationalizing 830 UPS as approved for 2006-07 is awaited.</p>										
<p>12. Punjab : There is no such shortage of upper primary schools in the State. The Norm of one upper primary (middle) school within every 3 km radius has been appropriately adhered to. At some locations the number of primary schools is more than the actual requirement which when taken up in totality has perhaps given the impression of shortage of upper primary schools. Due to this no upper primary school has been opened after the year 2001-02. However, in future if need arises UPS will be opened.</p>										
<p>13. Rajasthan : 5000 new upper primary school through up-gradation is to be opened against the target of the annual work plan 2006-07. Against this target 900 schools have already been upgraded. After the total up-gradation of the schools, State will have one upper primary school for two primary schools. Thus the required ratio of primary schools vis-à-vis upper primary schools will be achieved by the State.</p>										
<p>14. Sikkim : Out of the shortage of 99 UPS, 3 UPS have been approved by the PAB in 2005-06. The remaining shortage of 96 UPS will be covered in a phased manner.</p>										
<p>15. Tamil Nadu :</p> <table border="1" data-bbox="1084 1302 2125 1442"> <tr> <td data-bbox="1084 1302 2020 1333">Primary Schools as on 31.03.05</td> <td data-bbox="2020 1302 2125 1333">37611</td> </tr> <tr> <td data-bbox="1084 1333 2020 1395">Add: Primary Schools opened in 2005-2006 and 2006-2007</td> <td data-bbox="2020 1333 2125 1395">288</td> </tr> <tr> <td data-bbox="1084 1395 2020 1442">Total No. of Primary Schools in 2006-2007</td> <td data-bbox="2020 1395 2125 1442">37959</td> </tr> </table>					Primary Schools as on 31.03.05	37611	Add: Primary Schools opened in 2005-2006 and 2006-2007	288	Total No. of Primary Schools in 2006-2007	37959
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		Less: Primary Schools upgraded as Upper Primary Schools in 2005-06 and 2006-2007	918
		Net total number of primary schools	37041
		Upper Primary Schools required in 2006-2007	18520
		Upper Primary Schools as on 31-03-05	13001
		Add: Upper Primary Schools opened in 2005-2006 and 2006-2007	918
		Upper Primary Schools in 2006-2007	13919
		Shortfall	4601
		School access of UPS within 3KM is already achieved. The shortfall is due to, (though 1:2 norm is to be satisfied,) the other criteria of 3KM distance and minimum of 15 students for admission in the VI Std. also requires to be satisfied. New upper primary schools will be opened when these norms are also satisfied. The ratio of UP to PS in 2006-2007 is 1:2.66	
		<p>16. Uttaranchal The number of UPS in the State is 6082 as against requirement of 7918. Following steps have been taken to improve upon the status -</p> <ul style="list-style-type: none"> ▪ 121 New UPS have been opened in the year 2005-06 and 253 New UPS have been opened in the year 2006-07. ▪ The existing high schools and intermediate schools conducting classes upto to 8th standard also feed the UPS students where there are no UPS available. ▪ Consequent upon opening of 121 New UPS in the year 2005-06 and 253 New UPS in 2006-07, the ratio of UPS to PS has improved to 1 : 2.44 in 2005-06 and 1 : 2.27 in 2006-07. 	
		<p>17. West Bengal : There are shortages of upper primary schools in the State. The matter is brought to the notice of the State Government for taking necessary action. The Programme is continuing up to 2010 so the shortage will be covered in a phased manner. However, 1593 MSKs under Panchayat Raj Department are functioning to cater to upper primary segment.</p>	
		<p>18. Daman & Diu: The construction of one upper primary school has completed. However, upgradation of 3 new upper primary schools is in progress.</p>	
		<p>19. Lakshadweep: As per the audit report, there is a requirement of 11 Upper Primary Schools and 6 are in position and the shortage is 5. In fact there is no such higher requirement of Upper Primary Schools. Only two additional Upper Primary schools were found required and establishment of these two Upper Primary School one at Bithra and the other at Kadmat islands has been approved for 2006-07. The Directorate of SSA Lakshadweep has taken approvals for execution.</p>	

State wise responses on supply of free textbooks to focus group children
(Refers to Paragraph 7.4.6.1)

7.4.6.1 The scheme envisaged that free text books within an upper ceiling of Rs. 150 per child would be provided to all children in focus group namely girl child and SC/ST children. States were to continue to fund free text books being currently provided from the State Plans. In such cases, free textbooks under SSA should not be provided to the focus group children. In case subsidy was partially provided assistance under SSA was to be restricted to that portion of the cost of books, which was being borne by the children. Instances of erroneous supply of books were noticed by audit as detailed below :

Non-Supply of text books

Audit examination revealed that in **Jharkhand, Karnataka and Mizoram** 7.45 lakh children were not provided with free text books while in **Uttar Pradesh**, no free text books were provided to focus group children in upper primary schools during 2001-02. In **West Bengal**, focus group children in five test checked districts were not provided with text books. In **Bihar**, complete sets of books were never made available to any school thus depriving the benefit of the scheme to a large number of children. In **Nagaland**, Students of 29 schools were given cash @ Rs. 150 per student in lieu of free text books. The Ministry stated (May 2006) that cash payment in lieu of text books was made in the form of reimbursement where the children themselves had procured the textbooks. The Ministry's rely would appear to support contravention of the norms of the scheme, which was not a good practice.

Non-supply of textbooks

Jharkhand : The State is a new State and has not yet developed its State specific curriculum / syllabus and textbooks. Therefore, the State depended on NCERT textbooks. In 2003-04 & 2004-05 district offices of SSA had placed requirements of textbooks for free distribution among focus group children (SC/ST boys & all girls) of Class-I to VIII to NCERT. District offices were asked to lift textbooks directly from NCERT Godowns on payment of reduced prices. After making the payment, it was found from the NCERT Godowns that titles of some textbooks were not available in Godowns or were out of print.

Hence, due to non supply short supply of text books by NCERT, the focus group children in some districts could not provide with the full sets of books or part supply of books.

Karnataka : Supply of Textbooks free of cost from I to Class VII for boys of all categories and from I standard to X standard for girls of all categories and SC/ST boys has been the policy of the State Government. SSA does not fund for the supply of text books in the State. In view of this, the question of leaving any category of children uncovered under the State Govt. Scheme for supply of Textbooks free of cost does not arise.

Mizoram : During the year 2004-05, free textbooks were not distributed to students as the State Implementing Society did not receive State Matching Share from State Government. However, at the beginning of the academic session of 2006, free textbooks were distributed to children on the first day of the academic session.

Uttar Pradesh : During 2001-02 free textbook to all girls & SC, ST children of Primary Schools were given benefiting about 24 lakh children. However, textbooks were not distributed at upper primary level because these were being finalized after revision.

West Bengal : 650423 children at upper primary level were provided with textbooks under SSA during 2004-05. All children could not be covered due to shortage of funds. (State share was delayed)

Bihar : Such problems were faced in the initial years of the programme but now all District Project Officers of the State are being instructed to ensure supply of text books to all eligible children.

	<p>Nagaland : Supply of Free Text Book</p> <p>In initial years some of the VEC not aware of the process of providing textbooks in kind. As a result parents in 29 schools have arranged the books for their ward as such VEC paid Rs. 150/- to parents in lieu of textbooks. This was an isolated case, which was discontinued subsequently.</p> <p>However, during the past couple of years fund has been placed in the VECs accounts in time. Each VEC is now procuring textbooks with the available fund.</p>
<p>The survey conducted by SRI at the instance of audit revealed that free text books were not supplied in 22.8 per cent primary schools, 21.2 per cent upper primary schools and 32.5 per cent of high schools with upper primary. A significantly higher proportion (61.29 per cent) of children, in the rural areas reported receiving free text books. The proportion of such children in the urban localities was just 38.32 per cent.</p>	<p>In initial years textbooks could not be supplied to some schools due to delay in printing of textbooks, streamlining of the procedure, etc. However, most of States have now settled these issues and started supplying textbooks to all eligible children in time. The audit pointed that a significantly higher proportion (61.29%) of children in rural areas reported receiving free textbook, while in urban localities proportion was just 38.32%. Here it is pertinent to mention that SSA works through Municipal bodies / Corporation's education setup and there were coordination problem initially. These have now been ironed out.</p>
<p>The survey further revealed that a high proportion of students in urban areas of Arunachal Pradesh (61.44 per cent), Bihar (43.57 per cent), Dadra and Nagar Haveli (42.54 per cent), Meghalaya (45.18 per cent), Nagaland 34.68 per cent) and Sikkim (34.62 per cent) reported having received only a part of books meant for them.</p>	<p>Arunachal Pradesh: Till 2005-06, the Directorate of School Education was supplying the free textbooks to children at elementary level and SSA did not implement the same. The State Government was providing free textbooks for Arunachal Pradesh Scheduled Tribe children only. Therefore, the girls belonging to other communities were deprived of getting free textbooks.</p> <p>During 2006-07, steps have been taken to procure textbooks to all focus group children up to elementary level with a view to supply them in time.</p> <p>Bihar : The State is taking measures to ensure supply of full set of textbooks to all eligible children.</p> <p>Dadra and Nagar Haveli: UT administration was providing textbooks to all children studying at elementary stage.</p> <p>Meghalaya</p> <p>Rs. 1.07 crore only was available for supply of Text Books during 2003-04. All focus group children could not be provided with Text Books due to paucity of fund due to State share delays. However, Book Bank was created in the Schools to have access of free Text Books to each and every student.</p> <p>In the Budget of 2005-07, all focus group children of both urban and rural areas have been covered to provide Free Text Books.</p>

		<p>Nagaland: SSA is providing free text book from class V-VIII which is not covered by the State, i.e., Dmapur, Kohima, Mokokchung, Phek, Wokha & Zunhebeto. The remaining class PP-4 for all districts and 5-8 for Mon & Tuensang districts are covered under State's own programme.</p> <p>Sikkim : Due to the shortage of funds on a account of State share textbooks could not be provided. Steps have been taken to provide textbooks to all eligible students during 2006-07.</p>
7.4.6.1	<p>Text Books supplied to ineligible children</p> <p>In Assam, Chhattisgarh and Tripura, text books worth Rs. 21.20 crore were distributed against the norms among the general category and OBC category children. 47.69 lakh children of non-focus group in Assam, Haryana and Tripura were provided free text books.</p>	<p>Assam : Considering the economical and educational backwardness of the State free textbooks were provided to all categories of students. Though the expenditure was borne by SSA for other general category and OBC category of children, the same is to be reimbursed by the State Government. Rs.3674.35 lakh on this account was deducted from the AWP&B of 2006-07 by Ministry, which is to be reimbursed by the State Government. A proposal was submitted to Government of Assam, Education Department on 31.05.06 for early reimbursement of the arrear amount of Rs. 3674.35 lakhs utilized by SSA for other category children.</p> <p>Chhattisgarh : In 2004-05 free textbooks and work books (part of textbook) were distributed only to all girls and SC/ST boys under SSA. The distribution to the non focus group (i.e. OBC/General category) children was made by the SCERT from out of 25 % royalty amounting to Rs. 206.83 Lakh received by SCERT.</p> <p>Tripura: The State is working out the total cost against free textbook provided to to general category and OBC category children. The State has been directed to refund the amount involved and credit the same to SSA account.</p> <p>Assam: Considering the economical and educational backwardness of the State free textbooks were provided to all categories of students. Though the expenditure was borne by SSA for non-focus group children, the same is to be reimbursed by the State Government. Rs.3674.35 lakh on this account was deducted from the AWP&B of 2006-07 by Ministry, which is to be reimbursed by the State Government. A proposal was submitted to Government of Assam, Education Department on 31.05.06 for early reimbursement of the arrear amount of Rs. 3674.35 lakhs utilized by SSA for other category children.</p> <p>Haryana : The poor students cannot afford to purchase the text books and to obtain sustainability/retention the books were provided to the poor students. The state has been directed to deposit the amount involved in SSA account with interest.</p> <p>Tripura : The State is working out the total cost against free textbook provided to to</p>

non-focus group children. The State has been directed to refund the amount involved and credit the same to SSA account

In **Madhya Pradesh**, free text books valued Rs. 64.82 crore were distributed to all students of class I to V which should actually have been met from the state budget. In **Tripura**, an amount of Rs. 6.17 crore was utilized for making cash payment in lieu of free text books to the eligible students. The Ministry stated (May 2006) that in Assam and Haryana, free text books were provided to general category students considering the economic and educational backwardness in the states. The Ministry's reply is not tenable as this was not provided under SSA and diversion of funds would have adversely affected the other components of the scheme.

Madhya Pradesh : Before commencement of SSA, State Government was providing free text books to SC/ST/OBC girls of rural area studying in class I to III only. Free textbooks were not provided to all children of Primary and upper primary schools as stated in the audit report. For this purpose, State was providing only fixed amount of Rs 6.29 crore each year, which was not sufficient to cater 100% free textbooks to all eligible students under the above policy.

Year	State Govt. provision (Rs. In crore)
2003-04	6.29
2004-05	0.00
2005-06	1.93

The table above reveals that against Rs.18.87 crore due from the State Government for 3 years, the State released only Rs.8.22 crore resulting a shortfall of Rs.10.65 crore. Further the year wise requirement of funds for ineligible children is Rs.40.66 crore as detailed below:

Year	No. of ineligible children	Amount required from State for ineligible children (Rs. In lakh)
2003-04	2651482	1402.92
2004-05	2120088	1218.78
2005-06	2330353	1444.66
Total		4066.36

In view of the above the total amount due from the State Government works out to Rs.51.3136 crore (Rs.10.65 crore + Rs.40.6636 crore). The State has released Rs.52.4168 crore during year 2005-06 in resulting an excess amount of Rs.1.1032 crore. Hence the funds utilized from SSA is fully reimbursed by the State.

Tripura : During 2001-02 to 2003-04, cash amount of Rs.150/- per child was given to focus group children of Class I to VIII instead of free textbooks. The State is directed to take ex-post facto approval of Project Approval Board for providing cash amount of Rs.150/- per child in place of providing textbook during the year 2001-02 to 2003-04. From the year 2004-05, printed free textbooks are supplied to focus group students of class I-VIII

7.4.6.1	<p>Late supply of books</p> <p>In Andhra Pradesh, Bihar, Karnataka, Kerala, Maharashtra, Punjab and Uttaranchal, books were supplied late with delays ranging from one to nine months. In Haryana, books were supplied at the fag end of the academic session or just before the annual examination.</p>	<p>Andhra Pradesh : During 2001-02, 2002-03 and 2003-04 there was no delay in supply of text books.</p> <p>Bihar : There was delay in supply of textbooks. However, the State has now streamlined the supply of textbooks.</p> <p>Karnataka : Only during 2004-05 there was delay, and the same was due to, delay in installation of newly procured Printing Machineries by the Government Printing Press and tendering process. However, textbooks have been supplied to all children well in time during 2005-06 and 2006-07 before opening of the schools.</p> <p>Kerala : There was delay in supply of textbooks in earlier years. However, there was no delay in distribution of free textbooks from 2005-2006 onwards. During 2006-07 in June 2006 (start of academic session) itself SSA procured the required number of textbooks and arranged distribution directly to schools.</p> <p>Maharashtra : In the state the textbooks are printed by Textbook Bureau. In the year 2004-05, due to the court matter, printing process was delayed, which resulted delay in distribution of textbooks by 4-5 months. Further, in the year 2004-05, the State Govt. had taken the decision to provide free textbooks from state funds upto Standard X. Therefore, the work of printing increased tremendously. The Printing press could not cope with the work. Therefore there was delay during that year. However the supply of text books in the subsequent years was not delayed.</p> <p>Punjab : Earlier books were purchased from Punjab School Education Board leading to the delay in supply of textbooks. However, books are being supplied in time from 2004 onwards. Textbooks for the academic year 2005-06 were delivered at district levels on 15-04-2005 and the text books for the academic session 2006-07 were delivered in March, 2006. This shows that the process of timely delivery of textbooks has improved over the years.</p> <p>Uttaranchal: Directorate of school Education, Government of Uttaranchal is responsible for printing and supply of free textbooks.</p> <p>Haryana : 2003-04 The delay in supply of textbooks was attributed due to the failure of supply of textbooks by printer, M/s Gopsons Printer, Noida to whom printing orders were given. The same order was</p>
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		<p>again placed with the other printer, M/s Repro India Ltd. after completing the formalities i.e. risk and cost. An award of Rs. 23,36,000/- was received from the arbitrator on the failure of supply from the first printer. Advance planning is made to ensure that the books are supplied to eligible children i.e. S.C. children and girls well in time.</p> <p>2004-05</p> <p>The books for class VIII and most of the books are class IVth and Vth were made available before the start of academic session 2004-05 for other classes more than 2/3rd books were made available upto August, 2004. There was some delay in distribution in Hindi-I and Pravesh-III.</p>
	<p>The survey conducted by SRI at the instance of audit revealed that in the rural areas of Manipur, an overwhelming majority (79.09 per cent) of the school going children reported having not received the free text books in time. The other states where the school going children in the rural areas did not receive the text books in time were Arunachal Pradesh (12.11 per cent) Bihar (33.18 per cent), Daman & Diu (23.68 per cent) Jharkhand (17.31 per cent), Mizoram (26.29 per cent) and Uttaranchal (15.21 per cent).</p>	<p>Manipur: The Board of Secondary Education, Manipur supplied textbooks in a phased manner. Steps have been taken to ensure that the books are supplied in time.</p> <p>Arunachal Pradesh: Till 2005-06, the Directorate of School Education was supplying the free textbooks to children at elementary level and SSA did not implement the same. The State Government was providing free textbooks for Arunachal Pradesh Scheduled Tribe children only. Therefore, the girls belonging to other communities were deprived of getting free textbooks.</p> <p>During 2006-07, steps have been taken to procure textbooks to all focus group children up to elementary level with a view to supply them in time.</p> <p>Bihar : Due to late finalization of tenders at the level of Bihar State Text Book Publishing Corporation, the supply was delayed.</p> <p>Daman & Diu: In the UT of Daman & Diu free textbooks for girls under SSA started from the year-2005-06 only. However, the textbooks for SC/ST students were distributed under the scheme of Tribal Sub Plan.</p> <p>Jharkhand : Text books supply from NCERT started from July- August and received at districts in September-October. Due to this delay, the textbooks in rural areas could not be supplied in time. To avoid the delay, now the State has started printing text book of its own through open tender system..</p> <p>Mizoram: It may be noted that during 2003-04, Publishers and Printers could not supply sufficient numbers of text books in time. Hence, there was late distribution of free textbooks. In subsequent years, free textbooks were distributed on or before the 1st day of New Academic Session.</p> <p>Uttaranchal: The textbooks are supplied by the State Government through Directorate of Education, Uttaranchal.</p>
	<p>In the Urban areas, the states where a sizeable proportion of the school going children did not receive the text books in time were Arunachal Pradesh (59.31 per cent), Bihar (20.08 per cent). Daman & Diu (11.41 per</p>	<p>Arunachal Pradesh: Till 2005-06, the Directorate of School Education was supplying the free textbooks to children at elementary level and SSA did not implement the same. The State Government was providing free textbooks for Arunachal Pradesh Scheduled Tribe children only. Therefore, the girls belonging to other communities were deprived of getting</p>

cent), **Jharkhand** (17.89 per cent), **Manipur** (65.6 percent), **Meghalaya** (30.56 per cent) **Mizoram** (35.04 per cent), **Nagaland** (24.19 per cent) and **Sikkim** (26.92).

Lack of supervision & monitoring not only resulted in distribution of free text books worth Rs. 21.20 crore to ineligible children but also deprived the focus group children of the benefit of the scheme. Besides, non supply or late supply of books had the potential of adversely affecting the education level of the poor children.

free textbooks.

During 2006-07, steps have been taken to procure textbooks to all focus group children up to elementary level with a view to supply them in time.

Bihar : Due to late finalization of tenders at the level of Bihar State Text Book Publishing Corporation, the supply was delayed.

Daman & Diu: In the UT of Daman & Diu free textbooks for girls under SSA started from the year 2005-06 only. However, the textbooks for SC/ST students were distributed under the scheme of Tribal Sub Plan.

Jharkhand : Text books supply from NCERT started from July- August and received at districts in September-October. Due to this delay, the textbooks in urban areas could not supply in time. To avoid the delay, now the State has started printing text book of its own through open tender system.

Manipur: The Board of Secondary Education, Manipur supplied textbooks in a phased manner. Steps have been taken to ensure that the books are supplied in time.

Meghalaya: Free Text Books under SSA was provided for the first time during the year 2004-05. Tendering process for the procurement of books took some time resulting in some delay in the distribution of Text Books to the students.

Target has been set to distribute Free Text Books on the opening day of the Academic Session, i.e., 15th February, throughout the State.

Mizoram: During 2003-04, Publishers and Printers could not supply sufficient numbers of text books in time. Hence, there is late distribution of free text book. In subsequent years, free text books were distributed on or before the 1st day of New Academic Session.

Nagaland : The Department of School Education has initiated remedial measures to provide Text Books on the date of school re-opening i.e., 20th January of every year.

Sikkim : Steps have already been initiated by the Department to supply the text-book in time.

**State wise responses on Inadequate infrastructure Gaps
(Refers to Paragraph 7.4.7.2 & Annex-XII)**

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
1.	Andhra Pradesh		6316 schools were running without own building and 3431 schools were in dilapidated condition	41 per cent schools were without drinking water facilities.	54 per cent schools were without toilets	-	<p>2912 school buildings were completed from September 2005 onwards for building-less and dilapidated buildings. Construction of another 600 buildings is in progress. During 2006-07, 2548 buildings are proposed to be constructed. This will mitigate the gap of schools without buildings. Remaining buildings will be covered in a phased manner upto 2010 taking into account the ceiling on civil works.</p> <p>38725 schools are having drinking water facilities and 37182 schools need this facility.</p> <p>Drinking water facilities are proposed to be provided to 10928 schools during 2006-07 in convergence with Department of Drinking Water Supply, Ministry of Rural Development and the balance will be covered in the next three years.</p> <p>36201 schools are having toilets facilities and 39706 schools need this facility.</p> <p>Toilets are proposed to be provided to 12331 schools with 17813 units during 2006-07 in convergence with Department of Drinking Water Supply, Ministry of Rural Development and the balance will be covered in the next three years.</p>
2.	Arunachal Pradesh		158 schools were running without own building and 609 schools were in dilapidated condition.	660 schools had no drinking water facilities	1419 schools had no toilets and 1679 schools had no separate toilets for girls.	-	<p>Due to the non-availability of adequate fund for development of infrastructure facilities in the Education Department 158 schools were without buildings till 2004-05. These schools are being run in a temporary structure constructed by the local community on self-help basis. During 2006-07, 117 school buildings have been approved against building-less primary schools. The construction works of the aforesaid buildings are under progress. The remaining 41 schools will be covered during 2007-08 so as to cover all the schools with proper infrastructure facilities. Due to lack of sufficient fund available in the Department.</p>

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
							<p>609 schools were in dilapidated condition. After the launch of SSA, these buildings are also taken up under civil works. During 2006-07, 47 dilapidated buildings are taken up and work is in progress. The remaining 652 schools will be covered in the remaining period of the project.</p> <p>The activities like drinking water facilities, toilets, separate toilets for girls etc are given preference after the school buildings till 2004-05. Since Arunachal is a small State and its district budgets are very low, it was not possible to take up these activities at one go, due to 33% ceiling on civil works. However, drinking water facilities have been taken up by the State Public Health Engineering (PHE) Department under SWAJAL Dhara Scheme. Similarly, the toilet facility is also being taken care of by the PHE Department under the centrally sponsored scheme.</p>
3.	Assam	Against the target of 6436 works, only 1196 works could be completed during 2002-05	In Karbi Anglong district, out of Rs.1.32 crore meant for construction/repair of buildings, Rs.41.82 lakh was utilized for salary etc.				<p>The target for civil works for 2002-2003 to 2004-05 was 6436 Nos. All works are going to be completed within October 2006. The completion rate of the State as on 31st March 2006 was 96%. Delay was attributed due to hostile weather conditions, dispute in site selection etc.</p> <p>Due to shortage of funds in salary component, funds of civil works was temporarily utilized for payment of salary etc. by District Mission Coordinator Karbi -Anglong but the same was recouped within the same financial year itself..</p>
4.	Bihar	-	Out of 1275 building less schools, buildings were planned to be constructed for 752 schools. None of the 464 schools, which were actually provided with funds, could complete the	6345 schools had no drinking water facilities	6476 schools had no toilets	-	<p>Out of 1849 building-less schools, 1357 schools are not having their own land. Remaining building-less schools having their own land will be provided new school buildings and other amenities during the current financial year.</p> <p>42947 schools have drinking water facilities and remaining 7409 schools are to be covered through convergence with Department of Drinking Water Supply, Ministry of Rural Development. 29283 schools have toilets and 21073 schools are to be covered through convergence with Department of Drinking Water Supply, Ministry of Rural Development.</p>

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
			buildings as August 2005.				
5.	Chhattisgarh	-	Out of 37477 schools, 5269 schools were without buildings and 2083 schools were in dilapidated condition	11719 schools had no drinking water facilities	27364 schools had no toilets and 35334 schools had no separate toilets for girls	-	<p>The State has covered 3960 new and building-less primary schools and 2630 new and building-less upper schools under SSA so far. The State Government under State budget head covers dilapidated buildings. At present 3349 primary and upper primary schools are building less and these are planned to cover in the year 2006-07.</p> <p>In the year 2004-05, 11719 schools were without drinking water facility and 27394 schools were without toilets. At present there is a gap of 11555 drinking water facility and 25515 toilets.</p> <p>These schools will be covered by Public Health Engineering Department of Chhattisgarh in convergence with schemes of ARWSP and Total Sanitation Campaign of the Department of Drinking Water Supply, Ministry of Rural Development within two years.</p>
6.	Gujarat		63 schools without boundary walls	49 schools had no water facility	63 schools had no toilets		The State has completed 63 Boundary Walls, 49 Drinking Water facilities and 63 Toilet blocks in 2005-06 itself.
7.	Haryana	Against the target of 11050 works, only 4383 were in progress.	Excess expenditure of Rs.23.50 lakh was incurred on construction of BRCs.				<p>203 works were cancelled with the approval of Project Approval Board, reducing the target to 10847 works. Against this 10738 works had been completed and 124 were in progress.</p> <p>As regards, the construction of BRCs, these buildings were completed for the multi purpose BRC-cum-CRC taking a unit cost of Rs. 8 lakh (Rs. 6 lakh for BRC plus Rs. 2 lakh for CRC as admissible under SSA norms) as approved by the PAB separately for BRC and CRC. These buildings were constructed at Block level and both the offices are functioning in these multi purpose buildings. No extra CRC building was constructed and hence, there is no extra expenditure. No BRC building constructed in excess of the CD blocks in any district as assumed by the Audit.</p>

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
8.	Himachal Pradesh	Out of 2103 works, 1246 remained incomplete as of September 2005	-	-	-	-	As per status of civil work as on 31/03/06, out of 13368 works, 6808 works have been completed and all works are in progress at different stages of construction.
9.	Jharkhand	-	1020 schools had no buildings	3562 schools had no drinking water facilities	17523 schools had no toilets 19359 schools had no separate toilets for girls	20965 schools had no electricity.	1020 schools were running in hut. rented buildings, common place etc. in urban area, as the availability of land was a major concern. Now all buildings are constructed under SSA. 3562 schools are provided with drinking water facilities under SSA. 6156 schools are provided with toilet facilities and 548 are under construction. This also includes separate toilets for girls. The remaining drinking water facilities and toilets are being provided in convergence with Drinking Water and Sanitation Department (DWSD) in schools. Rural areas have no electricity. Wherever, it is available schools are taking connections on priority basis. Remaining schools will be covered in a phased manner upto the year 2010.
10.	Karnataka	-	768 schools had no buildings and 6236 schools had only single room	9387 schools did not have drinking water facility	19954 schools did not have toilets.	25745 schools had no electricity	Out of 768 schools, 616 schools have been provided with school buildings in 2005-06. During 2005-06, 7636 additional classrooms have been taken up for construction including single room schools. Drinking water facilities for 1617 have been taken up in 2005-06 out of 9318 schools. 1617 schools have been provided for toilet facilities in 2005-06 against 19954. Rural Development, Panchayati Raj Department has taken up the task of providing water facility and toilet facilities under schemes of Swajal Dhara and Total Sanitation Campaign respectively in convergence with Department of Drinking Water Supply, Ministry of Rural Development. Out of 25745 schools, which had no electricity, 2702 have been provided with electricity in 2005-06 and 14328 are being provided in 2006-07. This leaves a balance of 8715

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
							schools, which will be covered in a phased manner. With a ceiling of 33% of the outlay of civil works under SSA, the entire infrastructure gap was conceived to be covered in ten years under SSA. Therefore, the entire gap cannot be covered within four years.
11.	Kerala	-	332 schools were functioning in thatched sheds. 400 schools had no building	In 90 test checked schools in 5 districts, 4 schools had no drinking water facility.	In 90 test checked schools in 5 districts, 3 schools did not have toilets.	In 90 test checked schools in 5 districts, 13 schools had no electricity.	In the State, there are 382 schools functioning in thatched sheds. The State is taking steps for providing pucca buildings for Government schools in a phased manner. There are 400 schools without pucca buildings, which include 18 Government schools functioning in rented buildings. 239 aided schools are functioning in rented buildings in the State. Necessary steps have been initiated to provide electricity and pucca buildings for Government schools in a phased manner.
12.	Madhya Pradesh	Against the requirement of 1.78 lakh items of work, only 35,330 were completed as of June 2005	In contravention of SSA norms, DPC Hoshangabad released Rs. 1.24 crore for construction of 80 EGC buildings.	-	-	-	The infrastructure gap is being met in a phased and time bound manner. The works are proposed as per the need of the school/district and availability of 33% SSA Budget and other resources such as Panchayat funds, Total Sanitation Campaign, Swajal Dhara Yojna, Sam Vikas Yojna etc. Now 74859 works are completed against the approval of 93480 works till 2006-07. Remaining gap will be covered upto the year 2010. EGS schools were upgraded into primary schools and new school buildings also approved for those EGS upgraded primary schools. Hence, 80 EGS buildings in Hoshangabad were constructed after their up-gradation into primary schools as per PAB approval.
13.	Maharashtra	Rs. 25.10 lakh was released for construction of ramps to 502 schools where no ramp was constructed.	-	14835 schools had no drinking water facility. (2517 drinking water	36092 schools did not have toilets (2013 toilets completed as on 15.1.2006).	33602 schools had no boundary wall and 24330 schools had no play	The construction of Ramp was completed in areas where it was possible to construct. However, in places where space was not available, Handrails have been provided. So far, a total of 41833 ramps were constructed with an expenditure of Rs. 2091.65 lakhs. Out of 5498 drinking water works approved upto 2004-05, 2517 were completed as on 15 January, 2006. The remaining drinking water facilities to schools will be

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
		705 works remained incomplete even after incurring an expenditure of Rs. 10.41 crore.		works were completed as on 15.1.2006)		grounds. (94 boundary walls were completed as on 15.1.2006).	<p>provided through convergence with the Department of Drinking Water Supply, Ministry of Rural Development.</p> <p>4944 toilets were approved under SSA upto 2004-05 of which 2013 have been completed as on 15 January 2006. The remaining toilet blocks to schools will be provided through convergence with the Department of Drinking Water Supply, Ministry of Rural Development.</p> <p>Out of 160 boundary walls approved till 2004-05, 94 have been completed as on 15 January 2006. In SSA priority is given to basic infrastructure of additional classroom, School buildings etc.</p>
14.	Manipur	-	623 schools had no buildings	Out of 42 selected schools, 19 schools had no drinking water facility.	No separate toilets for girls in 33 schools	38 schools had no electricity.	The State will provide school building, drinking water facility, separate toilet for girls and electricity in a phased manner in the next three years. The State provided 604 primary schools, 81 upper primary schools, 332 additional classrooms, 1152 drinking water facilities and 1950 toilets under SSA out of which 69 primary schools, 61 upper primary schools, 40 additional classrooms, 290 drinking water facility and 290 toilet blocks completed as on March 2006.
15.	Mizoram			1208 schools had no drinking water facility	974 schools had no toilets. 1936 schools had no separate toilet for girls		Mizoram being a hilly area, providing piped water is not feasible. However, rainwater harvesting is practiced in all schools. Toilets and separate toilet for girls will be provided in all schools through convergence with Department of Drinking Water Supply, Ministry of Rural Development.
16.	Nagaland	-	86 per cent schools were in dilapidated condition.	76 percent schools had no drinking water facility.	97 percent schools had no separate toilets for girls	94 per cent schools had no electricity.	Due to the ceiling of 33% on civil works, all infrastructure gap could not be taken up at one go. As per the latest records the infrastructure status is as follows: - 15.24% schools in the State are in dilapidated buildings, which will be covered in the next three years in a phased manner.

	State			water			
							<p>31.18% schools had no drinking water facility and 80% had no separate toilet for girls. This will be provided through convergence with Department of Drinking Water Supply Schemes of Total Sanitation Campaign and Swajal Dhara.</p> <p>86.05% schools did not have electricity, which will be provided through the programme 'Rajiv Gandhi Grameen Vidyutikaran Yojana' of Ministry of Power.</p>
17.	Orissa	Of 27374 works, only 3883 were completed.	1819 schools had no buildings	2668 schools had no drinking water facility	31131 schools had no toilets	41205 schools had no electricity	<p>Out of the 27374 number of works, 3883 were completed as reported by the audit. 17046 works have been completed during 01.04.05 to 31.08.06 and 6445 are in-progress.</p> <p>Up to the year 2004-05, 686 buildings for building-less schools approved under SSA out of which 414 are completed and the remaining 272 are in-progress. The remaining gap will be covered in the next three years in a phased manner.</p> <p>All the 2668 schools without drinking water have been provided with drinking water facility as on 31.08.06.</p> <p>Out of the 31131 schools without toilets reported by the audit, SSA provided 10284 toilets up to the year 2006-07. The remaining gap of toilets will be provided through convergence with Department of Drinking Water Supply, Ministry of Rural Development.</p> <p>Electricity facility is not available in remote habitations. However, 414 schools have been electrified out of 41205 reported by the audit. The remaining schools will be provided electricity in a phased manner.</p>

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
18.	Punjab	In Amritsar district, Rs. 57 lakh was released for construction of 19 schools. However, no expenditure was incurred.	2 schools constructed at a cost of Rs. 6 lakh in November 2002 were lying unused	-	-	-	<p>The State has been directed either to utilize the amount released or refund the amount of Rs. 57 lakh released for construction of 19 schools in Amritsar District.</p> <p>Two schools in question were functional when the school buildings were constructed. However, consequent on the teachers' retirement, no teachers joined the schools and hence, these schools are lying unused. The State has been directed to provide teachers to make the schools functional.</p>
19.	Rajasthan	-	690 schools had no building	3941 schools had no drinking water facility	3345 schools had no toilets.	9313 schools had no electricity.	<p>Against infrastructure gap as reported during the year 2005-06, the State provided 1365 Buildings to building less schools, 7370 Drinking water facilities, 8428 toilets blocks and electrification of 180 schools.</p> <p>The State further taken up 817 buildings to building less schools, 3860 drinking water facilities, 2005 toilet blocks and electrification of 566 schools during 2006-07.</p> <p>The Drinking water and Toilets are also being provided through Convergence from Total Sanitation Campaign (TSC) and ARWSP scheme. In addition to that efforts are being made to provide electric facility to the schools free of cost through recently launched Rajeev Gandhi Gramin Vidutikaran Yojana.</p>
20.	Tamil Nadu	Of 26483 works sanctioned, 666 were in hand. In Salem district, Rs. 24.17 lakh was refunded as	-	-	-	-	<p>All the 666 works have been completed.</p> <p>The amount refunded in Salem District was immediately distributed to other needy schools to prevent delay in starting the works and all the works have been completed.</p>

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
		works were not started due to lack of coordination between members of VEC and school authorities.					
21.	Tripura	Against the target of construction of 725 additional classrooms during 2003-05 only 400 were completed as of 31 March 2005	-	191 schools had no drinking water facilities.	296 schools had no toilet facilities	-	The remaining 325 additional classrooms have been completed. 191 schools have been provided with drinking water facilities. 296 schools have been provided with toilet blocks.
22.	Uttar Pradesh	Out of 16395 schools sanctioned, only 5089 schools were completed as of March 2005	1568 schools had no buildings	7764 schools had no drinking water	32442 schools had no toilets	27143 schools required major repairs.	Buildings of 5089 new schools were in progress and could not be completed till 31 st March 2005 due to late selection of school sites, which was done after verification of villages satisfying norms for new school which took sometime. However, it may be informed that out of 16395 new schools sanctioned cumulatively from 2001-02 up to 31.3.2005, 16271 schools are now complete and remaining 124 schools are under progress. According to DISE Data 2005-06, 649 schools do not have buildings. Every year provision is made in the AWP&B for construction of building-less or dilapidated schools keeping in view the ceiling on civil work under SSA. During 2006-07, construction of 120 schools without buildings has been undertaken in 6 cities. The remaining

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
							<p>schools without buildings will be provided buildings in next 2 years. However, it may be pointed out that dilapidation of older buildings is an on going process. Besides, in urban areas there is a problem of availability of free land for schools.</p> <p>According to DISE Data 2005-06, 5677 schools do not have drinking water facilities. This activity is being carried out with dovetailing from Rajiv Gandhi National Drinking Water Mission.</p> <p>According to DISE Data 2005-06, 22563 schools do not have toilets. This activity is being carried out with dovetailing from Total Sanitation Campaign Scheme of Department of Drinking Water Supply, Ministry of Rural Development.</p> <p>There are schools, which require major repairs but presently there is no provision under SSA for major repairs in school buildings.</p> <p>Para 27.2 of the Manual on Financial Management & Procurement stipulates that there is no distinction between major or minor repairs and all repairs and maintenance should be carried out within Rs. 5000/- per year (or the eligible amount based on the number of classroom). This means that irrespective of the nature of repairs the availability of SSA fund is restricted to the amount of school repair and maintenance grant of Rs. 5000/- only and major repair cannot be carried out with this meager amount.</p>
23.	Uttaranchal	Out of 635 school buildings approved, 219	-	-	-	-	Out of 201 new upper primary schools, 137 primary schools, 222 primary school reconstruction and 97 upper primary school reconstruction approved upto 2004-05 under SSA. The State completed all the works except one school which is lying incomplete due to litigation.

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
		buildings were lying incomplete.					
24.	West Bengal	Against a target of 30940 items of work, only 4857 items of work were completed as of March 2005	Out of 61695 schools, 10084 schools were single roomed.	9838 schools had no drinking water facility	24291 schools had no toilets. 43146 schools had no separate toilets for girls.	-	<p>Against the target of 30940 items of work, the State completed 4857 items of work upto March 2005. However, the State further completed 21913 works between March 2005 to March 2006. The total completion rate of the State is 46% and works have been started at 98% sites upto the year 2005-06.</p> <p>The State has been provided 50588 additional classrooms to provide additional rooms to schools including single room schools. The gap will be covered in a phased manner upto the year 2010.</p> <p>The State provided 2196 drinking water facility under SSA in the year 2005-06 and remaining gap will be covered through convergence with Department of Drinking Water Supply, Ministry of Rural Development Scheme "Swajal Dhara".</p> <p>2990 toilets have been provided from SSA during 2006-07. The remaining gap will be covered through convergence with Department of Drinking Water Supply, Ministry of Rural Development Scheme "Total Sanitation Campaign".</p>
25.	Chandigarh	Excess expenditure of Rs. 2.43 crore was incurred on civil works.	-	-	-	-	The Government of India has directed to the UT to obtain ex-post facto approval of Project Approval Board after furnishing the justification for the excess expenditure of Rs. 2.43 crore incurred on civil works.
26.	Dadra & Nagar Haveli	427 works with an outlay of Rs. 4.91 crore was targeted, but	-	-	-	-	The SSA was started in UT from the year 2004-05. Being a new programme, there was a delay in planning activities of the Civil works as UT has to constitute Village Education Committees/Civil Works Committee etc. Now, UT has constituted these committees and completed construction of 36 classrooms out of 243 classrooms

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD															
		not a single work was undertaken and the entire amount remained unutilized.					sanctioned and the remaining classrooms are likely to be completed by December, 2006. Construction of other works of drinking water facilities, toilets and electrification are also under progress.															
27.	Delhi	-	Out of 68039 classrooms, 14325 classrooms were in temporary structures.	161 schools had no drinking water	272 schools had no toilets. 537 schools had no separate toilets for girls	242 schools had no electricity	<p>As SSA was started in Delhi in the year 2003-04 only, no Civil Work could be taken up by the SSA implementing agency i.e. UEEM. However, State Govt. has executed the following construction activities: -</p> <p>*PC-Porta Cabin</p> <table border="1"> <thead> <tr> <th>Year</th> <th>SPS Rooms</th> <th>Toilets</th> </tr> </thead> <tbody> <tr> <td>04-05</td> <td>2221</td> <td>74</td> </tr> <tr> <td>05-06</td> <td>2162</td> <td>108</td> </tr> <tr> <td>06-07</td> <td>838 + *321</td> <td>86</td> </tr> <tr> <td>Total</td> <td>5542</td> <td>268</td> </tr> </tbody> </table> <p>The State Government provided 3321 classrooms from its own fund during the year 2005-06 and 2006-07. Besides, SSA provided 903 additional classrooms in the year 2005-06 and 2006-07. The remaining gap of classrooms will be covered upto the year 2010 in a phased manner.</p> <p>The State has completed 194 toilets during the year 2005-06 and 2006-07 from its own funds. Besides, SSA provided 610 toilets during 2005-06.</p> <p>The SSA provided 68 drinking water facilities during the year 2006-07. As on date 31 schools do not have drinking water facility from Delhi Jal Board water connection. The requirement of these schools is being met with by using water tanker/ground water etc.</p> <p>All schools are provided with electricity connection except 16 schools (due to the fact that the schools are housed in</p>	Year	SPS Rooms	Toilets	04-05	2221	74	05-06	2162	108	06-07	838 + *321	86	Total	5542	268
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04-05	2221	74																				
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S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
							temporary structure as the construction is actually going on.
28.	Lakshadweep	Though funds were provided for one school, 16 additional classrooms, toilet facilities etc. no work had been carried out as of October 2005.	-	-	-	-	The civil works could not be taken up due to shortage of man power and actually starting of the programme from the year 2004-05. Now the UT administration has started works for construction of additional classrooms, toilets etc.
29.	Pondicherry	Against Rs. 2.48 crore provided in approved annual plan for executing 803 civil works, no work was taken up. During 2004-05 against a fresh target of 669 works, only 318 works	-	-	-	-	The civil works construction could not be taken up by the UT administration due to late start of programme and also shortage of technical staff. However, in the year 2005-06, 166 additional classrooms, 15 CRC, 29 toilets and 40 drinking water facilities amounting to Rs. 3.02 crore have been completed.

S.No.	Name of the State	Works	Buildings	Drinking water	Toilets	Others	Response of MHRD
		were executed. (Expdr. Rs. 56 lakh)					

**State wise responses on violations noticed under repair and maintenance grant
(Refers to Paragraph 7.4.8.2 and Table 12)**

7.4.8.2

The Ministry stated (May 2006) that based on the AWP&B prepared at the school level by SDMC/VEC, maintenance grant was being released to the school management committee/VEC. This itself was a specific proposal. The Ministry's reply is not tenable as paragraph 27.1 of Manual of FM&P clearly stipulated that the specific proposal by the school committee and community contribution should be received first.

Apart from the above, following violations were noticed as indicated in Table 12.

S.No.	Name of State/UT	Violations noticed
1	Assam	There was nothing on record to show that community contribution was prescribed as a condition for giving the grant.
2	Bihar	Rs. 20 lakh was given to 397 building-less schools in violation of norms of SSA.
3	Chhatisgarh	The ceiling of Rs. 5000 per school per year was not adhered to resulting in excess release of grant of Rs. 96.86 lakh.
4	Himachal Pradesh	Grant of Rs. 36.75 lakh was given to 735 schools having no building of their own.
5	Gujarat	Rs. 49.67 crore was given to schools without any specific demand or proposals from the school management. Irregular grant to in-eligible schools resulted in avoidable expenditure of Rs. 67.87 lakh.
6	Kerala	Rs. 2.30 lakh was allowed to 46 schools running in rented buildings. Sanction of funds for construction of compound wall of 74 schools was given for a second time for which Rs. 30.80 lakh had already been disbursed.
7	Manipur	Rs. 35.55 lakh was given as maintenance grant to 711 ineligible schools.

1. Assam : All proposals of SSA are emanated from VECs and formed as AWP&B of the State. Hence, proposal of VECs is inbuilt in AWP&B itself. Hence, there is no need of taking separate proposals from VECs.

2. Bihar : The District Project Officers are identifying such building-less schools to whom Repair and Maintenance grants were disbursed. On completion of this identification of building-less schools, the grant paid to such schools will be taken back and credited to SSA account.

3. Chhatisgarh: In the Annual Work Plan of 2004-05, 27931 schools with their own buildings provided repair and maintenance grant of Rs. 1396.65 lakh. An amount of Rs. 1368.64 lakh was spent, which is 98% of the approved outlay. Hence, there was no excess release of grant to the extent of Rs.96.86 lakh.

4. Himachal Pradesh : The community had donated the said school buildings to Government to run the schools. However, the community did not transfer the land to Government. It is the responsibility of the Government to maintain these buildings. Thus, the maintenance grant was released to these school buildings.

5. Gujarat : The proposal for the repair & maintenance grant is being prepared at school level itself submitted to district through CRC / BRC. The document, known as School Improvement Plan (SIP), which reflects the total requirement of repair & maintenance grant to schools. On being approved by the Project Approval Board at the national level the grant is being released to eligible schools for its utilization. Hence, there is no need of obtaining any specific demand or proposal from the school management.

Paragraph 27.6 of the Manual on Financial Management & Procurement primary schools and upper primary schools are treated as separate units for the purpose of repair and maintenance grant, even if they are functioning in the same premises.

The year wise details of maintenance grant provided to schools in the

8	Orissa	School improvement grant of Rs. 4.48 crore paid for replacement of non-functional school equipment, was actually used for white washing and painting.
9	West Bengal	Rs. 1.17 crore was paid to 771 to 801 schools during 2002-05, which were not housed in their in own buildings.
10	Chandigarh	Grant at the rate of Rs. 10000 per school instead of Rs. 5000 per school was released to 80 schools, which resulted in excess release of Rs. 4 lakh. Rs. 3.06 lakh was also released for purchase of fire fighting equipment, which was not covered under the provisions.
11	Delhi	There was underutilization of grant to the extent of 8 per cent in 2003-04 and by 27 per cent in 2004-05.

State are given below:

Year	No. of Govt. Schools eligible for Grant	Grant Released to No. of Govt. Schools
2003-04	31437	30331
2004-05	53640	47111
2005-06	51739	47770

It would be seen from the above that repair & maintenance grant was released to eligible schools only and it was not given to ineligible schools.

6. Kerala : The maintenance and repair grant was given at Rs.5,000/- to 46 Government schools functioned in rented buildings. As these were Government schools, considering the critical need and safety and learning environment of children, this grant was given. Moreover, the rent paid is so nominal and no maintenance could be undertaken during the normal course. However, the State has been directed to initiate action to recover the amount involved and credit the same to SSA account.

In Kerala, there are schools, which are having more than 2-3 acres of land. Considering the accident prone and safety of students, some selected schools needed a 2nd time assistance for construction of Boundary Wall. Since the amount approved for the first time was not sufficient to complete the boundary walls covering a vast area in 74 schools, the amount was given for the second time.

7. Manipur: During 2004-05 the PAB approved maintenance grant for 2480 schools of which 2428 schools were given maintenance grant.

8. Orissa: It is ascertained from the local AG authority that out of approximately, 11,912 schools to which school improvement grants were released, the AG has a sample of 130 Schools i.e 1.1%. But the entire amount of School Improvement Grants released by the seven districts for the period 2002-2005 has been pointed out in the audit report. As per SSA norms, the grant was released to the Village Education Committee (VEC) and spent in accordance with their resolution. There are 130 Schools in seven districts where the grant was utilized for white washing and painting. The amount involved was

Rs. 7.8 lakh. The State has issued instructions to all field functionaries to utilize the grant only for the purpose for which it was sanctioned.

9. West Bengal : DISE data shows total rented schools in West Bengal is 1467 only out of 60,000. In some cases, it was found that rented school buildings having precarious condition need immediate repair though those buildings are not owned by the Government. In many such cases, owner of the buildings are not coming forward to repair these buildings. In such circumstances, the district authorities have released the grant for the safety and security of the children studying in these schools.

10. Chandigarh : Most of the schools in U.T. Chandigarh are Senior Secondary Schools wherein Primary and Upper Primary Classes co-exist in one building. The funds sanctioned under head school grant were to be utilized under two object head under Primary & Upper Primary i.e. Rs. 5000/- for both the units under control of one Principal. Hence, a total grant amount of Rs. 10000/- for two units was paid to these schools and there was no excess release involved.

11. Delhi : The reported under utilization of grant in 2003-04 was due to non-release of grant in the initial year of implementation of the programme in Delhi. The UT has issued instructions to cover all the eligible schools in future.

State wise responses on shortfall in teachers training under SSA as on 31 March 2005
(Refers to Paragraph 7.4.13.1 and Table 13)

7.4.13.1 To upgrade the skills of teachers, the SSA provides for in-service course for 20 days for all teachers each year, refresher course for untrained teachers already employed as teachers for 60 days and orientation for 30 days for freshly trained recruits. Audit scrutiny revealed that 10.45 lakh teacher (53 per cent) in 18 states/UTs were not imparted any training as indicated in Table 13.

Sr. No.	Name of State/UT	Total No. of Teachers	No. of Teachers not provided training	Percentage of teachers not provided training
1	Andhra Pradesh	220891	70016	31.70
2	Arunachal Pradesh	6967	4076	58.50
3	Assam	57308	32205	56.20
4	Gujarat	40000	27000	67.50
5	Jharkhand	112685	91000	80.76
6	Kerala	413958	84582	20.43
7	Maharashtra	78921	27824	35.26
8	Manipur	8053	4667	57.95
9	Mizoram	9302	5275	56.71
10	Sikkim	5185	4430	85.44
11	Tripura	24956	15032	60.23
12	Uttar Pradesh	402273	226282	56.25
13	West Bengal	535956	406150	75.78
14	Dadra & Nagar Haveli	1254	1254	100.00
15	Daman & Diu	348	90	25.85
16	Delhi	45359	43861	96.70
17	Lakshadweep	1327	1327	100.00
18	Pondicherry	5193	802	15.44
	TOTAL	1969936	1045873	53.09

1. Andhra Pradesh : The target of training could not be achieved fully as some of the teachers were not recruited in view of the court orders. In the subsequent years the training programmes are conducted as scheduled.

2. Arunachal Pradesh : 4076 teachers were not provided with 20 days in-service training due to the following reasons:-

(a) Lack of skilled manpower at State as well as district (b) Lack of resource institutions like State Council of Educational Research & Training (SCERT) and (c) Existing 6 District Institute of Educational Training (DIET) are fully engaged in pre-service teacher training and induction training of newly recruited teachers.

Now State is taking initiative to cover all teachers for training. 20 days module based training programme has been developed and training was organized for 44 master trainers of District Resource Group and State Resource Group. They in turn will provide training to the Block Resource Persons and Cluster Resource Persons.

3. Assam : The shortfall is attributed due to inadequate fund provision for the training of 20 days, 60 days and 30 days as planned during the year 2001-02 to 2004-05.

4. Gujarat : As per the provision of the SSA framework document, all elementary teachers are supposed to be provided twenty-days in-service training each year. Accordingly guidelines were developed by the GOI regarding objectives content, methodology and classroom practices for the in-service training and circulated to state in April, 2004.

Based on these guidelines a total of 6,76,339 man days of teacher training was conducted against a target of 27,13,260 man days during 2003-04 and a total of 15,55,926 man days of teachers training was conducted against a target of 26,12,840 man days during 2004-05.

Teachers Training.

Coverage of teachers

Year	No. of Teachers targeted for Training	No. of Teachers Trained	Budget (Rs. In Lakhs)	Expenditure (Rs. In Lakhs)
2003-04	135663	135663	1900.51	779.30
2004-05	141267	130642	2052.10	899.23
2005-06	173871	173871	2434.19	1791.67

Coverage in mandays

Year	Teachers Training targeted (in mandays)	Training Conducted (in mandays)
2003-04	2713260	676339
2004-05	2612840	1555926
2005-06	3477420	2531054
2006-07 (14 days- 1 st phase)	3490100	2345771

5. Jharkhand : 46691 regular teachers and 29024 new recruit, totalling 75715 teachers training was only sanctioned in 2004-05. Most of the teachers were engaged in elector roll updating and election work. In addition to that they were engaged in cattle census, pulse polio and other such work. Hence, the full target of training could not achieve.

6. Kerala : The actual number of teachers in Kerala is 1.29 lakh including teachers in Aided School sector and not 413958 as indicated in the Audit Report. Out of this, training has been imparted during 2002-2003 to 2004-2005 as shown below: -

	No. of teachers	No. of trained teachers	No. of days
2002-2003	102988	98710	5
2003-2004	1,29,000	1,28,451	5-7
2004-2005	1,20,015	1,00,430	4-6

The number of days reduced so as to not keep teacher away from the classroom for many days.

7. **Maharashtra** : For ensuring continuous availability of teachers during academic calendar, teachers training is being conducted, arranged only during summer and winter vacation. This led shortfall in teachers training. Efforts are taken at SCERT level to ensure that the targeted teachers are trained during the particular year.

8. **Manipur** : The State has huge number of untrained teachers. The capacity of DIET is only 50 seats per year. There are 8 DIETs functioning in the State. The distance education programme of IGNOU is also being utilized to impart training to clear the backlog of untrained teachers.

9. **Mizoram**: The target could not be achieved due to insufficient number of teacher trainers and Resource Intuitions in initial years of the programme. From the year 2004-05 greater efforts have been taken to achieve sufficient up-grading of teachers' skills as under:

Training	No. of teachers trained during 2005
In-service (20 days)	989
Newly Recruited (30 days)	340
Untrained (60 days)	1352
Total	10681

In this regard, it may be mentioned that the State Government is giving paramount importance to capacity enhancement of teachers. In order to up-grade the quality of teachers, the State Government signed a MOU with Cambridge International specifically for Teachers Training. Cambridge International will train all Teachers from Primary to Higher Secondary Schools for five (5) years effective from 2006. At present all un-trained teachers are undergoing Certificate in Primary Education (A training Module designed by IGNOU).

10. Sikkim : Training of upgrading teachers scale :

The low percentage of trained teachers as reported till 31st March 05 was due to non-availability of teacher's trainers and non-availability of proper training institutions. The teachers are being trained in full swing w.e.f. financial year 2005-06 by organizing the training at BRCs.

11. Tripura: 100% teacher training was provided throughout the year through SCERT, DIET, BRCs and IGNOU. Moreover, the Vikram Shila Educational Society, Kolkata was also involved in teachers training in the State.

12. Uttar Pradesh : During 2004-05 DIETs were busy in conducting training of 33000 special BTC teachers. In spite of this, all teachers in position in primary schools and upper primary schools were given training during 2004-05. The target shown includes training of teachers of secondary schools having class 6-8, which could not be conducted due to DIETs being preoccupied with special BTC training. Besides, the target was based on total posts of teachers while there was large number of vacancies.

13. West Bengal : The observations of the audit regarding shortfall in teachers training as on 31st March, 2005 seems to be not on factual basis. Audit stated the total number of teachers in the state as 535956 but in reality, the State has sanctioned strength of teacher to the tune of 273536 as on 31.3.05. Against this sanctioned strength, existing strength is 244042 of which 1,22,654 teachers have already been trained upto 31.3.05. Cumulative status of the teachers training in the state as on 31.3.05 was as follows: -

Particulars	No. of days trained	No. of teachers	Total
Primary	8	90,708	1,22,654
Upper Primary	5	31,946	

Remaining teachers will be trained in the current year 2006-07, as it is a continuing programme.

14. Dadra & Nagar Haveli : Due to non availability of Resource Persons and Resource Institute training to teacher could not be organized upto the year 2004-05. Now the UT administration is taking help of DIET Valsad for providing training to the teachers. Moreover it has also established Block Resource Centres and Cluster Resource Centres for teacher training.

15. Daman & Diu : In the UT of Daman & Diu in service teacher training provided by DIET Valsad and Junagarh, of Gujarat State. DIET

Junagarh Resource Persons were not available for the training programme in Diu District during the year 2004-05.

16. Delhi : The reason for low achievement was the late starting of SSA programme in Delhi coupled with the following reasons: -

1. Teachers are available for this 20 days training only in Summer Vacations.
2. Shortage of Resource Persons if training is organized at a stretch.
3. Non-operationalisation of CRCs.

Strategic plans were made for the coverage of the target in subsequent years.

In the current financial year (2006-07) 136 CRCs are likely to be operational. Once these become operative, the pressure on SCERT and DIETs will be reduced considerably and the target projected every year will not be difficult to achieve.

However, in 2006-07 against a target of 58474 teachers, 35318 Primary and Upper Primary Teachers have already been trained so far.

17. Lakshadweep : The teachers' training could not be organized up to the year 2004-05, as U.T. of Lakshadweep does not have SCERT or a functioning DIET for providing teachers' training. The UT totally depends on the adjacent Kerala State for all training purposes as the schools in Lakshadweep follow Kerala syllabus.

Now the UT has coordinated with the Kerala to provide in service teacher's training with the help of master trainers from Kerala.

18. Pondicherry : In 2004-05, the UT covered 4812 teachers under in-service teachers training.

The teachers training are regular phenomena in the UT and in the year 2005-06 all teachers covered under teachers' training.

In 2006 -07 all teachers will be trained as per targets.

State wise responses on 20 days training imparted till end March 2005
(Refers to Paragraph 7.4.13.2, 7.4.13.4 and Annex-XIII)

S.No.	Name of the State	In-service Teacher Training (20 days)						Comments
		Target (Trg.to be trained)		Achievement		Percentage		
		Financial	Physical	Financial	Physical	Financial	Physical	
1.	Andhra Pradesh	1453.38	104356	928.54	92212	64%	88%	The target of training could not be achieved fully as some of the teachers were not recruited in view of the court orders. In the subsequent years the training programmes are conducted as scheduled.
2.	Chhattisgarh	1428.88	102065	415.74	35634	29%	35%	<p>Targets were not achieved due to the following reasons:</p> <p>DIETs were not available in all districts.</p> <p>There were no sufficient staff in training institutes.</p> <p>Targets were fixed keeping in mind the recruitment in large number of teachers, however, teachers could not be recruited, due to court case.</p> <p>The State Government made English teaching as compulsory from Class I which needed trained teachers in English and all the resources were put in to provide training in English teaching, which adversely affected 20 days teacher training under SSA.</p> <p>Due to local elections also, training was disturbed.</p> <p>Now the State is regularly monitoring the target & achievement of teacher training & the gap is very narrow. Targets of teacher training are given as per the previous performance of districts & districts are regularly asked to improve their performance.</p>

S.No.	Name of the State	In-service Teacher Training (20 days)				Percentage		Comments																																
		Target (Trg.to be trained)		Achievement		Financial	Physical																																	
		Financial	Physical	Financial	Physical																																			
3.	Haryana	950.57	67897	651.32	56642	69%	83%	<p>It is not correct to say that no training was organized in Haryana. The year-wise details of teacher training conducted is given below:-</p> <table border="1"> <thead> <tr> <th>Year</th> <th>No. of Teachers</th> <th>No. of teachers trained</th> <th>%age</th> </tr> </thead> <tbody> <tr> <td>2000-01</td> <td>17764</td> <td>16175</td> <td>91</td> </tr> <tr> <td>2001-02</td> <td>20195</td> <td>20000</td> <td>99</td> </tr> <tr> <td>2002-03</td> <td>58000</td> <td>56956</td> <td>98.2</td> </tr> <tr> <td>2003-04</td> <td>58000</td> <td>57072</td> <td>98.4</td> </tr> <tr> <td>2004-05</td> <td>68000</td> <td>67000</td> <td>98.5</td> </tr> <tr> <td>2005-06</td> <td>67402</td> <td>67000</td> <td>99.40</td> </tr> <tr> <td>2005-06*</td> <td>2686</td> <td>2680</td> <td>99.78</td> </tr> </tbody> </table> <p>* new teachers</p>	Year	No. of Teachers	No. of teachers trained	%age	2000-01	17764	16175	91	2001-02	20195	20000	99	2002-03	58000	56956	98.2	2003-04	58000	57072	98.4	2004-05	68000	67000	98.5	2005-06	67402	67000	99.40	2005-06*	2686	2680	99.78
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2005-06*	2686	2680	99.78																																					
4.	Himachal Pradesh	628.71	898160	339.99	522986	54%	58%	<p>The actual teachers training are planned keeping in view the ground realities. The state planned for 20 days training but the targets could not be achieved due to the reaction of the community because it was noticed that this has affected the teaching learning process at schools during the absence of these teachers in schools. Efforts were made to complete the targets during vacations but because of heavy snow falls in some of the districts during vacations and resistance of teachers Union to impart training during vacations, the same could not be achieved.</p>																																
5.	Kerala	1575.87	112562	488.45	95118	31%	85%	<p>The training was imparted during 2002-2003 to 2004-2005 as shown below:-</p> <table border="1"> <thead> <tr> <th></th> <th>No. of teachers</th> <th>No. of trained teachers</th> <th>No. of days</th> </tr> </thead> <tbody> <tr> <td>2002-2003</td> <td>102988</td> <td>98710</td> <td>5</td> </tr> <tr> <td>2003-2004</td> <td>1,29,000</td> <td>1,28,451</td> <td>5-7</td> </tr> <tr> <td>2004-2005</td> <td>1,20,015</td> <td>1,00,430</td> <td>4-6</td> </tr> </tbody> </table>		No. of teachers	No. of trained teachers	No. of days	2002-2003	102988	98710	5	2003-2004	1,29,000	1,28,451	5-7	2004-2005	1,20,015	1,00,430	4-6																
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S.No.	Name of the State	In-service Teacher Training (20 days)						Comments
		Target (Trg.to be trained)		Achievement		Percentage		
		Financial	Physical	Financial	Physical	Financial	Physical	
								The number of days reduced so as to not keep teacher away from the classroom for many days.
6.	Meghalaya	266.42	16171	0	0	0	0	<p>Against the Budgetary allotment in 2004-05, the actual expenditure was Rs. 37.72 lakh 1245 teachers who actually got trained. However, this achievement was not indicated in the audit report. Teachers are given Training either by the Master Trainer in the BRC Level or by the District Institution of Education Training (DIET). Shortfall in utilising the entire fund and eventual shortfall to achieve the physical target was due to absence of adequate number of Master Trainers in BRC Levels and existence of fewer DIETs (3 DIETS against 7 Districts).</p> <p>DIET has now been established in all the 7 districts of the State. The strategy to impart 20 days Training to 16784 in service Teachers and 30 days Training to 3000 new recruits during 2006-07 has been taken up.</p>
7.	Mizoram	7.07	505	7.07	505	100%	100%	The target could not be achieved due to shortage of Resource Persons and Resource Institutes in the initial year of the programme.

S.No.	Name of the State	In-service Teacher Training (20 days)						Comments																		
		Target (Trg.to be trained)		Achievement		Percentage																				
		Financial	Physical	Financial	Physical	Financial	Physical																			
8.	Orissa	60.61	4329	8.98	664	15 %	15%	<p>The figures given by the audit has been verified with reference to targets stipulated in AWP&B, Financial achievement as per UC submitted to GOI for 2004-05 and the factual position is given below.</p> <table border="1"> <tr> <th colspan="2">Target (Teachers to be trained)</th> </tr> <tr> <td>Fin (Rs. in Lakhs)</td> <td>Phy</td> </tr> <tr> <td>1215.72</td> <td>97986</td> </tr> <tr> <th colspan="2">Acheivement</th> </tr> <tr> <td>Fin(Rs. in Lakhs)</td> <td>Phy</td> </tr> <tr> <td>213.71</td> <td>95188</td> </tr> <tr> <th colspan="2">Percentage</th> </tr> <tr> <td>Fin</td> <td>Phy</td> </tr> <tr> <td>17.58%</td> <td>97.14%</td> </tr> </table> <p>Although 97.14 % of the teachers in position have been covered in-service teachers training during 2004-05, the low percentage of financial achievement is attributed to less no of trainee days generated owing to functioning of only 13 number of DIETs in 30 districts of Orissa, shortage of teachers in state, conducting training programme in holidays and vacations and non deployment of BRCCs and CRCCs during the initial year of project implementation.</p> <p>Steps are being taken to increase the man days during 2006-07.</p>	Target (Teachers to be trained)		Fin (Rs. in Lakhs)	Phy	1215.72	97986	Acheivement		Fin(Rs. in Lakhs)	Phy	213.71	95188	Percentage		Fin	Phy	17.58%	97.14%
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9.	Tamil Nadu	2582.90	184494	1873.31	184392	73%	100%	<p>The physical target and achievement pointed out in the audit is the number of teachers to be trained. The physical target in terms of number of teacher training days is 36,36,331 and achievement is 26,40,054 which also works out to 73%.</p>																		
10.	Tripura	76.27	8426	76.27	8426	100%	100%	<p>100% teacher training was provided throughout the year through SCERT, DIET, BRCs and IGNOU. Moreover, the Vikram Shila Educational Society, Kolkata was also involved for teachers training in the state.</p>																		

S.No.	Name of the State	In-service Teacher Training (20 days)						Comments
		Target (Trg.to be trained)		Achievement		Percentage		
		Financial	Physical	Financial	Physical	Financial	Physical	
11.	Uttar Pradesh	5619.00	401296	1507.00	363508	27%	91%	<ul style="list-style-type: none"> The gap in the physical targets and achievement during 2004-05 was due to teachers' vacancies. The provision in the AWP&B was made for training of teachers as per the sanctioned strength of teachers in anticipation that the teachers vacancies will be filled during the year. However, the recruitment of teachers against State Govt. vacancies got delayed due to various reasons. As matching in the physical achievement and expenditure is concerned, this is due to the following factors- <ol style="list-style-type: none"> The teachers were given training for 11 days on average while the financial provision in the AWP & B was made for 20 days training The no. of teachers trained was less than the target for training One day training of teachers was conducted at the cluster level every month, which does not involve expenditure. <p>It may also be added that there was no lapse of funds. The saving on account of teachers training i.e. the funds unutilized were adjusted against the funds release in the next year.</p>
12.	Daman & Diu	6.37	455	0	0	0%	0%	In the UT of Daman & Diu in service teacher training provided by DIET Valsad and Junagarh, of Gujarat State. DIET Junagarh Resource Persons were not available for the training programme in Diu District during the year 2004-05.
13.	Pondicherry							In 2004-05, the UT covered 4812 teachers under in-service teachers training.

S.No.	Name of the State	In-service Teacher Training (20 days)					Comments	
		Target (Trg.to be trained)		Achievement		Percentage		
		Financial	Physical	Financial	Physical	Financial		Physical
							<p>The teachers training are regular phenomena in the UT and in the year 2005-06 all teachers covered under teachers' training.</p> <p>In 2006 -07 all teachers will be trained as per targets.</p>	

State wise responses on Community training during 2004-05
(Refers to Paragraph 7.4.15.2 and Annex-XIV)

S.No.	Name of the State	Community Training				Comments
		Approved Outlay / Target		Achievement		
		Financial (Rs. In lakh)	Physical (No. of persons)	Financial (Rs. In lakh)	Physical (No. of persons)	
1.	Andhra Pradesh	89.14	148596	58.14	87527	As the tenure of school education committees was completed and new committees were not constituted in time, the physical and financial targets were not achieved fully.
2.	Arunachal Pradesh	12.15	20254	0	0	Due to non-availability of skilled manpower and expertise at the State and district level, the community training could not be conducted. However, all the districts organized village level meetings and enrolment drive at the start of every session for enrolment and retention. From 2006-07 onwards, all the districts are asked to conduct the community leaders training. In this regard training of Master Trainers and key resource persons was organized at Itanagar by the State unit where 60 persons were trained. These trained persons will anchor the community mobilization programme at the district level.
3.	Assam	105.54	175908	105.22	189759	The training was conducted for the presidents, secretaries and selected members of VECS, TGECS, WECS, SMCS and Mother group in 2004-05. But some other members of the above mentioned committees also participated in the training programme willingly increasing the numbers of participants more than target. However against the excess numbers participated in the training programme no extra expenditure was made by the SSA beyond the approved outlay of SSA.
4.	Bihar	133.25	222047	68.39	135152	During 2004-05, against the target of 222047 community leaders, training to 101930 were imparted which was 45.90%, whereas, in the financial year against the target of 269390 total 154775 community leaders were imparted training which was 57.05%. Due to flood and election process the achievement was low. Besides this, low presence of the participants is also seen due to engagement of community members in household works for earning their livelihood.

S.No.	Name of the State	Community Training				Comments
		Approved Outlay / Target		Achievement		
		Financial (Rs. In lakh)	Physical (No. of persons)	Financial (Rs. In lakh)	Physical (No. of persons)	
5.	Chattisgarh	92.17	153608	77.62	32816	As the formation of Janbhagidari and Vikas Samiti (School level committee) completed by the end of January 2005, it took about four months to plan and complete the training. However, fund sanctioned was released to sub district levels. This gives the picture of high expenditure and low physical achievement during the year.
6.	Gujarat	97.89	163161	41.63	57067	Orientation training to community leaders is regularly imparted every year as per norms from the year 2003-04 onwards. This Training is being conducted at Village level and hence the expenditure incurred for this purpose is less resulting low financial achievement. However, in initial years minimum 2-4 community leaders were trained for the functioning of SSA in every village. From 2003-04 onwards, almost 6 community leaders per village have been imparted the training.
7.	Haryana	32.46	54086	11.37	18950	In the year 2004-05 the approved budget for the Community Leader Training was allocated to SSA Haryana was Rs. 32.46 lakh. Training of 22214 VEC members was conducted at Block Level and only 11.37 lakh was spent under Community Leader Training. During the year 2005-06, 47530 VEC members were trained at Cluster Level at a cost of Rs.25.46 lakh.
8.	Himachal Pradesh	62.65	104418	54.11	47068	The physical achievement for imparting training to community leaders during 2004-05 was 97344 and not 47068 as indicated in the audit report, which is 93.23% of the target.
9.	Jharkhand	97.94	163241	49.33	117010	Shortfall in community training during 2004-05 was due to election process, migration of community etc. Necessary steps have been taken to achieve the target in 2006-07.
10.	Karnataka	146.02	243364	64.16	95945	The target could not be achieved due to the reason that number of SDMCs whose term had expired and the reconstitution of the same took lot of time. However, steps have been taken to achieve the target in full during the ensuing years.
11.	Kerala	20.44	34052	10.23	31057	Against the physical target of 34052 community leaders targeted for training, the actual achievement stood at 31057, which has proportion to the target was 91.20%. The expenditure represented a little over 50% of the financial target. The main reason was that the LSG leaders and PTA presidents did not normally take TA and allowances.

S.No.	Name of the State	Community Training				Comments												
		Approved Outlay / Target		Achievement														
		Financial (Rs. In lakh)	Physical (No. of persons)	Financial (Rs. In lakh)	Physical (No. of persons)													
12.	Maharashtra	193.49	322450	139.37	0	<p>The details of achievement under community training in the year 2004-05 are as under :</p> <p style="text-align: right;">(Rs. in lakh)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">Approved Target</th> <th colspan="2">Achievements</th> </tr> <tr> <th>Financial</th> <th>Phy.</th> <th>Financial</th> <th>Phy.</th> </tr> </thead> <tbody> <tr> <td>193.49</td> <td>322450</td> <td>72.45</td> <td>1,20,750 (37.45%)</td> </tr> </tbody> </table> <p>The shortfall was due to poor response from the community participants and also on account of enforcement of code of conduct during the general election to the State Legislative.</p> <p>In order to train the targeted number of community participants instruction have been already issued to all the concerned Zilia Parishad and Municipal Corporations and it has been informed that the community training be arranged on the prescribed dates.</p>	Approved Target		Achievements		Financial	Phy.	Financial	Phy.	193.49	322450	72.45	1,20,750 (37.45%)
Approved Target		Achievements																
Financial	Phy.	Financial	Phy.															
193.49	322450	72.45	1,20,750 (37.45%)															
13.	Manipur	10.53	17560	13.46	20936	To create support and awareness of SSA programme in the State community training was imparted to 20936 members instead 17560 approved by the PAB. Ex-post facto approval of the PAB is being obtained to regularize the excess expenditure of Rs.1.19 lakh incurred on this account.												
14.	Meghalava	25.70	42840	17.21	7171	Shortfall in achievement was due to the shortage of master trainers.												
15.	Mizoram	4.31	7172	2.67	421	Non-availing of full grant resulted shortfall of target.												
16.	Madhya Pradesh	263.11	438512	159.46	438512	Due to the implementation of new Jan Shiksha Adhinayam 2002, PTA election procedure got delayed in 2004-05. Due to new procedure and non-availability of trained staff, VECs could not be utilised full outlay approved under community training.												
17.	Nagaland	5.24	8728	5.24	0	At the time of audit it was not conducted and fund was also not released to the district. However, fund was released only after the audit and training was imparted to 8728 community leaders during the year 2005-06.												
18.	Orissa	191.52	319262	132.65	319300	The community training has been made in convergence with the PRIs.												

S.No.	Name of the State	Community Training				Comments												
		Approved Outlay / Target		Achievement														
		Financial (Rs. In lakh)	Physical (No. of persons)	Financial (Rs. In lakh)	Physical (No. of persons)													
						<p>The physical achievement has been made as per approved target. But the financial achievement is less than the target due to the fact that the training has been conducted in some districts with a less unit cost against the approved norm of Rs.30/- per head and advances in some districts have not been adjusted as on 31.03.05.</p> <p>Instruction has been issued to field level to prepare proper plan of action for the year 2006-07 and take up community training as per approved financial and physical target. The BRCC/ CRCC has been instructed to review the community training regularly. This is also being reviewed at SPO level quarterly to achieve the approved target.</p>												
19.	Punjab	50.03	88608	7.49	942	<p>As per audited balance sheet for the financial year 2004-2005 the expenditure on community training was Rs. 18.82 lakh and not Rs. 7.49 lakh as indicated in the audit. The physical achievement was 62950 VEC members not 942 as indicated in the audit report.</p> <p>During the year 2005-2006, 46828 VEC members were trained at a cost of Rs. 45.343 Lakh.</p>												
20.	Rajasthan	77.05	128408	51.30	93504	<p>The actual target and achievement for 2004-05 are as follows: (Rs. In Lakh)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">Target</th> <th colspan="2">Achievements</th> </tr> <tr> <th>Finance</th> <th>Physical</th> <th>Finance</th> <th>Physical</th> </tr> </thead> <tbody> <tr> <td>68.17</td> <td>113434</td> <td>57.14</td> <td>103464</td> </tr> </tbody> </table> <p>Now Special Modules has been prepared for 2006-07 for community training and trainings through master trainers started accordingly to achieve the full targets.</p>	Target		Achievements		Finance	Physical	Finance	Physical	68.17	113434	57.14	103464
Target		Achievements																
Finance	Physical	Finance	Physical															
68.17	113434	57.14	103464															
21.	Sikkim	3.21	5356	2.50	2730	<p>The State achieved 51% physical target in community training. More efforts are being put in place to cover all the community members in the respective community areas.</p>												
22.	Tamil Nadu	83.79	139660	78.62	131040	<p>In 2004-2005, the number of VEC members trained is 1,33,865 at an expenditure of Rs.80.139 lakh constituting 95% of the target.</p>												
23.	Tripura	4.24	7058	4.24	0	<p>7058 Community leaders were trained in 40 BRCs during 2004-05. Training of community leaders is conducted by the Block Project Co-ordinator every year. Moreover, there is a vibrant Panchayat in</p>												

S.No.	Name of the State	Community Training				Comments																																				
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		Financial (Rs. In lakh)	Physical (No. of persons)	Financial (Rs. In lakh)	Physical (No. of persons)																																					
						the State who actively involve in the implementation process of SSA.																																				
24.	Uttar Pradesh	278.32	463861	6.40	12696	During 2004-05 training of VEC members was not taken up because the elections of Village Panchayats were shortly due. New Gram Pradhans have been elected and VEC have been reconstituted. The training module for VEC members has been printed and training of VEC members is scheduled during November, 2006.																																				
25.	Uttaranchal	71.91	26806	29.28	13626	32778 VEC members and 46086 SMC members were trained in 2004-05 totaling 78864 community members against 13626 as indicated in the audit report with an expenditure of Rs.32.28 lakh. During the year 2005-06, 31485 community members and 43652 SMC members were imparted training at a cost of Rs.26.58 lakh.																																				
26.	West Bengal	111.24	185416	151.96	0	In fact the State has provided sufficient number of training to the community leaders as detailed below during 2004-05: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Scheme</th> <th colspan="2">VEC Member Trained</th> <th colspan="2">WEC Member Trained</th> <th>Total</th> </tr> <tr> <td></td> <th>Male</th> <th>Female</th> <th>Male</th> <th>Female</th> <td></td> </tr> </thead> <tbody> <tr> <td>Total of Phase I</td> <td>68424</td> <td>45616</td> <td>2467</td> <td>1645</td> <td>1,18,152</td> </tr> <tr> <td>Total of Phase-II</td> <td>40205</td> <td>26803</td> <td>1402</td> <td>934</td> <td>69,344</td> </tr> <tr> <td>Total of Non DPEP</td> <td>107155</td> <td>71437</td> <td>9749</td> <td>6499</td> <td>1,94,840</td> </tr> <tr> <td>Total</td> <td>215784</td> <td>143856</td> <td>13618</td> <td>9078</td> <td>3,82,336</td> </tr> </tbody> </table>	Scheme	VEC Member Trained		WEC Member Trained		Total		Male	Female	Male	Female		Total of Phase I	68424	45616	2467	1645	1,18,152	Total of Phase-II	40205	26803	1402	934	69,344	Total of Non DPEP	107155	71437	9749	6499	1,94,840	Total	215784	143856	13618	9078	3,82,336
Scheme	VEC Member Trained		WEC Member Trained		Total																																					
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27.	Chandigarh	0	0	0	0	No allocation was made for community training during the year 2004-05, hence no comments.																																				
28.	Dadra & Nagar Haveli	0.40	660	0	0	During 2004-05, community training was conducted by calling the community leaders for a day's training at CRCs but the expenditure was not booked under SSA. During the current year, the UT is taking measures to provide training to community under SSA.																																				

S.No.	Name of the State	Community Training				Comments
		Approved Outlay / Target		Achievement		
		Financial (Rs. In lakh)	Physical (No. of persons)	Financial (Rs. In lakh)	Physical (No. of persons)	
29.	Daman & Diu	0.20	340	0	0	Community Training could not be given due to late receipt of fund in 2004-05.
30.	Delhi	4.40	7352	0	0	Due to lack of manpower, community training could not be imparted till the year 2004-05. However, in the year 2005-06 community training was imparted to master trainers. However, in 2006-07, so far 8500 Community Leaders have been trained against the target of 14668.
31.	Lakhadweep	0.07	117	0	0	Training to community leaders could not be taken up till 2004-05 due to non availability of Resource Persons and resource Institutions.
32.	Pondicherry	0.91	1518	0.57	1172	The shortfall was attributed due to non-availability of sufficient Resource Persons.
	TOTAL	22.69.32	3694419	1342.62	1854401	

S.No.	Name of the State	Disabled	Comments
			<p>To motivate disabled children to join school and participants in SSA activities following steps are taken during last two years.</p> <ul style="list-style-type: none"> - Appointment of Mobile teachers having specialization in dealing with CWSN at block level. - Provision of aids & appliances. - 90 days special Training to selected teachers. - As a pilot, one hostel per district is being started as a convergent activity of SSA and IEDC project run by Directorate of Public Instruction. - Provision of Ramps has been introduced in all the newly constructed school buildings under SSA. <p>This has enabled in the improvement in enrolment of CWSN.</p>
18.	Maharashtra	387	<p>Out of 1,81,740, CWSN identified, 1,27,027 have been enrolled, leaving 54713 CWSN out of school, which comes to 301 per thousand. Due to lack of awareness in the community about special children needs there is slow progress in enrollment.</p> <p>The number of CWSN to be focused has been reworked on the basis of school screening with the help of concerned teachers. The enrolment of the children with Special Needs (CWSN) is possible only after pre-integration training of the concerned children to place them in the regular school. The pre-integration training requires minimum three months with the help of special teachers. The recruitment of special teachers has been undertaken and after the recruitment of special teacher the number of enrolment will definitely increase.</p>
19.	Manipur	1000	<p>As on date, out of 7411 CWSN identified, 4739 are enrolled in schools, leaving 2672 CWSN out of school. This works out to 360 per thousand out of school CWSN. The medical assessment of these newly identified CWSN is in progress. The engagement of special teachers is also in progress.</p>
20.	Meghalaya	0	<p>Being zero no comments.</p>
21.	Mizoram	935	<p>Out of 4838 CWSN identified in the State, 4659 CWSN are enrolled, leaving 179 CWSN out of school. This works out to 36 CWSN per thousand out of school.</p>
22.	Nagaland	726	<p>Out of 4490 CWSN identified in the State, 3160 CWSN are enrolled, leaving 1330 CWSN out of school. This works out to 296 CWSN per thousand out of school.</p>
23.	Orissa	133	<p>As given in Sl.No.18, out of 148026 CWSV identified so far, 137848 children are enrolled in different schools and 10178 are out of school.</p>

S.No.	Name of the State	Disabled	Comments								
			which comes out to 69 per thousand. Special focus have been given to enroll all identified CWSN in formal school/ EGS Centre/ home based education.								
24.	Pondicherry										
25.	Punjab	77	In the Financial year 2006-07, state has been able to identify 118 Children with special needs (CWSN) per thousand. Out of these, state has been able to enroll 55% of the CWSN in regular schools. EGS/AIE centers or they are being covered under the Home Based Education program. Remaining 45% identified CWSN are difficult cases, out of which, 34% have to be enrolled through special schools and 10% need surgical correction. State is making an all out effort to bring all out of school CWSN under the ambit of elementary education. However, this is a gradual process and State hopes to bring all out of school CWSN to school in a phased manner.								
26.	Rajasthan	346	Data shown in the Para doesn't appear to be correct because it is clear that during 2004-05 out of 44788 CWSN identified, 39589 were enrolled, leaving 5199 CWSN un-enrolled. This works out to 116 per thousand. Actually these students are of such category that they are unable to attend schools due to severe disability. However, for these CWSN, home based activities are planned in the year 2006-07.								
27.	Sikkim	640	The State is taking steps to cover all disabled children in the next two years in a phased manner.								
28.	Tamil Nadu	184	<table border="1"> <tr> <td>No. of CWSN(Children With Special Needs) in 2004-2005</td> <td>71204</td> </tr> <tr> <td>No. of children enrolled in 2005-2006</td> <td>59560</td> </tr> <tr> <td>Remained un enrolled</td> <td>11644</td> </tr> <tr> <td>Proportion of out of school CWSN out of school to Total out of school children</td> <td>163/1000</td> </tr> </table> <p>For the CWSN remained out of school, based on medical assessment, corrective measures like Surgery was carried out, Assistive devices were provided, Day Care centres were opened for severely disabled in 2005-2006 and 96291 CWSN were in School and 16718 are under home based training and therefore all the identified CWSN are given Educational Intervention.</p>	No. of CWSN(Children With Special Needs) in 2004-2005	71204	No. of children enrolled in 2005-2006	59560	Remained un enrolled	11644	Proportion of out of school CWSN out of school to Total out of school children	163/1000
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Proportion of out of school CWSN out of school to Total out of school children	163/1000										
29.	Tripura	512	Out of 5806 CWSN identified, 3633 are enrolled, leaving 2173 CWSN out of school. The actual out of school CWSN in the age group of 6-14 years								