

REPORT
ON
MONITORING OF THE FINANCIAL
MANAGEMENT AND PROCUREMENT
RELATING TO
SARVA SHIKSHA ABHIYAN
(SSA, NPEGEL AND KGBV)
IN
GUJARAT

SPONSORED BY
MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF ELEMENTARY EDUCATION & LITERACY)
GOVERNMENT OF INDIA

INSTITUTE OF PUBLIC AUDITORS OF INDIA
NEW DELHI

FEBRUARY 2009

MAP OF GUJARAT

Selected Districts: Panchmahal and Sabarkantha



Sabarkantha District

Panchmahal District

ABBREVIATIONS

AIE	Alternative and Innovative Education
AWP&B	Annual Work Plan & Budget
BRC	Block Resource Centre
CRC	Cluster Resource Centre
DIET	District Institute of Education and Training
DISE	District Information System of Education
DPEP	District Primary Education Programme
DPO	District Project Officer
EEB	Elementary Education Bureau
EC	Executive Committee
ECCE	Early Childhood Care and Education
EGS	Education Guarantee Scheme
EMIS	Education Management Information System
ES	Elementary School
GB	General Body
GOG	Government of Gujarat
GOI	Government of India
IED	Integrated Education for Disabled
JRM	Joint Review Mission
KGBV	Kasturba Gandhi Baalika Vidyalay
LGP	Learning Guarantee Programme
MCDA	Modern Cluster Development Approach
MDM	Mid day Meal
MFM&P	Manual on Financial Management & Procurement
MS	Mahila Samakhya
MCS	Model Cluster School
MHRD	Ministry of Human Resource Development
MTA	Mother Teacher Association
NPEGEL	National Programme of Education for Girls at Elementary Level
PAB	Project Approval Board
PMIS	Project Management Information System
PS	Primary School
PTA	Parent Teacher Association
SC	Scheduled Caste
PTR	Pupil Teacher Ratio
SCERT	State Council of Education Research and Training
SIEMAT	State Institute of Education Management and Training
SIS	State Implementing Society
SMIS	State Management Information System
SPD	State Project Director
SPO	State Project Office
ST	Scheduled Tribe
TLE	Teachers Learning Equipment
TLM	Teachers Learning Material
UPS	Upper Primary School
VEC	Village Education Committee
VER	Village Education Register

Acknowledgement

As per mandate given by the Ministry of Human Resource Development, Government of India, a Study Team from Institute of Public Auditors of India undertook the study on financial, monitoring and implementation aspects including procurements made under Sarva Shiksha Abhiyan in Gujarat. The study was conducted in the Office of the State Project Director, Gandhinagar and two selected districts of Panchmahal and Sabarkantha including 56 schools selected.

The Study Team remembers with gratitude the cooperation and support rendered by S/Shri Gopal Joshi, State Project Director, M.N. Bhad, Additional State Project Director, A.D. Patel, Finance and Accounts Officer and other officers and staff at State level.

The cooperation and help rendered by S/Shri R.D. Vankar and G.M. Rabari, District Project Coordinators for Panchmahal and Sabarkantha districts and the Accounts Officers S/Shri Vilas Patil and Ajay Rajgor and their staff in these district offices are also remembered with gratitude.

TABLE OF CONTENTS

Para No.	Topic	Page No.
	Chapter 1	
1.1	Introduction	1
1.1.1	Educational Profile	1
1.2	Organisational set up	3
1.3	Scope and mandate of study	3
1.4	Methodology of study	4
	Chapter 2	
2.1	Formation of core teams for planning	5
2.2	Status of Budget and actual expenditure	6
2.2.1	Level of investment	6
2.2.2	Budget and actuals	6
2.3	Delay in release of funds to SIS	8
2.4	Delay in release of funds from SIS to DPO	9
2.5	Release of funds by the SIS to DPO at the fag end of the year	9
2.6	Status of interventions	10
2.7	Non-adherence to accounting provisions	11
2.8	Advances	11
2.9	Spill over activities	12
2.10	Carry forward of outlay saved to more than 3 years	12
2.11	Re-appropriation of funds	13
2.12	Misappropriation of SSA funds	14
	Chapter 3	
3.1	Maintenance of accounts	15
3.2.1 to 3.2.4	Maintenance of cashbook	15
3.3	Non maintenance of registers	16
3.3.1	Maintenance of register of assets	16
3.4	Bank Reconciliation	16
	Chapter 4	
4.1.1.	Details of teachers grant released	17
4.2 & 4.3	Observations on TLM grant	18
	Chapter 5	
5	School grant	19
	Chapter 6	
6	Maintenance grant	20
	Chapter 7	
7	Repairs and maintenance of school buildings	21
	Chapter 8	
8	Text books	24
	Chapter 9	
9.1	Capacity building of accounts and audit staff	25
9.2	Training to community leaders	25
9.3	Teachers training	25
9.4	Other trainings	26

Para No.	Topic	Page No.
	Chapter 10	
10.1	Civil works	27
10.2	Third party technical supervision, monitoring and quality assurance of civil works	27
10.3	Status of civil works	28
10.4	Status of civil works in selected districts	39
10.5	Additional classrooms	29
10.6	New schools with MDM	30
10.7	Child friendly elements	30
	Chapter 11	
11	Procurement	31
11.1	Purchase of equipment for disabled children	31
11.2	Household survey for child census-2006	32
	Chapter 12	
12.1	NPEGEL	36
12.2	KGBV	40
	Chapter 13	
13	Innovative activities	48
	Chapter 14	
14	Education Guarantee Scheme and Innovative Schemes	49
14.2	Out of school children	50
	Chapter 15	
15.1	Internal control	50
15.2	Inspections	51
15.3	Audit by State Accountant General	51
15.4	Selection of statutory auditors	51
15.5	Status of statutory audits	51
15.6	Internal audit	52
15.7	Selection internal auditors	52
15.8	Status of internal audits	53
15.9	Certification grants utilized by VEC	53
15.10	Compliance to previous Study Reports by State Governments	54
	Chapter 16	
16.1	Salient findings of field visits to schools	55
16.2	Salient findings of surprise visits to schools	58
	Chapter 17	
17	Monitoring	60
	Chapter 18	
18	Research and evaluation	61
	Chapter 19	
19.1	Construction of ramps	63
19.2	Mid day meal scheme	63
	Chapter 20	
20	Summary of recommendations	65
	List of schools	66

Overview

1. As per information made available by the S.P.D., the number of out of school children in the State has come down from 2,88,850 in 2006-07 to 1,53,079 in 2008-09. But the correctness of these figures is yet to be established. An expenditure of Rs. 2.32 crores incurred for the survey to establish the correct number of out of school children did not meet with the desired result.

(Para 1.1.1 (e) and 11.2)

2. 387 school buildings in dilapidated condition are still being used as classrooms due to non-availability of good class rooms and slow progress in construction of civil works.

(Para 7.1)

3. There are 967 single-teacher schools in the State.

(Para 1.1.1(d))

4. There was no evidence to show that core teams for planning existed at district, block and village level for participation and planning in the SSA/NPEGEL/KGBV activities.

(Para 2.1)

5. State Implementation Society could utilize only 82.69 *per cent* and 66.46 *per cent* of the total funds available in the years 2006-07 and 2007-08 respectively.

(Para 2.2.2(i) and (ii))

6. Repairs and maintenance grant amounting to Rs. 572.76 lacs and Rs. 642.66 lacs were released during 2006-07, 2007-08 and 2008-09 (up to September 2008) to various schools in Panchmahal and Sabarkantha districts without any requests from the concerned VECs/Schools contrary to codal provisions.

(Para 7.2.1)

7. Tenders invited for activities covered under Computer Aided Learning (CAL) could not be finalised due to insistence of one of the tenderers for inclusion of an additional condition in the agreement resulting in non-commencement of this activity in 2008-09.

(Para 13)

8. The Minimum Levels of Learning (MLL) in the schools visited was found to be satisfactory with reference to local conditions.

(Para16.1.14)

9. Maintenance of cash books and other account records at the State and district levels were found to be good but were found to be deficient in some of the schools visited.

(Para 3.1.3)

10. One of the KGBVs visited (KGBV, Khedbrahma) revealed that the activities of this unit with strength of 65 inmates on an average and having 3rd to 7th standards was being managed by 1 teacher and 1 warden. The unit had neither a watchman nor an accountant. Inmates were also not provided with cots for sleeping and had no boxes to keep their belongings.

(Para 12.2.10)

11. Monitoring and supervision of the SSA programme in the State was generally found satisfactory.

(Para 17)

Chapter 1

Introduction

1.1 Sarva Shiksha Abhiyan is a comprehensive and integrated flagship programme of the GoI to attain Universal Elementary Education (UEE) in the country in a mission mode. Launched in partnership with the State Governments, SSA aims to provide useful and relevant education in the age groups of 6-14 years by the year 2010. The four SSA goals are as follows:

- (i) All children in school
- (ii) Bridging gender, regional and social gaps
- (iii) All children retained in Elementary Education
- (iv) Education of satisfactory quality

NPEGEL is a focused intervention of GOI, to reach the 'Hardest to reach' girls, especially those not in school. Launched in July 2003, as a separate distinct gender component, was integral component of SSA. The programme provides for development of 'Model Schools' in every cluster with more intense community mobilization and supervision of girls enrolment in schools. The scheme has been amended in July 2007, to provide for block focused projects for girls with clearly defined outcomes.

The KGBV scheme was launched in July 2004 (merged with SSA from XI Five Year Plan), for setting up residential schools at upper primary level for girls belonging predominantly to the SC/ST/OBC and minority communities. From 1st April 2007, this scheme was also merged with SSA as a separate component of the programme with the scope enlarged to cover the blocks

The financial assistance under these components (NPEGEL and KGBV) are to be as per the parameters of SSA i.e., in the ratio of 65:35 for the first two years of the XI Plan i.e., 2007-08 and 2008-09.

1.1.1 Educational Profile

(a) General

The SIS has adopted the statistics prevailing at the time of 2001 census and accordingly given the general statistics of the State for three years. As per the statistics, the area of Gujarat State is 1.96 lacs square km accommodating 25 districts and 223 talukas. Total population was 5,06,71,017 (2,63,85,577 males and 2,42,85,440 females) with average literacy rate of 69.14 *per cent* (79.66 *per cent* males and 57.80 *per cent* females)

(b) School Information

Year	2006-07	2007-08	2008-09
Total Number of Schools (Government including Local Bodies)	39711	40217	39901
Government including Local Body			
Primary	11253	11273	10751
Upper Primary	21151	21807	21775
Government Aided			
Primary	225	265	270
Upper Primary	723	871	1228
Unaided Schools			
Primary	1518	1186	1184
Upper Primary	4841	4815	4693

(c) School Infrastructure

No.	Years	2006-07	2007-08	2008-09
1	Total number of schools	32404	33080	32526
2	No of schools without own building	370	452	267
3	No of schools in dilapidated condition	10834	1664	387
4	Schools without drinking water facility	8591	7395	5790
5	Schools without toilets	12168	9165	8835
6	Schools without girls toilets	20076	14766	13492
7	Schools without access ramp	15993	10219	7002
8	Schools without kitchen-shed	24323	20906	19512

(d) Teacher-Pupil Ratio

No	Particulars	2006-07	2007-08	2008-09
1	Enrolment of students in Government Primary/Upper Primary Schools	6112658	5883982	6246598
2	Entitlement of teacher at 1:40	145117	147100	156193
3	Sanctioned posts	181778	183887	184897
4	Working teachers	174504	172554	180001
6	Shortage	7274	11333	4896

Working teachers includes 1056, 1072, 967 teachers in single teacher schools during the years 2006-07, 2007-08 and 2008-09 respectively.

(e) Educational Information

Year	2006-07	2007-08	2008-09
Population of Children (6 to 14 years)			
Boys	4057092	4002360	4159304
Girls	3605943	3530217	3622773
Total	7663035	7532577	7782077
Out of school children (6 to 14 years)			
Boys	132601	62339	79834
Girls	156249	72305	73245
Total	288850	134644	153079
SC	25555	13544	15824
ST	74717	37025	30310
Minority	100273	50569	6925

1.2 Organisational set up

(a) The Governing Body (Project Board)

The Management supervision of SSA programme in the State is being done through a body named as 'Gujarat Council of Primary Education' with Chief Minister as its President, Minister in charge of Education as Vice President, State Project Director as Member Secretary and about 35 members consisting of State Government officials, representatives of Government of India etc. The Project Board provides overall policy guidelines and directions for implementation of project activities and considers the audited accounts and annual report of the Executive Committee.

(b) Executive Committee

The day-to-day affairs of the SSA Programme in the State are administered through an Executive Committee consisting of Chairman (Secretary, Education Department), State Project Director (Member Secretary) and members representing Government of Gujarat, Government of India and others. Implementation of these programmes by the Executive Committee is done in accordance with the policies and guidelines laid down by the Governing Council. The Executive Committee conducts periodical reviews of the progress of implementation of the programme and takes remedial measures for effective implementation, including coordination of activities with other organizations involved in planning and implementation of SSA.

(c) Meetings of the governing body and Executive Committee

Though the meetings of the Governing Body are required to be held at least twice a year, only one meeting of the Body was conducted in 2006-07 and none in 2007-08 and 2008-09.

Similarly, though the Executive Committee was required to meet at least once in each quarter of the year, the Committee met only on three occasions during 2006-07 and 2007-08 and met only once in 2008-09 (up to September 2008)

1.3 Scope and mandate of the study

Government of India, Ministry of Human Resource Development has engaged the Institute of Public Auditors of India (IPAI) to review the financial Management processes, Procurement and linked operational aspects relating to Sarva Shiksha Abhiyan (SSA), National Programme for Education of Girls at Elementary Level (NPEGEL) and Kasturba Gandhi Balika Vidyalaya (KGBV) to see whether the requirements of financial management, account keeping, fund flow and auditing are being followed or not and also to review the operational,

design and planning arrangements, as per details mentioned in Terms of Reference entered into the Institute.

1.4 Methodology of study

A team consisting of three members and one team leader was constituted for undertaking the study. The study was based on detailed discussions with the concerned authorities at State and District levels and field formations, interviews (on the basis of structured questionnaire) with parents and children. The study involved looking in to primary records and other relevant data/records at 56 schools including surprise visits to 6 of them, Block, clusters, District and Project level structures.

The report has been prepared in accordance with the mandate given by the client organization and within the overall policy framework of reporting laid down by the Central Council of the Institute. **Observations/suggestions made in the study by the Institute of Public Auditors of India do not in any manner have any link with the possible audit findings of the Indian Audit and Accounts Department.**

Chapter 2

Planning and Financial Progress/Fund Flow

2.1 Formation of core teams for planning

SSA envisages a bottom-up approach of planning as it reflects the reality at grass root level. The scheme envisages essential requirement of formation of core teams at district, block and village level. The AWP&B has to be prepared through participatory planning process and there has to be documentation that the plans have been prepared at the habitation level in participation with the community and target groups.

(a) Planning process

Except for a formal mention in the State AWP&B about formation of core teams at all levels, there is no documentary evidence to show that these core teams at district, block and village level have been formed and participated in the planning process and that the plans have been prepared at the habitation level in participation with the community and target groups. **The basic information required for preparation of AWP&B is house-hold survey and this survey is done by the school teachers by entering the particulars of children between the ages 1 to 3, 3 to 5 and 5 to 14 in the VER. This register, apart from the children going to schools also gives information of number of children going to alternate schools, dropouts, children migrated to other places etc.** On completion of the noting down the particulars in the VER, an abstract is struck every year and this abstract is sent to CRC who consolidates the information received from all the schools under his cluster and sends it to BRC who in turn consolidates cluster wise information and sends it to DPO.

The SIS supplies a printed format prescribed by the DISE to all the teachers through DPO, BRC, VEC and teachers are required to fill in the format which supplies information about status of teachers, infrastructure facilities at schools, number of enrolled children of different age groups etc. For the purpose of preparation of AWP&B, the DPO adopts the information filled in the DISE format except that of drop out children. The information on drop out children is taken from the extracts of VER.

(b) Preparation of Annual Work Plan and Budget

Para 48 of the Manual of FM&P lays down the time table for preparation of the AWP&B.

No specific dates of completion were made available for the activities mentioned at serial nos. 1 to 6 and 8 of the table below para 48 *ibid*. The submission and approval of the AWP&B by the PAB and circulation of minutes of the PAB to the State/district for all the 3 years was within the time limit. However, with reference

to the observations made on planning process at village and district level, the information supplied by the SIS at 1 to 6 above has not been supported by any documentary evidence to show that the aforesaid activities were completed in the months in which they were due. At field offices (teachers to CRC to BRC), it is learnt that there was no practice of sending any information in writing and obtain acknowledgements to pin point exact dates of completion of these activities.

2.2 Status of Budget, actual expenditure of the State on the Elementary Education Programme

2.2.1 Level of investment

As per para 88.2 of MFM&P, the State Government will have to maintain the level of expenditure on elementary education as in 1999-2000. The State share of expenditure on SSA activities has to be over and above the expenditure incurred at the 1999-2000 level in the State. As per clause 5(b) appearing in the Schedule 4 to the Development Credit Agreement, this financial commitment in real terms is mandatory. The table below indicates the expenditure incurred by the State Government on Elementary Education in the years 2006-07 and 2007-08, which is more than the expenditure incurred in 1999-2000. The expenditure figures are collected from the Finance Accounts for the respective years and the figures for the year 2007-08 are provisional as the Finance Accounts for the said year has not been placed before the State Legislature. As the Finance Accounts for the year 2008-09 is still not due, figures for the said year have not been incorporated.

(Rupees in lac)

Year	Head of Account			
	2202 General Education		01 Elementary Education	
	Plan	Non-plan	Plan	Non-plan
1999-00	23804.46	301619.87	17382.87	152751.19
2006-07	38382.50	414699.80	27199.72	241987.11
2007-08	52490.34	467859.76	37169.59	271682.57

2.2.2 Budget and Actuals

Table below indicates financial position of the SSA with reference to the approved Budget *vis a vis* shares received (GOI and GOG) and actual expenditure for the years 2006-07, 2007-08 and 2008-09 (as on 30th September, 2008).

(Rupees in lac)

Year	Appd AWP&B	Op. Bal	Share Received	Other Received	Fund available	Expenditure	Balance
2006-07	38020.43 (75:25)						
GOI		4948.31	14504.72	220.35	19673.38	20444.42	-771.04
GOG		5217.75	7999.00	73.45	13290.20	6814.81	6475.39
Total			22503.72		32963.58	27259.23	5704.35
2007-08	35714.96 (65:35)						
GOI		-771.04	21607.36	192.07	21028.39	17506.58	3521.81
GOG		6475.39	12917.73	103.43	19456.55	9426.62	10069.93
Total		5704.35	34525.09		40524.94	26933.20	13591.74

2008-09	46166.30						
	(65:35)						
GOI		3521.81	9207.82	263.41	12993.04	12180.29	812.74
GOG		10069.93	7395.00	141.85	17606.78	6558.62	11048.16
Total		13591.74	16602.82		30599.82	18738.91	11860.91

Note: Figures of expenditure for 2006-07 and 2007-08 are as per UCs/audited annual accounts

As per sharing pattern, the Central and State Governments have to share the funds approved in the ratio of 75:25, 65:35 and 65:35 in the years 2006-07, 2007-08 and 2008-09. Computing with reference to this agreed pattern, Central share was only 38.149 *per cent* and that of State share was of 21.038 *per cent* of the approved fund, in the year 2006-07. In 2007-08, shares released by the Centre and State were to tune of 60.499 *per cent* and 36 *per cent* of the approved fund. In 2008-09, the shares released by the Centre and State Governments up to September 08 were to the extent of 19 *per cent* and 16 *per cent* of the approved outlay. Thus, the shares released are not in accordance with the approved sharing pattern. The SIS, however, bifurcated the entire expenditure incurred by the State as a whole for the respective years in the agreed sharing pattern while preparing annual accounts.

Following observations are made from the table:

- (a) **2006-07:** As against Rs. 38,020.43 lacs of approved Budget, the SIS received an amount of Rs. 22,503.72 lacs as Central and State share, which works out to 59.19 *per cent* of the approved Budget. Including the opening balances and other income the total fund available with the SIS for this year was Rs. 32,963.58 lacs, which was 86.00 *per cent* of the approved outlay for the year and out of the fund available, the SIS spent an amount of Rs. 27,259.23 lacs which works out to 82.69 *per cent* of the funds available for SSA activities.
- (b) **2007-08:** As against Rs. 35,714.96 lacs of approved Budget, SIS received an amount of Rs. 34,525.09 lacs as Central and State share, which was 96.66 *per cent* of the approved Budget. Including opening balances and other income the total fund available with the SIS was 113.467 *per cent* of the approved out lay for the year. Out of the fund available, the SIS could incur expenditure of Rs. 26,933.20 lacs, which works out to 66.46 *per cent* of the funds available.
- (c) **2008-09:** As against the approved Budget of Rs. 46,166.30 lacs, the SIS till September, 2008 received an amount of Rs. 16,602.82 lacs as Central and State share, which was 35.96 *per cent* of the approved outlay. Including opening balances and other income the fund available as at the end of September, 2008 was Rs. 30,599.82 lacs which was 66.28 *per cent* of the approved outlay, out of which 61.24 *per cent* was spent up to September, 2008 on the SSA activities.

2.3 Delay in release of funds to the SIS

As per para 88.1 of the MFM&P, GOI would release funds in two installments in April and September for SSA activities. Further installments would be released after the States have transferred their share and expenditure of at least 50 per cent of the funds (Central and States) transferred has been incurred. States are required to release their funds in the agreed ratio within 30 days of receipt of Central contribution. Table below indicates flow of fund right from the date of approval of the AWP&B by the PAB to the date of crediting the fund into the Bank. Study Team observed delay at every stage. Delay in col.6 has been worked out with reference to date of approval of APW&B by the PAB, delay in col. 9 has been worked out with reference to date of sanction and as per para 88.1 *ibid* and delay in col.12 has been worked out after considering permissible time limit of 30 days from the date of receipt of Central contribution.

(Rupees in lacs)

Year	Fund approved by APWB	Date of approval by PAB	Fund sanctioned by GOI	Date of sanction	Delay in sanction (days)	Share released by GOI	Date of credit	Delay in release	Share released by GOG	Date of credit	Delay in release
1	2	3	4	5	6	7	8	9	10	11	12
2006-07	38020.43	08-03-06	7004.72 7500.00	29-05-06 27-10-06	83 229	7004.72 7500.00	03-07-06 14-11-06	35 18	1389.44	27-04-06	advance advance 9 3 78 30
									674.82	15-06-06	
									674.92	12-07-06	
									1349.92	05-08-06	
									2023.75	20-10-06	
									2025.75	12-01-07	
									8099.00		
									1000.00		
									7099.99		
									less		
2007-08	35714.96	28-03-07	6000.00 2928.74 2678.62 10000.00	04-05-07 06-08-07 12-10-07 11-12-07	37 130 195 252	6000.00 2928.74 2878.62 10000.00	05-06-07 22-08-07 21-11-07 01-01-08	32 16 41 21	2410.00	26-04-07	advance advance advance advance No delay No delay 50
									2500.00	14-07-07	
									848.33	16-10-07	
									1696.66	16-11-07	
									2541.01	25-01-08	
									3217.73	06-02-08	
									3217.73	29-03-08	
									300.00		
									12917.73		
									less		
2008-09	26166.30	03-04-08	9207.82	11-06-08	67	9207.82	26-06-08	25	3697.50	23-04-08	advance advance No delay 26 39
									3330.00	09-05-08	
									367.50	25-07-08	
									7395.00	20-08-08	
										02-09-08	

Note: 2006-07: Rs. 1000.00 lacs were transferred to NPEGEL activity credited to Bank on 28th February, 2007

2007-08: Rs. 200.00 lacs were transferred to NPEGEL and credited to Bank on 18th March, 2008

Rs. 100.00 lacs were transferred to KGBV and credited to Bank on 18th March, 2008

(a) In 2006-07, though the PAB approved the AWP&B on 08-03-06, GOI sanctioned the first installment on 29-05-06 after a delay of 83 days. Further delay of 35 days occurred as the GOI share was actually credited to the Bank on 03-07-06. There was an overall delay of 118 days; similarly the overall delay (Col 6+9) for crediting the second installment to bank was 247 days. State released their first-two installments well in advance of receipt of GOI share. Fifth and sixth installments were late by 78 days and 30 days.

(b) In 2007-08, though the APW&B was approved on 28-03-07, GOI sanctioned their share in four installments on 04-05-07, 06-08-07, 12-10-07 and

11-12-07 causing delay of 38,130, 194 and 252 days respectively. By the time these shares were actually credited in to the Bank, there was further delay of 32, 16, 41 and 21 days respectively. Correspondingly, the State had released shares in 7 installments, out of which 4 were released in advance of receipt of GOI share and there was delay of 50 days in releasing the seventh installment.

(c) In 2008-09, APW&B was approved on 03-04-08, the first installment was sanctioned on 11-06-08 and the same was actually credited into Bank 26-06-08 causing overall delay of 92 days. Correspondingly the State had released their shares in 5 installments. While first two installments were released well in advance of release of GOI share, there was delay of 26 and 39 days in releasing the last two installments.

2.4 Delay in release of funds by SIS to DPO

On receipt of funds from GOI and the State Government, the SIS releases funds to the DPO in lump sum. Such releases were generally found to have been made after assessing immediate fund requirements of the districts for various activities. With reference to date of receipt of funds by the SIS, the delay in release of funds by the SIS to both the selected districts never exceeded 30 days.

2.5 Release of funds by the SIS to DPO at the fag end of the year

The State Project Director on 2nd September, 2006 conveyed the Ministry's approval for release of TLE grant of Rs. 97 lacs to 194 schools in Sabarkantha district and directed that the schools should utilize the grant before 31st December, 2006 by observing the prescribed procedure for the procurement of goods. However, the SPD released this grant only in February, 2007 thereby defeating its own directive. An illustrative list of schools which could not spend this grant either partly or fully, as per UC given by the Internal Auditor, is given in the table below;

Certificate No	Date	VEC	School	TLE released Rs.	TLE spent Rs.	Balance Rs.
075	01-10-07	H'nagar	Apodara	50,000	263	49737
064	01-10-07		Bavsar	50,000	Nil	50,000
044	01-10-07		Chaparia	50,000	Nil	50,000
097	01-10-07		Mehtapura	50,000	Nil	50,000
272	01-10-07	Idar	Davad	50,000	Nil	50,000
304	01-10-07		Shrifalasan	50,000	Nil	50,000
614	01-10-07	Meghraj	Rellavada	2,00,000	Nil	2,00,000

2.6 Status of Interventions

(Rupees in lacs)

Components	2006-07						2007-08					
	State		Panchmahal		Sabarkantha		State		Panchmahal		Sabarkantha	
	Appd. fund	Actual Expenditure	Appd. fund	Actual Expenditure	Appd. fund	Actual Expenditure	Appd. fund	Actual Expenditure	Appd. fund	Actual Expenditure	Appd. fund	Actual Expenditure
Free Text books	728.17	605.34	38.12	31.49	30.33	25.14	756.99	583.45	34.06	27.81	32.09	Nil
Civil Works	19269.86	12340.82	1461.71	1130.06	458.97	294.94	16652.34	11390.14	863.52	730.75	798.21	529.52
Repairs & Maintenance	2677.50	2470.90	174.10	163.58	183.85	183.81	2744.35	2573.84	179.00	171.41	203.15	201.08
TLE	1097.50	771.00	Nil	Nil	97.00	97.00	Nil	Nil	Nil	Nil	Nil	Nil
Teachers Training	2443.06	2049.73	143.07	105.33	147.43	131.05	2764.47	2254.36	144.24	108.61	169.31	109.83
School Grant	1071.10	1048.02	69.64	68.23	73.54	73.90	1137.80	1094.04	74.88	71.95	84.12	83.36
Training to Community Leaders	86.32	50.12	6.76	6.21	6.20	4.27	88.50	58.05	6.95	4.42	6.42	3.82
IED	933.83	792.14	38.05	37.14	44.62	42.78	644.66	614.81	36.86	29.74	32.40	14.89
Research & Evaluation	394.75	329.62	21.71	20.44	24.42	20.55	391.66	356.58	20.84	25.52	24.99	21.12
Management Cost	892.97	582.24	40.11	35.71	40.39	25.81	790.77	639.03	37.04	39.29	39.96	14.90
Innovations	1625.00	1252.85	65.00	56.06	65.00	46.52	1640.02	1153.58	65.70	47.09	68.38	24.02
EGS/AIE	3553.52	2086.44	132.96	86.10	131.14	116.59	4378.40	2850.74	169.85	142.15	205.92	98.17

Components	2008-09 up to September, 2008					
	State		Panchmahal		Sabarkantha	
	Approved fund	Actual expenditure	Approved fund	Actual expenditure	Approved fund	Actual expenditure
Free Text books	1937.36	1037.05	87.91	Nil	95.02	Nil
Civil Works	17154.72	6709.54	727.12	296.63	662.02	243.66
Repairs & Maintenance	4154.75	3668.79	246.33	237.77	288.65	257.77
TLE	Nil	Nil	Nil	Nil	Nil	Nil
Teachers Training	2901.04	774.13	167.03	48.03	171.00	51.45
School Grant	3235.10	3032.99	207.14	200.68	243.08	232.69
Training to Community Leaders	87.35	1.46	6.87	0.06	6.34	Nil
IED	907.29	135.65	66.24	14.56	40.57	3.98
Research and Evaluation	89.76	80.63	6.47	Nil	6.87	0.003
Management Cost	1681.63	404.92	81.62	21.20	86.78	14.62
Innovations	2915.00	376.47	14.40	14.92	116.60	6.19
EGS/AIE	7700.32	664.35	257.60	36.98	315.42	3.33

Approved budget outlays and actual expenditure incurred by the State and two selected districts on some of the components is given in the tables above.

Following observations are made from these tables:

(a) **2006-07:** On interventions like, TLE and Community Leaders Training, the State incurred expenditure to the extent of 70.20 *per cent* and 60 *per cent* of funds approved. Panchmahal and Sabarkantha districts on an average had fairly used the approved funds on various interventions least being 65 *per cent* on EGS/AIE and 56 *per cent* on Management Cost by these districts respectively.

(b) **2007-08:** Utilization of approved funds by the State in this year is more than 65 *per cent* on an average. Panchmahal district had incurred expenditure in excess of approved funds on Research and Evaluation (Rs. 4.68 lacs) and Management Cost (Rs. 2.25 lacs). Sabarkantha district had utilized less than 50 *per cent* of the approved funds on IED, Management Cost, Innovations and on EGS/AIE only 35 *per cent* of the approved funds were utilized. Approved fund of Rs. 32.09 lacs for on free text books was not utilized by Sabarkantha district.

(c) **2008-09:** Though the data reflects the position up to September, 2008, expenditure on some of the interventions at State level as well as at district level did not even reach 50 *per cent* of the approved fund. For example, at State level

the expenditure incurred on Training to Community Leaders was hardly 2 *per cent* of the approved fund while Sabarkantha district is yet to spend on this activity. Similarly, on interventions such as IED, Research and Evaluation, Management Cost, Innovation and EGS/AIE the percentage of expenditure incurred out of the approved fund was quite low and requires immediate attention.

Expenditure towards salary of teachers has not been shown in the statement under SSA as entire expenditure on teachers salary is met out of State Government funds.

The Study Team observed that though the component wise Budget proposals sent by the SIS for the State as a whole including districts are approved by the PAB, funds are released in lump by the GOI and State Government to the SIS which in turn releases these funds to field offices in lump for continuing the programme, based on the progress made and goals achieved. The SIS and the field offices are required to adjust their activities within the funds made available to them.

2.7 Non-adherence to accounting provisions

SSA aims at 100 *per cent* literacy rate among the children between the age groups of 6 to 14. For improving the quality of education and infrastructure facilities in schools, various activities are carried out for which Central as well as State Governments release grants. Progress made and goals achieved are mainly depending on the utilization of these grants. Para 72, 73, 74, and 86 of MFM&P stipulates certain accounting provisions to exercise proper control over the spending of these grants.

2.8 Advances

As per para 72.1 of MFM&P, funds released to the district and sub-district level are initially classified as advances and the same indicated as such in the books of accounts. These advances have to be adjusted based on the expenditure statements/utilization certificates. Advances not actually spent and for which accounts have not been settled should be shown as advances and not as expenditure. Further, as per para 73.1 *ibid* advances released in the form of School Grant, Teachers Grant, TLE Grant, Maintenance and Repairs Grant etc., will constitute as expenditure only when supported by expenditure statements/utilization certificates. Contrary to these provisions, these grants are treated as expenditure at the initial stage of release itself without insisting for any supporting documents such as expenditure statements and utilization certificates. To cite an example, the Auditors Report of Panchmahal district for the year 2006-07 showed that no TLE grants were released in that year and no expenditure was shown as incurred under this component. However, the utilization certificates issued by the agency appointed for the said purpose showed that in the year 2006-07 many schools were having this grant and spent either part or full amount of the grant. On

an enquiry it was informed that these grants were released to the schools in earlier years and treated as expenditure in the year in which these grants were released, hence utilization of this grant by the schools in subsequent years was not accounted for in the year in which they were spent. Similarly, the Auditors Report for the year 2006-07 for Sabarkantha district showed that the entire grant of Rs. 97 lacs released to 194 schools for TLE activities was treated as expenditure even though, as per utilization certificates some of the schools did not utilize these grants. Illustrative list of those schools in both the selected districts is given in paras 2.5 and 2.10 of this chapter. The accounting procedure followed by the SPO is thus not in consonance with the accounting provisions contained in the Manual.

2.9 Spill Over Activities

As per para 44 of MFM&P, if an outlay approved is not spent fully in a particular year, the same becomes outlay saved and **this outlay saved under non-recurrent heads is taken as spill over activities for the forthcoming year**. Spill over allows a district to continue activities of non-recurring nature such as civil works, one time grant of TLE, furniture grant for BRC, CRC etc., which could not be completed during the year. Each district needs to prepare a spill over plan every year along with the AWP&B in the format prescribed in para 45 *ibid*.

The Study Team observed that no spill over plans were prepared as required for non-recurring grants such as TLE, instead these grants are carried forward year to year.

2.10 Carry forward of outlay saved to more than three years

Para 44 of MFM&P says that the outlay saved can be taken as spill over activity for the forthcoming year only and not for forthcoming years. Practice of carrying forward the outlay saved to more than two years is noticed in Panchmahal district.

On verification of Utilisation Certificates (UCs) issued by the DGSM & Co in respect of schools in Panchmahal district for the year 2006-07, the study team observed that an amount of Rs. 3,24,483 was shown as TLE grant available with the schools and an amount of Rs. 2,61,088 was shown as utilized leaving a balance of Rs. 63,395 still lying with the schools under TLE grants. On an enquiry it was informed that these balances were carried forward from previous years and some of them belong to year earlier to 2003-04 presumably when OBB grant was in vogue. These grants were in odd figures contrary to the normal release of grants in round figures. Table below gives the position obtaining in three schools of selected Talukas of Panchmahal district.

Certificate No./Date	Block	VEC	TLE grant Shown as available Rs.	Expenditure Incurred Rs.	Balance Carried forward Rs.
258 dt.22-05-07	Santrampur	Kanjira	31535	31535	Nil
260 dt.22-05-07	Santrampur	Dungar Falia Branch 3	26964	26964	Nil
469 dt.22-05-07	Lunawada	Moti Charel	13655	Nil	13655

From the records available with the schools the study team could ascertain that these grants were initially released in the year 2002-03. Two schools in Santrampur taluka spent the amount part by part in the years 2003-04, 2004-05, 2006-07 and 2007-08. One school in Lunawada taluka is still keeping the balance in the Bank. The study team feels that the intention of the provision is to give benefit of carrying forward the outlay saved to only one year and not to number of years. Clear-cut instructions in this regard may be necessary as saving of outlay for number of years may give scope for mismanaging the funds

2.11 Re-appropriation of funds

As per para 86.2 of the MFM&P, funds can not be diverted or re-appropriated to meet expenditure on any item not provided for or contemplated in the sanctioned budget estimates. Further, para 86.3 of MFM&P, stipulates that re-appropriation of funds from one intervention to another intervention is not permissible. However, funds for activities approved by the PAB may be re-appropriated with the approval of the State Executive Committee in certain cases referred to in this para.

1. Under SSA Mission, the activities under NPEGEL and KGBV are recognized as separate activities for which funds are provided separately to the SIS which in turn provide funds to the DPOs. From the fund/grant statements made available it is noticed that during 2006-07, an amount of Rs. 1000 lacs sanctioned by the GoG for SSA activities was transferred to NPEGEL activity and the same was credited to that account on 28th February, 2007. Similarly, in 2007-08, funds of Rs. 200 lacs and Rs. 100 lacs sanctioned by the GoG for SSA activities were transferred to NPEGEL and KGBV schemes and these amounts were credited to respective accounts on 18th March, 2008. The study team feels such re-appropriations are not in consonance with the provisions and require regularization

2. Out of school grant of Rs. 4000 sanctioned in 2006-07, table glass for HM room (Rs. 232), *pavda*, *dantarda* (Agricultural implements) for construction work (Rs. 914) and file covers (Rs. 187) were purchased. In Sabarkantha district, school grant of Rs. 4000 sanctioned in 2007-08 to Khed Primary School was utilized for preparing a cup-board in Head Master's room.

3. In Panchmahal district, TLE grant of Rs. 50000 stated to have been granted in 2005-06 to Kotvat PS was actually received by the school only on 15-04-2006. Out of this, an amount of Rs. 2000 was spent by the school for purchase of office table, Rs. 105 spent for purchasing cash book, agenda book and office stationary and Rs. 95 spent for purchasing nail cutter and comb and three mirrors valuing Rs.300.

2.12 Misappropriation of SSA funds

During the year 2007-08, a sum of Rs.15,98,518 was misused from SSA funds by producing fake vouchers for printing and procurement of forms etc., by the District Accounts Officer and District Project Coordinator under SSA, Surendranagar. The case was reported by the Internal Auditor. The entire amount misappropriated was recovered and credited to SSA funds in 2007-08. A police complaint has also been lodged. The Accounts Officer was removed from the service and the District Project Coordinator was suspended by the State Government.

Chapter 3

Maintenance of Accounts Records

3.1 Accounting procedure to be followed under SSA has been laid down in Chapter IV of MFM&P. This Manual received from the Government of India, MHRD has been translated into vernacular language i.e. Gujarati and has been circulated to all offices up to CRC level.

3.1.1. In Para 49 of MFM&P, it has been laid down that complete accounts in respect of monetary transactions of the State Implementation Society (SIS) in the Headquarters office as well as in the subordinate offices under SSA have to be maintained in the same manner as required in the State Government offices and also in double entry method based on mercantile system of accounting. List of books, accounts and registers to be maintained has been given in the said manual. In para 52 *ibid* it has been stated that the books and form of accounts have to be maintained in the form in which these are maintained in the State Government office and if some of the forms are not in use in the State Government offices, the forms adopted by the Office of the State Society with the approval of the State Project Director (SPD) have to be followed. In para 77.2 *ibid* it has been laid down that the cash book should be maintained under double entry system. In para 80 and 81, instructions for maintenance of Journal and Ledger respectively have been given.

3.2 The Study Team during their field visits observed that:

3.2.1 The cash book has been maintained under double entry system in the State Project Office and also in District Project Office of Sabarkantha, Himatnagar. However, in Panchmahal District, Godhra, cash book was being maintained under single entry system. Block Resource Centre (BRC) Halol and Cluster Resource Centre (CRC) Kanjari (Halol) visited by the team revealed that the cash book was being maintained under single entry system.

3.2.2 Each entry in the cash book is required to be attested by the Head of the office/Drawing and Disbursing Officer (DDO). This requirement was not complied with at any level i.e. State, District Project Office and at BRC/CRC levels. Maintenance of cash book at schools was also being done without following the above requirements.

3.2.3 Further, as per Finance Manual, verification of cash balance has to be done at least once in a month and certificate of such verification recorded in the cash book. This is not being followed in any office except in the Office of District Project Office, Sabarkantha-Himatnagar.

3.2.4 If no transaction has taken place in a day(s), the entry 'No transactions' has to be noted in the cash book on that day(s) and balance carried over to the next day and attested by the Head of the office/DDO. This requirement was also not followed in any office except at DPO, Sabarkantha-Himatnagar and CRC, Khed Jambudi under BRC, Himatnagar.

3.3 Non-maintenance of Registers

Following important Registers are not being maintained at State Project Office and also two selected districts.

SPO	DPO, Panchmahal, Godhra	DPO, Sabarkantha, Himatnagar
Journal	Journal	Journal
Ledger	Ledger	Ledger
	Bill Register	Bill Register (Being maintained with effect from 01-04-2008)

It was explained that though Journals and Ledgers are not maintained in physical form they are being maintained in computer in tally system of accounts.

3.3.1 The Society is also required to maintain a Register of Assets in the format given in Annexure V for the assets acquired wholly or substantially out of Government of India grants and Stock Register separately for capital goods, consumable and non-consumable articles and arrange their physical verification at least once a year. This has to be maintained at school, CRC, BRC, DPO and SPO level as the case may be. The relevant abstract of Register of Assets is required to be appended to the Annual Accounts submitted by the Society to the Government of India. The Register of abstracts has to contain progressive figures of both stores and value. However, Register of Assets was not maintained at any level except in a few schools and capital goods were found entered in the Dead Stock Registers. Physical verification of assets was not being done at school's level.

3.4 Para 82 of the MFM&P stipulates that monthly bank reconciliation has to be carried out on a regular basis. Such reconciliation was found to be current in the State Project Office, District Project Offices and BRCs/CRCs level. However, it was found deficient in the schools visited by the Study Team. Schools were writing the cash book based on the entries made in the pass book defeating the very purpose of reconciliation.

Chapter 4

Teachers Grant

4.1 Sarva Shiksha Abhiyan envisages procurement and development of teaching-learning materials such as text books, work books, teachers guides, teaching aids, learning aids, educational kits, supplementary reading materials and usable black boards to help delivering the curriculum to the students in the class rooms. The State Government is required to assess the type, availability, suitability and usability of existing materials. Under the SSA, an annual grant of Rs. 500 to every teacher for the above purpose is provided. The amount is to be spent by the teachers and utilization certificate is to be furnished within one month after close of the financial year.

4.1.1 Details of teachers and grant released

(Rupees in lacs)

Year	Sanctioned posts of teachers in the State	Grant approved by PAB	No. of teachers in position	Grant as per teachers in position	Actual school grant released	Diff (as per teachers in position and actual)
2006-07	181778	872.520	174504	872.520	844.460	(-)28.060
2007-08	183887	955.220	172554	862.770	889.997	27.227
2008-09	184897	955.130	180001	900.005	870.565	(-)29.440

SPD releases the grant in lump to the DPO who releases the grant to the teachers as per norms and requirement through demand draft drawn on the branch of the Bank in which the VEC is having account, for eventual payment to teachers.

Table below indicates grants released in selected districts of Panchmahal and Sabarkantha.

4.1.2 Sabarkantha

(Rupees in lacs)

Year	Approved by PAB		Teachers in position	Released		Difference
	Teachers	Amount		Amount	Date of release	
2006-07	10531	52.655	10531	52.310	28-06-06	0.345
2007-08	11889	59.445	10372	55.200	30-06-07	+4.245
2008-09	11249	56.245	10547	52.705	30-06-08	+0.025

4.1.3 Panchmahal

Year	Approved		Teachers in position	Released		Difference
	Teachers	Amount		Amount	Date of release	
2006-07	10219	51.095	10219	50.030	25-07-06	1.065
2007-08	10085	50.425	10599	50.455	18-08-07	(-) 0.030
2008-09	11017	55.085	10572	52.405	29-07-08	2.680

As funds are released by the State Implementation Society in lump sum to the District Project Officer who in turn releases it to the schools, intervention wise

allocation of funds could not be checked in the State Project Office with reference to number of schools and actual releases.

During school visits the study team observed that;

4.2 All the teachers in almost all the schools purchased identical materials, thus restricting variety of learning materials for the students. Teachers purchased the TLM materials individually and in no case the grant was pooled for preparing TLM articles. During interaction, the teachers were generally in agreement with the opinion that the grant received by the teachers in the school can be pooled. However, no definite proposals were forthcoming about how the pooled amount could be utilized for the wider benefit of children. In almost all the schools, the TLMs prepared were kept in classrooms for use by the teachers and students and were entered in the Dead Stock Register.

4.3 The grant is not credited to the teachers' bank account but is being paid in cash to the teachers due to practical difficulty of all individuals having to go to the bank branch at a considerable distance. The grant was released to the teachers sometime during July to October except in a few cases where the payments of grant to the teachers were made at the fag end of the year. In Surasultanpura Prathmik Shala (Panchmahal District), teacher grant received on 07-08-2008 remained undisbursed till 28-11-2008 i.e. date of visit of study team stated to be due to the VEC being busy with other tasks. A review of the Ledger indicated that in some cases the grants received are not taken into account immediately but entry is made only when the amount is drawn from the Bank for the purpose of disbursement.

Chapter 5

School grant

5 As per the financial norms under SSA school grant of Rs. 2000 per year for Government primary school and upper primary school was allowed up to 31-03-2008 for replacement of non-functional school equipments or for other recurring costs such as consumables etc. With effect from 01-04-2008, grant of Rs. 5000 for Primary school and Rs. 7,000 for Upper Primary School is allowed. For the purpose of school grant, Primary schools and Upper Primary Schools are treated as separate schools even if they are functioning from same premises. Expenditure out of this grant could include items for science laboratories and computer education requirements in the case of Upper Primary Schools and also expenditure on library books. Expenditure is to be incurred by School Management Committee/Village Education Committee only, who will furnish a utilization certificate within one month of the end of financial year. High/Secondary schools where classes start from VIII onwards in States having upper primary up to class VII are not covered.

Details of school grant released by the SIS are as under:

Year .	Approved by PAB	Actual school grant as per accounts
2006-07	1071.100	1048.72
2007-08	1137.880	1094.090
2008-09	3235.100	3032.993

DPO releases the school grant through demand draft drawn on the branch of the Bank in which the VEC is having account, for crediting to the VEC's account.

Details of grant released by the SPD Panchmahal and Sabarkantha Districts are given in the following table.

Year	No. of schools	Panchmahal District			Sabarkantha District			
		AWP approved	Grant released by DPO	Undisbursed grant	No. of schools	AWP approved	Grant released by DPO	Undisbursed grant
2006-07	2301	69.640	68.227	1.413	2441	73.540	73.540	0
2007-08	2463	74.880	71.951	2.929	2624	84.120	84.120	0
2008-09	2397	207.140	200.68	6.460	2546	243.080	243.080	0

The grants were utilized by the VECs mainly for replacement of old equipments and for other recurring costs such as consumables etc. During school visits it was, however, observed that very few schools purchased items for science laboratories and computer education requirements.

An amount of Rs. 2,000 received during the year 2006-07 by Vadazampa Primary School and meant for Sadnia Vadazampa Varg Shala has not been given to it as the latter did not need it. The amount is lying with Vadazampa Primary School, still unutilised.

Chapter 6

Maintenance Grant to Schools

6 Since the grants for Repairs and Maintenance to Schools are released combined in Gujarat, observations on Maintenance Grant to Schools are incorporated in Chapter 7.

Chapter 7

Repairs and maintenance of school buildings

7 As per the SSA norms, repair grant to the VECs having their own buildings is to be given on specific request/proposal received from them. According to the norms for repairs grant, up to 31-03-2008 repair grant of Rs. 4000 and Rs. 5,000 for Primary and Upper Primary school respectively can be given. With effect from 01-04-2008 Primary and Upper Primary schools are eligible for grant of Rs. 5,000 and Rs. 7500 respectively. The norms also enjoin that this grant must have an element of community contribution. Further, there would be no distinction between major and minor repairs and such repairs have to be carried out within the amount of Rs. 5,000 per year. The SIS received Rs. 621.66 lac and Rs. 136.51 lac out of Rs. 150 crore during the years 2007-08 and 2008-09 respectively provided in the norms for Repair of school building. Major repair work of 714 and 75 schools has been completed during the years 2007-08 and 2008-09 respectively out of this grant.

7.1 Schools in dilapidated condition

There were 10834 schools in dilapidated condition in the State in 2006-07. The number has come down to 1664 in 2007-08 and further down to 387 in the year 2008-09. Of such schools, in 2007-08 in the State, there were 9 and 371 schools in Panchmahal and Sabarkantha Districts respectively. There were 4 and 334 dilapidated schools in Panchmahal and Sabarkantha Districts in 2008-09. Incidentally, provision of Rs. 446.32 lacs for 12 dilapidated schools was made in the budget for the year 2006-07. No provision for dilapidated schools seems to have been made in the budgets for the years 2007-08 and 2008-09. This position needs elucidation.

7.2 Maintenance grant

SSA provides for maintenance grant to existing schools having its own buildings on a specific proposal from school committees. Schools having up to three classrooms are eligible for a grant of Rs. 4,000 per year and those having more than three classrooms are eligible for grant of Rs. 7500 per year during the years 2006-07 and 2007-08. With effect from the year 2008-09, the amount of grant has been increased to Rs. 5,000 and Rs. 10,000 for schools having up to three classrooms and more than three classrooms respectively. This provision is not applicable to Government aided schools or private schools. The money is to be credited to the account of VEC who is responsible for furnishing utilization certificates at the end of the year.

According to funding pattern being followed, SPD releases the grant in lump to the DPO who in turn releases grants to the VECs as per norms for repair

grant and maintenance grant. The grant is given directly to the VEC by DD drawn on the Bank of Baroda branch in which the VEC is having the account for crediting to the VEC's account.

7.2.1 Table below indicates details of repair and maintenance grant released in the State and in Panchmahal and Sabarkantha Districts during the years 2006-07, 2007-08 and 2008-09.

(Rupees in lacs)

Year	State		Panchmahal District			Sabarkantha District		
	PAB approved	Amount released	No of schools	Amount released	Undisbursed amount	No. of schools	Amount released	Undisbursed amount
2006-07	2677.750	2469.330	2301	163.582	10.518	2441	183.807	0.043
2007-08	2744.350	2573.838	2321	171.410	7.590	2548	201.080	2.070
2008-09	4154.747	3668.789	2344	237.77	8.558	2529	257.775	30.874
Total				572.762	26.666		642.662	32.987

The grant received was found to have been utilized by the VEC/VMC only for the schools functioning in their own buildings and which figured in AWP&B. The study revealed that release and utilization of repair and maintenance grant was as per prescribed norms but without any specific request from the VEC/Schools though SSA norms stipulate specific requests from VECs/schools as a prerequisite for release of this grant. As a result the many schools received the grant though not required immediately and kept it with them for future requirements, if and when they arise. Thus the entire grant of Rs. 572.762 lacs and Rs. 642.662 lacs were released in Panchmahal and Sabarkantha Districts respectively without specific proposals from the schools. Details of the repair and maintenance grant received but not utilized and lying with the schools in the two selected districts are given in the table below.

(Rupees in lac)

Year	Panchmahal	Sabarkantha	Total
2006-07	9800	17343	27143
2007-08	51030	47109	98139
2008-09	168134	288500	456634
Total	228964	352952	581916

Thus, funds amounting to Rs. 27,143 and Rs. 98139 released in 2006-07 and 2007-08 respectively for this purpose are is still lying unutilized with the schools in these two districts.

Interaction with the VEC members at the schools revealed that where it is not possible to complete certain items of work within the grant available, the grants received during the year is carried forward to next year and used subsequently. The procedure followed being not covered by prescribed financial rules, requires specific approval.

The norms for this grant enjoin that this grant should have an element of community contribution. It was, however, observed that no element of community contribution was received for this purpose in majority of the schools visited. Details of community contribution were not available at the District/BRC/CRC

level also. A couple of schools in Sabarkantha District, however, was found to be in receipt of very good community support.

Utilization certificates are furnished by most of the schools but many schools did not keep copies of such certificates on the school records and hence the same could not be verified.

7.3 Besides what is stated in the foregoing paras, the Study Team observed that;

- Waghdungri Prathmik Shala (Panchmahal District) received Repair and maintenance grant of Rs. 13,000 but has not utilized since the building are to be demolished due to seepage of water.
- KGBV at Khedbrahma (Sabarkantha District) is housed in a hired building. This KGBV was given a repair and maintenance grant of Rs. 8000 though schools having own building only are entitled for such grant.
- Rs. 4,000 received by Vadazampa Primary School (Group school in Panchmahal District) in 2006-07 for Sadnia Vadazampa Varg Shala has not been passed on to the latter school as the school did not require it and is lying with the former school. Incidentally, this school was also having a school grant of Rs. 2,000 similarly lying unutilised.

Chapter 8

Text Books

8 Text Books up to standard VII are supplied by the State Government under State Scheme of Primary education and expenditure on this account is debited to SSA. Standard VIII is considered under secondary education in some States including Gujarat. However, standard VIII is treated under upper primary school in other states and is covered under SSA. Number of students studying in standard VIII is called for from various District Education Officers of the State for preparing the Annual Work Plan of the State. Year wise details of books supplied and expenditure incurred and text books supplied for standard VIII was as under.

Year	No. of students	No. of books supplied	Cost of books (Rs. in lacs)
2006-07	485445	29,22,494	595.42
2007-08	504659	33,19,969	583.45
2008-09	774943	70,81,450	1037.05

Requirement of books for standard VIII is ascertained by the State Text Book Board from the District Education Officers (DEOs) and the books are supplied directly by the Board before commencement of the academic year. Payments are made by the State Project Director of SSA in two instalments based on actual supply of books by the Board. For the year 2006-07 and 2007-08, books were supplied to boys belonging to SC/ST and all the girls irrespective of their caste and creed. However, from 2008-09 books are supplied to all students studying in standard VIII within the prescribed ceiling limit of Rs. 250 per student.

It was observed that the books for standard VIII students were supplied late during the year 2008-09 i.e. after commencement of the academic year which usually starts in the middle of June each year. Of the total books supplied during 2008-09, 1966554 were supplied in July and 272716 in August 2008. Delay in supply of books would have caused inconvenience and hardship to the students in their study.

Chapter 9

Training

9.1 Capacity building of Accounts and Audit staff

As per para 84 of the MFM&P, orientation training on planning, budgeting, accounting, procurement and auditing etc., of SSA should be given to all Accounts and Audit staff at periodical intervals so as to equip them with sufficient knowledge of the area of their work and for smooth and efficient day to day functioning of the task assigned. The Study Team observed that no special training was given for the Accounts Officers except that these officers along with staff of the field offices were asked to attend periodical training programmes conducted by the SIS, which dealt with the accounts matters. BRCs and CRCs were given 5 days training in Accounts. It was noticed that at the DPO level no assistance is provided to the Accounts Officer and similarly at BRC level the accounts work is looked after by the BRC coordinator (who is a teacher) without any assistance. Even at school level the Head Master has to maintain the accounts and write cash books. During visit to schools, the Study Team observed that the Cash Books are not written properly indicating thereby that the persons writing cash books are not trained properly. Detailed findings of Team on maintenance of cash book at school level are discussed in para relating to school visits.

9.2 Training to Community Leaders

Village level trainings were organized for community leaders with the resource support of BRC and CRC. A total of 143864 (2006-07) and 138126 (2007-08) community leaders were trained. 145592 community leaders were proposed to be trained in 2008-09.

9.3 Teachers Training

As per MHRD guidelines, the Annual Calendar of Training Programme is being prepared by the SIS. The calendar is prepared based on common and need based subjects, in accordance with the requirement and areas of each district, with the help of GCERT. In house training is imparted for 20 days. Out of 20 days, 14 days were allotted for content based training programmes and 6 days for managerial subject. Training on implementation was imparted by the BRC with the help of CRC. Three types of modules (subject wise modules for resource persons, standard wise modules and managerial subject modules for teachers) have been developed and distributed down to school level in all districts.

As per the information made available by the SIS, a total of 3450024 man days training out of the annual target of 3490080 man days (1,74,504 teachers) were completed in 2006-07. Teachers from all types of schools (grant-in-aid, private aided, un-aided primary schools and Ashram shalas) were covered in these training programmes and 99.4 *per cent* of the physical target was achieved. In

2007-08, a total of 3645914 man days training out of the annual target of 3820880 man days (191044 teachers) were completed. All types of teachers were covered in this training programme and 95.42 *per cent* of the physical target was achieved. In 2008-09, a total of 1360635 man days training out of annual target of 3820520 man days was completed up to May, 2008 for 191026 teachers. 35.61 *per cent* of physical target was achieved up to May, 2008.

Status of training in selected districts is as below.

10219 (2006-07), 10085 (2007-08) and 10842 (2008-09) teachers of Panchmahal district and 12775(2006-07), 12557 (2007-08) and 12750 (2008-09) of Sabarkantha districts were given various types of training which includes 20 days in-house training etc.

However, Panchmahal district did not carry out any training courses for Masters Training, Resource Persons, IED, Adepts and *Chalo Vanchiye* in 2006-07 and IED training in 2008-09. In Sabarkantha no trainings were arranged for VCWC, Computer, Project Work staff in the years 2007-08 and 2008-09 and training courses for Masters Training and Resource Persons were not arranged in 2008-09.

9.4 Other trainings

1. **Computer Aided Learning Programme (CALP):-** In the year 2006-07 and 2007-08, basic computer training for computer utilization was imparted by INTEL to 215 BRCs and 3052 CRCs for 8 days. BRCs and CRCs are utilizing the knowledge acquired from these training sessions.

2. **NPEGEL Training:-**Two days training imparted to 2 teachers per NPEGEL clusters on Gender and Quality Girls Education.

3. In 2007-08, State level Teleconferences were organized for teachers training on Gender Education, Alternative schooling, IED children

4. **Learning Guarantee Programme (LGP):-**This is a joint initiative of SSA and Azim Premji Foundation and is being implemented in Banaskantha and Sabarkantha districts on pilot basis. Training to teachers and CRCs is given for specified duration for evaluation of participating schools.

Chapter 10

Civil Works

10.1 Civil Works are critical inputs for improvement of school structure which help providing to the children congenial learning environment. SSA envisages creation of child centered environment and infrastructure for each school. SSA envisages investment of 33 *per cent* of the entire project cost approved by the Project Approval Board on the basis of the Perspective Plan prepared for the period till 2010. However, in a particular year's annual plan, provision for civil works can be considered up to 50 *per cent* of the annual plan expenditure, within the overall project ceiling of 33 *per cent*. The requirement of civil works was to be supported by data on existing infrastructure and additional requirement.

Clear strategy for supervision, monitoring and execution of civil works and mechanism for capacity building of engineers, masons and VEC was required to be evolved. Special focus was to be laid on quality construction of civil works and control measures such as procurement of equipments/building materials. Community participation was also to be ensured for creating awareness and ownership. Engagement of contractors is not allowed except for constructions of multi-story urban schools. School Management Committee/VEC/Gram Panchayat Committee on Education or Village Civil Works Committee are to carry out Civil Works including maintenance and repair of school buildings. Unit cost, where not specified specifically in SSA norms, should be as per the State PWD Schedule of Rates.

10.2 Third Party Technical Supervision, Monitoring and Quality Assurance of Civil Works

Civil Works undertaken under SSA are supervised by Technical Resource Persons (TRP), District Project Engineer and State Project Engineers. Over and above, third party technical supervision has also been provided. The main objective of this arrangement is to obtain independent and objective assessment of the technical quality of all construction works to be completed by VCWC/Contractor and to ensure that Civil Works are constructed with good construction materials. The consultant has to highlight the problem areas, if any, and also suggest steps/solutions for the same. For quality assurance the consultant has to carry out testing (both field and laboratory) of materials used in construction work and concrete cast during the course of construction work. For periodical supervision of the Civil Works the consultant has to deploy the professional subordinates as per need of assignment and has to issue certificate of completed Civil Works.

System of third party technical supervision is being followed in the State from the year 2002-03. Open tenders are invited from the experts by giving

advertisement in English as well as Gujarati news papers. Based on higher technical qualities parties are invited for negotiations by the committee constituted for the purpose and bids are finalised. Nine, eleven and twelve consultants were selected during the years 2006-07, 2007-08 and 2008-09 respectively for the State covering all the 25 districts.

10.3 Status of Civil Works

Physical progress of Civil Works taken up, under construction and completed during 2006-07, 2007-08 and 2008-09 (Up to 09/2008) under SSA in State and in Panchmahal and Sabarkantha districts were as under.

Status of Civil Works-Overall picture of the State

Item of work	Year	Target	In progress	Completed	Not started
New school buildings with MDM kitchen shed	2006-07	99	1	98	0
	2007-08	0	0	0	0
	2008-09	0	0	0	0
Additional classrooms	2006-07	7157	268	6887	2
	2007-08	1794	511	1274	9
	2008-09	2098	1387	12	699
Toilets	2006-07	3	0	3	0
	2007-08	162	26	136	0
	2008-09	210	157	12	41
Boundary walls	2006-07	0	0	0	0
	2007-08	1854	32	1822	0
	2008-09	1128	885	243	0
Head Master Room	2006-07	0	0	0	0
	2007-08	180	164	16	0
	2008-09	0	0	0	0
Rain water harvesting	2006-07	198	0	198	0
	2007-08	223	4	219	0
	2008-09	241	181	58	2
Child Friendly Elements	2006-07	99	1	98	0
	2007-08	199	11	188	0
	2008-09	10	5	5	0
Major Repairing of School Buildings	2006-07	0	0	0	0
	2007-08	714	14	700	0
	2008-09	91	50	41	0

10.4 Status of Civil Works in selected districts

Activity	Year	Panchmahal – Godhra				Sabarkantha - Himatnagar			
		Target	In progress	Comple.	Not started	Target	In progress	Comple.	Not started
New school with MDM	2006-07	6	-	6	-	19	1	18	-
	2007-08	-	-	-	-	-	-	-	-
	2008-09	-	-	-	-	-	-	-	-
ACR	2006-07	537	13	524	-	133	-	133	-
	2007-08	25	5	20	-	76	26	50	-
	2008-09	50	50	-	-	80	80	-	-
Toilet Block	2006-07	-	-	-	-	-	-	-	-
	2007-08	-	-	-	-	2	-	2	-
	2008-09	-	-	-	-	20	13	7	-
Compound wall	2006-07	-	-	-	-	-	-	-	-
	2007-08	173	8	165	-	181	-	181	-
	2008-09	99	83	16	-	96	52	44	-
Head Master Room	2006-07	-	-	-	-	-	-	-	-
	2007-08	30	5	25	-	25	3	22	-
	2008-09	-	-	-	-	-	-	-	-
Rain Water Harvesting	2006-07	12	-	12	-	3	-	3	-
	2007-08	13	-	13	-	13	-	13	-
	2008-09	5	5	-	-	15	10	5	-
Child Friendly Element	2006-07	-	-	-	-	19	1	18	-
	2007-08	14	-	14	-	20	-	20	-
	2008-09	-	-	-	-	-	-	-	-
Major Repairing of School Buildings	2006-07	-	-	-	-	-	-	-	-
	2007-08	67	-	67	-	29	-	29	-
	2008-09	-	-	-	-	-	-	-	-

Overall progress in execution of Civil Works was found to be good except in the case of construction of Additional Class Rooms, in which case 699 out of 2098 Additional Class Rooms targeted for 2008-09 have not been started (November 2008)

10.5 Additional Class Rooms

Two class rooms sanctioned for a school at Kadi, Mehsana District during 2006-07 could not be started due to land problem. An amount of Rs. 2,94,770 being the 1st instalment was released by the D.P.O. to VCWC on 13-09-2006. Though this was shown as expenditure by the D.P.O. amount has not been utilized and is lying with the school as unutilised since 13-09-2006.

Similarly, construction of 9 class rooms (Amreli-5, Rajkot-4) in three schools sanctioned during 2007-08 could not be started due to change of site by the community and land not available (Rajkot).

Eight class rooms in 7 schools in Panchmahal District for which funds amounting to Rs. 16.02 lacs released to VCWC during 2006-07 are yet to be completed. District Project Officer has written to the Education Department to take disciplinary action against Head Masters concerned for non-completion of the

work. In the case of other 5 class rooms shown under construction, some minor works were to be done and were to be completed shortly.

10.6 New school with MDM

Construction of a new school at Lodhia Na Pahadia (Taluka: Malpur) in Himatnagar is not yet over though the construction commenced in 2006-07. Work is being carried out by VCWC constituted at village level. On enquiry about the reasons for delay in completion, District Project Engineer stated that the site of the work was not easily accessible and that the VCWC has been persuaded to complete the work before the end of the financial year.

10.7 Child Friendly Elements (CFE)

Out of the 19 CFE sanctioned during 2006-07 in Himatnagar, 18 have been completed and one work at Lodhia Na Pahadia is still not over. This work was to be done in the same school, which has not been completed as stated above. It was stated that the remaining work will be completed by the end of January 2009.

10.8 During school visits, it was noticed that display boards indicating the grant received and details of activity wise expenditure incurred had not been kept in any of the sites, where civil works are being undertaken. This is required to be done in respect of all the Civil Works undertaken and completed for transparency and faith of the people.

10.9 In respect of Civil Works completed, it was noticed that a copy of completion report has not been kept on record in any of the schools. It is suggested that a copy of completion report is made available to the school and kept on record.

Chapter 11

Procurement

11 The implementation of national programme of SSA entails procurement of text books, teaching learning equipments, teaching learning materials, furniture, school equipments, materials required for teachers training, office equipments, computer and accessories, civil works, hiring of experts for specific tasks etc. It has been decided by the EEB that procurement under SSA may be carried out as per respective State Government procedure/Rules. However, in case the SIS is already following a procedure under DPEP, the same can be adopted by it for procurement under SSA also. Award and administration of contracts under the SSA rests with the SIS.

As per para 108 of the MFM&P, an Annual Procurement Plan (APP) covering civil works, equipments, goods and consultancy services and resource support has to be prepared on a firm basis for the first year of the programme and on a tentative basis for the subsequent years and sent to EEB, GOI along with the AWP&B every year.

The following defects in preparation and submission of APP were noticed by the Study Team.

- (i) Procurement Plans were not prepared and sent to EEB, GOI along with AWP&B in any of the years (2006 to 2009) but were forwarded subsequently on 19th June, 2006, 2nd July, 2007 and 17th July, 2008 respectively for the years after being reminded by the GOI.
- (ii) Procurement of computers planned during 2008-09 was not included in the Procurement Plan for the year 2008-09
- (iii) Household survey for out of school children got done through an outside agency, Centre for Social Development and Governance (CSDAG), Pune as per Government of India's letter dated 9th August, 2006 was not included in the Procurement Plan.

The Study Team noticed that procurement procedure prescribed in the Manual was generally being followed for procurements made at various levels with the exception of cases mentioned in the subsequent paras.

11.1 Purchase of equipment for disabled children

As per Para 35.1 of Manual of Financial Management and Procurement, SSA will ensure that every child with special needs, irrespective of kind, category and degree of disability is provided education in an appropriate environment. While identification of children with special needs is to be done on the basis of

surveys conducted, assistance under this intervention is to be restricted to children with minimum 40 *per cent* disability.

On the basis of medical camps organized between August 2005 and December 2005 in Sabarkantha District to determine percentage of disabilities, 608 children were identified as physically handicapped requiring assistive devices.

Based on these requirements, the District Project Coordinator, Sabarkantha, invited limited quotations on 20-12-2005 from suppliers, for various types of equipments to be provided to these disabled children. On the basis of lowest rates received on such quotations, purchase orders for purchase of special equipments for the identified disabled children were placed on 01-03-2006 and 31-05-2006 with M/s. Swastik Orthopedics & Surgicals, Banaskantha, Palanpur at a cost of Rs. 12,32,120. The equipments were received in various blocks in July 2006 and distributed to the children concerned.

The study revealed non-observance of following guidelines prescribed in the Financial Management and Procurement while identifying and procuring special equipments meant for distribution among disabled children.

- (a) Para 107.1 of the Manual stipulated that procurement procedures as laid down in the State Government Rules or Panchayati Raj Institutions Rules as applicable at each level should normally be followed for procurement of civil works, goods and services in SSA.

It was observed that though the State Government Rules make it mandatory for invitation of open tenders for purchases above Rs. 5,000, the above procurements worth Rs. 12.32 lacs were made on the basis of limited quotations from four suppliers instead of open tenders.

- (b) As per Para 35.4 of the Manual, the ceiling cost of special equipment to be procured for distribution among handicapped children was to be limited to Rs. 1,200 per child i.e. Rs. 7,29,600 (Rs. 1200*608). The cost of equipments purchased was, however, Rs. 12,32,120 i.e. Rs. 2,026 per child. The purchase cost thus exceeded the financial limits laid down in the Manual by Rs. 5,02,520. (Rs. 12,32,120-Rs. 7,29,600)

11.2 Household survey for Child Census-2006.

Government of India in MHRD, vide letter dated 9th August, 2006 directed the SPD to conduct house hold survey with the objectives to identify children not attending the schools with reason; to collect details with child ID of the children in the age group of 0 to 14 years and to collect the details of migratory parents. Process of conducting the house hold survey was to be designed by the individual States as per the situation.

Entire database and the unique child identification (Child ID) number given to all children were required to be submitted to the Ministry by 31st December, 2006.

Initially, the survey work was decided for 16 districts in two phases. Accordingly, for first phase, the SPD prepared the TOR and sent to eight leading NGOs out of which four NGOs sent their proposals. An advisory committee comprising nine members invited those four NGOs to present their proposals. The presentations were analyzed by the Committee and proposals were given grading. According to the analysis and grading, Centre for Social Development and Governance (CSDAG), Pune stood lowest. CSDAG after negotiation agreed to carry out the work for Rs. 2.71 per house hold survey. For second phase, no tenders were invited but the agency CSDAG, Pune was called for negotiation. As the firm agreed to carry out the work at the tendered and accepted rate of the first phase work, the second phase survey was also given to the same agency at the same rate. For remaining 9 districts, procurement procedure was followed and after examining and analysing the proposals and presentations submitted by 15 agencies it was decided to give this task to CSDAG at a lower cost of Rs 2.66 per house hold survey.

The agreements entered into between SSA and CSDAG are as shown below.

Phase	No. of districts	Blocks	Estimated household survey	Rate per household Rs.	Agreement date	Duration	Agreed completion date
I	16	74	3300000	2.71	28-09-06	4 months	27-01-07
II	16	71	3500000	2.71	07-11-06	4 months	06-03-07
III	9	All	4000000	2.66	08-12-06	2 months	07-02-07

As per clause 6 of the agreement for the first phase which is also applicable to Phase II, the estimation of household will be as per Census 2001 and 5 per cent variation (+/-) in the number of house hold will be allowed. No extra amount will be paid in case of 5 per cent more households and no deduction will be made in case of 5 per cent less households. If the variation is more than 5 per cent, the payment will be with reference to actual house hold and accordingly final release will be adjusted.

In the agreement for third phase, the clause above was redrafted and this clause reads as follows “The estimated household is 40,00,000. Accordingly the estimated total cost will be Rs. 1,06,40,000 (Rs. One Crore Six lacs Forty Thousand Only).The payment schedule will be as mentioned in point 7 based on the estimated total cost. The final settlement will be done in last release.”

Stages of payments as per clause 7 of the agreement for Phase I&II and Phase III are given below.

Release	Release of payments for Phase I & II	Release of payment for Phase III
1 st release	10% of the total amount (i.e. Rs. 8948000) as an advance at the time of signing the agreement.	10% advance at the time of acceptance of the survey
2 nd release	20% of the total amount on completion of printing of DCF completed and informed to SSA Mission...	20% at the time of data collection
3 rd release	40% of the total amount after completion of the manual survey	40% after completion of the data collection
4 th release	10% of the total amount after submission of draft report	10% after submitting the draft computerized data base.
5 th & final release	20% of the total amount after submission of final report.	Balance amount based on the actual household and the payment made till date after submitting the final database.

As per clause 14 and 15 of the agreement, all the manually filled in DCF is to be certified by the Head Master or any teacher of the school in village and third party checking of the manually collected data is to be done by CRC coordinator.

From the information given by the SPO it is evident that the progress in carrying out the assigned task by the agency was quite slow and despite reminders there was no improvement. The last survey data was received only on 20th February, 2008, final district analytical report was received on 24th March, 2008 and that of the State was received on 25th November, 2008. There was inordinate delay in completing the task. However, in the absence of penal provisions in the agreement penalty for late completion of work could not be levied.

As some discrepancies were noticed in the data reported by the agency and as per records of DPOs, cross verification of figures reported was got done at district level. This aspect was confirmed during Study Team's visit to the Panchmahal and Sabarkantha districts. DPO, Panchmahal in July, 2008 informed the SPO that as against 5137 children reported as out of school by the agency, only 19 were found to be out of school; similarly DPO, Sabarkantha in November, 2008 informed that out of 2994 children reported as out of school by the agency 2215 children are not available during the cross verification.

11.3 In this connection following observations are made.

11.3.1 The agreed amount of payment for first phase of household survey computed at the rate of 2.71 per household on the estimated survey works out to Rs. 89,43,000 and not Rs. 89,48,000. Rs. 5000 has been worked out more in the amount agreed as per agreement.

11.3.2 There are no penal clauses in the agreement to enforce if the progress of the work is slow/work is not completed on the scheduled dates of completion.

- 11.3.3 Clause of performance security for due performance of the contract was not included in the agreement entered in September, 2006 for Phase I and November, 2006 for Phase II.
- 11.3.4 AWP&B submitted by the two selected districts for the year 2008-09 showed that for the intervention 'Out of school children' both the districts have adopted the incorrect figure intimated by the agency. District wise AWP&B accompanying the State Component for the year 2008-09 also showed these figures thereby indicating that these incorrect figures have been considered for 2008-09 AWP&B for the State as a whole. Thus though the household survey work is reported to have been completed and an expenditure of Rs. 2.32 crores has been incurred for this purpose, the annual work plan for 2008-09 reflects the incorrect position due to the discrepancies noticed in the results of survey.
- 11.3.5 Bank guarantee for Rs. 10,00,000 was revoked and encashed for slow progress of work
- 11.3.6 Reasons for entrustment of work for Phase II on 07-11-2006 to the first agency at the rate quoted for Phase I (28-09-2006) without invitation of fresh rates is not on record. In fact, when the rates for Phase III were invited and the same agency quoted lower rate of Rs. 2.66 as against Rs. 2.71 earlier agreed upon.
- 11.3.7 Intermediate payments were made without making any cross verification of actual work done by the agency, instead payments were based on demands for release of such payments by the agency. Such cross verification before making intermediate payments would have avoided payments to agency for unacceptable work.

Chapter 12

Working of NPEGEL, KGBV and Early Childhood Care and Education Schemes

12.1. National Programme for education of Girls at Elementary Level (NPEGEL)

12.1.1 Introduction

The NPEGEL was launched in October 2003 as an additional component for education of girls at Elementary level under the umbrella of the SSA, but with distinct identity to reach the “Hardest to reach” girls, especially those not in schools. The programme is applicable in Educationally Backward Blocks (EBBs) where the level of rural female literacy is less than the national average (46.13 *per cent*) and gender gap is above the national average (21.59 *per cent*). The programme provides for development of model schools in every cluster. The provisions for NGEPEL are in addition to the provisions already made under SSA society but the SSA Society has to ensure that there is no duplication of activities proposed under the programme.

The coverage of areas under the NGEPEL comprises out of school girls, drop out girls, overage girls who have not completed elementary education, working girls, girls with low attendance, girls with low levels of achievements, girls rescued from work etc. The focus of intervention is retention of girls and improvement in quality of their learning.

The scheme has been amended in July 2007 to provide for block focused projects for girls at risk/difficult circumstances.

The scheme is applicable in the following areas:

- (a) educationally Backward Blocks (EBBs)
- (b) blocks of districts which have at least 5 *per cent* SC/Status population and SC/Status female literacy rate below
- (c) Selected urban slums

12.1.2 Budget and Actual expenditures

The assistance under this component was to be on 75:25 sharing basis during the year 2006-07 and 65:35 for the years 2007-08 and 2008-09 between the Central Government and State Governments. The implementing society is to open a separate bank account for operating the funds of NGEPEL. Separate accounts are also to be maintained at district and sub-district level. The State Government has also to release its matching share to the SSA society through a separate budget head.

Table below indicates financial position of the NPEGEL with reference to the approved Budget and actual expenditure for the years 2006-07, 2007-08 and 2008-09

(Rs. in lacs)

Year	Appd AWP&B	Op. Bal	Share received	Other received	Fund available	Expenditure	Balance
2006-07	918.57 (75:25)						
GOI		204.62	302.25	23.59	530.46	634.81	-104.35
GOG		387.92	100.00	7.86	495.78	211.60	284.18
Total			402.25		1026.24	846.41	179.83
2007-08	726.463 (65:35)						
GOI		-104.35	472.19	14.33	382.17	435.57	-53.40
GOG		284.18	200.00	7.72	491.90	234.54	257.36
Total		179.83	672.19	22.05	874.07	670.11	203.96
2008-09	706.960 (65:35)						
GOI		-53.40	229.76	6.34	182.70	85.57	97.13
GOG		257.36	0.00	3.42	260.78	46.07	214.71
Total		203.96	229.76	9.76	443.48	131.64	311.84

Note: Figures for 2006-07 and 2007-08 are as per UTC/audited annual accounts.

In the years 2006-07 and 2008-09, against the approved budget of Rs. 688.92, and Rs. 459.524 lacs respectively Government of India allotted funds to the tune of Rs. 302.25 and Rs. 229.76 lacs only. However, funds amounting to Rs. 179.83 (17.52 per cent of fund available), Rs. 203.96 (23.33 per cent of funds available) could not be utilized during the years 2006-07 and 2007-08 respectively indicating that the Annual Plans were not realistic.

Details of Budget, grant allotted to two districts selected for study are given in the following tables.

Year	Panchmahal District			Sabarkantha District		
	AWP approved	Actual	Difference	AWP approved with spill over	Expenditure	Difference
2006-07	130.856	120.158	10.698	36.179	24.249	11.930
2007-08	80.464	77.733	2.731	28.327	19.391	8.936
2008-09	79.100	19.350	59.75	27.810	0.665	27.145

It was noticed that while unspent balance during 2006-07 in Panchmahal district was less than 10 per cent, the unspent balance in Sabarkantha district was more than 30 per cent indicating that certain activities under NPEGEL were either not conducted or the AWP was not prepared reflecting actual requirements resulting in substantial savings.

12.1.3 District Work Plans

The revised guidelines for the implementation of the NPEGEL stipulate a separate sub-plan for 'Girls Education', to be prepared by the district implementation unit of the NPEGEL. From 2008-09, the State has to prepare detailed action plans for the target group of girls and spelling out the specific

strategies to be adopted in the block with defined measurable outcomes. The SSA annual work plans of districts is required to reflect NPEGEL block specific project accordingly.

In Sabarkantha District, 3 Blocks are selected for implementation of NPEGEL. Various activities of Gender Education under NPEGEL in 2007-08 included Summer Camp, Exposure visits for girls, MTA, ECCE for ECCE workers and other educative and innovative programmes like Meena Campaign, Sakhi etc.

The AWP&B for the year 2008-09 sought to cover out of school girls, drop out of girls, minor girls who did not get elementary education, working girls, girls of socially backward groups, irregular girls etc. with a view to reduce gender bias and attending groups difficult to reach. Targeted clusters and ECCE centres in 3 blocks of Sabarkantha are 44 and 32 respectively.

Planning of gender Education under NPEGEL for 2008-09 in Sabarkantha District proposes to cover activities like School Award, Teachers Training, ECCE, Student Evaluation, Skill building Projects, Film shows, Computer training, Community Mobilisation etc. in general terms for all blocks. The plan does not spell out detailed action plan for the target group of girls and strategies with reference to specific blocks and did not reflect NPEGEL block specific project.

Other selected district of Panchmahal also projected similar action plan and did not reflect NPEGEL block specific projects.

12.1.4 Implementation

After launch of NPEGEL in 2003, initially, 500 clusters were covered up to 2003-04. After that 1141 clusters in 78 rural and 13 urban blocks in 21 districts excluding Porbandar, Valsad, Dangs and Bharuch were covered by 2004-05 based on 2001 census. In Panchmahal District 9 EBBs (Ghoghamba, Godhra, Halol, Jhambughoda, Kadana, Khanpur, Morva Hadaf, Santrampur and Shahera) and model cluster schools have been opened in 124 clusters in these 9 EBBs. In Sabarkantha District, three EBBs (Khedbrahma, Malpur and Meghraj) are identified for implementation of NPEGEL and 47 Model Cluster Schools opened in these three EBBs with 47 clusters in 2004-05.

Implementation, monitoring and evaluation of the programme at the State level is done by the SSA Implementation Society with a 'Gender Coordinator' appointed at State level for gender education. At district level, NPEGEL is looked after by District Gender Coordinator in charge of District Gender unit in SSA or MS as the case may be.

Revised guidelines for implementation of NPEGEL envisages a District Gender Coordination Committee which will have nominees of WMGs, MTAs,

Mahila Sanghas etc. and will meet at least twice a year. No action has been initiated so far for setting up such District Gender Coordination Committees.

With effect from 18-04-2007, Government of India's share of funds was to be remitted to SIS by electronic fund transfer through Government of India's accredited bank. However, in places where branches of accredited bank are not available, remittance of funds were to be made through other nationalized/scheduled bank by Real Time Gross Settlement (RTGS) system, if such facility exists, so that the funds could be remitted without delay. During the period covered for study, funds were not remitted either by electronic transfer or through RTGS from State to lower formations in all cases. Study Team observed that separate bank accounts have been opened for operating funds of NPEGEL at the State level and district levels but not at lower levels.

12.1.5 Model Cluster Schools

One of the components of the Girl Education Programme under the NPEGEL is Model Cluster School (MCS), as a model child friendly school at cluster level with facilities in terms of teaching learning equipments, books, equipment, games etc. A model Cluster School should have provision for an additional classroom, supply of drinking water, electrification and toilet for which one time grant of Rs. 2.00 lacs is provided. Surasultanpura School was identified for opening of MCS and an additional room was constructed in 2005-06. It was, however, seen during study that the room was being used to accommodate one class as the school is not having sufficient numbers of classrooms to accommodate all the standards. In Umber Prathmik Shala, one room constructed for NPEGEL is being used to accommodate one class instead of activities for girls under the NPEGEL. One additional room was constructed in Shyamnagar Prathmik Shala (Sabarkantha district) in 2005-06 but this room is rarely used for the purpose for which it was constructed. The room is vacant and there are no equipments.

Purpose of providing additional classroom to MCS for specified purposes is thus defeated in these cases.

12.1.6 Health and nutrition

Health being a critical issue for girls' education, under the scheme of implementation of NPEGEL, a list of MCS mentioning the nearest Government Hospital, Referral Hospital or PHC is to be sent to the State Health Department with copy to the Department of EE & L who will request the Ministry of Health & Family Welfare to provide services to the MCS. No such list has been sent in Panchmahal district to the Health Department. District Gender Coordinator stated that the list is furnished directly by BRC-CRC to the nearest PHC/health Units.

12.1.7 Childhood care centres

Under the NPEGEL a recurring grant of Rs. 5000 and non-recurring grant of Rs. 1000 per year within an overall annual ceiling of Rs. 60000 per cluster is provided for each ECCE to be opened under 'Girls Education component'. Two child care centres per cluster are to be opened in areas where there is no child care centre under any other scheme for the development of women and child Development of the State Government. Narmada, Patan, Banaskantha, Porbandar, Navsari and Dangs were identified as focus districts for ECCE.

Accordingly, out of the total 5240 ECCEs operational in Gujarat, 1532 ECCE have been opened under NPEGEL with a view to mobilise community, activity based learning process, develop material and educational toys with joyful learning concepts, and above all to enroll children (age group five years) to class one and motivate their parents etc. Details of ECCEs in the selected districts are given in the table below.

Year	District	ECCE-SSA	ECCE-NPEGEL	ECCE-Total
2006-07	Panchmahal	225	209	434
	Sabarkantha	183	31	214
2007-08	Panchmahal	215	193	408
	Sabarkantha	182	32	214
2008-09	Panchmahal	197	196	393
	Sabarkantha	113	19	132

12.1.8 Community mobilization

The guidelines for implementation of NPEGEL envisages mobilization activities including training of teachers and educational administrators, mobilization of the community including formation and training of resource groups (MTA), Women Motivator Group (WMTG), MS etc at district and cluster level. The State Project Director issued a circular in February 2007 for setting up various committees at district and lower levels. Pursuant to this, the State Project Office, Sabarkantha issued circular in November 2008 directing to set up committees enumerated in SPD's circular.

12.2 Kasturba Gandhi Balika Vidyalaya (KGBV)

The Kasturba Gandhi Balika Vidyalaya (KGBV) scheme was launched by the Government in August 2004 for setting up residential schools at upper primary level for girls belonging to the SC, ST, OBC and minorities in difficult areas. The scheme of KGBV ran as a separate scheme but in harmony with SSA, NGEPEL and MS for the first two years and was merged with the SSA programme as a separate component of that programme with effect from 1st April 2007. The provisions of KGBV are in addition to the provisions made under the components of SSA and NGEPEL.

12.2.1 Scope/Coverage of the scheme

The scheme is applicable to the Educationally Backward Blocks (EBBs) where rural female literacy is below the national average (46.13 *per cent* as per Census 2001), gender gap is more than the national average (21.59 *per cent* as per Census 2001) and there is at least 5 *per cent* SC/ST population in the blocks and SC/ST female literacy rate is below 10 *per cent* of total population. The criteria of eligibility was revised with effect from 1st April 2008 to include additional 316 EBBs with rural female literacy below 30 *per cent* and 94 towns/cities having minority concentration with female literacy rate below the national average.

78 EBBs satisfying above criteria were identified in the state out of which 63 blocks were selected for implementation of KGBV in a phased manner. Accordingly, 63 KGBVs have been opened in 63 blocks in 20 districts in the State. Total 2295 girls were enrolled in these KGBVs. 11 KGBVs sanctioned in 2008-09 became operational in June 2008. Table below shows year wise/Model wise details of KGBVs in the State.

Year	Model I (school with hostel for 100 girls)	Model II (school with hostel for 50 girls)	Model III (Only hostel attached to existing school)	Total
2005-06	18	0	0	18
2006-07	0	12	0	12
2007-08	0	0	22	22
2008-09	2	9	0	11
Total	20	21	22	63

Category wise details of enrolment in KGBVs:

Year	Total girls	SC	ST	OBC	Minority	BPL	Others
2006-07	1617	91	584	869	68	0	5
2007-08	2679	167	1149	1220	78	0	65
2008-09	3651	213	1715	1620	41	25	37

Number of girls enrolled has increased from 1617 in 2006-07 to 3651 in the year 2008-09. In the year 2008-09, 25 girls from families BPL also were also admitted.

12.2.2 Implementation and monitoring

The scheme is being implemented in the State through Mahila Samakhya (MS) society in 10 blocks where it is functional and is implemented by SSA in other blocks. Monitoring by the SSAM in respect of the KGBVs run by Mahila Samakhya is deficient to the extent and needs to be strengthened as pointed out in the subsequent paragraph.

12.2.3 Financial norms for KGBV and funding pattern

Since KGBV is a component of SSA with effect from 01-04-2007 financial parameters under this component for Government of India contribution are as per the parameters of SSA i.e. in the ratio of 65:35 for the years 2007-08

and 2008-09. As per approved funding pattern, Government of India is to directly release funds to the SSA State Implementation Society. For KGBVs run by Mahila Samakhya (MS) in MSS blocks, the SIS releases the fund directly to KGBV school account under intimation to SPD of Mahila Samakhya programme in the State. In other cases, funds are to be allotted to the “Gender Unit” of SSA society for implementation. It is not permissible to divert the funds allotted for use to any other scheme of the Government and SSA Society has to ensure that there is no duplication of activities. Funds released to Mahila Samakhya are treated as advance and bills received from the Mahila Samakhya are passed by the SIS without subjecting them to detailed check/verification. Study Team, however, feels that since KGBV is a component of the SSAM with effect from 01-04-2007 the KGBVs run by Mahila Samakhya should like NPEGEL be under the monitoring control of the State Implementation Society.

12.2.4 Fund flow/Budget and actual

Table below indicates financial position of KGBVs in the State with reference to the approved Budget and actual expenditure for the years 2006-07, 2007-08 and 2008-09 (Up to September 2008)

(Rs. in lacs)

Year	Appd AWP&B	Op. Bal	Share received	Other received	Fund available	Expend-iture	Balance
2006-07	1230.18 (75:25)						
GOI		383.69	326.76	20.63	731.08	237.84	493.24
GOG		297.22	1.00	6.88	305.09	79.28	225.81
Total		680.91	327.76	27.51	1036.17	317.12	719.05
2007-08	1780.67 (65:35)						
GOI		493.24	706.21	16.78	1216.22	298.66	917.56
GOG		225.81	260.00	9.04	494.85	160.82	334.03
Total		719.05	966.21	25.82	1711.07	459.48	1251.59
2008-09	3131.97 (65:35)						
GOI		917.56	1017.89	12.86	1948.31	130.11	1818.20
GOG		334.03	105.00	6.93	445.96	70.06	375.91
Total		1251.59	1122.89	19.79	2394.27	200.17	2194.10

Out of the funds available for KGBVs in the State, there was a balance of Rs. 719.05 lacs, Rs. 1,251.59 lacs and Rs. 2,194.59 lacs at the end of 2006-07, 2007-08 and 2008-09 respectively. The study team observed that expenditure in the State for KGBVs was 30.60 *per cent*, 26.85 *per cent* and 8.36 *per cent* of AWP&B approved budget for the years 2006-07, 2007-08 and 2008-09 respectively. Very low percentage of release/utilization of approved/ available grant was due to very low or nil expenditure on non-recurring items forming essential infrastructure envisaged for KGBVs, less number of girls against permissible capacity of etc. During the last few years, the charge of SPD (MS) was being held by different officers of SSAM. Frequent changes in the

incumbency of SPD (MS) and other officers at District level also adversely affected implementation of the scheme.

Grant received by KGBVs in Panchmahal and Sabarkantha Districts are indicated in the following tables.

12.2.5 KGBVs run by SSA (Panchmahal district)

(Rs. in lacs)

Period	AWP approved	Grant disbursed	Expenditure Morva (H)	Expenditure Kadana	Total expenses	Unspent
2006-07	56.893	5.040	5.040	0.000	5.040	51.853
2007-08	26.650	4.970	4.970	0.000	4.970	21.680
2008-09	145.327	1.320	1.320		1.320	144.007

Grant utilized during the years 2006-07 and 2007-08 in these 2 KGBVs run by SSA works out to merely 8.86 *per cent* and 18.65 *per cent* of the approved budget. Out of the grant approved for 2008-09, only 0.91 *per cent* has been utilized up to 30-09-2008.

12.2.6 KGBV run by SSA (Magodi-Ta:-Malpur in Sabarkantha)

(Rs. in lacs)

Period	AWP approved	Grant disbursed	Total expenditure	Unspent
2006-07		1.9401	1.9401	0
2007-08	31.685	3.104	3.104	28.581
2008-09	31.685	4.357	4.565	27.120

Out of grant of Rs. 1.94 lacs for this KGBV, Rs. 0.97 lacs was released at the fag end of the year (March 2007) while out of the funds approved by PAB for the years 2007-08, just 9.80 *per cent* of the approved grant could be utilized.

The approved budgets for KGBVs in both the above cases were thus not based on actual requirement and were unrealistic to this extent.

12.2.7 KGBVs run by Mahila Samakhya (Panchmahal)

(Rs. in lacs)

Period	Grant received	Expenditure Ghoghamba	Expenditure Dhinkva	Total expenses	Unspent grant
2006-07	7.00	5.135	2.958	8.093	(-) 1.093
2007-08	6.500	2.460	2.884	5.344	1.156
2008-09	7.000	2.307	2.266	4.573	2.427

The grants were more or less utilized by the Mahila Samakhya during the period covered by the Study.

12.2.8 KGBVs run by-Mahila Samakhya (Sabarkantha)

(Rs. in lacs)

Period	Grant received	Expenditure Khedbrahma	Expenditure Meghraj	Total expenses	Unspent grant
2006-07	NA			NA	
2007-08	11.530	4.415	2.217	6.632	4.898
2008-09	5.000	3.580	1.602	5.182	(-)0.182

The expenditure in this KGBV was to the extent of 57.52 *per cent* of grant received during 2007-08.

It was observed that the grants for KGBVs run by Mahila Samakhya are being routed through the State level organization. In the case of KGBVs run by SSA, the grants are routed through D.P.O. of the district in which the KGBV is situated.

12.2.9 Delay in release of funds

The financial norms of the programme envisage State contribution at agreed ratio of the programme cost within 30 days of the receipt of the Central contribution as per the approved sharing agreement. Table below shows the details of grant received from Government of India and Government of Gujarat.

(Rs. in lacs)

Year	GoI share released		GoG share		GoG share due date	GoG share released	
	Amount	Date	Ratio	Amount		Amount	Date
2006-07	326.760	12-04-2006	75:25	81.690	12-05-2006	0.160	25-04-2006
						0.080	13-06-2006
						0.080	05-07-2006
						0.180	05-08-2006
						0.250	18-10-2006
						0.250	12-01-2007
Total	326.760			81.69		1.00	
2007-08	127.500	04-04-2007	65:35	44.625	04-05-2007	40.000	04-04-2007
	382.190	23-08-2007	65:35	133.767	23-08-2007	40.000	04-07-2007
	196.520	21-11-2007	65:35	68.782	21-12-2007	80.000	04-10-2007
Total	706.210			247.174		160.000	
2008-09 (Up to 09/08)	1017.890	26-06-2008	65:35	356.262	26-07-2008	52.500	11-04-2008
						52.500	11-07-2008
Total	1017.890			356.262		105.000	

There was delay and short release of funds by the State Government during the year 2006-07. The State Government released Rs. 0.16 lac on 25-04-2006 and Rs. 0.84 lac in other 5 instalments between June 2006 and January 2007 against Rs. 81.69 lacs due on 12-05-2006. During the years 2007-08 and 2008-09, however, State government released the funds well in time but not full share required as per the sharing ratio. In 2007-08 funds amounting to Rs. 40.00 lacs, Rs. 40.00 lacs and Rs. 80.00 lacs were released on 04-04-2007, 04-07-2007 and 04-10-2007 against Rs. 44.625 lacs, Rs. 133.767 lacs and Rs. 68.782 lacs due on 04-05-2007, 23-08-2007 and 21-12-2007 respectively. Similarly, in 2008-09 Rs. 52.5 lacs each were released on 11-04-2008 and 11-07-2008 against Rs. 356.262 due on 26-07-2008.

As provided in the KGBV scheme, separate bank accounts are to be opened at State, District and Sub-district levels for operating the funds under the KGBV. State share of funds under KGBV is to be remitted by electronic fund transfer through Government of India's accredited bank. Where branches of the accredited bank are not available, remittance has to be through nationalized /scheduled banks by RTGS if such facility exists. It was, however, seen that up to 30-04-2008, funds were not remitted through electronic fund transfer to the districts. This was stated to be due to the fact that while the SPD was having the

account in State Bank of Saurashtra the districts were having account in Bank of Baroda.

The objective of KGBV is to ensure access and quality education to girls of disadvantaged groups of society by setting up residential schools at upper primary level. The objective was to appoint more female teachers, who can understand the problems of girls better, to instill confidence among the girls and their parents. In both the KGBVs selected for study all the teachers (Balmitras) were women.

12.2.10 KGBV, Khedbrahma

During visit to KGBV in Khedbrahma on 01-01-2009, the Study Team observed that this KGBV, having standards from 3rd to 7th was being managed till July 2008, by three teachers (Balmitras) and thereafter by only two. The KGBV had an effective strength of 55, 65 and 73 in the years 2006-07 to 2008-09 respectively. The KGBV had no chowkidar or warden on their rolls. Thus, the entire work of teaching students studying from 3rd to 7th standard as well as looking after these children after school hours and holidays and attending to clerical work is being done by the two balmitras in the KGBV. Apparently they are doing all these duties at the cost of overall development of girls enrolled. The necessity for appointment of separate persons as teachers and warden has to be examined and acted upon immediately to get the desired results on establishment of KGBVs. The Study Team observed that for recruitment of balmitras, an advertisement was published on 14-07-2007 and 55 candidates were interviewed on 21-07-2007 and 3 balmitras out of 7 selected out of these tests/interview are in service in KGBVs run by Mahila Samakhya in the entire district. Call letters to 6 wait listed candidates were issued again, after considerable delay, but none responded. Further action for recruitment of balmitras which could have been initiated immediately after non-response of the candidates to whom call letters were issued is to be taken urgently. The vacancies of essential staff in this KGBV are thus not filled up resulting in difficulties to the inmates and 2 teachers at present working in this institution.

No action for recruitment of an accountant has been initiated yet by the Mahila Samakhya.

This KGBV received community support in the form of food articles and other items.

12.2.11 KGBV, Dinkva

One KGBV of Type 2 was set up in Dinkva in Panchmahal District in 2005-06. Number of girls enrolled was 32, 39 and 67 in the years 2006-07, 2007-08 and 2008-09 respectively and number of girls attending KGBV never exceeded 50. Teaching learning Material and equipment including library books and furniture/equipment etc. were provided by State Implementation Society. The

study revealed that while equipments/articles were supplied to KGBV, Dhinkwa in fair proportion with reference to Type of the KGBV and number of girls attending, 100 galvanized boxes for use by the students were supplied against the requirement of 50. Boxes received in the KGBV far in excess of the approved strength and requirement in the KGBV are lying in the KGBV unused. At the same time, no boxes are supplied to KGBV, Khedbrahma and KGBV, Magodi in Sabarkantha District though these KGBVs are also newly opened.

Financial norms of KGBV provide stipend of Rs. 50 for girl student per month. The stipend is not being paid to the girls but is being utilized for procuring day to day requirements of the students like soaps, hair oil, comb etc. according to a circular dated 02-01-2006 issued by Mahila Samakhya, Gujarat State which also stipulated that material for uniform/Ready made uniform is to be purchased out of stipend of Rs. 50 for girls. KGBV, Khedbrahma, however, purchased uniform out of maintenance grant of Rs. 750 per girl per month which is meant for mainly for meals and other small items like soaps.

This KGBV, however, was able to ensure community contribution in the form of Drawing Books, Pencils, Erasures, Sketch Pens, Soaps, Tooth Paste etc. for the students.

12.2.12 Parent–teacher meetings

Guidelines for KGBV envisage parent-teacher meeting once in three months. As indicated in the following table, while Mahila Samakhya, Sabarkantha held 2 meetings each during the years 2006-07, 2007-08 and 2008-09 SSA, Panchmahal held 4, 3 and 3 meetings. SSA, Sabarkantha and Mahila Samakhya, Panchmahal did not hold any such meetings.

	2006-07		2007-08		2008-09	
	No. of meetings	Attendees	No. of meetings	Attendees	No. of meetings	Attendees
MS, Panchmahal	0	0	0	0	0	0
MS, Sabarkantha	2	114	2	85	2	127
SSA, Panchmahal	4	99	3	58	3	83
SSA, Sabarkantha	0	0	0	0	0	0

12.2.13 Status of buildings for KGBV

Out of 2180 KGBVs sanctioned in the X Plan, 63 KGBVs including 11 started in June 2008 were operational in the State. The objective of KGBVs is to ensure access and quality education to girls of disadvantaged groups of society by setting up residential schools at Upper Primary level. Initially, the proposed schools could be in rented or other available government buildings after deciding the location. Items of expenditure as per financial norms for KGBV include non-recurring cost such as construction of building, boundary wall,

furniture/equipment, bedding etc. and recurring cost may include maintenance, stipend, supplementary TLM, salaries etc.

During the Study, however, it was observed that buildings for only 19 out of 63 KGBVs sanctioned have been completed and construction of 9 buildings is in progress. Work orders for 12 buildings have been issued and tendering process for 6 buildings has been initiated. As the land is not available, 14 buildings could not be constructed for the present. No action to construct buildings for 3 KGBVs seems to have been initiated though 2 KGBVs (Sayla and Chotila in Surendranagar district) out of 3 KGBVs were started in 2005-06 and 1 (Deesa in Banaskantha) was started in 2006-07. The KGBVs had to pay rent for the buildings though financial norms did not provide for rent up to 31-03-2008.

In KGBV, Khedbrahma (established in 2005-06) cots have not been supplied as requested by District Gender Coordinator as the building is rented. Consequently, the inmates have to sleep on floor.

Chapter 13

Innovative Activities

13 Under this head, Rs. 1 crore per district has been provided with effect from 01-04-2008. Up to half of the funds under the Innovation head can be targeted to Computer Aided Education (CAL) facilities per district per year. The focus of Computer Aided Learning will be to maximise coverage in Upper Primary Schools with special emphasis on science and mathematics. Hardware, software, training, maintenance and resource support, if required, could *inter-alia* be included in this programme.

Accordingly, Rs. 2,500 lacs were proposed in AWP&B for the year 2008-09 and Rs. 2,485 lacs were approved. Funds to the tune of Rs. 1,250 lacs and Rs. 430 lacs for spillover works were released. SSAM decided to establish 112 Technical Resource Centres (TRC) on BOOT (Build, Own, Operate, Transfer) basis contemplating that this contract will continue for three years. Estimated cost for establishment of 112 TRC was Rs. 8.92 crores.

Tenders for this activity were invited by the SPD on 06-08-2008 and last date of sale of tenders was fixed as 20-09-2008. Pre-bid meeting consisting of 16 parties was held on 28-08-2008. Participants raised many queries relating to the bid which were replied by the SPD, FAO and MIS Coordinator. Meanwhile, one of the pre-bid participants, 'Axiom Educations' represented for addition of a condition put forth by them. This did not find favour with the SSAM. SPD wrote to '(n) Solutions' – a division of Gujarat Narmada Valley Fertilisers Corporation to give their opinion on the tender documents. They suggested some changes including more stringent conditions i.e. e-tendering system and provision for third party audit for monitoring of TRC project implementation.

It was decided on 20-09-2008 to cancel the entire bidding process. Fresh tenders for the work have not been invited so far. This resulted in TRC project implementation coming to a standstill and the object of maximising Computer Aided Learning could not be achieved in spite of availability of funds to the extent of Rs. 1,250 lacs with the SSAM, Gujarat.

Chapter 14

Education Guarantee Scheme and Alternative and Innovative Scheme

14.1 The range of options provided under EGS and AIE have four broad focus areas.

- (i) Full community schools for small unserved habitations.
- (ii) Mainstreaming of children through bridge courses of different durations
- (iii) Specific strategies for special groups like child labour, street children, adolescent girls, girls belonging to certain backward communities, children of migrating families etc.
- (iv) Innovative Programmes- the innovations can be in the areas of pedagogic practices, curriculum, programme management, text books and TLM etc.

Out of school children are brought to mainstream through A.S. Centres, Education Camps, Centres run by NGOs, re-enrolment of children, directly enrolling in Standard I, running of residential camps, special school for child labour. KGBV also helps to bring girls to the school.

14.2 Out of school children

The number of out of school children in the State as per details available in the Annual Work Plans for the years 2006-07, 2007-08 and 2008-09 with reasons, were as follows;

No. of out of school children	2006-07	2007-08	2008-09
Boys	1,32,601	62,339	79,834
Girls	1,56,249	72,305	73,245
Total	2,88,850	1,34,644	1,53,079

Number of out of school children though showed a declining trend from 2,88,850 in 2006-07 to 1,34,644 in 2007-08 i.e., a reduction of 46.61 *per cent*. However, the position worsened in 2008-09 when the number of out of school children increased to 1,53,079 i.e., an increase of 14 *per cent* compared to 2007-08 figures.

The existence of out of school children was, attributed to lack of interest shown by children in studies, earning compulsions, house-hold work, lack of access and migration etc. Out of school children were found very high in the districts of Banaskantha 23,726 (2006-07), 9,824 (2007-08), 22,774 (2008-09); Kutch 25,145 (2006-07), 15,424 (2007-08), 10,408 (2008-09); Bhavnagar 10,408 (2008-09); Dahod 19,725 (2006-07), 8,877 (2007-08), 5,877 (2008-09); Surendranagar 12,527 (2006-07), 7,861 (2007-08), 6,363 (2008-09) etc.

The AWP for 2008-09 proposes to cover these out of school children under different interventions viz. Mainstreaming 30,721, Education camp-12,674 R.B.C-4,435 and A.I.E-1,05,249. The progress achieved by the SSA, Gujarat in this regard so far appears to be satisfactory.

Chapter 15

Internal Control, Inspections, Statutory and Internal Audits

15.1 Internal Control: In SSA, internal control is a process effected by the management of implementing agencies and other personnel designed to provide reasonable assurance that the objectives of the programme are being achieved in the areas of (a) effectiveness and efficiency of operations, (b) reliability of financial and operational reporting and (c) compliance with the provisions of SSA frame work and other orders issued from time to time. Monitoring and supervision of the implementation of the programme and internal audit are the main controls exercised in internal control.

Maintenance of accounts and financial monitoring at SPO is quite commendable. All the returns due to GOI including submission of AWP&B to the PAB by the SPO were in time. Further, for effective implementation of the SSA programme, the GCPE has created infrastructure at District level and appointed Accounts officers in all 25 districts for upkeep of project accounts and transfer of funds to sub-district level. Regular meetings of the Accounts Officers are held at SPO for reviewing the accounts, allocation of grants, bank reconciliation etc. SPD, Finance Controller and other State level officers review and discuss various issues and problems of districts during such meetings. Maintenance of accounts and financial monitoring at District level is also quite good. For better understanding and implementation of the SSA project from the grass root level, the MFM&P has been translated and copies of Gujarati version have been supplied to all field offices, BRC and CRC. For effective implementation of SSA at village, BRC and CRC level, GCPE also prepared guidelines in local language highlighting the objectives, financial norms, procurement procedure etc. Various types of trainings are given to BRC, CRC and Teachers for evaluating scope and methods for improving the quality of education.

Though the control mechanisms for monitoring and supervision on implementation of the programme in the State as a whole is good, considering the magnitude of the organization, the Study Team feels that tightening of reins at BRC, CRC and school levels would increase better control and yield better results. Occasional inspections by DPO/District Accounts Officer of these offices would certainly improve this aspect. Presently, BRC, CRC and Head Masters are maintaining the accounts, with the help of teachers who are not adequately trained in accounts and maintenance of cash book. For better control of financial and accounts matters, appointment of qualified or trained persons in maintenance of accounts is a must at BRC, CRC and even at school levels or a group of such offices/schools.

SIS may consider above aspects and those observed in Chapter 16 for implementation

15.2 Inspections: Presently, schools are being inspected annually by Education Inspector (*Kelvani nirikshak*) of Panchayat department who also carry out surprise visits once in three or four months. Observations made by him are noted in Visitors Book and annual inspections are carried out by filling out a printed format. This format apart from the infrastructure facilities available in the school covers attendance of teachers, children etc. CRCs also inspect the school and observations are noted in the Visitors Book. It appears that no formats are prescribed soliciting information while carrying out those inspections. **Since Education Inspector may not be aware of the SSA programme and activities, it is felt that the SIS may formulate a format of inspection report or note covering major activity wise requirements of the scheme which a school should adhere to and make BRCs/CRCs accountable for achievements of these activities. The report should be issued to the Head Master and copy to the DPO. Such a procedure can enhance the control of BRCs/CRCs over the schools.**

15.3 Audit by State Accountants General

Audit under Section 14(1) of the C &AG's (DPC) Act, 1971 of SSAM was conducted by State Accountant General between 18-02-2008 and 29-02-2008 for the period from 2003-04 to 2005-06. Report containing 8 paras was issued on 11-04-2008. As informed by Accountant General, Rajkot on 30-09-2008, 4 paras (5, 6, 7, 8) have been treated as settled and 4 paras are outstanding and are under correspondence.

Audit for the year 2006-07 has been completed in December 2008. Report containing 3 paras has been forwarded by Accountant General on 13-01-2009 and has just been received by the SPD.

15.4 Selection of Statutory Auditors

M/s P. Raval & Co, Ahmedabad and M/s Jaidev Parmar & Co, Gandhinagar were appointed as statutory auditors for conducting audit of annual accounts and preparation of financial statements of SPO and all district offices. They were appointed for 3 years from 2005-06, with the approval of the Executive Committee, after observing due procedure prescribed in para 101.4 of MFM&P. For the year 2008-09 a new CA firm is required to be appointed as per amended provisions of Para 101.4 of MFM&P effective from 05-09-2007. For selected districts (Panchmahal and Sabarkantha) M/s P. Raval & Co, Ahmedabad was the statutory auditor for three years.

15.5 Status of Statutory Audit

Statutory audits of SPO and that of the selected districts for the year 2006-07 were completed and the auditors report along with the annual accounts were sent to the GOI on 26th September, 2007 (before the due date of 15th October, 2007) after obtaining the approval of the EC. Statutory audit reports of the

selected districts were also completed before the due date. For the year 2007-08, statutory audits of Panchmahal and Sabarkantha districts, due on 30th September, 2008, were submitted to SPO between 10th and 15th October, 2008 respectively and that of SPO sent to GOI on 22nd October, 2008 (due on 15th October, 2008) without obtaining the approval of the EC. It was informed that *post-facto* approval of the EC will be obtained and intimated to the GOI.

In both the years, fixed assets statement did not accompany the report.

15.6 Internal Audit: Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls through out the organization. The objective of internal audit is to seek a professional opinion on the financial position of SSA programme. The internal auditor ensures that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time are in accordance with the guidelines issued and that proper accounts are maintained at all levels including bank reconciliations.

15.7 Selection of Internal Auditors

In States where an in-house internal audit team is not available qualified Chartered Accountants are to be engaged for carrying out the internal audit as per TOR provided in *Annexure XIII* referred to in para 100.4 of MFM&P. Internal audit of DPO and sub-district units selected on percentage basis are to be conducted so as to cover all districts and sub-district units once in three years. With effect from 1st May, 2007, all VECs/school bodies through whom the SSA funds are being disbursed are to be audited regularly and DPO have to keep a record of such audits and ensure compliance by such bodies. As per para 100.10 of the MFM&P, internal audit reports are required to be placed before the EC.

Internal Audit which was hitherto done by the Society personnel is being carried out by an outside agency (Chartered Accountant firm) from 2006-07 onwards.

For conducting internal audit of SPO and 25 DPOs, SPO contacted the Institute of Chartered Accountants of India, Ahmedabad and invited Expressions of Interest from CA firms in the prescribed format. Out of 14 firms which showed interest, the SPO after due adherence to the procedure prescribed in para 101.4 of MFM&P appointed six firms as internal auditors. 25 districts were bifurcated into 5 divisions and internal audit work of these divisions was entrusted to 5 firms and internal audit work of SPO was allotted to sixth firm. Appointment of these firms as internal auditors was approved by the EC post facto from the financial year ending 31st March, 2007 to 2008-09. Instead of covering all the district and sub-district units once in three years, the present set up of internal audit is to cover all the districts and sub-district units every six months.

Further, for verification of receipt and utilization grants by VCWC and VEC, services of M/s DGSM & Co were procured on contract basis for the period from 2006-07 to 2008-09.

M/s Sandeep Desai & Co, Ahmedabad and M/s C. Patel & Co, Ahmedabad are appointed for conducting internal audit of DPO, BRC and CRC of Panchmahal and Sabarkantha districts respectively and M/s DGSM & Co, Ahmedabad has been appointed for certification of utilization of grants by the VECs in both the districts. These firms are rendering their services for the years 2006-07 to 2008-09.

15.8 Status of internal audits

Internal audits of both the selected districts and their sub-district units for the years 2006-07 and 2007-08 were completed before 30th September of the respective years. For the year 2006-07 these reports were submitted to DPO and SPO in February, 2008 (Panchmahal) and in November, 2007 (Sabarkantha) and for the year 2007-08, the internal audit reports for the period from 1st April, 2007 to 30th September, 2007 were submitted to DPO and SPO in February, 2008 for both the districts and for the period from 1st October, 2007 to 31st March, 2008 the internal audit reports were submitted on 26th November, 2008 (Panchmahal) and on 15th October, 2008 (Sabarkantha).

These reports are not submitted to EC as required under para 100.10 of the MFM&P. The internal audits for the period from 1st April, 2008 to 30th September, 2008 though completed for both the districts and their sub-district units in December, 2008, the reports are yet to be submitted to DPO/SPO.

A perusal of these reports by the Study Team indicated that observations in those reports are routine and no serious irregularities are pointed out. However, compliance of the observations by the auditee units is still awaited. It was explained that during course of the second half audit the compliance of the earlier observations would be verified and suitable comments would be incorporated in subsequent reports. Nevertheless, compliance to the auditor's observations by the respective offices may be insisted upon.

15.9 Certification of grants utilized by VEC

DGSM & Co, Ahmedabad is the agency appointed for certifying the utilization of various grants received by VECs/Schools. On completion of the assigned task the agency submits a consolidated statement showing the particulars such as name of the VEC, village and school and indicates various types of grants received by the VEC/school and its utilization either in part or in full and also the balance lying with the school. For the year 2006-07, this agency had verified the utilization of grants by all VECs in all the districts and issued UCs. TLE grants were released to Sabarkantha district in the year 2006-07 and a test check of this consolidated statement for the years 2005-06 and 2006-07 by the Study Team revealed following omissions

- A perusal of the consolidated statement of UCs issued by the agency for TLE grants with reference to the statement of grant released by the DPO, revealed that some of the schools which received the TLE grant were not appearing in the VEC/school wise UCs issued by the agency. To cite example: In Vadali Taluka, schools located at Kesharganj, Kadiyadara St, Badolkampa, Vetala received TLE grant of Rs. 50000 each in 2006-07. The UC issued by the agency did not cover these schools.
- Unutilized grants of earlier years are normally shown in the consolidated statement of UCs of next year indicating the status of the grant. A perusal of consolidated statement of UCs issued for the year 2005-06 indicated that schools located at Banthiwada and Iploda coming under Meghraj Taluka were having huge balances under various grants, however the statement issued by the agency for the year 2006-07 did not reflect this position.

It was explained to the Study Team that the discrepancies have come up due to some of these VECs not turning up before the Chartered Accountants when called for scrutiny of expenditure for issue of UCs.

It is suggested that the Chartered Accountants may be asked to take a full list of grants paid to the VECs/Schools from the DPO/Blocks, when they visit these institutions for scrutiny of expenditure and issue of UCs. It is also suggested that the VECs, which do not turn up for certification of their account, should invariably be covered during next year audit.

15.10 Compliance to observations incorporated in the Previous Study Report by State Government

Compliance to the observations incorporated in the Study Report was verified by the Team. As seen from the letter dated 15-01-2007 from the Ministry of Human Resources and Development, almost all the paras, excepting 8 paras which are to be monitored by the E.C., have been settled.

Chapter 16

Salient findings of field visits including surprise visits to schools

16.1 School visits

As required by the TOR, the Study Team selected Panchmahal and Sabarkantha districts for school visits, accordingly 56 schools (50 regular and 6 surprise) were visited by the team between 27th November, 2008 and 13th January, 2009 in these districts. In Panchmahal district, schools located in Halol, Kadana, Lunawada, Santrampur and Godhra talukas and in Sabarkantha districts schools located in Himatnagar, Vijaynagar, Khedbrahma, Vadali, Idar and Prantij talukas were selected for Study Team's visit. Observations of the Study Team with reference to improvement in the level of learning standards of children, maintenance of accounts/cash book, receipt and utilization of grants within the financial rules/frame work, facilities at schools and to the students, location of schools etc., are given below.

1. None of the schools visited could show any documentary evidence to prove that planning is done at the habitation level in participation with the community and target groups for preparation of AWP&B.
2. VER which gives complete schooling information of children between the age groups of 0-14 in a village is a primary record and to be maintained by teachers by conducting household survey every year. Abstracts are vital as they give information about children going to alternate schools, drop outs etc and assist in preparing the Budget for the district and finally that of the State. The Study Team observed that this primary record is not maintained properly. Five schools could not provide the VER to Study Team; the register for the years 2007-08, 2008-09 was reported lost by one school; no abstracts are struck in the registers maintained by eight schools; most of the schools were noting down the survey particulars on plain papers and one school had updated the register and prepared abstracts in pencil; one school did not carry out any survey for 2008-09 for want of blank register.
3. None of the field offices have shown any instructions/directives of SPO fixing dates on which survey is to be conducted by the schools, when it should be passed on to CRC for consolidation, when CRC should pass on the information of his cluster to BRC and when the BRC should consolidate the information for the entire block and send it to DPO etc. None of the schools could show any documentary evidence when the information was passed on to CRC. Documentation is necessary as it fixes accountability at every stage.
4. Every school must have a notice board displaying all the grants received, expenditure incurred against each of the grants, enrolment and attendance

particulars etc. This requirement is not found followed by 32 out of 56 schools visited.

5. 3 schools did not have any boundary wall, boundary wall in 5 schools is incomplete and boundary wall in 1 school is under construction
6. All the schools were conducting common meetings for VEC, PTA and MTA. On an average the meetings were transacted once in 2-3 months. Only one school conducted meetings of PTA regularly once a month. 5 schools could not show when these meetings were held. 2 schools reported that though the meetings were arranged, the signatures of the members remained to be obtained.
7. Out of 50 schools, 5 in Panchmahal district and 2 in Sabarkantha district were not having separate toilet for girls.
8. No asset registers were being maintained in 20 schools and no handing over/taking over notes were on record in 13 schools. Where the Asset Registers were being maintained, balances were not being carried forward (5 cases); attestation of entries is not done (2 cases); source of purchase and cost is not indicated. Maintenance of Asset Register assumes importance considering aid in the form of appliances, such as wheel chair, TLM, Computers, Musical/sports kits etc. were supplied to schools/KGBVs by organizations like CARE, UNICEF and NGOs/Trusts besides purchases made by the schools themselves.
9. Three schools (Bhula Khantni Muwadi PS and Padedi Ador PS in Panchmahal and Nikoda PS in Sabarkantha) did not have clear title of land on which the schools were located. This may create difficulty in the event of dispute between the schools and the title holder of the land.
10. Though VCWC executed certain Civil Works, the Committee never met to show that matters relating to execution of these works were discussed in the meetings. Further, Rain water harvesting was not entered in the asset register. (Vadazampa PS)
11. Following deficiencies in maintenance of Cash book were noticed.
 - a) Substantial amounts of cash (Rs. 15,500) were irregularly kept on hand after withdrawal from bank (Vijaynagar PS 2, Padedi Ador PS)
 - b) Opening and closing balances were not struck and cash book is not written continuously for complete period. (Vadazampa PS, Khed PS, Bhajpura PS; KGBV, Khedbrahma, Arsamda PS)
 - c) Grants were entered in cash book when withdrawn from bank and not immediately after receipt from DPO (Surasultanpura PS)

- d) Payments were being made in cash irrespective of the amount. Even when payments were made by cheque, bearer cheques were issued. (Napania PS, Nikoda PS and Hadiyol PS, Padedi Ador PS)
 - e) Manual on Financial Management and Procurement requires each entity to open joint signatory account in any nationalised or scheduled bank or post office at the Block and village level. 11 VECs of the schools in selected districts were either operating single signatory bank accounts or operating joint accounts by any one of the joint holder. (Kharawada PS, Ghodiyar PS, Waghdungri PS, Vadazampa PS, Mahapur PS, Napania PS, Senadaria PS, Padedi Ador PS, Bhetali PS, Shyamnagar PS and Galodia PS)
 - f) Cash books were not closed and entries were not attested in most of the schools.
 - g) Entries have not been made in the VCWC cash book. Accounts were being kept in a diary by Head Master. No cash book has been maintained for transactions relating to rain water harvesting, two additional class rooms and BALA. (Hadiyol PS)
 - h) No advance register is maintained. Advances of Rs. 10000 each for bricks and Manka goli given on 20-07-2008 are still outstanding. (Umber PS)
 - i) VCWC cash book was not being maintained properly. Opening balance has not been shown. Similarly, closing balance has not been struck and cash book has not been closed. Only receipt of Rs. 100000 and expenditure of Rs. 100000 is shown. (Vadazampa PS)
 - j) Grants received for 4 schools were shown in the cash book and grants given to 3 other schools were shown in the cash book but details of amount of grant of this school were not shown separately. Cash book has not been signed by Head Mistress. Entries have not been attested and cash has not been verified. VCWC cash book has not been maintained (Netramali PS)
12. Two schools do not have a playground (Muwalabid PS and Napania PS)
13. No core planning team has been constituted in any of the schools.
14. The schools follow different frequency of assessment of learning of children e.g. tests conducted once in a week, once in a month, 2 times a year, etc. The Study Team feels that a uniform system of conducting tests in all schools needs to be formulated. Minimum Level of Learning (MLL) among the children was found to be good in the schools visited.

16.2 Surprise Visits

16.2.1 Panchmahal district

1. Duniya Prathmik Shala, (Standards I to VII)

The school was visited on 29-11-2008. The school with the strength of 583 students is located in GIDC area without any boundary wall. A road and open gutter lines are passing through the school premises. An open well exists within the school compound. Hygienic conditions are not prevailing and road passing through the school is dangerous to students. No playground exists for children. Four rooms are in dilapidated condition. Though school authorities approached (September, 2008) Panchayat for demolition, permission is still awaited from Panchayat. For want of permission construction work of 2 rooms is pending. Standard I and II are located in nearby village. Standard V with 105 students is functioning in one room. No benches, not even *aasanpattas* are provided to students, only in June, 2008 the school procured 15 benches. Though the school is conducting VEC and PTA meetings the frequency of these meetings was not adequate. In the years 2006-07, 2007-08 and 2008-09 the school conducted VEC meetings (2, 4, 1) and PTA meetings (1, 4, 1) respectively.

2. Navi Dhari Prathmik Shala, (Standard I to VII)

The school was visited on 15-12-2008 at 12 noon. Though the school timings are from 11 AM, when the team visited prayer was going on. Out of three teachers, Head Master was available, 2 teachers were not present and no leave report was shown. VER was not properly prepared, 2007-08 abstracts were prepared on paper and information for 2008-09 was not shown. VEC meetings were held once in 3 months and PTA meetings were held once in 2 months Toilet facilities are common to both boys and girls. No VEC authority was available for interview. There was no display board indicating receipt of grants and its utilization.

VEC bank account is with Bank of Baroda (A/c no. 21421), Godhra and Head Master is having account with Central Bank, Timba Road (A/c no. 4033), in his own name. The team noticed that amounts were withdrawn in lump from BOB (VEC account) and kept in Central Bank (HM's account). On the day of visit the cash book was maintained up to 1-12-08 and balances as per Pass Book and Cash book as on that day were as under.

BOB Pass book	Rs. 382	Balance as per cash book	Rs. 12007
Central Bank	<u>Rs. 15426</u>		
	Rs. 15808		

The Head Master on an enquiry informed that he was depositing SSA grants as well as his money in the Central Bank, hence the difference. This requires to be examined.

3. Bagaidol Prathmik Shala (Standard I to VII)

The school was visited on 15-12-2008. VER is maintained for 2006-07 and those for 2007-08 and 2008-09 were not updated. The Head Master could not give any particulars regarding enrollment of students for 2006-09 break-up of boys and girls etc. No display boards indicating receipt of grants and its utilization were kept. VEC and PTA meetings were held on an average twice in a month. VEC member and parents were not available for interview.

Up to 2007-08, amounts were withdrawn from Bank and shown as expenditure. Voucher wise details were not posted in cash book, instead details of expenditure were recorded separately in loose papers and kept with the vouchers. Quotations for purchases were not obtained. Cash book was written up to 24-11-08. As on 10-12-08, closing balance in the cash book was Rs. 18,411 while Pass book balance was 14286. The difference could not be explained.

16.2.2 Sabarkantha district

1. Khedbrahma PS II (Standard I to VII)

The school was visited on 31-12-2008. Seven teachers were present and the school has 7 rooms. VER for 2007-08 and 2008-09 were lost hence, could not be seen by the Study Team. No PTA meetings were conducted in the 3 years and VEC meetings were conducted on an average once in six months. Girls' toilet which was in existence earlier was demolished and MDM kitchen was constructed on that site, hence, no separate toilet for girls is available and only common toilet exists. No asset register is maintained. No bank account was opened till 10-12-2008. Earlier, grants were received in cash from VEC.

2 Mangadh PS (Standard I to VII)

The school was visited on 02-01-2009 and out of 8 teachers 6 were present, 1 teacher was on leave and 1 teacher had gone to attend to sports competition. There is no separate toilet for girls. Only common toilet is available. PTA meetings were held once in 4 months and VEC meetings were held on an average once in 2 months. No asset register is maintained.

3 Bhajpura PS (Standard I to VII)

The school was visited on 01-01-2009. All the 3 teachers were present. VER for 2007-08 was not available. PTA meetings were held once in six months and VEC meetings were held once in 4 months. No benches were provided for higher standards. Only *aasanpattas* were provided for all students. Cash book is written up to 31-12-2008 though there were many transactions as can be seen from entries in bank pass book. During 2006-07, cash book was signed by Head mistress on 29-08-2006 and 28-01-2007 and it was never signed during 2007-08.

Chapter 17

Monitoring

17.1 For monitoring and supervision of qualitative and quantitative aspects of SSA in the State, the formats prepared by NCERT and NIEPA have been translated into Gujarati and furnished to BRCs, CRCs and schools. Training in cascade mode has also been imparted from State to village level. VEC members have also been oriented at cluster level on monitoring and supervision of SSA in schools. Quarterly Report in the format up to quarter ending March 2008 has also been sent to Government of India.

MHRD has assigned the work of monitoring and evaluation of State level implementation of SSA programme to Sardar Patel Institute of Economics and Social Research (SPIESR), Ahmedabad and Centre for Advanced Studies in Education (CASE), M.S. University, Vadodara. These two regional research institutes of education undertook field visits in the districts and have submitted the reports to Government of India.

17.2 Details of expenditure furnished indicated that expenditure under this head has been booked only on admissible expenditure. Scrutiny of records also revealed that management cost of the programme has been kept well below the prescribed ceiling of 6 *per cent* of the State budget.

17.3 BRCs, CRCs carry out classroom visits and record their observations after visiting the prescribed number of schools. The observations after such visits are recorded in the visit books and in Class Room Observation forms (CLF II-A) being submitted to BRC/DIET.

The BRC after consolidating these observations of CRCs in the form prescribed by NCERT and SSA furnishes the material to DIET of the district concerned who analyses their findings and sends to GCERT and SSA.

SSA of the State takes appropriate decision for modifications in implementation of the schemes wherever necessary based on these reports.

17.4 As the amended provision in Section 101.4 of the Manual is effective from 05-09-2007, the appointment of statutory auditors for 2006-07 and 2007-08 was done after invitations of Expression of Interest from CA firms.

Chapter 18

Research and Evaluation

18 Research and evaluation activities are carried out to improve the quality of education in SSA. Research work is an important aspect in the empowerment of teachers and Project staff gets vision through the research activities. These activities are carried out as per the guidelines sent by the MHRD by contacting and taking advice from State level universities, different institutions and experts.

18.1 State level

A State Research Advisory Committee has been formed with Educationists, Heads of Faculty of Education of different Universities, BRC and CRC coordinators as members. Topics are being sent from the SPO to the researcher and on receipt of the proposals from the researcher they are scrutinized by the experts and the proposals sanctioned. The researchers send their report along with the executive summary within the given time period. The recommendations and suggestions are communicated to the DPO for necessary action. The summary of various proposals sanctioned are then prepared and copies there of are given to CRC, BRC, DPO, DIET, GCERT and SPO. At the Block level, on receipt of these copies the BRC and CRC discuss the topics in detail in the meetings with the Mukhya Shikshak and resolve difficulties to enable implementation of these topics effectively to improve the quality of education.

18.2 District level

Core Team has been formed at district level for guidance and monitoring of research and evaluation work. At district level, the DIET, B.Ed. colleges, PTC colleges carry out the research studies. The reports are submitted to the SPO which in turn informs other districts.

18.3 Action Research Work

Action research work is carried out by the district project functionaries such as BRC, CRC coordinators, District coordinators and teachers. In the year 2007-08, the findings and suggestions of 5 action researches carried out by each block were discussed at cluster level by teachers and 5 more will be carried out by each block in the year 2008-09

Table below indicates the status of research and evaluation carried out by the selected districts for the years 2006-07, 2007-08 and 2008-09.

Year	Panchmahal			Sabarkantha		
	No. of creative evaluations	No. of Research studies	Expenditure (Rs. In lac)	No. of creative evaluations	No. of research studies	Expenditure (Rs. In lac)
2006-07	55	---	0.54	64	4	1.13
2007-08	55	---	0.54	46	5	1.24
2008-09	5	---		56	6	---

18.4 Learning Guarantee Programme (LGP)

With a view to provide quality in elementary education, SSAM, in partnership with Azim Premji Foundation, Bengaluru and in association with GCERT and DIET undertook on pilot basis LGP in Banaskantha and Sabarkantha districts in the year 2006. The main objectives of the LGP are to ensure quality access to schooling, improving and measuring learning levels of children so as to ensure attainment of learning competencies in the first phase of the programme. 967 primary schools voluntarily participated. The final evaluation was carried out by the SPO in July 2007.

In Sabarkantha district, 506 schools volunteered to participate in LGP, out of which only 55 schools were declared successful. Further, in the year 2006-07 there were 139 renewed schools and 255 new schools which showed interest. Thus for the year 2007-08, a total number of 394 schools volunteered.

Table below indicates the out come of the LGP carried out in Sabarkantha district.

Year	No. of schools participated	No. of successful schools	Categorization of successful schools			Expenditure (rupees in lac)
			GOLD	SILVER	BRONZE	
2006-07	506	55	28	11	16	4.46
2007-08	394	85	42	27	16	10.85

Chapter 19

Miscellaneous points of interest

19.1 Construction of ramps

On 20th October, 2005, Secretariat of the Election Commission of India directed Chief Secretaries of all the States and Union Territories to provide ramps in all the polling stations to facilitate disabled persons to come and exercise their franchise. Since the polling stations are normally located in public buildings, the Secretary was of the opinion that this issue could be easily resolved. Accordingly, the Chief Secretary (Elections) of the State requested the Chief Secretary (Education) to provide ramps in all Government schools and colleges by 31st January, 2007, since polling stations are normally located at these institutions. Based on these directives, Project Director, SSAM, instructed all the DPOs to send list of schools to the District Collector where ramps are not provided, and also to construct ramps in all those schools before 31st January, 2007. As per the information given by the DPO, Panchmahal and Sabarkantha, number of ramps constructed before 31-01-07 were 2321 and 2160 respectively. The cost of these ramps was borne from the Maintenance and Repairs grant released to schools. Cost of a ramp varies with reference to height of the floor and minimum and maximum cost per ramp worked out to Rs. 2000 and Rs. 4000 respectively. Computing with reference to minimum cost of a ramp, the total expenditure incurred in the two districts out of SSA funds worked out to Rs. 89.62 lacs. During visit to schools, the Study Team observed that in respect of schools where class rooms are located separately in different blocks, these ramps are provided in one such block only, thereby a disabled child has no access to reach his/her class if located in different block. Thus, providing ramps at only one place gives an impression that these ramps were constructed mainly to facilitate disabled voters to exercise their franchise. In fact, ramps should be constructed in all blocks of the school providing easy access to the disabled children. Under these circumstances, the Study Team feels that the cost of ramps should not have been borne from the SSA funds. Incidentally it may be mentioned that as per the information furnished by the SIS for the year 2008-09 as on 30th September, 2008, ramps have not been provided in 7002 schools so far.

19.2 Mid-day-meal scheme

Mid-day-meal scheme is being implemented by Mamlatdars in Talukas. The objectives of the scheme are (i) attracting children towards school, reduce drop outs and retain large number of children in the schools. This can have significant impact on the SSA. In our Study Report of September 2004 on Valsad District in Gujarat certain significant aspects of the implementation of the Mid-day-meal scheme were highlighted.

During test check of 25 schools each in Panchmahal and Sabarkantha districts, the Study Team observed that mid-day-meal is served on almost all working days of schools except in the month of April, when examinations are normally held and in May when schools open for a few days only. It also transpired during interaction with the school authorities that in many of the schools mid-day-meal were not being served after 200 days in the academic year perhaps due to a misinterpretation of orders issued by the Collectorate which *inter-alia* stipulates termination of the contract for supply mid-day-meal if it is not served for a minimum of 200 days in an academic year. Such misinterpretation of the orders of the Collectorate deprived children of benefit of mid-day-meal beyond 200 days at least in 5 schools visited in the selected 2 districts. Interaction with persons in charge of mid-day-meal in schools revealed that in the month of April each year, supply of food grains etc. is stopped by Mamlatdar office.

In 5 schools out of 50 schools visited no mid-day-meal kitchen exists and obviously no separate rooms are provided for storage of food grains etc. Hence, food cannot be prepared hygienically.

Since the scheme is being implemented by Mamlatdar, the schools have no say in these matters.

The Study Team observed that though mid-day-meals are provided on more than 90 *per cent* of working days of schools and children and parents also find the quality of food good, the number of beneficiaries for this facility in some schools was found to be very less. This is stated to be due to the fact that in certain villages the majority of the children are either from well to do families or there are certain reservations peculiar to rural areas. In some schools the percentage of beneficiaries was found to be even less than 50 *per cent* and as low as 20 *per cent*.

As the intention of providing mid-day-meal is not only to provide meals to children of lower income group but also to provide wholesome and nutritious food for the overall improvement of children, participation of eligible children attending the schools in the mid-day-meal activities should be encouraged for the scheme to achieve the desired effect.

Chapter 20

Summary of recommendations

20 The Study Team while interacting with various stakeholders of SSA during school visits observed a high degree of awareness about the scheme among all concerned and also a general feeling of approval for tasks undertaken under the scheme. In addition to the various observations made in this report the team also would like to make following recommendations for better functioning of the scheme.

1 Clerical assistance to BRC/CRC

At present no clerical assistance is being provided to BRC/CRC coordinators. In absence of clerical staff, the work relating to maintenance of various records and furnishing various statistical data are being done by teachers working as BRC/CRC at the cost of normal teaching work. Desirability of appointing clerical staff of appropriate scale in these offices may be considered for smooth and timely completion of accounts work.

2 *Praveshotsav*

'*Praveshotsav*' to enroll out of school children is being organized in almost all the schools. As pointed out in the Study Report relating to SSA in Gujarat (September 2004), there is no provision in the scheme to book expenditure on '*Praveshotsav*' and there is need for laying appropriate standards for incurring such expenditure and provision of funds in the budget. It is not clear whether the suggestion earlier made was ever considered at any level for implementation.

3 Requirement of sweepers

In almost all the schools visited, the Study Team observed that children were sweeping the floor and sometimes even the entire compound. Though such activity may develop the sense of cleanliness in the children, this should be restricted to personal hygiene. Study Team feels that for cleaning the floor and compound etc. appointment of at least part-time sweepers in all schools may be considered.

4. Telephone facility in KGBV

KGBVs at Dinkva, Khedbrahma and most of the other KGBVs are not having any telephone facility. Since the girls are staying away from their families in KGBVs, necessity for providing at least a pay phone facility for use by teachers/inmates may be considered.

5. Health check up of girls in KGBVs

Study team observed that the routine health check up of inmates in the KGBV, Khedbrahma is being done by Health Visitor instead of qualified doctors. Necessity for periodical check up of inmates by qualified doctors may also be considered.

6 Provisions relating to dissolution of SIS

Provisions appearing in Para 10(v) of Annexure IV to the Framework for implementation of SSA as amended till 31-03-2008 stipulate that on dissolution of the SIS, the assets procured wholly or substantially out of Central Government grants shall revert to the Central Government. However, amended provisions of Memorandum of Association (MOA) of the Society states that on dissolution of the Council, the residual property after discharge of all debts and liabilities shall not be distributed amongst the members of the Council or any one but will accrue to the State Government. The amended provisions in the MOA are not in consonance with the provisions in the Framework and also against the generally accepted principle that assets bought wholly or substantially out of Central Government grants should belong to the Central Government.

In view of the above, need for making necessary amendments to the provisions in the MOA may have to be considered.

List of schools visited

S. No.	Name of school
Panchmahal District	
1	Amblimuwada Prathmik Shala
2	Bhula Khantni Muwadi Prathmik Shala
3	Dheli Falia Primary School
4	Motikantadi Prathmik Shala
5	Ghodiyar Prathmik Shala
6	Godhar (W) Upper Primary School
7	Gopipura Nayak Falia Prathmik Shala
8	KGBV, Dhinkva
9	Kharawada Prathmik Shala
10	Kureta Mukhya Prathmik Shala
11	Madar Prathmik Shala
12	Mahapur Prathmik Shala
13	Moti Charel Prathmik Shala
14	Muwalabid Gramya Prathmik Shala
15	Napania Upper Primary school
16	Padedi Ador Prathmik Shala
17	Padharia Upper Primary school
18	Salawada Prathmik Shala
19	Senadaria Gorada Prathmik Shala
20	Shankar Lehrana Muwada
21	Surasultanpura Primary School
22	Umber Prathmik Shala
23	Vadazampa Prathmik Shala
24	Virania Upper Primary School
25	Waghdungari Prathmik Shala
Surprise visit	
1	Bagaidol Prathmik Shala
2	Navi Dhari Prathmik Shala
3	Duniya Prathmik Shala

Sabarkantha District	
1	Arasmda Prathmik Shala
2	Dhamdi Prathmik Shala
3	Gadha Prathmik Shala
4	Galodia Prathmik Shala
5	Ghadkan Prathmik Shala
6	Hadiyol Prathmik Shala
7	Himatpur Prathmik Shala
8	Isarwada Prathmik Shala
9	Kalvan Vasahat Prathmik Shala
10	Khed Prathmik Shala
11	KGBV, Khedbrahma
12	Lei Prathmik Shala
13	Moyad Prathmik Shala
14	Netramali Prathmik Shala
15	Nikoda Prathmik Shala
16	Rudardi Prathmik Shala
17	Shyamnagar Prathmik Shala
18	Thumra Prathmik Shala
19	Vartol Prathmik Shala
20	Vijaynagar Prathmik Shala I
21	Vijaynagar Prathmik Shala II
22	Chunakhan Prathmik Shala
23	Bhetali Prathmik Shala
24	Rampur (Gadhada) Prathmik Shala
25	Tintisar Sajapur Prathmik Shala
Surprise visit	
1	Khedbrahma Prathmik Shala II
2	Mangadh Prathmik Shala
3	Bhajpura Prathmik Shala