

REPORT

ON

**MONITORING OF THE
FINANCIAL MANAGEMENT AND
PROCUREMENT RELATING TO
SARVA SHIKSHA ABHIYAN,
NPEGEL & KGBV IN
UTTAR PRADESH**

SPONSORED BY

**MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPTT. OF ELEMENTARY EDUCATION & LITERACY)
GOVERNMENT OF INDIA**

**INSTITUTE OF PUBLIC AUDITORS OF INDIA
NEW DELHI**

MARCH 2009

ACKNOWLEDGEMENT

We are grateful to the following senior officers, executives and functionaries for their kind cooperation, valuable suggestions and support in the study:

A. Ministry of Human Resource Development, Department of Elementary Education and Literacy, Government of India:

Ms. Vrinda Sarup	Joint Secretary
Shri D.K. Gautam	Deputy Secretary

B. Uttar Pradesh

Smt. Veena Kumari Meena, IAS	State Project Director, SSA, Lucknow
Shri Ashok Ganguli	Additional State Project Director, Lucknow
Shri Pavnesh Kumar	Additional Project Director, SPD, Lucknow
Shri D.B. Sharma	Additional Project Director, SPD, Lucknow
Shri B.S. Yadav	Finance Controller, SPO, Lucknow
Shri S.K.D. Dhaundiyal	Senior Finance and Accounts Officer, SPO, Lucknow
Dr. Meena Sharma	Senior Professional, SPO, Lucknow
Shri Bhagwati Singh	Senior Professional, SPO, Lucknow
Shri V.K. Pandey	Senior Professional, SPO, Lucknow
Shri Vivek Nautiyal	Senior Professional, SPO, Lucknow
Ms. Anu Rathi	Senior Professional, SPO, Lucknow
Shrimati Sarita Singh	Consultant, SPO, Lucknow
Shri Binod Singh	Administrative Officer, SPO, Lucknow
Shri Manoj Kumar Mishra	District Project Officer-cum-Basic Shiksha Adhikari, Gorakhpur
Shri D.K. Saxena	District Project Officer-cum-Basic Shiksha Adhikari, Bareilly
Shri Anurag Shyam	Assistant Accounts Officer, Gorakhpur
Shri Ramesh Chandra Sharma	Assistant Accounts Officer, Gorakhpur
Shri Manoj Saxena	Assistant, Lucknow

We also express our thanks and gratitude to Shri Syed Ali Raza, Assistant Audit Officer, Shri Sumod Kumar Awasthi, Auditor, Smt. Sangeeta Neeraj, Stenographer and Shri I.C. Upadhyay, Computer Operator, without whose active cooperations it would have not been possible for us to accomplish the study.

ABBREVIATIONS

AWP&B	Annual Work Plan & Budget
BRC	Block Resources Centre
BSA	Basic Shiksha Adhikari
CRC	Cluster Resources Centre
CWSN	Children With Special Needs
DEPC	District Education Project Committee
DIET	District Institute of Education and Training
DDO	Drawing and Disbursing Officer
DPO	District Project Office
EC	Executive Committee
EBB	Educationally Backward Blocks
ECCE	Early Childhood Care and Education
EGS & AIES	Education Guarantee Scheme and Alternative & Innovative Education Scheme
EMIS	Education Management Information System
KGBV	Kasturba Gandhi Balika Vidyalaya
MFM&P	Manual on Financial Management and Procurement
NPEGEL	National Programme of Education for Girls at Elementary Level
NPRC	Nyay Panchayat Resource Centre
PAB	Project Approval Board
PMIS	Project Management Information System
PS	Primary School
PTR	Pupil Teacher Ratio
SIEMAT	State Institute of Education Management and Training
SIS	State Implementation Society
SPD	State Project Director
SPO	State Project Office
SSA	Sarva Shiksha Abhiyan
TLE	Teaching Learning Equipment
UPS	Upper Primary Schools
UPEFAPB	Uttar Pradesh Education for All Project Board
VEC	Village Education Committee

TABLE OF CONTENT

	Chapters	Page
	Profile of the IPAI	5
	Compliance to observations incorporated in the previous study report of the IPAI, New Delhi	6
	Overview	7
Chapter-1	SSA Mission in Uttar Pradesh	9
Chapter-2	Planning and Financial Progress/ Fund Flow	14
Chapter-3	Maintenance of Accounts Records	19
Chapter-4	Grants	21
Chapter-5	Training	23
Chapter-6	Procurement	25
Chapter-7	Civil Works	28
Chapter-8	Education Guarantee Scheme and Alternative and Innovative Education (EGS/ AIE)	30
Chapter-9	Block Resource Centre (BRC) and Cluster Resource Centre (CRC)	31
Chapter-10	Working of SSA Components	33
Chapter-11	School Visits	40
Chapter-12	Management Cost	44
Chapter-13	Inspection, Internal Control and Internal Audit	45
Chapter-14	Conclusion and Recommendations	47
	Annexures	50

PROFILE OF THE INSTITUTE OF PUBLIC AUDITORS OF INDIA

The Institute of Public Auditors of India (IPAI) is a registered society of professionals registered under the Societies Registration Act, 1860 (as applicable to NCT of Delhi). Its main aims and objectives are to:

- Promote education in the disciplines of auditing, finance, accounting in public bodies;
- Suggest ways for effective accounting and auditing in the Central and State Governments, Public Enterprises, Public Institutions, Government Institutions, Government aided voluntary organizations and local bodies;
- Undertake and conduct studies, workshops, consultancy and research in these disciplines;
- Organise, finance and maintain schemes for studies and for conduct of professional examinations for the grant of diplomas, certificates and awards in these disciplines;
- Promote, plan and assist actively with the Governments and its agencies for development of sound system of accounting, auditing and financial accountability of Panchayati Raj Institutions (PRIs) and Municipalities; and
- Promote the highest standards of professional competence and practices in disciplines of auditing, accounting and public finance.

The Comptroller and Auditor General of India is the Patron of the Institute.

The Report has been prepared in accordance with the mandate given by the client organization and within the overall policy frame work of reporting laid down by the Central Council of the Institute. The views expressed in the Study Report are those of IPAI only and do not reflect in any manner that of the Indian Audit and Accounts Department. The findings of the study, on the above basis, are discussed in the succeeding paragraphs.

**COMPLIANCE TO OBSERVATIONS INCORPORATED IN THE
PREVIOUS STUDY REPORT OF THE INSTITUTE OF PUBLIC
AUDITORS OF INDIA, NEW DELHI**

Compliance of observations of previous Study Report of Institute of Public Auditors of India (IPAI) for the 2003-06 were made and sent to Deputy Secretary (EE), Government of India, Ministry of Human Resource Development, Department of School Education and Literacy, Shastri Bhavan, New Delhi on 21st September 2007, 7th August 2008 and January 2009 for necessary action (*Annexure-VI*).

OVERVIEW

1. The Parishad (General Council) held no meeting during 2006-09 (upto December 2008) with the result that the Annual Accounts of the SSA was submitted to Government of India without its clearance. The Executive Committee had also met only four times against the contemplated 11 meetings during the above period. The District Education Project Committee in Bareilly and Gorakhpur District held only four and six meetings against contemplated 29 meetings. The implementation of the scheme was, thus, unsystematic and lackadaisical.
2. At the District level, dedicated District Project Officer (DPO) was not provided for implementation of SSA and the existing District Basic Shiksha Adhikari was given the additional charge of DPO.
3. The Administrative and Technical Infrastructure at the State Project Office and District Project Office (Test-checked) was found to be inadequate as vital and critical posts were lying unfilled.
4. Against approved outlay of Rs.10401.73 crore and Rs.8894.09 crore released, Rs.8144.79 crore were spent during 2006-09 (upto December 2008) under SSA including NPEGEL. Delay in the release of funds from Government of India and the State government persisted.
5. Funds released under the scheme to various DPOs and in turn to district sub-units were treated as final expenditure pending receipt of Utilization Certificates (UCs)/ Expenditure Accounts. The plain UCs were admitted without independent checking of related expense vouchers.
6. In the year 2006-07, Rs.72.36 lakh representing the expenditure by AD Basic Department was included in SSA which tantamount irregular diversion of SSA funds.
7. Teachers salary amounting to rs.1494.91 crore were transferred in lump sum to Finance Controller, Director of Education (Basic), Uttar Pradesh during 2006-08. Reimbursement claims to ascertain actual payment and excess/ savings for the above period were awaited.
8. The expenditure incurred on construction of new school buildings, additional class rooms, toilets, etc. were charged to revenue expenditure instead of capital expenditure and, thus, the assets created were not depicted in the assets side of the annual statement of accounts of the Society.
9. Technical supervision over civil works executed at a cost of Rs.3017.79 crore was inadequate and initial records such as muster rolls, measurement books, material-at-site account and material consumption statement were not maintained/ prepared.

10. Register of Assets and Advance Register were not maintained at DPO, BRCs and school levels.
11. Training was generally repetitive and imparted to the same in service teachers year after year.
12. Computers purchased for imparting computer aided learning in Upper Primary Schools were lying uninstalled at schools for want of space, power connections, etc.
13. Kasturba Gandhi Balika Vidyalaya, Khurabad, Gorakhpur district was running in a hired building having inadequate facilities for accommodating 100 girls. On the day of visit team, only 25 girls were found present. The average attendance during 2008-09 was between 50 and 59 girls on different dates. The fund were, however, continued to be release on the basis of enrollment of 100 girls.
14. There were wide gaps in Pupil Teacher Ratio at schools across the State. Ten Upper Primary Schools with enrolment of 517 students were found running without any teacher and 29 Primary Schools were found running by one or two Shiksha Mitra and no trained teachers were posted.
15. For want of proper and systematic training of accounts personnels, cash books register of assets, annual accounts, stock accounts and other accounts records were not maintained properly at VEC/ School levels.
16. Inspection of schools by SSA authorities were not conducted as per prescribed norms. Out of 50 schools visited by the team no inspection was found carried out in 15 schools at all during the three years upto 2008-09.
17. Against 104813 units to be audited during 2006-08, the internal audit covered only 2033 units; the internal audit needs strengthening.
18. During the 3 years 2006-07 to 2008-09; there was a declining trend in the expenditure from Rs.163.71 crore during 2006-07 to Rs.125.67 crore during 2007-08 and Rs.86.21 crore during 2008-09 (December 2008) under NPEGEL. As a result huge closing balance ranging from Rs.74.81 crore, Rs.27.87 crore and Rs.58.43 crore were available at the end of each year during 2006-07, 2007-08 and 2008-09 respectively.
19. In respect of KGBV scheme, Rs.104.35 crore was lying unutilized at the close of financial year 2007-08 mainly due to non-taking up of civil works relating to 337 KGBVs out of 454 buildings sanctioned. In KGBV Khorabar in Gorakhpur, the attendance register disclosed average presence between 50 and 69 girls on different dates during 2008-09. The funds, however, were continued to be released on the basis of enrolment of contemplated 100 girls suggesting excess release of funds in respect of 50-31 girls during the year.

CHAPTER-1

SSA MISSION IN UTTAR PRADESH

1.1 Uttar Pradesh, with an area of 240928 sq km, has a population of 166197921 as per Census 2001. There are 70 districts in the State. The demographic and educational profile of the State of Uttar Pradesh and two test-checked districts viz. Bareilly and Gorakhpur is as under:

Sl. No	Particulars	Uttar Pradesh	Bareilly district	Gorakhpur district
1	Area	240928 Sq km.	4120 sq km	3483.8 sq km
2	Population			
	(a) Male	87565369	1934119	1923197
	(b) Female	78632552	1684470	1846259
3	Number of Villages/ Wards	109090	2217	3203
4	Gram Panchayats	51800	1008	1233
5	Literacy Rates			
	(a) Male	68.8	58.7	73.6
	(b) Female	42.2	35.2	42.9
6	Number of Government Primary Schools	98739	1950	1905
7	Educational Blocks	883	16	20
8	Numbers of Government Upper Primary Schools	33136	521	513
9	Number of Teachers			
	(a) Primary	186617	3606	3534
	(b) Upper Primary	35606	1445	1985
10	Number of Para Teachers			
	(a) Primary	186913	3654	3872
	(b) Upper Primary	--	--	--
11	Number of Children (6-11 age group)	26597951	88732	141720
12	Number of Children (11-14 age group)	11206795	236290	209372
13	Number of Enrolled children (6-11 age group)	26139630	591084	509716
14	Number of Enrolled children (11-14 age group)	10879592	222218	204042
15	Number of Out of School Children	28116615	18884	10773
16	Number of School Having Own Building	128048	2404	2417
17	Number of Schools without Own Building	3827	67	01
18	Number of Schools in Dilapidated Building	3054	--	41
19	Number of Teachers - Sanctioned	251745	4695	3950
	- In position	228193	4509	3591
20	Number of Untrained Teachers	NIL	NIL	NIL

Source: Census 2001 and Annual Work Plan & Budget 2007-08 and 2008-09.

Sarva Shiksha Abhiyan (SSA) was launched on 16th November 2000 across the Country as a Centrally Sponsored Scheme with the primary objective of universalization of elementary education by community ownership of the school system. The programme provides for community owned quality education in a Mission mode. The Kasturba Gandhi Balika Vidyalaya (KGBV) scheme, launched in August 2004, was merged with the SSA programme as a separate component of the programme in April 2007.

1.2 BROAD OBJECTIVES OF SSA

SSA aims to provide useful and relevant quality elementary education to all children in the 6 to 14 age group by 2010. It also aims to bridge social, regional and gender gaps. Other objectives of the SSA are:

- (i) Enrolment of all children in schools, Education Guarantee Centres, Alternate Schools, "Back-to-School" camp by 2005,
- (ii) Retention of all children till the upper primary stage by 2010,
- (iii) Enable all children to complete five years of primary schooling by 2007,
- (iv) Bridging of social, regional and gender gaps in enrollment, retention and learning,
- (v) Significant enhancement in the learning achievement levels of children at the primary and upper primary stage.

1.3 METHODOLOGY FOR CONDUCT OF STUDY

The review was conducted between 2nd December 2008 and February 2009 covering the period 2006-2008 (upto December 2008).

The team visited:

- State Project Office, Lucknow.
- DPOs in Bareilly and Gorakhpur.
- Two BRC, Chhapia and Nawabganj in Gorakhpur and Bareilly districts, respectively.
- Two NPRC, Chhapia and Majhgawan in Gorakhpur and Bareilly districts respectively.
- 56 schools (25 each in Bareilly and Gorakhpur district) and surprise check in six schools in Lucknow (Rural area) as detailed in *Annexure-I*.

The team appraised the basic Accounts Records maintained by above implementing agencies. The team also carried out physical verification of construction activities of Primary and Upper Primary schools and held discussions/ interactions with functionaries at State, Districts, School levels as well as at Village Education Committees (VEC), parents and students levels.

1.4 ORGANISATIONAL SETUP

The Government of Uttar Pradesh set up a registered Society "Uttar Pradesh Education for All Project Board (UPEFAPB)" in May 1993 as an autonomous and independent body for implementation of SSA in Uttar Pradesh.

The implementation of the SSA scheme in the State was entrusted to this Society. The Society consists of a Parishad headed by Chief Minister as the President, Minister of Basic Education, Uttar Pradesh as the Vice-President, the State Project Director (SPD) as the ex-officio Member-Secretary and in all about 90 members comprising State Government officers, representatives of the central government and others. The

Parishad is to provide overall policy guide-lines and directions for implementation of the project activities and consider the audited accounts and annual report of the Executive Committee.

The affairs of the Society are administered, subject to the rules and regulations and orders framed/ issued by Parishad, by an Executive Committee headed by Chief Secretary as Chairman, Principal Secretary/ Secretary, Department of Education, UP as Vice-Chairman and other 27 officers as its members. The powers of Executive Committee also, inter-alia, include the following:

- to frame regulations with the approval of the State Government.
- to frame by laws for the conduct of activities of the Parishad in furthering its objects.

1.4.1 State Project Office

The State Project Office (SPO) is headed by a State Project Director (SPD) assisted by Additional State Project Director and two Additional Project Directors and a number of professionals. The post of the State Project Director was held by the following during the period covered in this report (2005-09).

- (i) Shri J.S. Deepak from 22.07.2004 to 16.02.2007
- (ii) Dr. Gurdeep Singh from 17.02.2007 to 18.05.2007
- (iii) Shri Deepak Trivedi from 19.05.2007 to 18.01.2008
- (iv) Charge was handled by Additional State Project Director during 19.1.2008 to 21.4.2008
- (v) Shri Deepak Kumar from 22.04.2008 to 03.05.2008
- (vi) Smt. Veena Kumari Meena from 03.06.2008 to date

From the above status it would be apparent that continuity factor, which is critical and vital part for successful implementation of the Scheme was not maintained in respect of State Project Director, such a situation adversely impacts the smooth and successful planning and implementation of the scheme.

1.4.2 District Project Setup

At the District level, a dedicated District Project Officer (DPO) was not provided exclusively for implementation of Sarva Shiksha Abhiyan. The existing District Basic Shiksha Adhikari (BSA) was given this charge. He is principal executive to implement elementary education in the district and is responsible for planning/ implementation of SSA scheme at district level. The BSA-cum-DPO is assisted by Deputy Basic Shiksha Adhikari and District Coordinators supported by AE/ JE, Assistant Accounts Officer and others. To achieve the targets set under SSA scheme in a phased manner, District Education Project Committee was constituted in each district comprising District Magistrate as Chairman, Chief Development Officer as Vice-Chairman, BSA-cum-DPO as Member Secretary and about 30 members that includes district officers and public representatives.

At Block level there are Assistant BSAs, Block Resources Centres (headed by BRC Coordinators) to provide support activities for teaching, training and planning processes. Nyay Panchayat Resources Centre (NPRC) is a nodal point of educational, academic and extra curricular activities in the Nyay Panchayat area and is responsible for mobilization and motivation of village community and training of member of

VECs, School Mapping and Micro Planning. Village Education Committee with Gram Pradhan as Chairman and Head Master of the school as Secretary is to prepare habitation/ village level plan and execution of development works of the SSA scheme. The Organizational Chart of the Society is at **Annexure-III**.

1.5 MEETINGS

1.5.1 The Parishad (General Council)

As per Rule 14 of the Memorandum of Association (MOA), the meetings of the Parishad are to be held at least twice a year. However, against this stipulation no meeting was held during 2006-09 with the result that annual accounts of SSA for the year 2006-07 and 2007-08 were submitted to GOI without getting prior clearance from Parishad. Besides, the project activities could not be reviewed/ monitored by this highest body at the State level. This reflects the low priority accorded to the execution of the scheme in the state at the political level.

1.5.2 Executive Committee

Rule 32 of the MOA stipulates that Executive Committee shall meet at least once in each quarter of the year. Against this, meetings as under were held:

Year	Dates of Meetings	Number of Meetings Held	Short fall
2006-07	22.06.2006	01	03
2007-08	06.12.2007 04.03.2008	02	02
2008-09	16.09.2008	1	02

It will be seen that against contemplated 11 meetings to be held during 2006-09 (upto January 2009), only four meetings were held suggesting lackadaisical manner in which the scheme was being operated.

1.5.3 District Education Project Committee (DEPC)

The DEPC was to meet at an interval of two months in April, June, August, October, December and February each year. The position of meetings held during 2006-09 by DEPC in the districts visited by the team was as under:

Year	Bareilly (Dates of Meeting)	Gorakhpur (Dates of Meeting)
2006-07	2 nd December 2006	June 2006, August 2006
2007-08	16 th August 2007 and 16 th December 2007	June 2007, August 2007
2008-09	27 th November 2008	June 2008, August 2008

The above table indicates that at district level too the committee was normally non-functional since it met just once in 2006-07 and not more than twice ever in any year.

1.5.4 Village Education Committee (VEC)

The SSA aims at peoples' participation at the grass root level and the planning was intended to be bottom up. The scheme contemplated formation of a VEC under the chairmanship of Gram Pradhan with Head Master of the school as Secretary, to prepare village/habitation level plan and execution of Government works. Interactions with the members of VEC and other target groups disclosed that the participation of people in the plan formulation at grass root level was minimal. These meetings were infrequent. The perusal of minutes of the meetings in some school revealed that the meetings were generally held when fund was received from district level for activities to be carried out at school level. The VECs were also found not placing the annual accounts before the meetings of Gram Sabha as required under the scheme, thereby totally ignoring social audit of the expenditure incurred under the scheme. Overall, the VEC did not function the way it was intended to under the scheme.

1.6 STATUS OF STAFF POSITION

The status of staff strength sanctioned, filled in and lying vacant at SPO and test checked DPOs (Bareilly and Gorakhpur) is tabulated in *Annexure-II*. The study revealed the following:

- In SPO Lucknow, against 126 sanctioned posts, only 93 posts were filled and 33 posts (27 per cent) remained vacant. The critical and vital posts of Executive Engineer/ Assistant Engineer sanctioned for direction and administration of Civil Works remained vacant for long periods (upto January 2009). The posts in Accounts and Audit wing responsible for financial management of the funds under the scheme were also not filled in thereby adversely impacting the preparation of accounts and audit of sub-units. Unfilled posts comprised Chief Accounts Officer/ Audit Officer (upto July 2008) Senior/ Junior Accountant and Auditors.
- Six Coordinators having technical and professional qualifications were sanctioned for each district but in Gorakhpur district two posts of Coordinators were lying vacant for long. No post of Audit Officer/ Accounts Officer has been sanctioned in DPOs Bareilly and Gorakhpur. The post of Accountant and Assistant Accountant also remained vacant in above districts thereby adversely impacting the monitoring of financial management and maintenance of accounts records.
- There was only one post of Coordinator (Civil Works) at district level, who was responsible for preparation of estimates, supervision and measurement of works being carried out. Interaction with District functionaries disclosed that on an average over one thousand Civil Works in each district were being carried out each year and atleast three visits by the Coordinator (Civil) would be required to perform the above functions. Records at district also disclosed that no vehicle to facilitate the field visits of the Coordinator as well as no other allowance relating to visits were reportedly being provided. The above status disclosed that it would be not physically and humanly possible for him to pay visit to all the Civil Works being carried out across the district.

CHAPTER-2

PLANNING AND FINANCIAL PROGRESS/ FUND FLOW

2.1 PLANNING

SSA envisaged a bottom-up approach to planning. The Annual Work Plan & Budget (AWP&B) was to be formulated through participatory planning processes with adequate supporting and related documentation in regard to plans that were prepared at the habitation level in participation with community and target groups. The Plan so prepared by DPO was to be transmitted to SPO by 1st February and in turn by SPO to Project Approval Board (PAB) by 15th March each year. The PAB was to approve the plan by 15th April. As per approved plan, the Government of India was to release its share in two installments first in April and the second in September each year. The position of preparation, approval of plan from PAB during 2006-09 is given below:

Year	Date of submission of draft plan to the PAB	Date of approval by PAB	Date of issue of approved Plan	Date of receipt of first installment
2006-07	2 nd March 2006	26 th April 2006	10 th May 2006	30 th May 2006
2007-08	1 st June 2007	8 th June 2007	10 th July 2007	9 th May 2007*
2008-09	7 th March 2008	19 th March 2008	19 th May 2008	1 st May 2008 ^{xx}

*Accounted for in Cash Book on 11 June 2007

^{xx} Accounted for in Cash Book on 03 June 2008

From the above table it would be evident that the preparation and submission of the plan was delayed at the SPO level. The delay in submission of draft plan to PAB by the SPO during 2007-08 was over 75 days. However, during 2008-09 there was no delay in submission of the draft plan. The approval of plans by PAB for years 2006-07 – 2007-09 was also delayed. Our field visits disclosed that core planning team was not constituted at Block and Village level and there was no supporting documents to show that bottom up planning was being done since the contemplated planning procedure was totally absent below the district level. Interaction with members of VEC, Schools and the local people by the team disclosed that they were not even aware of the above planning processes and they were reportedly never asked to involve themselves in the planning processes. They further reported that despite their repeated requests for carrying out needed works and to prioritize these for taking-up including basic requirements such as; toilets, (separate toilet for girls) desks with benches, etc. were not taken care of. The above status apparently shows that participatory and micro planning was absent.

2.2 BUDGET AND ACTUAL

The table below gives the activity/ investment-wise details of budget provisions as per AWP&B and expenditure thereagainst under SSA including National Programme of Education for Girls at Elementary Level (NPEGEL):

Sarva Shiksha Abhiyan includig NPEGEL

(Rs. in lakh)

Sl. No	Name of Activities	Approved Outlay (06-07)	Approved Outlay (07-08)	Approved Outlay (08-09)	Expenditure. (06-07)	Expenditure. 07-08	Expenditure . 31 Dec 08
1	2	3	4	5	6	7	
1	Teacher Salary/ Shiksha Mitra Hon	133227.61	163807.1	191133.97	84309.10	155277.65	122387.34
2	Teacher Grant	2445.59	2495.47	2396.14	1921.61	1899.32	788.13
3	Block Resource Centre	958.7	951.77	1044.64	325.48	205.78	770.48
4	Cluster Resource Centre	838.09	830.19	970.42	420.12	449.20	742.98
5	Teacher Training/ SM training	5876.6	5383.36	3278.12	2992.10	3552.90	833.16
6	Interventions for out of School Children (EGS/ AIE)	8202.73	10056.93	7876.37	2332.47	4101.70	2680.64
7	Free Text Books	11033.02	11699.65	11939.70	9489.93	10050.46	9056.02
8	Interventions for Children With Special Needs (CWSN)/ IED	4213.09	4213.21	3185.05	2212.47	2647.09	1038.87
9	Civil Work	150514.43	88496.49	75667.25	145488.46	86535.39	69754.91
10	Teaching Learning Equipment (TLE)	2587.3	3101.9	2806.40	2171.23	3019.54	161.91
11	Maintenance Grant	6027.1	6328.75	10065.00	5748.29	6115.81	8732.90
12	Research Evaluation and Monitoring	1868.88	1970.57	1303.93	316.47	363.25	402.52
13	School Grant	2669.83	2815.1	8113.05	2563.2	2569.66	7615.23
14	DPO Management / EMIS	4729.84	5167.16	5131.58	3507.24	2435.17	1502.77
15	Innovative Activities	4550.00	3500.00	3846.29	898.18	2380.58	594.46
16	Community/ VEC, Training	301.92	308.62	319.29	268.9	130.63	11.54
17	SPO	3954.41	4190.05	2301.05	1576.05	1061.45	508.86
	Total	343999.14	315316.32	331378.25	266541.30	282795.58	227582.72
18	NPEGEL	23852.00	15354.00	14463.94	16371.27	12566.90	8620.82
	Total	367851.14	330670.32	345842.19	282912.57	295362.48	236203.54
	Fund Received during the Year	2006-07	2007-08	2008-09			
1	GOI	206654.00	200217.00	200957.99			
2	GOUP	68884.66	110828.53	101866.02			
	Total	275538.66	311045.53	302824.01			

Source: SPO, Lucknow

2.3 FUNDING NORMS

SSA is a long term partnership between the Central and the State/ UT Government. In line with this approach, it envisages contribution from Government of India and Government of Uttar Pradesh in the ratio of 75:25 during the X Five Year Plan period (2002-07) and during 2007-08 and 2008-09 in the ratio of 65:35. The Government of India was to release these funds in two installments every year-April and September, subject to certain conditions which, inter-alia, included the following:

- (a) Written commitment by State Government regarding meeting its share of the SSA outlay.
- (b) State Government would release its matching contribution within 30 days of release of funds by Government of India (GOI).
- (c) State share of SSA was to be over and above the level of expenditure on Elementary Education incurred by the State Government for the year 1999-2000.
- (d) Second installment would be released only after the State Government transferred its matching funds to the Society and expenditure of at least 50 per cent of the funds (GOI and State Government) transferred had been incurred.

Central Government share is released directly to the State Implementation Society.

Preparation of District Elementary Education Plans by each district, appraisal of Plans and approval of the Annual Plan and financial outlay by the Project Appraisal Board

(PAB) precede release of funds by the Ministry. The PAB is headed by Secretary (EE).

2.4 LEVEL OF INVESTMENT BY STATE GOVERNMENT

The State Government was liable to maintain their level of investment in elementary education as in 1999-2000 and the contribution of State share for SSA would be over and above this investment. The level of investment by the State Government during 1999-2000 and 2006-07 to 2008-09 on Elementary Education as provided by the SPO and as per Finance Account is given below:

(Rs. in crore)

Year	Budget Allocation			Expenditure		
	Non Plan	Plan	Total	Non Plan	Plan	Total
1999-2000	2637.34	475.10	3382.83	2680.23	464.83	3145.06
2006-07	5869.77	1178.02	7047.99	5563.17	1425.69	6988.86
2007-08	8157.00	2379.84	8536.84	6639.32	1882.29	8521.61
2008-09	6743.38	2213.36	8956.74	--	--	--

2.5 FUND FLOW

2.5.1 Funding profile during the period 2006 of the Mission under SSA including NPEGEL was as under:

(Rs. in crore)

Year	Opening balance	Approved outlay	Amount released			Total funds available	Expenditure	Closing balance	Shortfall against		
			GoI	State Govt.	Total				Outlay	GoI share	State Govt. share
1	2	3	4	5	6	7	8	9	10	11	12
2006-07	253.03*	3678.51	2066.54	688.85	2755.39	3008.42	2829.13	179.29	923.12	692.34	230.28
2007-08	179.29	3264.80	2002.17	1108.29	3110.46	3289.70	2953.62	336.13	154.34	119.95	34.39
2008-09 (December 2008)	336.13	3458.42	2009.58	1018.66	3028.46	3364.54	2362.04	1002.55	430.18	238.39	191.79
Total		10401.73			8894.09		8144.79				

*AWP&B – 2007-08 – page 7
SPO, Lucknow

2.5.2 The release of Central and State share to Mission were delayed significantly as under:

Delay in Release

(Rs. in lakh)

Year	Amount of share		Date of Release	
	Government of India	State Government	Government of India	State Government
2007-08	75000.00	43892.11	24.12.07	22.01.08
	43873.00	13194.45	28.02.08	28.02.08
2008-09	61175.23	16524.19	6.2.2009	8.11.2008
		4725.00		26.12.2008

The funds released by the Mission to DPOs were also consequently delayed as under:

(Rs. in lakh)

Year	Amount	Date
2006-07	53.31	22.1.2007
	2.70	22.1.2007
2007-08	10.92	14.01.08
	82.00	15.02.08
	47.95	26.02.08
	133.98	18.03.08
	13.13	26.03.08
	35.01	29.03.08
2008-09	There was no delay in release of funds from SPO to DPO after the receipt of funds from Central and State Government	

2.5.3 Transfer of funds to sub-district units (BRC, CRC, VEC/ Schools) suffers from delays and has been commented by the CAs in the audit report on accounts of the SSA UP for the year ended 31st March 2008. They have specifically commented upon the improvements required in transfer of funds through banks and on the channel of communication, regarding such funds transfers, between DPO/ DIETs and sub-district level units. They have rightly commented that improvements in these areas will strengthen the fund management and control mechanism and avoid blocking of funds in the pipeline.

2.5.4 Large amount was lying unspent with DPOs, Bareilly and Gorakhpur (test checked) as shown below:

DPO , Gorakhpur			(Rs in lakh)
Year	Total Fund Available	Expenditure	Balance
2006-07	4685.75	3569.69	1116.06 *
2007-08	4296.12	3825.05	471.07
DPO, Bareilly			
2006-07	5351.38	5033.31	318.07
2007-08	3510.26	3058.63	451.63

*Out of Rs.1116.06 lakh, Rs. 67.66 lakh were returned to SPO on 31st March 2007.

The status of unspent balance evidently shows either mismanagement in spending funds or over budgeting.

The above investments have to be viewed in the light of following shortcomings and weaknesses in the financial management under the scheme:

- (i) The funds released to various implementing agencies and organisations were being treated as final expenditure pending receipt of Utilization Certificates (UCs)/ expenditure accounts/ statements though not actually incurred. The registers for watching Utilisation Certificates/expenditure accounts were found either not maintained or improperly maintained. The UCs received at District Project Office, Bareilly and Gorakhpur were not found supported by duly independently checked expense vouchers in schools/ other organisations/ NGOs. Simple certificates stating that the funds received by them were actually spent for the purpose for which these were released were being received and expenditure were being admitted. Obviously such plain certificates do not stand the test of authenticity of expenditure.
- (ii) Huge amount released to DPOs and other functionaries were lying unadjusted over the years for want of UCs.

(Rs. in lakh)

Year	Total fund Received/ Available	Utilization Certificate furnished	Utilization Certificate pending
2006-07	302536.00	282913.00	19624.00
2007-08	332038.50	295362.50	36676.00

- (iii) Para 72 of the MFM&P provides maintenance of advance register in the prescribed format to incorporate all payments released to district and sub-district levels. These releases were to be classified initially as advances and adjusted subsequently on receipt of statement of expenditure/ Utilization Certificates in the State Implementation Society (SIS). Advances not adjusted were to be shown as advance in the books of accounts.

It was noticed that the funds released from SPO to DPO and from DPOs to sub-district level were not accounted for as advance and not maintained in the advance register. Therefore, Utilization Certificates/ statements of expenditure against such advances was, thus, not shown against respective items of release of funds as prescribed. Due to non maintenance of Advance Register either at SPO or DPO level, the position of amount of advances remaining unsettled beyond the prescribed time schedule was not ascertainable. The above status evidently disclosed inadequate control of expenditure and supervision on activities under taken or were to be taken by the DPOs.

Following amount advance to the organizations/ authorities were awaiting adjustment as on 31st March 2008

(Rs. in lakh)

Sl. No	Name of Institutions/ Departments	Year	Year	Balance as on 31.03.2008
		2006-07	2007-08	
1	Director of Basic Education	133.61	9.81	33.80
2	Director Literacy and Alternative Education	66.04	51.51	70.00
3	SIEMAT, Allahabad	149.50	--	120.11
4	SCERT, UP, Lucknow	987.50	(-99.64)	66.33
5	State Vikalang Kalyan	183.69	82.54	15.16
6	Mahila Samakhya (NPEGEL)	324.51	188.12	99.86

Reasons for non-adjustment of the huge balance amounts were not on record.

- (iv) Transfer of Funds for Salary of Teachers

The salary of teachers under SSA is being paid through Financial Controller, Director of Education (Basic), UP, Allahabad and expenditure on this account is debited to State budget (Basic Education). The amounts of teachers' salary to be paid to SSA teachers was transferred on estimation basis to the Financial Controller.

Details are given below:

(Rs. in lakh)

Year	Amount transferred
2006-07	44720.12
2007-08	104770.76
2008-09 (as of 1 st March 2009)	130132.56

No reimbursement claims were received from the Financial Controller in support of actual payments of salaries to the teachers working under SSA to ascertain the excess/ saving against transferred amount.

CHAPTER-3

MAINTENANCE OF ACCOUNTS RECORDS

3.1 Para 50 of MFM&P envisages proper maintenance of accounts and other relevant records. Our study of maintenance of records at SPO/ DPO/ School levels disclosed unsatisfactory state of affairs regarding maintenance of these records as detailed below:

Sl. No	Particulars of Records	Maintenance of Records		
		At SPO level	At DPO level	At School level
1	Cash Book	Maintained improperly	Maintained improperly	Maintained improperly
2	Cheques Register	Maintained	Maintained	Not maintained
3.	Counter foils of Chqueue Books	Maintained	Maintained	Not maintained
4	Bank Reconciliation Statement	Done only at the end of the financial year	Only monthly	Not done
5	Maintenance of Vouchers	Maintained properly	Maintained improperly	Maintained improperly
6	Asset Register	Maintained	Not maintained	Not maintained
7	Register of Works	Not maintained	Not maintained	Maintained improperly in most of the schools
8	Annul Accounts	Maintained	Maintained	Not Maintained
9	Inspection Register	--	Not maintained	Not Maintained
10	Utilisation Certificate	Submitted without checking of expenditure vouchers and related documents	Submitted without checking of expenditure vouchers and related documents	Submitted without checking of expenditure vouchers and related documents

Cash books, the most important primary record, were found improperly maintained at all levels. Entries towards each transaction had not been authenticated by the DDO. Most of the vouchers had not been stamped paid and cancelled under the dated signature of the DDO.

Register of assets created out of Government fund and lands, building, toilets, hand-pumps, etc. owned by the schools was not found maintained in the schools visited by the team. Periodical physical verification of these assets was not found conducted. In view of this, possibility of encroachment on these assets could not be ruled out.

Inspection Register for recording dates of visits, findings of the officers at State District, BRC levels, etc. was found not maintained barring in two schools visited by the team. Inspection report of Officers and other functionaries/ JEs visiting the schools were not on records for taking follow-up action by higher authorities.

3.2 We did not find the register of assets being maintained at any level in the format given in the Manual. The annual statement of accounts for the year ended 31st March 2008 also does not depict abstract of the register of assets appended to it as prescribed in the Manual.

3.3 ANNUAL ACCOUNTS

Para 101.3 of MFM&P provides that SPD is to cause the Annual Accounts of the Society to be prepared immediately after the close of the financial year appending a schedule of fixed assets held by the society at the end of the financial year and after the approval by the Executive Committee (EC) should have the accounts audited annually by a firm of Chartered Accountants (CA) appointed with the approval of Executive Committee by April every year. The CA should make available the audit report by 30th September. The audit report along with its observations was to be submitted to the State Government within 15 days of receipt thereof. The State Government with its comment will forward the same to GOI within 9 months of the close of the financial year. The audited accounts of the Society and the auditors report thereon was to be placed before the General Council at its Annual General Meeting.

Audit of the annual accounts for the year 2005-06, 2006-07 and 2007-08 was conducted by Chartered Accountants, M/s Dhawan & Madan, M/s Umesh K. Agarwal and Company, M/s Satish Arora and Company and M/s Anjali and Associates. The main account of the Society was consolidated by M/s Dhawan and Madan. These firms were appointed by the Executive Committee after inviting tenders from the Chartered Accountants Firms. Though the names of CAs were not called for from CAG's office, these CAs were reportedly in the list of CAG's. For the year 2008-09, the appointment of the CA was under process in consultation with Comptroller and Auditor General of India/ Ministry.

The position showing the engagement of Chartered Accountants, submission of auditors report, approval of audited accounts by EC, approval of annual report by GC and submission of annual report and audited accounts to GOI was as given below:

	Due Date	2006-07	2007-08
1. Date of appointment of Chartered Accountants	April	07.09.2007	20.08.2008
2. Date of submission of Auditors Report	September	30.11.2007	20.11.2008
3. Date of approval by EC	November	04.03.2008	Not done upto January 2009
4. Date of submission to Parishad (GC)	No meeting of the GC were held		
5. Date of dispatch of Annual Report to GOI	1 st December every year	30.11.2007 *	20.11.2008 *

*without the approval of Audit Report by EC.

It would be clear from above that there were delays at each stage during the year 2006-07 and 2007-08.

From the report of the CA for the year 2007-08, it is seen that they did not review the records of BRC, CRC, schools/ VECs as required vide (K) of ToR (Annex XVI of the Manual). It is likely that they did not visit these institutions.

CHAPTER-4

GRANTS

4.1 TEACHERS' GRANT

Teachers' grant was given to all the teachers in Primary and Upper Primary schools at the rate of Rs.500 per annum per teacher actually in position to purchase low cost teaching aids. Funds available and expenditure incurred during 2006-09 (upto December 2008) on above intervention (on items such as subject-wise teaching and learning materials, glasses, beakers, tubes, flasks etc.) was as under:

(Rs. in lakh)

Year	SPO		DPO Gorakhpur.		DPO Bareilly	
	Funds Available	Expenditure	Funds Available	Expenditure	Funds Available	Expenditure
2006-07	1992.88	1921.61	47.19	40.86	30.44	33.08
2007-08	2079.00	1899.32	39.87	43.05	33.63	43.90
2008-09 (Upto December 2008)	1964.15	788.13	47.14	NIL	47.67	31.73

Field visits disclosed that the teachers' grants were mostly being received in the last quarter/ fag end of the year as such the amount could not apparently be used for impart of teachings through latest teachings aids during almost all the academic session. All the teachers were found to have purchased identical materials and had not recorded these in the Stock Register. The teachers, students villagers, etc. opined that the grant needed to be clubbed for purchase of latest teaching aids (subject-wise) as being utilized by other schools such as Navodaya Vidyalaya, Kendriya Vidyalaya and other reknowned public schools.

4.2 SCHOOL GRANT

Under SSA, School grant was given at the rate of Rs.5000 per year per Primary School and Rs.7,000 per year per Upper Primary Schools for replacement of non-functional school equipment and for other recurring cost such as consumables, etc. The funds for Upper Primary School included items for science laboratories, computer education requirements, etc. The amount was to be spent only by VEC with transparency in utilization.

The funds available and expenditure incurred during 2006-09 (upto December 2009) under the above intervention was as under:

(Rs. in lakh)

Year	SPO Expenditure		DPO Gorakhpur		DPO Bareilly	
	Funds Available	Expenditure	Funds Available	Expenditure	Funds Available	Expenditure
2006-07	2580.16	2563.20	47.00	46.82	45.74	48.06
2007-08	2644.92	2569.66	49.74	48.46	50.16	51.24
2008-09 (upto December 2008)	7891.60*	7615.23	158.98	146.89	147.75	146.79

*During 2006-08 the school grant was Rs.2000 per school (PS and UPS) per annum which was increased to Rs.5000 fro P.S. and Rs.7000 for UPS per school per annum.

Interaction with the headmaster, teachers, members of VEC and local people disclosed that the amount of grant made was inadequate. With the amount given no qualitative replacement of non-functional school equipment could be done. Stock Registers for recording details of the equipment replaced were not maintained.

4.3 MAINTENANCE GRANT TO SCHOOLS

Maintenance grant was provided at the rate of Rs.5,000 per year per school having three classrooms and Rs.10,000 per year per school having more than three classrooms housed in their own building subject to the condition that the overall eligibility for the district could be Rs.7,500 per school. Headmaster's room and office room would not count as a classroom for this purpose.

The fund available and expenditure incurred under the intervention during 2006-09 was as under:

Year	SPO		DPO Gorakhpur		DPO Bareilly	
	Fund made available	Expenditure	Fund made available	Expenditure	Fund made available	Expenditure
2006-07	5793.53	5748.29	106.04	116.20	100.64	104.21
2007-08	6283.19	6115.85	122.50	120.85	120.30	120.20
2008-09 (upto 12.8.2008)	10065.00	8732.90	202.88	169.11	185.85	158.49

(Rs. in lakh)

Stock register for recording details of materials purchased and utilization thereof along with acknowledgments of the person to whom materials issued were not on record in the schools visited by us.

4.4 MAJOR REPAIRS OF SCHOOL BUILDINGS

Funds for major repairs towards school building are given proportionately to the State based on number of schools. Each district could propose upto a maximum of five per cent of the existing schools to be covered under major repairs in a particular year. Major repairs works were to form part of the District Annual Work Plan and Budget. Technical supervisions on worksites, were to be ensured during the repairs work. A pre-repair and a post repair photograph of the building were needed to be maintained.

In the State there were reportedly 3054 Schools in dilapidated conditions as of March 2008 requiring urgent major repairs. No funds towards this component was reportedly provided under SSA during 2006-08 as the fund for the major repair work in schools were reportedly funded by State Government out of State Budget.

CHAPTER-5

TRAINING

5.1 TEACHERS' TRAINING

The SSA contemplates training to in service teachers as well as to newly recruited teachers through series of training programmes, workshops and seminars at State, District, Block and cluster levels. The plan of in service teacher training under SSA reckon the child centered teaching learning processes, field realities, its resources and constraints and changes that could be effected through training covering the subject contents and the pedagogy (teaching methodology).

The types of training comprised 20 days in-service training for all teachers at BRC level, 60 days for untrained teachers to acquire professional qualification and 30 days to newly recruited teachers. Under SSA, the unit cost of training of teachers was raised from Rs.70 to Rs.100 per teacher per day at block and district level.

Following in-service training programmes were also planned:

- (i) Computer aided learning in collaboration with Microsoft
- (ii) Subject-wise contents based training
- (iii) District based training
- (iv) Training for remedial teaching

Year-wise changes in subject contents and in the pedagogy were asked for but were not provided.

Year-wise approved outlay and expenditure during 2006-09 (upto December 2008) under this component was as under:

(Rs. in lakh)

Year	Approved Outlay	Amount released	Expenditure	Balance
2006-07	5876.60	5876.60	2992.10	2884.50
2007-08	5383.36	5383.36	3552.90	1830.46
2008-09 (upto December 2008)	3278.12	2260.41	1484.57	-----

The contemplated 20 days training to in service teachers was not provided instead it was reportedly provided in the range of 10-12 days per in-service teacher.

Funds for imparting training to teachers were grossly underutilized. However, as indicated in table below, the targets for training of in-service teachers were stated to be achieved in all the three years beginning 2006-07:

(Rs. in lakh)

Year	No. of teachers	Target for Training	Achievements
2006-07	268448	311124	311124
2007-08	259347	304697	304697
2008-09	262712	287036	287036

These figures need some explanation from the project officers in view of significant shortfall in financial targets. Our analysis disclosed following shortcomings/weaknesses:

- (i) The training was found to be repetitive and continued to be given to the same in service teacher year after year resulting in avoidable expenditure on holding of training programme. Interactions with teacher during field visits confirmed this status.
- (ii) The details of year-wise changes/ alterations in the subject contents and pedagogy and consequential changes in training modules were not furnished. Interaction with functionaries revealed that recently some changes were made in 2008-09. Thus, stereotype training continued to be imparted year after year.
- (iii) Post training monitoring mechanism, if any, evolved and followed were not furnished. The outcomes from the teacher training including positive changes in the classroom practices were also not ascertained.

5.2 RESEARCH EVALUATION AND MONITORING

State Project Office commissioned ten technical and research studies. The approved outlay toward Research evaluation and monitoring and funds utilized during 2006-09 (upto December 2008) was as under:

(Rs. in lakh)

Year	Approved Funds	Funds Utilized	Balance
2006-07	1868.88	316.47	1552.41
2007-08	1970.57	363.25	1607.32
2008-09 (upto December 2008)	1303.93	402.52	901.41
	5143.38	1082.24	4061.14

The details of reports of research studies, their findings and the manner of utilisation there of were called for but were not given. During 2008-09, further ten topics were identified for research/ evaluation. The State Institute of Education Management and Training (SIEMAT), Allahabad had floated advertisement to invite proposals from Institutes/ Researchers.

In the absence of the Study Reports and follow up actions, the Study Team was not able to appraise the findings and follow up of these reports.

CHAPTER-6

PROCUREMENT

6.1 Under SSA, the State Governments were empowered to procure assets, materials, equipments, text books, computers, etc. as per the existing procedures/ rules prescribed by them. The manual on management and procedures/ rules had, however, laid down methodology for procurement such as bulking of requirements, preparation of annual procurement plan, method of procurement, invitation of tenders, etc. The State Project Office had not formulated any specific procedure for the purchase of materials, assets and had followed the purchase procedure contained in the manual. The procurement in the State was being done through the District Programme Officers, schools, VECs, etc. The SPO issues specific instructions for procurement of individual items within the frame work of the manual. For procurement of TLM, TLE, Uniform and School bags, VECs were authorized to effect purchases.

The salient findings relating to procurement of text books, computers, etc. are discussed in succeeding paragraphs.

6.2 PROCUREMENT AND DISTRIBUTIONS OF TEXT BOOKS/ WORK BOOKS

SSA norms provide for distributions of free text books to all childrens at primary level within an upper ceiling of Rs.150 per child per annum and Rs.250 per child per annum at upper primary levels, subject to the condition that the State Government should continue to fund free distribution of text books being currently provided from State plan. These books were to be distributed by 7th July in respect of children at primary level and by 8th July in respect of children at upper primary level.

The printing of the text books were being done by State Government through Pathya Pustak Adikari. The contract for printing job and fixation of rate of printing was being done by the Pathya Pustak Adikari. The said officer issued contract for supply of books to district officer at f.o.r. rate. The payments against distribution of books were being made by DPO to the earmarked printers. The concerned files were, however, not furnished. The State Government has prescribed the kind and quality of paper to be used cover, outer and inner pages.

The year-wise outlay and expenditures on procurement and distribution of free text book at the State level during 2006-09 was as under:

(Rs. in lakh)

Year	Approved Outlay	Expenditures	Unutilized Finds
2006-07	11033.02	9489.93	1543.09
2007-08	11699.65	1050.46	1649.19
2008-09 (upto December 2008)	11939.76	9056.02	2883.68

The appraisal of record at district and school levels revealed following shortcomings:

- (i) During 2007-08 against target of 16707987 text books for distributions, only 15917262 text books were issued leaving a balance of 790625 text books un distributed thereby showing an inflated and unplanned demand by the districts.
- (ii) Field visits disclosed that the books were distributed very late and in few cases it continued up to September. This adversely impacted the studies of the students. It would be pertinent to point out that the books were to be given to the students prior to summer vacations to enable them to glance the contents of books during this period at their residence.
- (iii) The Director of Printing and Stationery, Allahabad, under which various State Government Presses function, was neither placed with any order for printing nor "No Objection Certificate", showing their inability to take up the job, was obtained. It will not be out of place to point out that State Government Press at Lucknow was reportedly having adequate capacity and capability/ infrastructure/ latest printing machines. A slight improvement in management of these facilities would have enabled the State Government to have all printing job done through these Government Press which would have enabled these Presses to run at their full installed capacity and to maintain the quality of books. There are reportedly four Government Presses in the State.

Work books were not found distributed in the schools visited by the study team.

6.3 PROCUREMENT AND UTILISATION OF COMPUTERS

There are three options available for computer:

- (a) Procurement at departmental level
- (b) Purchase through UPDESCO, UPEC, NICKSEE
- (c) Authorizing District Magistrate of the concerned District for effecting purchase

Under the above options purchase committee were to be formed and quotations were to be obtained.

Branded computers were to be procured from original equipment manufacturer but can also be purchased from their authorized dealers.

The rules emphasized that full transparency in tender procedure was to be followed.

The SPD has authorized, DPOs to procure computers from various sources as per procedure specified above. The DPOs were ascertaining the requirements on the basis of number of upper primary schools and procuring the computers after obtaining quotations.

Under Innovative activities of SSA scheme, the following funds were released during 2006-09.

(Rs. in lakh)

Year	Approved Funds	Expenditure
2006-07	4550.00	898.18
2007-08	3500.00	2380.58
2008-09 (till December 2008)	3846.29	594.46

As per instructions (March 2008) of SPO computers were to be supplied to 12 Upper Primary Schools in each district after reckoning space, safety provisions and supply of electricity in the school. In all 840 computers along with accessories were ordered to be supplied at the rate of 12 computers in each district against which 552 computers were reportedly purchased by the DPOs at the rate decided by the SPO on the basis of open tender.

In Gorakhpur district, computers were purchased in March 2008 from local authorized suppliers of M/s HCL on the DGS&D rates after obtaining quotations from three firm. The actual supply was made on 15th May 2008

Field visits in Gorakhpur and Bareilly revealed that almost all the computers were lying uninstalled for want of space, power connections and trained instructors for imparting training to the teachers/ students. This indicates the haste with which the computers were procured without creating necessary infrastructure. The non-use of these computers may with the passage of time result in deterioration of the computers.

CHAPTER-7

CIVIL WORKS

7.1 Civil works included construction of new schools, additional classrooms, boundary walls, toilets, reconstruction of schools, drinking water facilities, electrification in school and BRC/ NPRC construction.

The details of funds made available for civil works and amount utilized during 2006-07 to 2008-09 were as under:

Year	Approved outlay	Expenditure	Balance
2006-07	150514.43	145488.46	5025.97
2007-08	88496.49	86535.39	1961.10
2008-09 (December 2008)	75667.25	69754.91	5912.34

7.1.1 The physical progress under each civil work during 2006-09 was as under:

Name of Component	Year	Sanctioned	Completed	in progress
New Primary School Buildings	2006-07	2970	2955	15
	2007-08	813	808	5
	2008-09	3033	364	2669
Upper Primary School Buildings	2006-07	4000	3974	26
	2007-08	5510	5255	255
	2008-09	4398	354	4044
Additional Classrooms	2006-07	82117	82018	99
	2007-08	31535	31198	337
	2008-09	17310	5466	11844
Toilets	2006-07	--	--	--
	2007-08	--	--	--
	2008-09	1210	385	825

7.2 TECHNICAL SUPERVISION

With a view to removing/ rectifying the deficiencies of new schools/ additional classrooms and other school facilities, the programme of civil works for construction of new school buildings, additional classrooms, toilets and boundary walls, etc. at a cost of Rs.314678.17 lakh was taken up under SSA scheme during the years 2006-09. The funds required for construction were released by SPO to DPO and DPO to Village Education Committee (VEC). As the VECs did not have requisite technical knowledge and as there was no regular arrangement for supervision of civil works at DPO level also, an ad-hoc arrangement, in consultation with the Department of Rural Engineering Services of State Government was made at SPO level to engage Jr. Engineer (JE) of RES for supervision of civil works. JEs were to be paid honorarium for the services rendered by them at prescribed rates. There was gross inadequacy in technical supervision of civil works as it was physically not possible for a JE to supervise all civil works under his jurisdiction along with his own departmental works. At SPO level, the post of Executive Engineer, having technical and expertise qualification, for providing direction and administration at civil works remained vacant upto January 2009. The post of Coordinator (civil works) for each of the 70 districts of the State was created in June 2006. In Gorakhpur district the post of

Coordinator (Civil Works) remained vacant upto February 2007 and again from December 2008. During scrutiny of records at VECs/ BRCs level at Bareilly and Gorakhpur districts, it was noticed that initial records showing quantity of materials purchased and used, quantity and quality of work done with measurements, muster rolls of labourers engaged (in prescribed form) and dates of supervision of work by the JE were not maintained. Completion reports in most of the cases, wherever it was shown, were not signed by the JE as required. Handing and taking over of the civil works after completion was also not done. Thus, on the basis of records in test checked districts visited, our assessment is that the civil works were not executed as per prescribed norms.

Interaction with villagers, VEC members, teachers, etc. during visits disclosed minimal/ lack of community participation in execution of all civil works. In some of schools visited, the teachers told that headmaster and VEC Secretary/ Gram Panchayat Pradhan were supervising the construction works. The details of amount received and activity-wise expenditure were also not found displayed on the boards at schools. Third party evaluation of all civil works was reportedly done in 2007-08 but report relating thereto were not made available to us.

7.3 The other salient features noticed during field visits in execution of civil works and the construction of additional classrooms in Gorakhpur district were as under:

- (i) At Upper Primary School, Tabuwabad (Pipraich Block, Gorakhpur) two additional classrooms constructed during 2007-08 at a cost of Rs.2.80 lakh were reportedly lying vacant as the same were not required reckoning enrolment of only 122 students.
- (ii) At Primary School, Khajani (Gorakhpur) against sanction of four additional classrooms, only 2 big rooms were constructed which was against the provisions of SSA scheme.
- (iii) For sanction of additional classrooms during 2008-09 at Jungle Kauria (8 UPS) and Shahjanwa (3 UPS) block in Gorakhpur district the number of enrolled student was shown inflated probably to justify the construction of additional classrooms. These cases were illustrative and not exhaustive.

Records relating to construction of additional classrooms at Bareilly district were not made available for scrutiny.

CHAPTER-8

EDUCATION GUARANTEE SCHEME AND ALTERNATIVE AND INNOVATIVE EDUCATION (EGS/AIE)

8.1 EGS/ AIE were conceived as part of strategies for providing education to out of school children of the age group 6-14 years, who had either never gone to school or were dropouts including unserved habitations. Out of School children could belong to remote school-less habitations, migrating family, could be working children, street children, deprived children in urban slums, bonded child labourers, children of sex workers, girls belonging to the Minority community, girls involved in domestic, chores or sibling care, children who are engaged in cattle grazing, etc. The scheme provides cent per cent access to children of remote areas, leftout hamlets through EGS/ AIE Centres. Residential and Non-Residential Bridge Course so as to enable them to join regular education by enrolment to suitable classes at Primary and Upper Primary level.

Table below gives a picture of utilization of funds under EGS/AIE during 2006-09:

Year	Approved Outlay	Expenditure	%age Shortfall
2006-07	8202.73	2332.47	28.44
2007-08	10056.93	4101.70	40.70
2008-09 (Upto December 2008)	7876.37	2680.64	34.00

(Rs. in lakh)

The physical achievements against setting up of EGS/ AIE Centres and number of out of children during 2006-09 was as under:

Year	Target for setting up EGS/AIE Nos.	Achievements		Number of Children identified & enrolled	No. of children stream lined	
		Nos.	%age		Nos.	%age achieved
2006-07	18640	13490	72.37	442940	122465	27.65
2007-08	10880	8262	75.94	474049	172782	36.47
2008-09	11744	Not made available				

Following observations are made:

- (i) There was a shortfall in utilisation of funds ranging between 28.44 and 40.70 per cent of the outlays mainly due to the following reasons:
 - Mainstreaming of children into the formal schools according to their learning achievement levels
 - Non-receipt of consent by the Madarsa/ Mishwa Society
 - Many of the AIE Centres started after the surveys
 - AIE Centres opened at brick kiln were in operation for only 5 months
- (ii) Although around 75 per cent achievement was shown in setting up of EGS/ AIE Centres only 122465 and 172782 children, against identified and enrolled 442940 and 474079 children in such centres during 2006-07 and 2007-08, respectively could be inducted into regular schools.

CHAPTER-9

BLOCK RESOURCE CENTRE (BRC) AND CLUSTER RESOURCE CENTRE (CRC)

9.1 Under the SSA Scheme, the Block/ Cluster Resource Centre served as a professional support agency to provide facility for decentralized training and teacher support activity to strengthen quality education. BRC Coordinator (BRC), assisted by two Assistant Coordinators, manage BRC and provided assistance to teachers in terms of school visits, demonstration and feed back, TLM preparation, discussion of specific problems at monthly meetings, etc. Similarly, the CRC was the nodal point of educational/ academic and extra curricular activities in the cluster area. At CRC, a Coordinator (CRC) of the level of Primary School Head Teacher, having training aptitude and professional development abilities, manages mobilization and motivation of the village community and training of VECs in school mapping and micro planning. As above activities constitute base plan for grass root approach for community participation in universalisation of elementary education as well as quality education – the main objective of SSA scheme, more responsibility rests with the BRC/ NPRC Coordinators in achieving success of the scheme.

BRC/ CRC (Coordinator) prepare Annual Work Plan for academic monitoring and support to school in their respective areas and organizes monthly meetings for head teachers/ teachers at block and cluster levels.

The expenditure incurred by the BRC/ CRC against approved outlay during 2006-09 (upto December 2008) was as under:

(Rs. in lakh)

Year Particular	2006-07		2007-08		2008-09		Total
	BRC	CRC	BRC	CRC	BRC	CRC	
Approved Outlay	958.70	838.09	951.77	830.19	1044.64	970.42	5593.81
Expenditure Incurred	325.48	420.12	205.78	449.20	770.48	742.98	2914.04
Balance	633.22	417.97	745.99	380.99	274.16	227.44	2679.77
%age utilised	33.95	50.13	21.62	54.10	73.75	76.56	47.91

From the above details following shortcomings/ weaknesses were noticed:

- (i) The above statement disclosed that out of approved outlay of Rs.5,593.81 lakh under the activity during 2006-09 only Rs.2,914.04 lakh could be utilized (47.91 per cent of the total outlay). This reflected the inflated demand against the component in the Annual Work Plan & Budget resulting in avoidable retention of 52.09 per cent of the outlay.
- (ii) It was also observed that there was gradual increase in utilization of funds from 21.62 per cent to 73.75 per cent by BRC and from 50.13 per cent to 76.56 per cent by CRC during 2006-09. The increase in expenditure during 2008-09 (upto December 2008) over the expenditure of earlier year was abnormal and needed to be looked into.
- (iii) During the field visits and interactions with students, parents, teachers and examination of maintenance of accounts and other records, it was observed that accounts and other records were improperly maintained. Additionally as already brought out training was deficient and the contribution of BRC in

guidance to teachers and schools, participation of parents and mobilization of community was not very great.

- (iv) The BRC/ CRC coordinators in Bareilly and Gorakhpur districts were neither recording findings of their inspection in the “Inspection Register” maintained at school nor were submitting their written Inspection Reports/ notes to higher authorities for follow up actions/ remedial measures/ mid course corrections.
- (v) Since BRCs and CRCs are core units in SSA framework there is urgent need to revamp the working of the BRCs/ CRCs.

CHAPTER-10

WORKING OF SSA COMPONENTS

10.1.1 NATIONAL PROGRAMME OF EDUCATION FOR GIRLS AT ELEMENTARY LEVEL (NPEGEL)

The Government of India formulated National Programme of Education for Girls at Elementary Level as an additional and important support education of under privileged/ disadvantaged girls. The main objectives of the Programme are to:

- Develop and promote facilities to provide access and enhance participation of girls;
- Facilitate retention of girls;
- Improve the relevant and quality of education through various interventions;
- Facilitate an empowering educational process for girls.

Scope of the programme, inter-alia, included:

- Educationally Backward Blocks (EBB) with female literacy below national average and gender gap above national average.
- Block with atleast 5 per cent SC/ ST population and SC/ ST female literacy rate below 10 per cent.
- Notified urban schemes.

Components of NPEGEL were:

- One model cluster school for each cluster 5-10 villages.
- Existing school in areas with density of SC/ ST, OBC and minority girls.
- Accessibility to all schools in the cluster to enable utilization of all facilities.

Model cluster schools selected during 2003-04 to February 2009 under NPEGEL were as under:

Year	Numbers	Remarks
2003-04	746	
2004-05	8392	Cumulative
2005-06	8413	-do-
2006-07	7287	-do-
2007-08	7245	-do-
2008-09	7245	-do-

The number of NPEGEL model clusters were initially selected on the 1991 Census but during 2006-07 the number went down due to selection on the basis of Census 2001.

Under the programme, interventions, inter-alia, include organizing Mela, Seminar, Workshop, library establishment, construction of multipurpose class rooms, additional incentive to primary and upper primary girls, such as school uniforms to primary girls and school bags to upper primary girls; provision of remedial teaching award to

schools, gender sensitisation, teacher's training, community mobilization, comprising Meen Mela, puppet show and Mahila Diwas.

10.1.2 Financial Progress

Year-wise approved outlay and expenditure under the programme during 2006-09 was as under:

(Rs. in lakh)

	2006-07	2007-08	2008-09 (upto December 2008)
Approved outlay	23852.00	15354.00	14463.94
Expenditure	16371.27	12566.90	8620.82
Balance	7480.73	2787.10	5843.12

Physical progress under the programme component-wise was as under:

Component	Achievements upto December 2008
1. Mela, Seminar, Workshop	935 Melas, Seminars and Workshops organized.
2. Library establishment	7949 Libraries established
3. Child friendly elements	Not available but bicycles to girls have been provided to Upper Primary Schools in cluster and four sets of swings were established in each model cluster school.
4. Construction of Multipurpose class-rooms	7729 Additional Class rooms were sanctioned of which 7702 had been constructed and rest were in progress.
5. Additional incentive to Primary and Upper Primary girls	<ul style="list-style-type: none"> ▪ In 2008-09 uniforms were provided to 63.52 lakh Primary Girls as against 130.45 lakh girls (as of December 2008), school bags to 8.65 lakh Upper Primary Girls against 1.06 lakh girls targeted (as of December 2008). The shortfall in meeting the targets is significant depriving the remaining girls of contemplated assistance under the programme. The reasons for short distribution neither were on record nor were intimated. ▪ To develop mobility skills and self confidence in girls, 10 cycles were provided to each cluster schools covering UP schools and five cycles were to be provided in UP schools. The cycles were purchased through VEC as per codal provision for procurement and approved specification. ▪ The cycles were used in the school campus by the girls.
6. Remedial Teaching	To improve achievement level in irregular girls having low achievement in Maths, Science and English, 3 months Remedial Teaching was organized in 1765 model cluster schools for Science and Math and 698 for English. 46042 girls benefited in Science and Math subjects and 16929 girls in English.
7. Award to Schools	Award at the rate of Rs.5000 per school was provided to 6028 schools in 2007-08 for purchase of musical instruments such as drums, harmonium, etc.

Component	Achievements upto December 2008
8. Mahila Samakhya	In 14 blocks of 13 districts, Mahila Samakhya was implementing NPEGEL.
9. Gender Sensitization	257 Master Trainers were trained and 5424 Teachers were provided Gender Sensitization Training.
10. Community Mobilization	34315 villages were covered by Meena Manch/ Puppet shows. 6904 Meena Melas were organised and 49046 out of school girls were identified during Melas, of which, 23975 girls were main streamed. 7631 Mahila Divas were organised in which 46081 women and girls participated.

Field visits to 2 selected DPOs and schools disclosed following points:

- Rs.74.81 crore, Rs.27.87 crore and Rs.58.43 crore were lying unspent during 2006-07, 2007-08 and 2008-09 respectively under the Scheme reportedly due to late receipt of fund. Interviews with officials at SPO, revealed that under utilization of funds was due to the failure of the office(s) to spend the funds as per the scheme norms. Sewing machines were reportedly provided to 7139 model cluster schools under recurring grants as of January 2008. The manner in which sewing learning was provided and record of stitched cloths out of raw material, if supplied, were not shown. The scheme was, thus, implemented in a lackadaisical manner.

There is also a need to provide vocational training in a phased manner to girl students of Upper Primary School, particularly girls of class VIII. It is also suggested that these girls need be deployed for stitching the school uniforms being provided under SSA (NPEGEL) and thereby helping the girls to generate income thereby becoming self-supportive in future.

10.2 KASTURBA GANDHI BALIKA VIDYALAYA (KGBV) SCHEME

The Government of India launched KGBV Scheme in August 2004 for setting up of residential schools for girls belonging pre-dominantly to the SC/ ST/ OBC and minorities in educationally backward and difficult areas. The scheme ran as a separate scheme till 31st March 2007 and thereafter merged with SSA Scheme as a separate component.

The Scheme was applicable in the educationally backward blocks where the female literacy was below the national average (46.13 per cent – Census 2001) and gender gap in literacy was more than the national average (21.59 per cent – Census 2001). Among these blocks schools were to be setup in areas with:

- Concentration of tribal population and SC, OBC and minority population with low female literacy and number of girls out of School.
- Areas with a large number of small scattered habitations that do not qualify for a school.
- From 1st April 2008, some more educationally Backward Blocks with rural female literacy below 30 per cent were covered.

- 54 town/ cities having minority concentration with female literacy rate below the national average (53.67 per cent – Census 2001) were covered under the Scheme.

Under the Scheme, residential schools were to be setup at a place where minimum of 50 girls of the above categories were available to study in the school at the elementary level. The norm for financing the setting up of three Models* of school was fixed at Rs.76.26 lakh (Model-I), Rs.58.43 lakh (Model-II) and Rs.48.73 (Model-III) respectively.

The Scheme was being implemented by the State Government through Mahila Samakhya (MS) Society, District Level Committee and NGOs. Funds under the Scheme were released as per SSA pattern. The monitoring and evaluation at the State and district level was to be under taken by Mahila Samakhya State Recourse Centre and Committee created for the National Programme for Education of Girls at the Elementary Level in SSA Society. The State Society was to open a separate saving bank account for operating the funds of KGBV. State Government was to release its matching share to the State SSA Society.

Upto 2008-09, 454 KGBVs have been sanctioned, of which, 17 were in minority dominated areas. 430 KGBVs [Model-I-418 and Model-II-12] were reportedly operational with enrollment of 26552 girls (SC-10626, ST-347, OBC-9270, BPL-2631, Minority-2407 and others 1271) and running in rental/ own buildings. The KGBVs were being run by:

(Nos.)	
District Level Committees	317
NGOs	80
Mahila Samakhya	33
Total	430

The details of funds available and utilization thereof under the Scheme during 2006-08 were as under:

Year	Opening Balance		Funds Received during the Years			Total	Expenditure	Closing Balance
	As on	Amount	GOI	GOUP	Other receipts			
	2006-07	1.4.06	610.37	5258.43	1216.56			
2007-08	1.4.07	5629.54	4541.00	3311.39	147.28	13629.21	3193.86	10435.35

The huge shortfall in expenditure has to be viewed in the light of following short comings/ weaknesses:

- Against the contemplated maximum number of girls (100 for Model-I and 50 for Model II) per KGBV, the total requirement of girls for enrollment works out to 42400 in 430 school (418 x 100 for Model-I + 12 x 50 for Model-II) where as only 26552 girls were enrolled. Reckoning the norms fixed for enrollment, there was a shortfall of 15848 girls thereby resulting in excessive administrative cost including

* Model-I – Schools with hostel for 100 girls
 Model-II – Schools with hostel for 50 girls
 Model-III – Only hostel attached to existing school

maintenance charges of schools, under utilization of manpower, non fulfillment of objectives, etc.

- (ii) Rs.10435.35 lakh were lying unutilized at the close of financial year 2007-08 mainly due to not taking up of construction work of building of 337 KGBVs. The construction of KGBVs was tardy across the State against sanctioned 454 KGBVs only 21 KGBVs were reportedly completed. Of the rest, buildings of 96 KGBVs were at different stages of construction and construction of buildings of 337 KGBVs were yet to start. Due to non availability of buildings of KGBVs the District Project Officers resorted to taking buildings on rent. This involved payment of significant amount of rent on the hired buildings. The exact amount of rent paid since inception of Scheme were called for (December 2008) but the information was not received till the completion of study.
- (iii) Field visit to KGBV Khorabar in Gorakhpur district running in a hired building disclosed that the building did not have adequate capacity to accommodate 100 girls. Some of the rooms were found very small and were located in basement. The toilets as well as the bathrooms and drinking water facilities were grossly inadequate. The details of rent paid were not furnished. Further, against 100 girls reportedly enrolled, only 25 girls were found present as per attendance register (15th January 2009). The details in attendance register further disclosed average presence between 50 and 69 girls on different dates during 2008-09. The funds, however, were continued to be released on the basis of enrollment of contemplated 100 number of girls, suggesting excess release of funds in respect of 50-31 girls during the year.
- (iv) In Bareilly district, field visit to KGBVs run by DIET revealed that the four KGBVs were running in urban/ town areas against the norm of setting up KGBVs in difficult/ remote areas. The enrollment of girls in the four KGBVs was found to be 319 against requirement of 400 girls. In terms of the approved teacher pupil ratio 1:40 and minimum requirement of three teachers in Upper Primary Schools, the number of teachers for these KGBVs works out to 12. Against this, 16 regular teachers and 16 temporary teachers were appointed on contract basis with consolidated salary. This was in violation of SSA norms and involved avoidable expenditure.
- (v) The KGBVs at Bhojipura and Bhuta were also found running in the buildings not having proper and adequate accommodation. Number of students enrolled were also found 60 and 25 respectively against the prescribed 100 numbers of students in each Vidyalaya.
- (vi) Interaction with students of KGBVs disclosed low standard of knowledge in girls of class VI. Some students were not able to solve the mathematical problems and read English or Hindi of class II and III level. In reply the functionaries assured to improve the standard of education.

10.3 OUT OF SCHOOL AND INCLUSIVE EDUCATION FOR CHILDREN WITH SPECIAL NEEDS

The SSA Scheme emphasized on universalisation of elementary education by bringing all children of 6-14 years of age group including children with special needs (CWSN) to schools and to impart quality education to them. For the purpose, it contemplated identification of children who had never gone to school or were drop outs, through house hold survey and bring them to schools through Residential and Non-Residential Bridge Courses, Education Grantee Schemes and Alternative Innovative Education Schooling.

As per the year-wise house hold survey, conducted for identification of out of school children and CWSN, the target group identified was as under:

(a) Out of school children

Total number of out of school children

Agency	2006-07	2007-08	2008-09
SPO	442940	474049	301988
DPO Bareilly	Not made available	18884	12208
DPO Gorakhpur	Not made available	10773	5367

(b) Status of Children With Special Needs (CWSN)

Number of CWSN identified through household survey were as under:

Source	2007-08	2008-09
SPO	269562	405135
DPO, Bareilly	5451	6173
DPO, Gorakhpur	6151	7557

Coverage of CWSN under SSA was as under:

Year	Number of CWSN streamlined
2005-07	Not made available
2006-07	251536
2007-08	240377
2008-09	Not made available

Fund utilization for out of school and CWSN

Year wise outlay and expenditure there against together with balances lying unutilized under the above components during 2006-09 (up to December 2008) was as under:

(Rs. in lakh)			
Sl. No. & Particulars	2006-07	2007-08	2008-09
(a) Out of School			
1. AWP&B outlay	8202.73	10056.93	7876.37
2. Expenditure incurred	2332.47	4101.70	2680.64
Balance	5870.26	5955.23	5195.73
% expenditure	28.44	41	34
(b) CWSN			
1. AWP&B outlay	4213.09	4213.21	3185.05
2. Expenditure incurred	2212.47	2647.09	1038.87
Balance	2000.62	1566.12	2146.18
% expenditure	52.51	62.83	32.62

The above status of implementation/ identification as well as fund flow and use may be viewed in the light of following weaknesses and short comings:

- (i) Children with Special Needs were not being identified in totality in single survey with the consultation and dovetailing the efforts of line departments like, social welfare department, etc. which already might have got these details. The abrupt increase of 135573 CWSN identified during the year 2008-09 (difference between the numbers during 2007-08 and 2008-09) cast a doubt and showed weaknesses in identification of CWSN through house hold surveys.
- (ii) Physical progress under both the components "out of school" and "CWSN" showed that the coverage was tardy and not encouraging. Under "out of school" component, the coverage for streaming children to schools against target of 442940, 474076 and 301988 during 2006-07, 2007-08 and 2008-09 respectively the achievement was 122465 and 172782 during respective years (for 2008-09 figures were not made available). Similarly under CWSN against the target of 295200, 269562 and 405135 numbers during the year 2006-07, 2007-08, 2008-09 respectively, the corresponding coverage was 251536, 240377 during respective years (for 2008-09 figures were not made available).

The status as discussed above would show that the activities under the component were carried out in a lackadaisical/ unplanned manner.

CHAPTER-11

SCHOOL VISITS

11.1 PUPIL TEACHER RATIO

The SSA Scheme envisaged provision of one teacher for every 40 pupil in the class with at least two teachers in Primary and three teachers in Upper Primary Schools. A review of the Pupil Teacher Ratio (PTR) for the year 2008-09 revealed the following.

The table below which gives the unit ratio reveals range of students per teacher in both Primary and Upper Primary Schools and the number of districts during 2008-09:

Range of number of students	Number of Districts covered under the range in	
	Primary Schools	Upper Primary Schools
Upto 30	9	37
31 to 40	35	20
41 to 60	23	10
60 to 80	02	01
80 to 100	01	02

The above position reflects that the PTR in respect of both Primary and Upper Primary Schools of the State was much higher than that envisaged in the Programme. The districts with higher PTR required suitable adjustment by redeployment of teachers from the districts having less than the required PTR. The overall PTR as on 31st March 2008 in respect of Primary Schools was 1:53 and in respect of Upper Primary Schools it was 1:44 in the State. Field visits have disclosed the positioning of teachers in excess of sanctioned strength in the school adjacent to the city. The lowest PTR of Primary School was 1:30 at Kanpur Nagar followed by Etawa District 1:30 and in UPS 1:21 at Aruai District. It indicates that in these districts teachers were posted in excess of requirement. The highest PTR of Primary School was 1:91 at Bhadohi district and of UPS 1:79 at Sonbhadra district. Such a wide gap in PTR needs suitable action to maintain ratio of 1:40.

11.2 SCHOOL WITH LOW ENROLMENT OF STUDENTS

In seven and six Blocks in Gorakhpur and Bareilly districts (visited), number of enrolled students were less than 25 in 75 school and in 26 schools, it was negligible.

District	Name of Block	No. of Schools where enrolled student was 25 and below	No. of schools where enrolled students were negligible
Gorakhpur	Jungal Kauria	21	--
	Sahjanwa	11	2
	Pali	07	4
	Kauri Ram	08	2
	Sardar Nagar	01	3
	Brahmapur	06	7
	Piprauli Chapiya	04	--
Bareilly	Ram Nagar	02	--
	Dhamkoda*	07	6
	Majhgawa	01	--
	Meerganj	03	--
	Faridpur	02	2
	Fatehganj	02	--
Total		75	26

*In Thinina Nathwal UPA, Galariya Atahusein and Khima UPA in Dhamkoda Block in Bareilly district were having no student.

11.3 SALIENT FINDINGS OF FIELD VISITS

The study team made field visits to 50 schools of Bareilly and Gorakhpur and made surprise visits to six schools in Lucknow. The following are the salient findings that have commonly emerged during the visits. The objective of the team was to assess the financial management and general working of schools, position regarding transparency in carrying out various activities, peoples' participation in plan formulation, maintenance of accounts records and the status of infrastructure and other facilities. The findings are discussed below:

11.3.1 School building

(i) The buildings in the schools visited were reportedly owned by the school management. However, records of title of land was not forthcoming. Sitting accommodation for accommodating the students as well as Head Master Room was adequate at Bareilly but schools in Gorakhpur district, the students were not having bench, desk and were found sitting on mats. School buildings in Gorakhpur did not have space to display TLM for children and keeping textbooks while in Bareilly a separate room was provided but TLM were not found displayed.

(ii) Boundary wall

Nine* schools in Bareilly and 12** in Gorakhpur were functioning without boundary walls

(iii) Toilets

All the schools visited in Bareilly and Gorakhpur districts were found having toilet facilities for boys and girls separately. The condition of the toilets was, however, poor and these were found not useable/ functional. The Head Masters were advised to make arrangement for cleanliness and usability of toilets to which they generally replied positively.

(iv) Drinking water facility

Adequate drinking water facilities were found to exist in 55 out of 56 schools visited exception being the Primary School, Matiyari Block Jungal Kaudia in Gorakhpur district.

(v) Play grounds

Most of the schools were not having their own play grounds. Non-availability of land was reported to be the reason for not having play grounds.

For ensuring safety of school building, furniture including cash chest, almirah, account records as well as other records, a chowkidar is a pre-requisite. However, in almost all the schools either the chowkidar/ peons were not posted or found present. Arrangements for cleaning of the school building and premises was found grossly inadequate sweeping of premises was reportedly being got done infrequently through engaging some people from the villages.

* Bareilly – UPS-1 Nagaria Sonbarni, 2-Malgaon, 3-Villia, 4-Pindari Abhaichand, 5-Shahgarh, 6-Girdharpur, 7- PS-7, Faiznagar-II, 8- Panari, 9-Adalpur.

** Gorakhpur – UPS-1 Patra; PS-2 Patra I, 3. Jamania, 4. Badghan, 5. Barahuwa, 6. Marchi, 7. Marcha, 8. Bharatpur, 9. Balbuganj, 10. Mahawan Khare-II, 11. Bajaha, 12. Nauwa Bari

(vi) Power Connection/ Electricity

Supply of electricity in all the schools visited by the team was not provided despite electrical wiring and points with ceiling fan fitted were intact. This was attributed by the villages as well as VEC functionaries to non-provision of funds for paying electricity charges.

(vii) Plantation and Greenery was found wanting in almost all the schools visited by the team.

11.2.3 Administrative Infrastructure

There were no support staff for maintenance of accounts in schools and normally Head Masters and some times some teachers reportedly maintaining the records in addition to their normal teaching work.

11.2.4 Status of Maintenance of Records

Accounts record were not maintained properly. Cash book was not found maintained in proper form. Vouchers were not kept in chronological order and were not found stamped "paid and cancelled" duly signed by the paying person after making the payment. The Asset Register for recording assets of the school viz. land, building, hand pump, plantations was not found maintained. Stock book, Work Register, Cheque Register, Correspondence Files etc. were not maintained.

Inspection Register meant for recording the details of visits of various officers, functionaries of State, District and Block levels was not maintained.

11.2.5 The meetings of VEC were infrequent and reportedly held without issue of written notices to all the members for holding such meetings. The members of the VEC other than Secretary and Gram Pradhan were not aware of the funds received and spent as it was not displayed on the Display Board. Core planning team was also not found formed in any VEC.

11.3.6 Other points of interest

(a) In Gorakhpur district under Block Jungal Kaudia, upper primary school (UPS), Meerpur was found closed at school time. Reportedly there were only two students enrolled with one headmaster. Despite this fact the construction of kitchen was in progress.

(b) In four UPS, at Gorakhpur and in six UPS at Bareilly, 201* and 313* students were found enrolled respectively, but no teacher was posted at the school.

*UPS without teachers at Bareilly			* UPS without teachers at Gorakhpur		
Block Faridpur	1. UPS Kapoorpur	21 Students	Block Jungal Kaudia	1. UPS Bhati Tewari	85 students
	2. UPS (Boys) Shivapur	89 Students		2. UPS Dihaura Bujurg	10 students
	3. UPS (Girls) Shivapur	73 Students			
Blok Faridpur- (West)	4. UPS Mararpur	41 Students		3. Tedhawar	09 students
	5. UPS Tursapatti	40 Students	Block Brahmapur	4. Nauwabari	97
	6. UPS Pandari Khalsa	49 Students			
Total		313		Total	201

- (c)(i) In UPS Jamania, Block Bhathat in Gorakhpur against enrolment of only 28 students, eight teachers (seven female and one male teacher) were posted in gross violation of TPR. Similarly in UPS Sanjhai Chargawan Block against enrolment of 38 students, 11 teachers were found posted.
- (ii)(a) In Gorakhpur, PS Naduwa, Gyanpar Block Brahampur against enrolment of 422 students only single teacher was posted.
- (b) Random checking of list of schools, number of students and teachers at Bareilly and Gorakhpur district made available to us revealed following status:
 - (i) Twenty two Primary Schools at Bareilly and seven at Gorakhpur were having students ranging between 87 and 356 enrolled (*Annexure-IV*) but there were only one or two Shiksha Mitra posted in these schools and no trained teacher was posted in these schools.
 - (ii) The Teacher Pupil Ratio (TPR) in 51 UPS at Bareilly was found ranging between 1:05 to 1:30 while in 20 UPSs it ranged between 1:70 to 1:43. This indicates the prescribed norm of 1:40 TPR under SSA Norms (details shown in *Annexure-V*) was not adhered to.

The list of schools furnished by BRC in Gorakhpur and information gathered from CRC Bareilly disclosed that generally teachers were posted in excess of TPR norms at schools adjacent to city while less number of them were posted at schools in remote areas.

The above status of working of schools evidently suggests that there are lot of activities and investments required to be made to make the schools comparable with other developed schools in the adjoining areas and improve the quality of education.

CHAPTER-12

MANAGEMENT COST

12.1 Under the SSA, management cost for implementation/ carrying out various activities was provided at the rate of 6 per cent of the total approved outlay. The expenditure comprised salary of staff of SPO/ DPO, contingencies, hiring of experts at various level with priority in MIS, Community Planning Processes, Civil Works, consumable etc. POL, TA, MIS Cell, etc.

Year-wise approved outlay and expenses there against during years 2006-09 (up to December 2008) was as under:

Year	Approval out lay			Expenditure			Unspent Balance
	SPO	DPO	Total	SPO	DPO	Total	
2006-07	3954.41	4729.84	8684.25	1576.05	3507.24	5083.29	3600.96
2007-08	4190.05	5167.16	9357.21	1061.45	2435.17	3496.62	5860.09
2008-09	2301.05	5131.59	7432.64	508.86	1502.77	2011.63	5421.01

(Rs. in lakh)

The above expenditure has to be viewed in the light of following short comings/ weaknesses:

- (i) Appraisal of records disclosed non-maintenance of break up of management cost (activity-wise).
- (ii) The expenditure towards management of SSA both at SPO and DPO during 2007-08 was far less as compared to the expenditure during of 2006-07 despite inflationary trend. In the year 2006-07 an expenditure of Rs.72.36 lakh representing the expenditure by AD Basic Department was included in the SSA which, tantamount irregular diversion of SSA funds and needs to be refunded to the Government of India.

CHAPTER-13

INSPECTION, INTERNAL CONTROL AND INTERNAL AUDIT

13.1 INSPECTION

Norms for inspection of the schools under SSA and the position of actual inspection carried out during 2006-09 by the authorities in respect of 50 test checked schools of district Bareilly and Gorakhpur were as under:

- (a) The frequency/ number of inspection carried out by the concerned authorities was far below the prescribed norms as was evident from the fact that out of 50 schools, no inspection of 15 Schools were carried out at all during the three years up to 2008-09.
- (b) The officers have only signed attendance registers in token of their visits.
- (c) The inspection notes were not endorsed to the Head Masters of the Schools for taking corrective measures and reporting the compliance.
- (d) No inspection notes of the inspecting authorities were submitted to DPO for watching the follow up actions.

13.2 INTERNAL CONTROL

Internal control is a process effected by the management of implementing agencies 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. Community based monitoring is one of the basic objective of programme which was found lacking. Most of the details informations required to be displayed on the Board, was not found displayed at the schools also.

The expenditure against funds approved in the AWP&B was to be monitored on quarterly basis and the prescribed information were to be sent to GOI immediately after the close of the each quarter, which was also not found being adhered to.

The register detailing amounts advanced to DPOs and other implementing agencies of SSA were not being maintained at SPO/ DPO levels for watching adjustment thereof.

The Finance and Accounts and Civil Works wings remained under staffed.

13.3 INTERNAL AUDIT

Para 100 of the MFM & P provides that SIS should introduce proper Internal Audit System and strengthen internal checks to ensure proper utilization of funds approved under AWP&B. The internal audit of DPOs and sub-district units selected on percentage basis was required to be conducted to cover all district units atleast once in three years. However, the study revealed that the post of Chief Audit Officer remained vacant upto April 2008. The Internal Audit started from November 2006. It was found that 5-6 days were provided for Internal Audit of DPOs and sub-district

units, which is not sufficient for conducting smooth and satisfactory Audit. Thus, the Internal Audit System needs strengthening. The Internal Audit Manual has also not been framed.

The position of Internal Audit of units conducted was given below:

Name of Unit	No. of Unit	Audit Completed (No.)	Period Covered
SPO	1	1	2006-07 to 2007-08
DPO/DIET	70	59	2006-07 to 2007-08
BRC	821	361	2006-07 to 2007-08
NPRC	10412	102	2006-07 to 2007-08
URC	1198	2	2006-07 to 2007-08
VEC	92311	1508	2006-07 to 2007-08
Total	104813	2033	

The report of Internal Auditors had never been placed before Executive Committee though required vide para 100.10 of MFM&P.

The Internal Check System was found not operational and the Headmaster/ Secretary of VEC were found carrying out all civil works, making purchases, making payments, maintaining records, etc. Thus, all the powers and functions were found concentrated in them. Other members of VEC were not found to have been assigned any function.

CHAPTER-14

CONCLUSION AND RECOMMENDATIONS

14.1 CONCLUSION

The appraisal of the implementation of SSA revealed several areas of deficiency in the implementation of SSA in the State. The district and school level plans were not prepared with the involvement of people at the grass root levels. Accounts keeping continued to be sloppy with records keeping particularly bad at BRC/ CRC and VEC/ school levels. Fund flow presented problems specifically from DPOs to below formations, especially VECs/ schools. Internal audit was deficient both in scope and resources. Utilization of funds was not upto the mark, specially if viewed in the context of significant amounts shown as expenditure even though they were yet to be spent. There were schools functioning without teachers and there were schools with teachers much in excess of requirement. A large number of civil works lying incomplete for technical supervision provided was inadequate. Huge advances awaiting adjustment were outstanding against the employees and other organization. Schools were not being inspected by BRCCs/ CRCCs; inspection schedules were not being adhered to. The implementation of KGBV and NPEGEL schemes had left much to be desired.

14.2 RECOMMENDATIONS

14.2.1 Planning

- People at the grass root level in general and the members of VEC in particular should be involved in the planning and implementation of the programme for ensuring transparency in the working of schools.
- The Village Education Committee (VEC) should place the draft annual action plan for the ensuing year and annual accounts of the previous year before the Gram Sabha for their appreciation, deliberations and according approval.
- The guidelines for improving planning and administrative competence at the district level need to be issued.
- Village Education Register need to be maintained.
- Vacancies in critical cadres need to be filled in.

14.2.2 Funding

- Fund flow from districts to VEC/ schools needs streamlining including banking arrangements.
- The release of funds to DPOs and other organizations need to be shown as advances and not treated as final expenditure pending receipt of utilization certificates/ expenditure statements duly supported by independently checked expense vouchers. The utilization certificates without proof of expenditure must not be admitted as expenditure.

- Monthly bank reconciliation of the cash balance as per cash book and that of bank pass books is at present virtually absent at BRC/ CRC/ VEC levels and needs to be enforced.
- Paid vouchers needed to be defaced by drawing parallel lines across the face of the bills after the payment to avoid future misuse thereof.
- Reimbursement of salary of teachers in position under SSA to the Directorate of Elementary education should be made only after actual verification at their level.

14.2.3 Accounts

- BRC/ CRC must impart training in maintenance of basic accounts to the school Headmasters or teachers during their visit to schools.
- Outstanding advances pending for more than a year from employees and others must be settled through a special drive.
- Accounts records including assets and stock registers must be properly maintained at all levels.
- Training of finance and account staff is needed.

14.2.4 Civil Works

- A large number of civil works are awaiting completion for long. Works should be planned in such a way that the civil works taken up in a year are completed within the prescribed time frame.
- Completion certificates in respect of completed works need to be obtained from the person other than the person associated with the execution of works and the assets created must be officially handed over by the executing agencies taken by the competent authorities and recorded in the assets register.
- Works lying incomplete need to be completed expeditiously. Adequate technical infrastructure needed to be provided for supervision of execution of works.
- Material-at-site account register, muster rolls, measurement books need to be invariably maintained.
- Teachers grant need to be clubbed and given to school instead of granting to individual teachers. Procurement of teaching and learning materials must be streamlined after ascertaining the latest teaching aids being used in other schools such as Navodaya, Kendriya Vidyalaya and other recognized and renowned public schools, etc.

14.2.5 Procurement

- Purchase procedures lacked uniform practice between various districts. There is need to streamline the procedure in this regard.
- Guidelines formulated by SPD office for preparation of school development plans, need immediate issue to the field formations for necessary action.
- Procurement needs a detailed scrutiny either by internal audit or by any other competent organization to whom the work can be outsourced.

14.2.6 Text Books

- Text books need to be made available to the students at the commencement of the academic session/ prior to summer vacation to enable the students to go through these books during the vacation at home.
- Printing of text books through private printers need to be resorted to only after obtaining written 'No Objection Certificate' from all the State Government presses/ Director of Printing of the State. This will enable these presses to maximize usage of their installed capacity.

14.2.7 Training

Training of teachers being the most sensitive area needs effective monitoring. Training to teachers need not be a routine and repetitive. It should be imparted to only untrained teachers unless the change of subject content and pedagogy is involved. Recommendations made by District coordinators study team need a fair implementation.

14.2.8 NPEGEL/ KGBV

Physical progress of civil works needed be closely monitored. Financial management of funds and accounts keeping in NPEGEL/ KGBV was found deficient and needs immediate attention.

14.2.9 Monitoring

Effective monitoring of implementation of the SSA and evaluation of impact/ outcomes from the investment made under various interventions need to be ensured. Monitoring need to be outcome oriented rather than expenditure oriented.

Details of Schools Visited

District: Lucknow

Block	Sl. No	Primary School	Sl. No	Upper Primary School
Kakori	1	Imali Tala	1	Amethia Salempur
	2	Kakori II	2	Kakori (girls)
	3	Durga ganj		
	4	Amethia Salempur		

District-Bareilly

Name of Block	Sl. No	Primary School	Sl. No	Upper Primary School
Alampur	1	Pamari	1	Matgaun
			2	Vallia
Baheri	2	Adalpur	3	Girdharpur
			4	Pindari Abhiyachand
			5	Shahgarh
			6	
			7	
Bhadpura	9	Kyoloria-II	6	Kyoloria
			10	
			11	
Bheeta	12	Faiznagar I		
			13	
Nawabganj	14	Bijauria	7	(Kanya) Nawabganj
			15	
Richcha	16	Richcha I		
			17	
Shergarh	16	Dyelpur	8	Nagaria Sonbari
			17	
Vithari Chainpur	17	Khajuria		

Block	Sl. No	Primary School	Sl. No	Upper Primary School
Bhathat	1	PS Patra Ist	1	UPS Patra
Bhathat	2	PS Zamania	2	UPS Zamania
Chargawan	3	PS Nuruddinchak	3	UPS Maharajganj
Piprauli	4	PS Badgahan	4	UPS Piprauli
			5	--
Pipraich	6	PS Taluabad	5	UPS Taluabad
Jungla Kaudia	7	PS Matiari	6	UPS Balua Sihorava
			8	--
Urua	9	PS Marcha		--
			10	--
Khajani	11	PS Khajani	7	UPS Sarai Tewari
Sardar Nagar	12	PS Bharat Pur		--
			13	--
Kampiar Ganj	14	PS Mahavan Khor -II	8	UPS Mahavan Khor
			15	
Brahmpur	16	PS Nowabari		--
Khorabar	--	--	9	UPS Khorabar

**Position of Staff
State Project Office**

S.No	Name of Post	Sanctioned No	Posts Filled	Post Vacant
1	State Project Director	1	1	--
2	Addl. State Project Director	1	1	--
3	Chief Finance Controller	1	1	--
4	Chief Accounts Officer/ Audit Officer	1	1	--
5	Addl. Project Director	2	2	--
6	Sr. Professionals	9	8	1
7	Chief Accounts Officer	1	1	--
8	Executive Engineer	1	--	1
9	Sr. Finance and Accounts Officer	3	2	1
10	Administrative Officer	2	2	--
11	Professionals	10	8	2
12	Coordinator Distance Education	1	--	1
13	Advisor	8	4	4
14	System Analyst (on contract basis)	1	--	1
15	Computer Programmer	2	2	--
16	Assistant Engineer	2	--	2
17	Assistant Purchase Officer	1	1	--
18	Assistant Finance & Accounts Officer	3	3	--
19	Audit Officer and Asstt. Accounts Officer	4	4*	--
20	Sr. Accountant	2	--	2
21	Sr. Auditor	2	--	2 (as on Dec.08)
22	Computer Operator	6	6	--
23	Office superintendent/ Personal Assistant	2	2	--
24	Accountant	4	2	2
25	Auditor	5	3	2
26	Stenographer	12	12	--
27	Jr. Auditor	2	--	2
28	Sr. Clerk	8	7	1
29	Cashier	1	--	1
30	Jr. Clerk	4	3	1
31	Driver (On contract)	7	7	--
32	Conductor/Watch Man (on contract)	17	10	7
	Total Staff	126	93	33

* The internal Audit wing was setup in the 3rd quarter of 2006-07

- Source-SPO and DPO's Bareilly and Gorakhpur

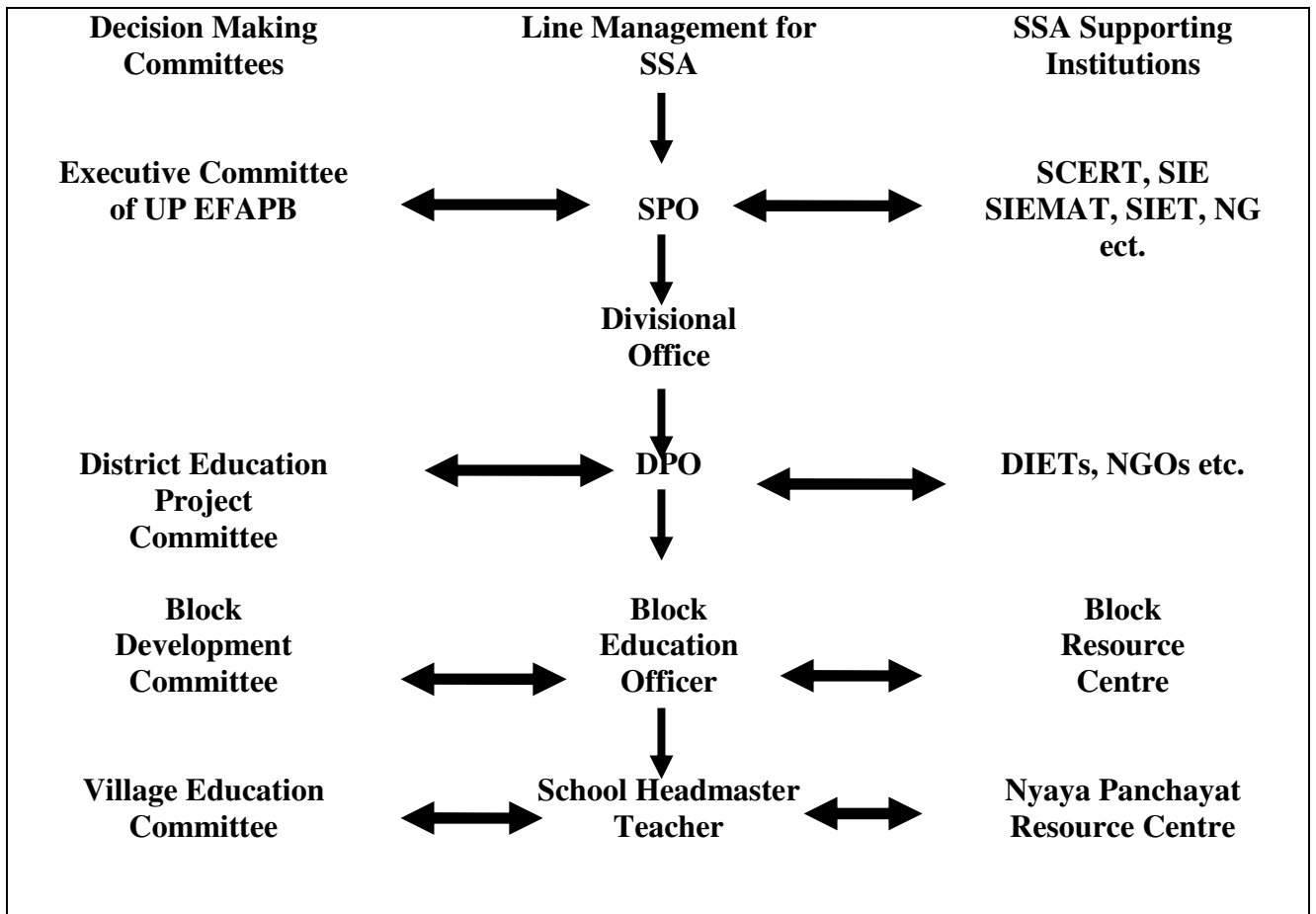
**Position of Staff
District Project Office, Bareilly**

S.No	Name of Post	Sanctioned No	Posts Filled	Post Vacant
1	Basic Shiksha Adhikari/DPO	1	1	--
2	Asstt. Accounts Officer	1	1	--
3	District Coordinator	6	6	--
4	Consultant	--	--	--
5	Accountnt	1	--	1
6	Assistant Accountant	1	--	1
7	EMIS incharge	1	1	--
8	Computer operator	1	1	--
9	Stenographer	1	--	1
10	Clerk/Typist	1	1	--
11	Peon	1	1	--
12	Driver	1	1	--
13	BRC Coordinator	15	15	--
14	ABC Coordinator	15	15	--
15	CRC Coordinator	1	1	--
16	Any other officer/official	--	--	--
17	NPRC Coordinator	144	144	--
	Total	191	188	03

District Project Office - Gorakhpur

S.No	Name of Post	Sanctioned	Posts filled	Posts Vacant
1	Basic Shiksha Adhikari/ District Project Officer	01	01	NIL
2	Asstt. Accounts Officer	01	01	--
3	District Co-ordinator	06	04	02
4	Consultant	--	--	--
5	Accountant	2	--	2
6	Asstt. Accountant	1	--	1
7	EMIS Incharge	1	1	--
8	Computer Operator	1	1	--
9	Stenographer	1	1	--
10	Clerk Typist	1	--	1
11	Peon	3	--	3
12	Driver	1	--	1
13	BRC Co-ordinator	19	19	--
14	ABRC Co-ordinator	19	19	--
15	NPRC/CRC Co-ordinator	191	191	--
	Total	248	238	10

MANAGEMENT IN SSA



Primary schools run by Shiksha Mitra only

(A) DPO Bareilly

Sl. No.	Name of primary school	Block	Total no. of students	No. of Shiksha Mitra
1	Sindra Nabadia	Bhadpura	106	2
2	Palapur	Bhadpura	153	2
3	Satranpati	Bhadpura	143	2
4	Umaikkerra	Baheri	242	2
5	Wakapur	Baheri	141	2
6	Ranlial II	Baheri	171	2
7	Bhainpur	Baheri	150	2
8	Lahsoii	Baheri	322	2
9	Malgaon	Alampur	356	2
10	Sendha	Alampur	269	2
11	Gagepura	Bhuta	248	2
12	Gularia	Bhuta	132	2
13	Dhanpur	Bhuta	150	2
14	Anadpur	Damkhoda	110	1
15	Mansoorganj	Fatehganj West	241	2
16	Shahi I	Fatehganj West	185	2
17	Bfarinabipur	Fatehganj West	150	2
18	Suhkli	Fatehganj West	241	2
19	Khungale	Fatehganj West	124	2
20	Vanhepura	Fatehganj West	152	2
21	Jalim Nagla	Fatehganj West	186	2
22	Pandri Khalsa	Fatehganj West	108	2

(B) DPO Gorakhpur

Sl. No.	Name of Primary School	Block	No. of students	No. of Shiksha Mitra
1	Jalar	JK	207	2
2	Jagdishpur II	JK	107	2
3	Netwar Pandey	JK	198	2
4	Rajabani	JK	124	1
5	Kanapar	JK	87	2
6	Bharohiya	JK	151	2
7	Majhouna	JK	133	1

List of irrational Teacher Pupil Ratio at UPSs at Bareilly District

(A) UPSs having less TPR

Sl. No.	Name of UPSs	Block	Total No. of students enrolled	No. of Teachers posted	Teacher Pupil ratio Norm prescribed 1:40
1	Agras I	Fatehganj(W)	146	7	1:21
2	Madhli	Fatehganj(W)	83	5	1:17
3	Kharseni	Fatehganj(W)	55	8	1:07
4	Fatehganj	Fatehganj(W)	137	7	1:20
5	Kurtra	Fatehganj(W)	82	7	1:12
6	Dhantiya	Fatehganj(W)	178	8	1:22
7	Valakotha	Fatehganj(W)	206	9	1:23
8	Rukampur Madlopur	Fatehganj(W)	93	8	1:12
9	Merapur	Fatehganj(W)	52	4	1:14
10	Abhayrajpur	Fatehganj(W)	16	3	1:05
11	Shahi	Fatehganj(W)	58	3	1:20
12	Khirka	Fatehganj(W)	102	6	1:17
13	Titiyepur	Fatehganj(W)	119	8	1:15
14	Khada	Faridpur	24	2	1:12
15	Nivdiya	Faridpur	83	3	1:28
16	Sarkda	Faridpur	114	5	1:23
17	Zed	Faridpur	120	5	1:24
18	Aruangabad	Faridpur	105	5	1:21
19	Nawda Wilsandi	Faridpur	86	3	1:29
20	Pandera	Faridpur	47	3	1:16
21	Nandgaon	Kyara	103	5	1:20
22	Chanchata	Kyara	110	9	1:12
23	Umarsiya	Kyara	151	8	1:15
24	Warinagla	Kyara	133	7	1:19
25	Etauwan Sukhdeipur	Kyara	166	8	1:20
26	Kargena	Kyara	163	11	1:14
27	Kareli	Kyara	280	13	1:21
28	Jogither	Kyara	150	8	1:18
29	Raundhi	Kyara	32	5	1:6
30	Lakhimpur	Baheri	11	2	1:5
31	Alampur	Alampur	100	4	1:25
32	Majhera	Alampur	74	4	1:18
33	Malgaon	Alampur	96	4	1:24
34	Trikaimia	Alampur	42	2	1:21
35	Sardarnagar	Alampur	178	7	1:25
36	Himmatpur	Alampur	81	4	1:20
37	Basasirka	Maghgawan	91	3	1:30
38	Khailam	Maghgawan	62	3	1:20
39	Rajpura	Bhuta	39	2	1:20
40	Bahadurpur Karor	Bhuta	106	5	1:21
41	Abhaiyapur	Damkhoda	88	3	1:29
42	Dhakia	Damkhoda	82	4	1:20
43	Saijana	Meerganj	102	4	1:25
44	Sindhauri	Meerganj	73	3	1:23
45	Sindhauri (Kanya)	Meerganj	64	4	1:16
46	Saidpur Hathnas	Bareilly city	75	4	1:18
47	Harunagla I	Bareilly city	65	4	1:16
48	Biharipur	Bareilly city	72	5	1:14
49	Koharapeer (kanya)	Bareilly city	58	5	1:11
50	Kanya Kajitola	Bareilly city	79	5	1:16
51	Kanya Khadaua	Bareilly city	45	2	1:22

(B) UPSs having excess TPR

Sl. No.	Name of UPS	Block	Total No. of students enrolled	No. of teachers posted	Teacher Pupil Ratio Norm Prescribed 1:40
1	Beerpur	Alampur	86	1	1:86
2	Sultanpur	Baheri	114	1	1:114
3	Gularia	Bhuta	204	2	1:102
4	Kakra kalan	Bhuta	210	1	1:210
5	Bhadpura	Bhadpura	156	1	1:156
6	Atanga Chainpur	Bhadpura	150	1	1:150
7	Reath	Damkhoda	151	1	1:151
8	Zafasa	Damkhoda	116	1	1:116
9	Dinara	Fatehganj	107	1	1:107
10	Khanpur	Fatehganj	156	2	1:78
11	Pachomi	Faridpur	305	1	1:305
12	Laungpur	Faridpur	312	5	1:62
13	Navadia Dehajbati	Faridpur	120	1	1:120
14	Brahampur Kundan	Faridpur	146	1	1:146
15	Tarakhas	Faridpur	147	1	1:147
16	Bahrauli	Meerganj	277	1	1:277
17	Hurhoori	Meerganj	177	1	1:177
18	Pandare	Nawabganj	116	1	1:116
19	Tyar Jagir	Nawabganj	430	1	1:430
20	Ram Nagar	Ram Nagar	220	2	1:110