

**REPORT**

**ON**

**MONITORING OF THE  
FINANCIAL MANAGEMENT AND  
PROCUREMENT RELATING TO  
SARVA SHIKSHA ABHIYAN IN  
UTTARAKHAND**

**SPONSORED BY**

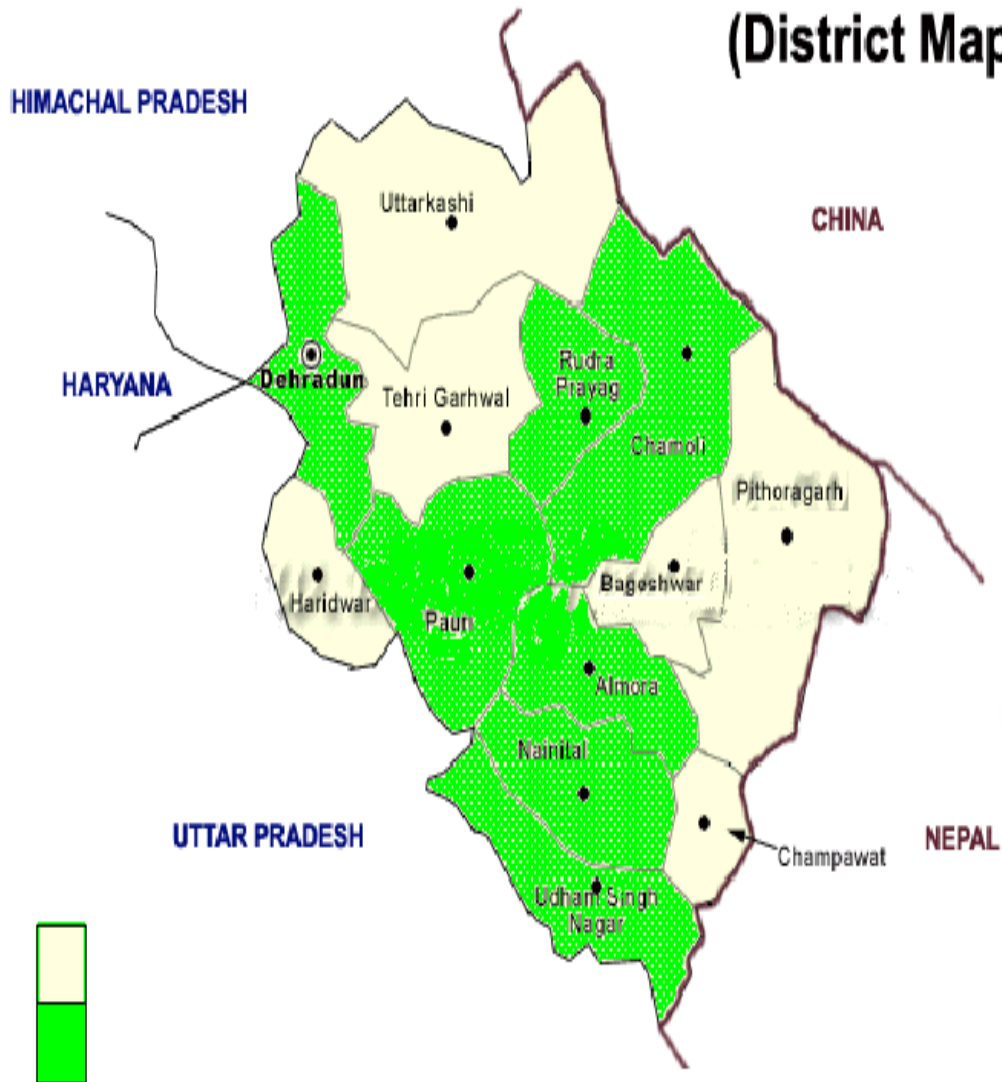
**MINISTRY OF HUMAN RESOURCE DEVELOPMENT  
(DEPTT. OF ELEMENTARY EDUCATION & LITERACY)  
GOVERNMENT OF INDIA**

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

**MARCH 2009**

# MAP OF UTTARAKHAND

## UTTARANCHAL (District Map)



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4. All Coordinator/ Officers and staff of SPO, DPO Chamoli and Udham Singh Nagar

## ABBREVIATION

|        |                                                               |
|--------|---------------------------------------------------------------|
| ABSA   | Assistant Basic Shiksha Adhikari                              |
| AS     | Alternative Schooling                                         |
| AWPB   | Annual work plan & Budget                                     |
| BAS    | Base line Assessment Study                                    |
| BRC    | Block Resource Centre                                         |
| BRG    | Block Resource Group                                          |
| BSA    | Basic Shiksha Adhikari                                        |
| DEPC   | District Education Project Committee                          |
| DIET   | District Institute of Education & Training                    |
| DPEP   | District Primary Education Programme                          |
| DPO    | District Project Office                                       |
| EC     | Executive Committee                                           |
| ECCE   | Early Childhood care & Education                              |
| EFA    | Education For All                                             |
| EGS    | Education Guarantee Scheme                                    |
| EMIS   | Educational Management Information System                     |
| GOI    | Government of India                                           |
| ICDS   | Integrated Child Development Scheme                           |
| MAMTA  | Mother Teacher and Motivator Association                      |
| MAS    | Mid Term Assessment Study                                     |
| MC     | Model Cluster                                                 |
| MHRD   | Ministry of Human Resource Development                        |
| MTA    | Mother Teacher Association                                    |
| NCERT  | National Council of Educational Research & Training           |
| NGO    | Non- Government Organization                                  |
| NIAR   | National Institute of Administrative Research                 |
| NPEGEL | National Programme of Education for Girls in Elementary Level |
| NPRC   | Nayay Panchayat Resource Centre                               |
| PS     | Primary School                                                |
| PTA    | Parent Teacher Association                                    |
| RLEK   | Rural Litigation & Entitlement Kendra                         |
| SCERT  | State Council Of Educational Research and Training            |
| SIEMAT | State Institute of Educational Management and Training        |
| SPD    | State Project Director                                        |
| SPO    | State Project office                                          |
| SRC    | State Resource Center                                         |
| SRG    | State Resource Group                                          |
| SSA    | Sarva Shiksha Abhiyan                                         |
| TLM    | Teaching Learning Material                                    |
| UKSN   | Uttarakhand Sewa Nidhi                                        |
| UNICEF | United Nations Children's Fund                                |
| VEC    | Village Education Committee                                   |
| WMG    | Women Motivator Group                                         |

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## OVERVIEW

Following are the salient findings that have emerge during the study/ appraisal of implementation of Sarva Shiksha Abhiyan (SSA):

1. Against approved outlay of Rs.10401.73 crore and Rs.8894.09 crore released, Rs.8144.79 were spent during 2006-09 (upto December 2008)  
(Para .....)
2. There was heavy unspent balance lying with the SPO.  
(Para .....)
3. A large amount of funds were found released in the last quoted/fag end of the financial year.  
(Para .....)
4. The funds released to various implementing agencies were being treated as final expenditure, though actually not spent.  
(Para .....)
5. Advance Register were not properly maintained at District School levels.  
(Para .....)
6. Salary of teachers under SSA was paid through finance controller, Director of Education (Basic), Uttar Pradesh, Allahabad. The amount of teacher's salary was advanced/ transferred to the finance Controller. No. reimbursement claims were received from him in support of actual payments. During 2006-08, Rs.1484.91 crore were transferred.  
(Para .....)
7. At the district level dedicated District Project Officer for implementation of SSA. The District Basic Shiksha Adhikari was given the change in addition to his existing work.  
(Para .....)
8. The General Council (Parishad) of the State Implementation Society (SIS) did not met during 2006-09 against the contemplated six meetings during the period.  
(Para .....)
9. The periodical meetings of the Executive Committee of the Society also met only four times against the contemplated meetings.  
(Para .....)
10. The meetings of District Education Project Committee and village Education Committee were also infrequent.  
(Para .....)

11. Adequate administrative and technical staff and infrastructure were not provided. (Para .....)
12. The planning of SSA was not bottom top. (Para .....)
13. The approval of Plans was delayed during 2006-09. (Para .....)
14. Accounts Records including Assets Registers were not in properly maintained. (Para .....)
15. Teachers Grants School Grants, Maintenance Grants were reportedly released in the last quarter/ fag end of the year/ almost end of the academic session.

# CHAPTER-1

## INTRODUCTION

**1.1** Uttarakhand was carved out from Uttar Pradesh on 9<sup>th</sup> November 2000. It is mostly characterized by hilly terrain in the central Himalya. It has 13 districts (Dehradun, Pauri, Tehri, Rudraprayag, Uttarkashi, Chamoli, Almora, Nainital, Bageshwar, Champawat, Haridwar, Udham Singh Nagar and Pithoragarh). Excepting Haridwar and Udham Singh Nagar, other districts are predominantly hilly districts. As per 2001 Census, it has a population of 84,79,562 (4316401 males and 4163161 females) and literacy rate was 72.29 per cent (male 84.01 per cent and female 60.26 per cent). There are 7227 Gram Panchayats and 15761 inhabited villages. The Population of the State is as under:

| Sl. No. | Description               | Gender | Census        |               |
|---------|---------------------------|--------|---------------|---------------|
|         |                           |        | 1991          | 2001          |
| 1.      | Population                | Male   | 36.41 lakh    | 43.16 lakh    |
|         |                           | Female | 34.10 lakh    | 41.63 lakh    |
|         |                           | Total  | 70.51 lakh    | 84.79 lakh    |
| 2.      | Density                   |        | 132 per sq km | 159 per sq km |
| 3.      | Sex Ratio (Male : Female) |        | 1000 : 937    | 1000 : 964    |

### Academic Status of the State

Literacy percentage of the state is 72.8 (Male 84.01 & Female 60.26) against all India average of 65.38 (Male 75.85 and Female 54.16) as per census 2001. Nainital had highest rate of literacy i.e. 79.6 per cent (Male 87.39 per cent and Female 70.98 per cent) and the lowest was of Haridwar with 64.06 per cent (Male 70.06 per cent and Female 62.0 per cent).

### 1.2 SARVA SHIKSHA ABHIYAN

The Sarva Shiksha Abhiyan (SSA), a comprehensive and integral programme of Government of India in partnership with the State Government was launched on 01<sup>st</sup> January 2001 to provide useful and relevant education to all children in the age group of 6 to 14 by the year 2010. The programme was launched in Uttarakhand State in 2002-03.

The Ministry of Human Resources Development, Department of School Education and Literacy, New Delhi engaged the Institute of Public Auditors of India (IPAI) to conduct study of implementation of the SSA, NPEGEL and KGBV Scheme in Uttarakhand.

### 1.3 FUNDING NORMS

The funding norm of the programme of Sarva Shiksha Abhiyan was on a sharing basis between the Central and State Government in the ratio of 85:15 in IX Plan and 75:25 in the X Plan and 65 : 35 during XI Plan respectively.



#### **1.4 PROFILE OF THE INSTITUTE OF PUBLIC AUDITORS OF INDIA**

The Institute of Public Auditors of India (IPAI) is a registered society of professionals. 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 aided voluntary organizations and local bodies.
- undertake and conduct studies, workshops, consultancy and research in these disciplines.
- organize, finance and maintain schemes for studies and for conduct of professional examinations for 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 Panchayat Raj Institutions (PRI) and Municipalities and;
- promote the highest standards of professional competence and practices in discipline of auditing, accounting and public finance.

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

#### **1.5 METHODOLOGY ADOPTED IN CONDUCTING OF THE STUDY**

The Study Team comprised four Retired Officers from Indian Audit and Accounts Department and one retired IA&AS officer as Team Leader. The study commenced on 25<sup>th</sup> November 2008. The Team selected Chamoli and Udham Singh Nagar, districts for study. The offices visited for study included –

1. State Project Office, Dehradun.
2. District Project Offices – Chamoli and US Nagar.
3. Block Resource Centre (BRC) – five in Chamoli and four in Udham Singh Nagar districts.
4. Cluster Resource Centre (CRC) – 12 in Chamoli and seven in Udham Singh Nagar districts.
5. 22 Upper Primary School – in Chamoli and 13 in Udham Singh Nagar districts and 30 Primary Schools – in Chamoli and 18 in Udham Singh Nagar districts.
6. KGBV Ghat, Chamoli and Sitarganj in Udham Singh Nagar districts.

**1.6** 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.

### **1.7 TERMS OF REFERENCE**

The Terms of Reference (TOR) for study, as assigned by the Ministry of Human Resource Development, Department of Elementary Education and Literacy, New Delhi, *inter-alia*, included;

- (a) Its financial aspects and such operational aspects as had linkages with financial aspects.
- (b) Financial Management, fund flow and auditing arrangements.
- (c) Monitoring and utilization of funds, release to the State Societies and financing of various activities at the State, district and schools levels during 2006-08.
- (d) Accounting of funds and maintenance of records.
- (e) Timely release of State share by the State Implementation Agency.

### **1.8 RECORD APPRAISED**

No list of records including lists of contracts was produced to the Team in SPO, DPOs, BRCs, CRCs and Schools and as such the study could be based only on whatever records were produced to the Team. Even the replies to the written requests for records were not made available.

The Team appraised basic records maintained by State Project Office, District Project Offices, BRCs, CRCs and Schools and conducted physical verification of sample Civil Works.

The findings of the Study are discussed in the succeeding Chapters.

### **1.9 ORGANIZATIONAL SETUP**

The responsibility for implementation of the programme in Uttarakhand vest with 'Uttarakhand Sabhi Ke Liye Shiksha Parishad', an autonomous Parishad. The Parishad was registered on 16<sup>th</sup> February 2001 to implement all types of educational projects in the State. The 'Parishad' is headed by the Hon'ble Chief Minister as President with the Education Minister as Vice President and Chief Secretary and other officers, teachers and community representative as members. The Executive Committee, headed by Chief Secretary and the Secretary (Education) as Vice President comprised representatives of other Departments / community as members.

For execution of the decisions of the Parishad, the State Project Office, headed by State Project Director, was established in January 2001.

Assistant Basic Shiksha Adhikari and Block Resource Center Coordinators and all the VEC heads and Community Representatives are implementing SSA at Block levels.

Village Education Committee headed Gram Pradhan and Head Masters, Teachers, a few parents of students and Community Representatives, is implementing the SSA at schools.

## **Powers, Functions and Meetings of the Parishad**

The Parishad was to:

- (i). review the implementation of the educational projects and give over all policy guidance and directions for efficient functioning of the Parishad,
- (ii). consider the Balance Sheet and Audited Accounts of the previous year.
- (iii). consider the Annual Report prepared by the Executive Committee.
- (iv). amend the rules of the Parishad with the approval of State and Central Government, etc.

The Parishad was contemplated to meet three times annually. However, the Parishad met only once on 29<sup>th</sup> October 2003. The Annual Accounts and the Balance Sheet of the Parishad upto the year 2006-2007 including NPEGEL and KGBV, duly audited and certified by the Chartered Accountants, had been sent to Central Government in March 2008 without the approved of the Parishad.

Details of meetings of Executive Committee and Finance Committee held during the last 3 years had been as under:-

### **Executive Committee**

| <b>Year</b> | <b>Date of Meeting</b> |
|-------------|------------------------|
| 2006-07     | 22.04.06               |
|             | 3.11.06                |
| 2007-08     | 19.07.07               |
| 2008-09     | 19.06.08               |

### **Finance Committee**

| <b>Year</b> | <b>Date of Meeting</b> |
|-------------|------------------------|
| 2006-07     | 16.05.06               |
|             | 18.10.06               |
| 2007-08     | 25.01.07               |
| 2008-09     | 13.06.08               |

It will be seen that Executive Committee which is required to meet quarterly, was not adhering to the schedule.

The meetings of the District Education Project Committee (DEPC) and District Education Committee (DEC) in Chamoli and Udham Singh Nagar districts were held as under:

### **District Chamoli**

| <b>Year</b> | <b>DEPC</b> | <b>DEC</b> |
|-------------|-------------|------------|
| 2006-07     | 21.03.06    | 05.06.06   |
| 2007-08     | 25.07.07    | 25.06.07   |
| 2008-09     | 11.06.08    | 30.06.08   |

## District US Nagar

| Year    | DEPC     | DEC                |
|---------|----------|--------------------|
| 2006-07 | Nil      | Nil                |
| 2007-08 | 10.04.06 | 10.04.06, 04.06.07 |
| 2008-09 | 06.11.08 | 24.07.08           |

In this connection it was seen that:

1. Minutes of the meetings were not signed by the majority of members although their names appeared in the minutes of the meetings
2. The attendance sheets were also not found signed by the majority of the members.
3. There was no agenda for the ratification of the minutes of the previous meeting in any case.

The BRC, Gairsain (District Chamoli) and BRC Rudrapur, BRC, Khatima, BRC, Kashipur and BRC Sitarganj, did not furnish the minutes of the meetings of the Core Group for review.

## CHAPTER-2

### FUND FLOW

#### 2.1 FUNDING NORMS

The funds of the State Implementation Society mainly comprised:

Grants-in-aid by the Government of India and the State Government and Income from the assets of the State Implementation Society (SIS) including interest, etc.

The expenditure were shared between the Government of India and the State under SSA including NPEGEL and KGBV as under:

(in percentage)

| Year               | SSA                 |       | NPEGEL              |       | KGBV                |       |
|--------------------|---------------------|-------|---------------------|-------|---------------------|-------|
|                    | Government of India | State | Government of India | State | Government of India | State |
| 2001-02            | 85                  | 15    | -                   | -     | -                   | -     |
| 2002-03 to 2006-07 | 75                  | 25    | 75                  | 25    | 75                  | 25    |
| 2007-08 to 2008-09 | 65                  | 35    | 65                  | 35    | 65                  | 35    |

The funds are released after approval of Annual Work Plan and Budget by the Project Approval Board (PAB). Both the Central and State Governments released the funds directly to SIS which in turn released funds to District Project Offices (DPO). The DPO released the funds to BRCs/ CRCs and to VECs.

The State Government was to release its share within 30 days of receipt of the Central Government share. The interest earned on the funds received from Central and State was to be accounted for in the Accounts. It cannot be utilized for any other purpose.

The Government of India was to release funds directly to the State Implementation Society in two instalments in April and September.

The utilization certificate was due only one year after the release of an installment.

All funds were required to be kept in any nationalized or Scheduled Bank.

Separate accounts in respect of NPEGEL and KGBV schemes were required to be maintained in the Banks.

Unspent balances at the end of the year could be carried forward for utilization in the subsequent year with the approval of Competent Authority.

#### 2.2 FUNDS FLOW – SCHEME WISE

Funds released by the Government of India and the State Government and actual expenditure incurred in regard to SSA, NPEGEL and KGBV schemes during 2006-07, 2007-08 and 2008-09 (in progress) were as under:

(Rs. in lakh)

## Details of Funds released by the Govt. of India and the Govt. of Uttarakhand for SSA

| S.N.                 | Particulars                   | 2006-07                         |                 | 2007-08                         |                 | 2008-09                         |                 |
|----------------------|-------------------------------|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|
| 1                    | Approved AWP&B                |                                 | 24469.68        |                                 | 24356.48        |                                 | 27296.45        |
| 1.1                  | PAB Approval Date             |                                 | 08.03.06        |                                 | 28.02.07        |                                 | 27.02.08        |
| <b>Central Share</b> |                               | Date of release of Installments | Amount          | Date of release of Installments | Amount          | Date of release of Installments | Amount          |
| 2                    | <b>1st Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 2.1                  | Funds released by GOI         | 09.05.06                        | 8411.00         | 04.05.07                        | 3500.00         | 02.09.08                        | 52.00           |
| 3                    | <b>2nd Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 3.1                  | Funds released by GOI         | 07.09.06                        | 5000.00         | 10.10.07                        | 1391.10         | 10.10.08                        | 2166.00         |
| 4                    | <b>3rd Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 4.1                  | Funds released by GOI         | 07.09.06                        | 3260.00         | 05.12.07                        | 7857.61         | 11.12.08                        | 9226.83         |
| 5                    | <b>4th Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 5.1                  | Funds released by GOI         |                                 |                 |                                 |                 |                                 |                 |
|                      | <b>Total A</b>                |                                 | <b>16671.00</b> |                                 | <b>12748.71</b> |                                 | <b>11444.83</b> |
| <b>State Share</b>   |                               |                                 |                 |                                 |                 |                                 |                 |
| 6                    | <b>1st Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 6.1                  | Funds released by State Govt. | 04.05.06                        | 3119.04         | 17.07.07                        | 1851.60         | 19.11.08                        | 1194.31         |
| 7                    | <b>2nd Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 7.1                  | Funds released by State Govt. | 14.03.07                        | 1713.38         | 14.08.07                        | 2148.40         | 02.02.09                        | 2700.00         |
| 8                    | <b>3rd Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 8.1                  | Funds released by State Govt. | 30.03.07                        | 497.16          | 23.08.07                        | 720.00          | -                               | -               |
| 9                    | <b>4th Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 9.1                  | Funds released by State Govt. | Date not known                  | 18.16           | 23.08.07                        | 81.00           | -                               | -               |
| 10                   | <b>5th Installment</b>        |                                 |                 |                                 |                 |                                 |                 |
| 9.1                  | Funds released by State Govt. | -                               | -               | 19.03.08                        | 2087.03         | -                               | -               |
|                      | <b>Total B</b>                |                                 | <b>5347.74</b>  |                                 | <b>6888.03</b>  |                                 | <b>3894.31</b>  |
|                      | <b>Grand Total (A+B)</b>      |                                 | <b>22018.74</b> |                                 | <b>19636.74</b> |                                 | <b>15339.14</b> |
|                      | <b>Total Expenditure</b>      |                                 | <b>20208.45</b> |                                 | <b>18308.80</b> |                                 | <b>13678.52</b> |

(Rs. in lakh)

## Summary

| Year    | Approved Work Plan & Budget | Govt. of India share %age | Total Amount of GOI share | Amount Allotted by Govt. of India | Less amount Allotted by GOI | State Govt. Share %age | Total share amount of State | Total amount allotted by state Govt. | Less Amount allotted by State Govt. |
|---------|-----------------------------|---------------------------|---------------------------|-----------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------------|-------------------------------------|
| 1       | 2                           | 3                         | 4                         | 5                                 | 6                           | 7                      | 8                           | 9                                    | 10                                  |
| 2006-07 | 24469.68                    | 75%                       | 18352.26                  | 16671                             | 1681.26                     | 25%                    | 6117.42                     | 5347.74                              | 769.68                              |
| 2007-08 | 24356.48                    | 65%                       | 15831.71                  | 12748.71                          | 3083.00                     | 35%                    | 8524.76                     | 6888.03                              | 1636.73                             |
| 2008-09 | 27296.45                    | 65%                       | 17705.64                  | 11444.83                          | 6260.81                     | 35%                    | 9533.8                      | 3894.31                              | 5639.49                             |

**Details of Funds released by the Govt. of India and the Govt. of Uttaranchal under NPEGEL**

(Rs. In lakhs)

| S.N.                    | Particulars                     | 2006-07      |                                |               |               |               | 2007-08      |                                |               |               |               | 2008-09       |                                |              |               |               |
|-------------------------|---------------------------------|--------------|--------------------------------|---------------|---------------|---------------|--------------|--------------------------------|---------------|---------------|---------------|---------------|--------------------------------|--------------|---------------|---------------|
|                         |                                 | OB           | Date of Release of Installment | Amount        | Other Receipt | Total (1+3+4) | OB           | Date of Release of Installment | Amount        | Other Receipt | Total (1+3+4) | OB            | Date of Release of Installment | Amount       | Other Receipt | Total (1+3+4) |
|                         |                                 | 1            | 2                              | 3             | 4             | 5             | 1            | 2                              | 3             | 4             | 5             | 1             | 2                              | 3            | 4             | 5             |
| 1                       | Approved AWP&B                  |              |                                |               |               | 350.82        |              |                                |               |               | 344.14        |               |                                |              |               | 255.51        |
| 1.1                     | PAB Approval Date               |              |                                |               |               | 08.03.06      |              |                                |               |               | 28.02.07      |               |                                |              |               | 28.02.08      |
|                         |                                 | 45.75        |                                |               |               | 45.75         | 86.65        |                                |               |               | 86.65         | 158.34        |                                |              |               | 158.34        |
| <b>A. Central Share</b> |                                 |              |                                |               |               |               |              |                                |               |               |               |               |                                |              |               |               |
| 2                       | <b>1st Installment</b>          |              |                                |               |               |               |              |                                |               |               |               |               |                                |              |               |               |
| 2.1                     | Funds released by GOI *         |              | 9.05.06                        | 123.00        |               | 123.00        |              | 04.05.07                       | 50.00         |               | 50.00         |               | 11.12.08                       | 58.21        |               | 58.21         |
| 3                       | <b>2nd Installment</b>          |              |                                |               |               | 0.00          |              |                                |               |               | 0.00          |               |                                |              |               | 0.00          |
| 3.1                     | Funds released by GOI           |              | March, 07                      | 140.00        |               | 140.00        |              | 10.10.07                       | 2.59          |               | 2.59          |               |                                |              |               | 0.00          |
| 4                       | <b>3rd Installment</b>          |              |                                |               |               | 0.00          |              |                                |               |               | 0.00          |               |                                |              |               | 0.00          |
| 4.1                     | Funds released by GOI           |              | -                              | -             | -             |               |              | 05.12.07                       | 171.10        |               | 171.10        |               |                                |              |               | 0.00          |
|                         | <b>Total</b>                    | <b>45.75</b> | <b>0</b>                       | <b>263</b>    | <b>0</b>      | <b>308.75</b> | <b>86.75</b> | <b>0</b>                       | <b>223.69</b> | <b>0</b>      | <b>310.34</b> | <b>158.34</b> | <b>0</b>                       | <b>58.21</b> | <b>0</b>      | <b>216.55</b> |
| <b>B. State Share</b>   |                                 |              |                                |               |               |               |              |                                |               |               |               |               |                                |              |               |               |
|                         |                                 |              |                                |               |               | 0.00          |              |                                |               |               | 0.00          |               |                                |              |               | 0.00          |
| 1                       | <b>1st Installment</b>          |              |                                |               |               | 0.00          |              |                                |               |               | 0.00          |               |                                |              |               | 0.00          |
| 1.1                     | Funds released by State Govt.   |              | 4.05.06                        | 40.96         |               | 40.96         |              | 23.08.07                       | 119.91        | 4.13          | 124.04        |               |                                |              |               | 0.00          |
| 2                       | <b>2nd Installment</b>          |              | 14.03.07                       | 46.62         |               | 46.62         |              |                                |               |               | 0.00          |               |                                |              |               | 0.00          |
| 2.1                     | Funds released by State Govt.   |              |                                |               |               | 0.00          |              |                                |               |               | 0.00          |               |                                |              |               | 0.00          |
|                         | <b>Total</b>                    |              |                                | <b>87.58</b>  |               | <b>87.58</b>  |              |                                | <b>119.91</b> |               | <b>124.04</b> |               |                                | <b>0.00</b>  |               | <b>0.00</b>   |
|                         | <b>Total (A+B)</b>              | <b>45.75</b> |                                | <b>350.58</b> |               | <b>396.33</b> | <b>86.75</b> |                                | <b>343.60</b> |               | <b>434.38</b> | <b>158.34</b> |                                | <b>58.21</b> |               | <b>216.55</b> |
|                         | <b>Less Exp during the year</b> |              |                                |               |               | <b>309.68</b> |              |                                |               |               | <b>276.04</b> |               |                                |              |               | <b>129.41</b> |
|                         | <b>Balance</b>                  |              |                                |               |               | <b>86.65</b>  |              |                                |               |               | <b>158.34</b> |               |                                |              |               | <b>87.14</b>  |

**Summary (NPEGEL)**

(Rs. In lakhs)

| Year    | Approved Work Plan & Budget | Govt. of India share %age | Total Amount of GOI share | Amount Allotted by Govt. of India | Less amount Allotted by GOI | State Govt. Share %age | Total share amount of State | Total amount allotted by state Govt. | Less Amount allotted by State Govt. |
|---------|-----------------------------|---------------------------|---------------------------|-----------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------------|-------------------------------------|
| 1       | 2                           | 3                         | 4                         | 5                                 | 6                           | 7                      | 8                           | 9                                    | 10                                  |
| 2006-07 | 350.52                      | 75%                       | 262.89                    | 263.00                            | -                           | 25%                    | 87.63                       | 57.58                                | 0.05                                |
| 2007-08 | 344.14                      | 65%                       | 223.69                    | 223.69                            | -                           | 35%                    | 120.45                      | 119.91                               | 0.53                                |
| 2008-09 | 255.51                      | 65%                       | 166.08                    | 58.21                             | 107.87                      | 35%                    | 89.43                       | Nil                                  | 89.43                               |

(Rs. in lakh)

## Details of Funds released by the Govt. of India and the Govt. of Uttaranchal under KGBV

| S.N.                    | Particulars                   | 2006-07       |                                |                |               |               | 2007-08       |                                |                |               |               |               |                                |
|-------------------------|-------------------------------|---------------|--------------------------------|----------------|---------------|---------------|---------------|--------------------------------|----------------|---------------|---------------|---------------|--------------------------------|
|                         |                               | OB            | Date of Release of Installment | Amount Alloted | Other Receipt | Total (1+3+4) | OB            | Date of Release of Installment | Amount Alloted | Other Receipt | Total (1+3+4) | OB            | Date of Release of Installment |
|                         |                               | 1             | 2                              | 3              | 4             | 5             | 1             | 2                              | 3              | 4             | 5             | 1             | 2                              |
| 1                       | Approved AWP&B                |               |                                |                |               |               |               |                                |                |               | 583.00        |               |                                |
| 1.1                     | PAB Approval Date             |               |                                |                |               | 08.03.06      |               |                                |                |               | 28.02.07      |               |                                |
| <b>A. Central Share</b> |                               |               |                                |                |               |               |               |                                |                |               |               |               |                                |
| 2                       | 1st Installment               | 375           |                                |                |               | 375.00        | 338.41        |                                |                |               | 338.41        | 686.34        |                                |
| 2.1                     | Funds released by GOI *       |               | 16.01.07                       | 63.75          | 12.40         | 76.15         |               | 05.12.07                       | 191.40         | 23.67         | 215.07        |               | 11.12.08                       |
| 3                       | 2nd Installment               |               |                                |                |               | 0.00          |               |                                |                |               | 0.00          |               |                                |
| 3.1                     | Funds released by GOI         |               |                                |                |               | 0.00          |               | 23.03.07                       | 116.25         |               | 116.25        |               |                                |
| 4                       | 3rd Installment               |               |                                |                |               | 0.00          |               |                                |                |               | 0.00          |               |                                |
| 4.1                     | Funds released by GOI         |               |                                |                |               | -             |               |                                |                |               | 0.00          |               |                                |
|                         | <b>Total (A)</b>              | <b>375</b>    | <b>0</b>                       | <b>63.75</b>   | <b>12.4</b>   | <b>451.15</b> | <b>338.41</b> | <b>0</b>                       | <b>307.65</b>  | <b>23.67</b>  | <b>669.73</b> | <b>686.34</b> | <b>0</b>                       |
| <b>B. State Share</b>   |                               |               |                                |                |               |               |               |                                |                |               |               |               |                                |
| 1                       | 1st Installment               |               |                                |                |               | 0.00          |               |                                |                |               | 0.00          |               |                                |
| 1.1                     | Funds released by State Govt. |               | 30.06.07                       | 21.25          |               | 21.25         |               | 23.08.07                       | 38.75          |               | 38.75         |               |                                |
| 2                       | 2nd Installment               |               |                                |                |               | 0.00          |               |                                |                |               | 0.00          |               |                                |
| 2.1                     | Funds released by State Govt. |               |                                |                |               | 0.00          |               | 19.03.08                       | 103.06         |               | 103.06        |               |                                |
|                         | <b>Total (B)</b>              |               |                                | <b>21.25</b>   | <b>0.00</b>   | <b>21.25</b>  |               |                                | <b>141.81</b>  | <b>0.00</b>   | <b>141.81</b> |               |                                |
|                         | <b>Total (A+B)</b>            | <b>375.00</b> |                                | <b>85.00</b>   | <b>12.40</b>  | <b>472.40</b> | <b>338.41</b> |                                | <b>449.46</b>  | <b>23.67</b>  | <b>811.54</b> | <b>686.34</b> |                                |
|                         | Less Exp during the year      |               |                                |                |               | 133.99        |               |                                |                |               | 125.20        |               |                                |
|                         | <b>Balance</b>                |               |                                |                |               | <b>338.41</b> |               |                                |                |               | <b>686.34</b> |               |                                |

## Summary (KGBV)

(Rs. In lakhs)

| Year    | Approved Work Plan & Budget | Govt. of India share %age | Total Amount of GOI share | Amount Allotted by Govt. of India | Less amount Allotted by GOI | State Govt. Share %age | Total share amount of State | Total amount allotted by state Govt. | Less Amount allotted by State Govt. |
|---------|-----------------------------|---------------------------|---------------------------|-----------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------------|-------------------------------------|
| 1       | 2                           | 3                         | 4                         | 5                                 | 6                           | 7                      | 8                           | 9                                    | 10                                  |
| 2006-07 |                             | 75%                       | 0.00                      | 63.75                             | -                           | 25%                    | 245.05                      | -                                    | -                                   |
| 2007-08 | 583.00                      | 65%                       | 378.95                    | 307.65                            | 71.30                       | 35%                    | 204.05                      | -                                    | -                                   |
| 2008-09 | 1031.78                     | 65%                       | 670.66                    | 245.05                            | 425.60                      | 35%                    | 361.12                      | -                                    | -                                   |

The above expenditure has to be viewed in the light of following shortcomings/weaknesses observed.

- Against the prescribed norms for release of funds in two installments (one in April and other in the month of September), the actual release of funds were in three instalments in all the three years by the Central Government while the State Government released in four installments in the year 2006-07, five installments in the year 2007-08 and two installments in 2008-09 (till January 2009).
- There had been short release of funds vis-à-vis approved Budget in all the three years both by the Central and State Governments. The reasons for short release of funds were not made available or on record.
- The norm of release of matching contribution within 30 days of release of funds by the Central Government was not adhered to by the State Government as detailed below:



| Year                 | Date of release of instalment by the Central Government |                 | Date of release of instalment by the State Government |                 |
|----------------------|---------------------------------------------------------|-----------------|-------------------------------------------------------|-----------------|
|                      | Installment No.                                         | Date of release | Installment No.                                       | Date of release |
| 2006-07              | I                                                       | 9.05.06         | I                                                     | 4.05.06         |
|                      | II                                                      | 7.09.06         | II                                                    | 14.03.07        |
|                      | III                                                     | 7.09.06         | III                                                   | 30.03.07        |
|                      | IV                                                      | -               | IV                                                    | - not mentioned |
| 2007-08              | I                                                       | 4.5.07          | I                                                     | 17.07.07        |
|                      | II                                                      | 10.10.07        | II                                                    | 14.08.07        |
|                      | III                                                     | 05.12.07        | III                                                   | 23.08.07        |
|                      | IV                                                      | -               | IV                                                    | 23.08.07        |
|                      | V                                                       | -               | V                                                     | 19.03.08        |
| 2008-09<br>(Jan, 09) | I                                                       | 2.09.08         | I                                                     | 19.11.08        |
|                      | II                                                      | 10.10.08        | II                                                    | 2.02.09         |
|                      | III                                                     | 11.12.08        | III                                                   | -               |
|                      | IV                                                      | -               | IV                                                    | -               |

The Central and State Governments released a large amount of funds at the fag end of the year probably to avoid surrender of funds as detailed below

#### SSA

| Year    |                            | Date of Release | Amount (Rs. in lakh) |
|---------|----------------------------|-----------------|----------------------|
| 2006-07 | State Government           |                 |                      |
|         | 2 <sup>nd</sup> Instalment | 14.03.07        | 1713.38              |
|         | 3 <sup>rd</sup> Instalment | 30.03.07        | 497.16               |
|         | 4 <sup>th</sup> Instalment | March, 07       | 18.16                |
| 2007-08 | 5 <sup>th</sup> Instalment | 19.03.08        | 2087.03              |

#### NPEGEL

|                |                            |            |                   |
|----------------|----------------------------|------------|-------------------|
| <b>2006-07</b> | Central Government         |            | <b>Rs.in lakh</b> |
|                | 2 <sup>nd</sup> Instalment | March 2007 | 140.00            |
|                | State Government           |            |                   |
|                | 2 <sup>nd</sup> Instalment | 14.03.07   | 40.62             |

## **CHAPTER-3**

### **ACCOUNTING**

**3.1** Para 49 of the Manual (MFM&P) provides maintenance of accounts records relating to SSA at the State Implementation Society (SIS) as well as in all District Project Offices BRCs and Schools levels.

The following deficiencies were, however, noticed in the maintenance of Accounts Records at State and Districts levels.

- Paragraph 49 of MFM&P lays down that accounts under SSA at all levels should be maintained as per 'double entry system' based on mercantile system of accounting. The system was not followed by SPO, DPOs and down to VEC level.
- In most of the schools visited by the Team receipts of funds and expenditure were being watched through a simple Register.
- Funds released by District Project Office to VECs were treated as final expenditure though not actually spent.
- The District Project Offices did not furnish utilization certificates against the funds utilized during the financial year.
- There is no system to charge or provide for depreciation. The full value of the asset created were indirectly written off in the Accounts in the same year of creation/ purchase.
- In schools, the grants received for expenses other than Civil Works were shown as consumed in the same year in full under the respective head.
- The main reason for these deficiencies was that all functionaries in SPO and District were on deputation from the State Government Some of them had some knowledge of accounting but of 'Single Entry System' as followed in the State and some of them coming from schools, had no knowledge of maintenance of Accounting Records. The concerned staff including the personnel of VEC and School Teachers were given accounting training about maintenance of books for short periods which was not very effective.

The following deficiencies were noticed in the maintenance of accounting records in Chamoli and US Nagar Districts.

- (i) Paragraph 72 of Manual on Financial Management and Procurements provides that funds released to the Districts and Sub-districts levels should initially be classified as Advances and the same should be indicated as such in the book of Accounts and adjusted on receipt of expenditure statements/ utilization certificates. No such register was, however, maintained in any of the two DPOs and as such exact amount of advances remaining unadjusted was not known.
- (ii) In BRC/ CRC and Schools Asset Register/ Stock Register were not maintained. The distinction between capital items (non-consumable) and consumable items was not known at schools level. These items were recorded in a simple register in seratium without the nature, value and dates of

purchase, etc. In many of the schools, no list of capital items was available. No stock verification was done of capital items.

- (iii) In DPO, Chamoli advances of Rs.7.58 crore were lying un-adjusted (Rs. 2.57 crore outstanding for over one year).
- (iv) Provision of Rs. 15 lakh per year in a district for Early Childhood Care and Education has been made under SSA for freeing girls from sibling care responsibilities leading to their regular attendance in schools. During the Team's visit in DPO, Chamoli, it was noticed that about 79 per cent of the total amount against this head were spent in Dasholi Block only. Other Blocks of Chamoli District were given very meager amount under this head.
- (v) Advances Register for the year 2005-06 and 2006-07 were not maintained. Advance Register in DPO, Rudrapur too was not being maintained.
- (vi) In the district Chamoli, most of the schools were maintaining Cash Books but these were being maintained from the figures obtained from Bank Pass Books on Single Entry System. In some of the schools visited by the Team it was found that Cash Books were not being maintained e.g. in Primary School Simli, Garoth, Saliyana, Kheti Ravigram, Bhavrari Sain, etc.
- (vii) In district US Nagar, in most of the schools, Cash Books, Assets registers were not being maintained and wherever these were maintained, these were not in proper form. Bank Reconciliation statements were not maintained.
- (viii) In SPO, the Cash Book (2007-08) was not being closed on daily basis and there were overwriting/ corrections which were not attested by DDO.

Cheque bearing No. 056640 for Rs.2,22,300 under Education Guarantee Scheme was issued on 13<sup>th</sup> November 2007, The amount was shown having been spent. Subsequently figures were scored out in the cash book although grand total was not corrected. The cash amount continued to appear in excess by Rs.2,22,300.

### 3.2 STAFFING STRUCTURE IN ACCOUNTS SECTION

As per para 83.1 of MFM&P, the following categories of staff of Finance and Accounts and Internal Audit were required to be posted in SPO/ DPO.

(in Numbers)

| Post                                                                        | SPO | DPO |
|-----------------------------------------------------------------------------|-----|-----|
| Finance Controller,                                                         | 1   | -   |
| Finance and Accounts Officer,                                               | 1   | 1   |
| Sr. Accountant, Junior<br>Accountant, Dy. Accountant, Sr.<br>Accounts Clerk | 3   | 2   |
| Cashier                                                                     | 1   | 1   |
| <b>Internal Audit</b>                                                       |     |     |
| Audit Officer                                                               | 1   | -   |
| Sr. Auditor                                                                 | 2   | -   |

The staff posted in the SPO, DPO Chamoli and DPO US Nagar was as under as on 31<sup>st</sup> December 2008.

| Category of Staff             | SPO | DPO Chamoli                                                   | DPO US Nagar                     |
|-------------------------------|-----|---------------------------------------------------------------|----------------------------------|
| Controller of Finance         | 1   | -                                                             | -                                |
| Finance and Accounts officers | 1   | Sr. Accountant,<br>Jr. Accountant, Dy.<br>Accountant, Cashier |                                  |
| AAOs                          | 2   |                                                               | AAO - 1                          |
| Auditors                      | 2   |                                                               | Cahier - / Jr.<br>Accountant - 1 |
| Computer Operator             | 1   |                                                               |                                  |

From the above table it would be evident that there was shortage of Finance and Accounts staff at the district there by adversely affecting the accounting and functioning of Internal Audit Wing at SPO. Most of the officers and staff were taken from different disciplines of the State Government having little or no background in maintaining accounts records. No special training was provided to them in this regard.

In schools, CRCs, BRCs, DPOs and even in SPO, the staff have not been trained for the purpose and as such, the preparation of balance sheet had been left to statutory auditors. Same statutory auditors were drawing the accounts/ balance sheet and also certifying it. This is against the principal of accounting norms.

Advance register is not maintained properly. The funds allotted are considered having been spent. Prior to 2007-08 no outstanding advances were depicted in the Annual Accounts of the SSA. In the year 2007-08, the statutory auditors attempted to draw the figure of outstanding advances from incomplete records of State/ DPOs/ BRCs etc. As per the Annual Accounts of the SSA project for 2007-08, the details of advances as on 31<sup>st</sup> March 2008 were as under:

Details of Outstanding Advances in consolidated Balance Sheet (SSA Project) as on 31<sup>st</sup> March 2007

(in Rupees)

| Sl. No. | Name of DPO      | BRC / CRC / DIET (Training) | BSA Salary          | SPO Activity      | Total               |
|---------|------------------|-----------------------------|---------------------|-------------------|---------------------|
| 1       | DPO Almora       | 20614560.00                 | 84380398.00         | 248000.00         | 105242958.00        |
| 2       | DPO Chamoli      | 11272947.00                 | 23062240.00         | 124000.00         | 34459187.00         |
| 3       | DPO Dehradun     | 16435725.00                 | 60443283.00         | 125000.00         | 77004008.00         |
| 4       | DPO Nainital     | 10060253.00                 | 7835184.00          | 124000.00         | 18019437.00         |
| 5       | DPO Pauri        | 12620221.00                 | 0.00                | 124000.00         | 12744221.00         |
| 6       | DPO Rudraprayag  | 830434.00                   | 0.00                | 0.00              | 830434.00           |
| 7       | DPO US Nagar     | 12411074.00                 | 0.00                | 124000.00         | 12535074.00         |
| 8       | DPO Bageshwar    | 1183010.00                  | 10921878.00         | 0.00              | 12104888.00         |
| 9       | DPO Champawat    | 3519814.00                  | 12792000.00         | 124000.00         | 16435814.00         |
| 10      | DPO Haridwar     | 6670240.00                  | 4802820.00          | 125000.00         | 11598060.00         |
| 11      | DPO Pithoragarh  | 5780219.00                  | 0.00                | 124000.00         | 5904219.00          |
| 12      | DPO Tehri        | 9533027.00                  | 6000929.00          | 204100.00         | 15738056.00         |
| 13      | DPO Uttarkashi   | 4015386.00                  | 3737933.00          | 177400.00         | 7930719.00          |
| 14      | DRC Ratura & BRC | 862394.00                   | 0.00                | 0.00              | 862394.00           |
| Total   |                  | <b>115809304.00</b>         | <b>213976665.00</b> | <b>1623500.00</b> | <b>331409469.00</b> |

Details of outstanding advances as on 31st March, 2008 as reflected in consolidated Balance Sheet SSA Project 31st March 2008:

(in Rupees)

| Sl. No. | Name of DPO     | BRC/ CRC/ DIET (Training) | BSA Salary         | Mahila Samakhya   | Total               |
|---------|-----------------|---------------------------|--------------------|-------------------|---------------------|
| 1       | DPO Almora      | 11875944.00               | 57347520.00        |                   | 69223464.00         |
| 2       | DPO Chamoli     | 9581846.00                | 0.00               | 0.00              | 9581846.00          |
| 3       | DPO Dehradun    | 10142542.00               | 19601594.00        | 0.00              | 29744136.00         |
| 4       | DPO Nainital    | 5585638.00                | 3358162.00         | 0.00              | 8943800.00          |
| 5       | DPO Pauri       | 7806427.00                | 0.00               | 0.00              | 7806427.00          |
| 6       | DPO Rudraprayag | 1291569.00                | 0.00               | 0.00              | 1291569.00          |
| 7       | DPO US Nagar    | 7088312.00                | 0.00               | 0.00              | 7088312.00          |
| 8       | DPO Bageshwar   | 1702460.00                | 0.00               | 0.00              | 1702460.00          |
| 9       | DPO Champawat   | 3848265.00                | 2753064.00         | 0.00              | 6601329.00          |
| 10      | DPO Haridwar    | 3216708.00                | 0.00               | 0.00              | 3216708.00          |
| 11      | DPO Pithoragarh | 1772823.00                | 0.00               | 0.00              | 1772823.00          |
| 12      | DPO Tehri       | 12270167.00               | 0.00               | 0.00              | 12270167.00         |
| 13      | DPO Uttarkashi  | 2272432.00                | 0.00               | 0.00              | 2272432.00          |
| 14      | NPEGEL          | 0.00                      | 0.00               | 1953431.00        | 1953431.00          |
|         | <b>Total</b>    | <b>78455133.00</b>        | <b>83060340.00</b> | <b>1953431.00</b> | <b>163468904.00</b> |

In this connection following observations are made:

- The figure of advances is not comprehensive to the extent of VECs records as VECs are not maintaining any register of advances.
- No year-wise break-up of these outstanding advances was available.
- It cannot be ruled out that part of these advances may have already been utilized.
- The position of outstanding advances in respect of State Project Office, Dehradun as at end of February 2009 were as under:

Details of Outstanding Advances in State Project Office, SSA Dehradun

| Sl. No. | Date of Advance | Cheque No. | Amount of Advance | Purpose of Advance | To whom advance was given |
|---------|-----------------|------------|-------------------|--------------------|---------------------------|
| 2005-06 |                 |            |                   |                    |                           |
| 1       | 27.09.05        | 539588     | 20000.00          | CALP workshop      | Shri Dinesh Mohan Goel    |
| 2       | 15.12.05        | 515282     | 5500.00           | Internal Audit Adv | Not known                 |
| 3       | 18.11.05        | 915959     | 31000.00          | CALP workshop      | Principal DIET            |
| 4       | 18.11.05        | 915963     | 15000.00          | ECCE workshop      | Shri Brij Mohan Rawat     |
| 5       | 16.12.05        | 515283     | 10000.00          | POL Head advance   | Shri Brij Mohan Rawat     |
| 6       | 16.12.05        | 515284     | 20000.00          | LGP workshop       | Shri Brij Mohan Rawat     |
| 7       | 28.12.05        | 515291     | 15000.00          | IED workshop       | Shri Brij Mohan Rawat     |
| 8       | 28.12.05        | 515292     | 1000.00           | KGBV workshop      | Shri Dinesh Mohan Goel    |
| 9       | 29.12.05        | 515296     | 10000.00          | TA advance         | Shri J.S.Pal              |
| 10      | 29.12.05        | 515298     | 10000.00          | TA advance         | Shri Dinesh Mohan Goel    |
| 11      | 23.01.06        | 138055     | 5000.00           | TA advance         | Shri J.N.Sharma           |
| 12      | 23.01.06        | 138056     | 3000.00           | TA advance         | Shri Dinesh Singh Balunee |
| 13      | 23.01.06        | 138057     | 9000.00           | TA advance         | Shri R.P. Dan             |
| 14      | 23.01.06        | 138058     | 30000.00          | Jhabi Trade        | S.B. Joshi                |

| Sl. No. | Date of Advance | Cheque No.   | Amount of Advance | Purpose of Advance        | To whom advance was given |
|---------|-----------------|--------------|-------------------|---------------------------|---------------------------|
| 15      | 23.01.06        | 138059       | 50000.00          | Jhabi Trade               | Balaji Furnituers         |
| 16      | 06.02.06        | 138081       | 35000.00          | GGP Workshop              | Shri Brij Mohan Rawat     |
| 17      | 8.02.06         | 138083       | 13000.00          | DEP                       | Shri Brij Mohan Rawat     |
| 18      | 14.02.06        | 138090       | 25000.00          | Girls Education           | Shri Brij Mohan Rawat     |
| 19      | 14.02.06        | 517757       | 20000.00          | Pedagogy SRG              | Shri Brij Mohan Rawat     |
| 20      | 21.02.06        | 517768       | 20000.00          | Civil work study workshop | Principal DIET            |
|         |                 | <b>Total</b> | <b>347500.00</b>  |                           |                           |

2006-07

|   |          |              |                 |                          |                       |
|---|----------|--------------|-----------------|--------------------------|-----------------------|
| 1 | 10.05.06 | 720905       | 20000.00        | Prog. & Fin Committee *  | Shri Brij Mohan Rawat |
| 2 | 24.05.06 | 720906       | 10000.00        | POL Arrangement *        | Shri Brij Mohan Rawat |
| 3 | 15.06.06 | 720932       | 15000.00        | Distance Education Prog. | Shri Brij Mohan Rawat |
| 4 | 21.03.07 | 724801       | 40000.00        | CALP workshop            | Principal DIET        |
|   |          | <b>Total</b> | <b>85000.00</b> |                          |                       |

Note: \*Out of this Amount, Rs.18429 were adjusted against advance Sl. No. 1 & 2 Shri Brij Mohan Rawat, therefore, outstanding against Shri B.M. Rawat is Rs.30000 – 18429 = 11571.  
Balance outstanding advance for this year 2006-07 is Rs.85000 – 18429 = 66571

**Details of Outstanding Advances in State Project Office, SSA Dehradun 2007-09 as on 28<sup>th</sup> February 2009**

| Sl. No.        | Date of Advance | Cheque No.   | Amount of Advance | Purpose of Advance | To whom advance was given       |
|----------------|-----------------|--------------|-------------------|--------------------|---------------------------------|
| <b>2007-08</b> |                 |              |                   |                    |                                 |
| 1              | 16.05.07        | 55128        | 90000.00          | Pedagogy workshop  | Principal DIET, Almora          |
| 2              | 16.05.07        | 55129        | 90000.00          | Pedagogy workshop  | Principal DIET, Pauri           |
| 3              | 14.06.07        | 55157        | 10000.00          | Pedagogy workshop  | Shri Brij Mohan Rawat           |
| 4              | 14.09.07        | 85962        | 30000.00          | CALP workshop      | Principal DIET                  |
| 5              | 19.12.07        | 56671        | 7000.00           | ECCE               | Not known                       |
| 6              | Not known       | 56673        | 17000.00          | For workshop       | Shri Brij Mohan Rawat           |
| 7              | 01.02.08        | 57347        | 100000.00         | SCERT              | Shri Brij Mohan Rawat           |
|                |                 | <b>Total</b> | <b>344000.00</b>  |                    |                                 |
| <b>2008-09</b> |                 |              |                   |                    |                                 |
| 1              | 28.05.08        | 58306        | 87300.00          | BRC / CRC Adv.     | Shri Brij Mohan Rawat           |
| 2              | 08.09.08        | 405126       | 20000.00          | Pedagogy Study     | Shri Brij Mohan Rawat           |
| 3              | 19.09.08        | 405136       | 150000.00         | TA advance         | DIET Roorkee, Bhimtal, Dehradun |

| Summary      |                   |
|--------------|-------------------|
| 2005-06      | 347500.00         |
| 2006-07      | 66571.00          |
| 2007-08      | 344000.00         |
| 2008-09      | 257300.00         |
| <b>Total</b> | <b>1015371.00</b> |

**Say Rs. 10.15 lakh**

The reasons for non-adjustment of these advances were not made available to the study team.

### **3.3 DELAY IN FINALIZATION OF ACCOUNTS BY STATUTORY AUDITORS**

AS per the provision of paragraph 101 of the Manual on Financial Management and Procurement, the State Government appointed M/s A.K. Kashyap & Co., Chartered Accountants, Dehradun since 2006-07. The Chartered Accountant had delayed submission of the annual accounts and audit reports alongwith the certificate that the amounts were true and fair to the best knowledge to the SPO as under:

| <b>Year</b> | <b>Prescribed date of submission</b> | <b>Actual date of submission</b> |
|-------------|--------------------------------------|----------------------------------|
| 2006-07     | September 2007                       | 11 <sup>th</sup> March 2008      |
| 2007-08     | September 2008                       | 30 <sup>th</sup> December 2008   |

The report for the year 2006-07 was sent to the Government of India. However, the report for the year 2007-08 was pending finalization because of some queries from the Ministry.

The Government of India, Ministry of Human Resource Development, Department of School Education and Literacy, New Delhi vide its D.O. Letter dated 27<sup>th</sup> January 2009 addressed to SPD, Dehradun, highlighted following observations of the auditors on the account for the year 2007-08 as under:

- a. Utilization certificates were generally not produced in respect of total expenditure reported by DPO/ BRCs/ CRCs/ VECs and also all SSA activities are not recorded on Double Entry Method based on Mercantile System of accounting at all levels.
- b. Expenses relating to prior period had been shown as current year expense.
- c. Payments made to BRCs/ CRCs and VECs by DPO are treated as expenditure by debiting them to respective expenditure heads and are reflected as expenditure in the statement of expenditure – irrespective of whether these are spent or left unspent at the year end. This is against the provisions made in para 72.1 & 73 of the Manual of Financial Management and Procurement.
- d. In some cases VEC have not maintained proper books of accounts.
- e. Bank reconciliation statements are generally not prepared/ produced by BRC/ CRC/ VECs.
- f. Physical verification of stock/ assets items have not been done at any time during the year.

The reply to the queries of the Auditors was yet to be given (28<sup>th</sup> February 2009).

## CHAPTER-4

### INTERNAL CONTROL AND INTERNAL AUDIT

**4.1** Rule 96 of the Manual on Financial Management and Procurement provides for internal control, a process effected by the Management to ensure fulfillment of the objectives of the programme namely:

- (a) effectiveness and efficiency of operations,
- (b) reliability of financial and operational reporting, and
- (c) compliance with the provisions of SSA frame work.

The following table indicates the officers/ staff who worked in the Internal Audit Wing after its creation:

| Sl. No. | Post                          | Sanctioned | Man in Position                                                                             |
|---------|-------------------------------|------------|---------------------------------------------------------------------------------------------|
| 1.      | Internal Audit Officer        | One        | Shri. J.N. Sharma (1.11.05 to 8.4.08)<br>Shri J.S. Pal, Finance Officer, w.e.f. 9.04.08     |
| 2.      | Assistant Audit Officer (AAO) | -          | Shri D.P. Uniyal, w.e.f. July 2008<br>Shri D.N. Joshi, w.e.f. December 2008                 |
| 3.      | Sr. Auditors                  | Two        | Shri L.S. Negi<br>Shri Aditya Kaushik<br>(both w.e.f July 2008 appointed on contract basis) |

The post of Internal Audit Officer is manned by re-employed Finance Officer from 9<sup>th</sup> April 2008, who is presently Finance Officer and was looking after Internal Audit as an additional charge. This is an internal arrangement only. From the list of men-in-position in the Internal Audit Wing, it was seen that the Sr. Auditors were employed in 2008-09 only, with no audit background. The AAOs were posted in the wing in the year 2008-09 only and had no past experience in this regard. There was no Internal Audit Wing at District Project Offices and as such the Internal Audit Wing at State Project Office was required to cover the entire organization of the Society.

During the entire period from October 2005 till date January 2009 only 10 units were covered and audited upto 2005-06 and two units were audited during 2006-07. No major points were seen in the Internal Audit Reports.

### 4.2 SETTLEMENT OF REVIEW REPORT OF IPAI

Compliance of the following observations made by the Ministry on the Review Report of IPAI on “Monitoring the Financial aspects relating to Sarva Shiksha Abhiyan in Uttarakhand” issued in 2005 was pending:

| Sl. No. | Details of Para    | Reference para no. of the report | Government observations                                                                                                                                       |
|---------|--------------------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Diversion of funds | 4.3                              | Regarding admissibility of DPEP staff under SSA, MHRD had issued instructions for the same. The State should submit a detailed report on the staffing of SPO. |



| <b>Sl. No.</b> | <b>Details of Para</b>                                                        | <b>Reference para no. of the report</b> | <b>Government observations</b>                                                                                                                            |
|----------------|-------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.             | Non utilization of Rs.1.89 lakh for construction of new building (PS Mawakot) | 7.3.1 (e) 2                             | Change of location for construction of school in Pauri District reflects weak planning process which needs to be improved.                                |
| 3.             | Utilization of Maintenance Grant in Panchayat Bhawan (UPS Maindal)            | 7.3.2 (a) (iv)                          | Building is not owned by Education Department, it is not eligible for Maintenance Grant under SSA norms. Hence amount should be deposited in SSA account. |
| 4.             | Other issues like unutilized bicycle, handing over furniture of BRCs          | 8.8                                     | This requires CA verification and necessary action against defaulting agency / persons.                                                                   |

The replies of SPO on the above paras, was reportedly under process as on February 2009.

## CHAPTER-5

### PROCUREMENT

#### 5.1 COMPUTERS (HARDWARE, SOFTWARE AND ACCESSORIES)

The method of procurement as provided in Chapter IX of the MFM & P in respect of computers is, inter-alia, as follows:

##### 5.1.1 Tendering System

- Limited Tender System – Tenders are to be obtained from the State approved list of vendors.
- Procurement through State Electronic Corporations/ IT Department/ Other State Agencies
- Open Tender System.
- Technical specification should be very clear with reference to the latest technology available in the market.
- Purchase committee should be formed in which an expert from IT Department of the State should be a member.
- An evaluation committee should carry out proper technical and commercial evaluation and a report prepared in this regard.

The list of contracts and agreement register were not provided.

##### 5.1.2 Procurement of Computers

The following table indicates the district-wise total numbers of PS/ UPS who have been provided computers in the 13 districts of Uttarakhand State till the year 2007-08:

| Sl. No. | Districts   | Total no of PS & UPS covered under CALP till 2007-08 | Total No. of computers installed | Total no of computers not working |                                            |               | Total no of trained teachers Male & Female of PS & UPS | Remarks                            |
|---------|-------------|------------------------------------------------------|----------------------------------|-----------------------------------|--------------------------------------------|---------------|--------------------------------------------------------|------------------------------------|
|         |             |                                                      |                                  | Software/ Hardware problems       | Non availability of electricity in schools | Other reasons |                                                        |                                    |
| 1.      | Almora      | 67                                                   | 133                              | 10                                | 11                                         | 2             | 75                                                     | 2 computer theft                   |
| 2.      | Bageshwar   | 103                                                  | 206                              | 28                                | 0                                          | 0             | 98                                                     |                                    |
| 3.      | Chamoli     | 49                                                   | 105                              | 11                                | 1                                          | 0             | 106                                                    |                                    |
| 4.      | Champawat   | 86                                                   | 172                              | 20                                | 14                                         | 2             | 52                                                     | 2 computer theft                   |
| 5.      | Dehradun    | 46                                                   | 109                              | 38                                | 2                                          | 0             | 116                                                    |                                    |
| 6.      | Haridwar    | 111                                                  | 260                              | 33                                | 0                                          | 0             | 128                                                    |                                    |
| 7.      | Nainital    | 65                                                   | 130                              | 5                                 | 0                                          | 12            | 89                                                     | 10 computers not installed 2 theft |
| 8.      | Pithoragarh | 139                                                  | 285                              | 77                                | 4                                          | 0             | 81                                                     |                                    |
| 9.      | Rudraprayag | 49                                                   | 98                               | 4                                 | 0                                          | 2             | 46                                                     | 2 computer theft                   |
| 10.     | Pauri       | 77                                                   | 154                              | 21                                | 2                                          | 0             | 117                                                    |                                    |
| 11.     | Tehri       | 159                                                  | 316                              | 15                                | 18                                         | 2             | 122                                                    | 2 computer theft                   |
| 12.     | US Nagar    | 57                                                   | 114                              | 28                                | 0                                          | 4             | 117                                                    | 4 computer theft                   |
| 13.     | Uttarkashi  | 126                                                  | 252                              | 50                                | 17                                         | 4             | 148                                                    | 2 computer theft                   |
| Total   |             | 1134                                                 | 2334                             | 340                               | 69                                         | 28            | 1295                                                   |                                    |

- (i) Out of 2334 computers procured and installed in 1134 PS / UPS in the State till 2007-08, 437 computers were not functioning for want of Software/ Hardware problems (340 computers), non-availability of power in the schools (69 computers) and for other reasons (10 computers) while 18 computers valuing Rs.6.40 lakh approximately were stolen along with all associated equipment from school premises.
- (ii) In District Bageshwar, Champawat, Pithoragarh, Rudraprayag and Tehri, the trained teachers were much less than the number of schools covered under CALP till 2007-08.
- (iii) In DPO, Chamoli district, against the requirement of 98 Computer in 49 UPS, 105 computers were installed in the nine blocks of the District (2007-08).  
Against the norms of two computers in the year 2003-04, five computers were installed in Girls UPS Ghat, three computers in Girls UPS Pokhri and in 2005-06, three computers in Girls UPS Sidoli. Similarly in the year 2006-07, three computers each were installed in UPS Tafna and in UPS Hermani.
- (iv) 19 computers were lying non-functional for a long period for want of repairs thereby adversely hampering the Computer Aided Learning (CALP) programme. The position of the non-functional computers is indicated below:

| Sl. No.      | Year of purchase/ installed | Name of schools where computer installed | Number of computer installed | Number of computer lying unserviceable as of December 2009 |
|--------------|-----------------------------|------------------------------------------|------------------------------|------------------------------------------------------------|
| 1.           | 2003-04                     | Government Girls UPS Ghat                | 5                            | 3                                                          |
| 2.           | 2003-04                     | Government Girls UPS Gairsain            | 2                            | 1                                                          |
| 3.           | 2003-04                     | Government UPS Gwaldom                   | 2                            | 1                                                          |
| 4.           | 2003-04                     | Government UPS Deval                     | 2                            | 1                                                          |
| 5.           | 2003-04                     | Government UPS Sonala                    | 2                            | 1                                                          |
| 6.           | 2004-05                     | Government Girls UPS Serana              | 2                            | 1                                                          |
| 7.           | 2004-05                     | Government UPS Bhakund                   | 2                            | 1                                                          |
| 8.           | 2004-05                     | UPS Ghandiyal                            | 2                            | 1                                                          |
| 9.           | 2004-05                     | UPS Janvist                              | 2                            | 1                                                          |
| 10.          | 2004-05                     | UPS Devaldhar (Gwar)                     | 2                            | 2                                                          |
| 11.          | 2006-07                     | Government UPS Mokh                      | 2                            | 1                                                          |
| 12.          | 2006-07                     | Government Girls UPS Gauwali             | 2                            | 1                                                          |
| 13.          | 2006-07                     | Government UPS Nagali                    | 2                            | 1                                                          |
| 14.          | 2006-07                     | Government UPS Harmani                   | 2                            | 1                                                          |
| 15.          | 2007-08                     | Government Girls School UPS Mehalchauri  | 2                            | 1                                                          |
| 16.          | 2007-08                     | Government UPS Bamru                     | 2                            | 1                                                          |
| <b>Total</b> |                             |                                          | <b>35</b>                    | <b>19</b>                                                  |

- (v) The DPO, Chamoli placed two supply orders dated 17 March, 2008 on M/s HCL Infosys Ltd., Dehradun for supply of six computers and related equipment for Upper Primary School, Dasholi Block and five for UPS (two Karnprayag Block and three for Pokhri Block) at DGS&D rates and terms and condition for the year 2007-08 valid from 14<sup>th</sup> September 2007 to 30<sup>th</sup> September 2008. The rates as per the rate contract were inclusive of all Taxes and CST/ VAT – four per cent f.o.r. destination. The supplies were received at the end of March, 2008 as detailed below:

| Sl. No. | Invoice No. & date             | Description of items supplied                                          | Details of amount claimed                                        | Total Amount Paid                                                     |
|---------|--------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------|
| 1.      | 0005577206XXM dated 23.03.2008 | 12 UPS + 6 Printers and 212 systems                                    | Rs.4,69,407.69 + VAT<br>Rs.18,776.00<br>Rs.4,88,184.00           | BD No. 08956 dated 07.04.08 revalidated dt. 05-11-08 for Rs.488184.00 |
| 2.      | SM / 07-08/008 dated 24.03.08  | 10 Computers with monitors DX-2280 Printers, UPS etc. (Total 57 items) | Rs.3,94,980.81 + 4per cent VAT<br>Rs.15,799.23<br>Rs.4,10,780.04 | Paid vide BD No. 008955 Dated 7.04.08 Rs.410780.00                    |

This has resulted in extra payment of four per cent VAT amounting to Rs.34575 (Rs.18776 + Rs.15799) for not following the provisions of contract.

- (vi) DPO Chamoli sanctioned Rs.43000 in December 2004 for installation of computers in the UPS, Nagli school as detailed below:

|                                      |                 |
|--------------------------------------|-----------------|
| Construction of computer room        | Rs.30000        |
| Electrification                      | Rs.5000         |
| Furniture, furnishing and decoration | Rs.8000         |
| <b>Total</b>                         | <b>Rs.43000</b> |

It was seen that the computer room was already in existence and the only work done was putting a wooden partition wall. The payment of Rs.30000 for work done was not commensurate with the cost. The Headmaster did not furnish the details of construction work done and justification for payment made.

- (vii) An amount of Rs.45000 was sanctioned by DPO, Chamoli under Computer Aided Learning Programme to the Girls UPS Ganwali School. The whole amount was spent by the Headmistress on furnishing, decoration, furniture and electrification. Utilization Certificate for the expenditure incurred had also not been furnished (15<sup>th</sup> December 2008).
- (viii) In Girl UPS, Mehalchauri, Rs.45000 for installation of computer was received by the Head Mistress and the amount was taken in SSA cash Book on 18<sup>th</sup> July 2008. Of this, Rs.25000 were spent on cabin construction, Furniture, Decoration, mat procurement, light fitting and exhaust fan and Rs.20000 was lying unutilized as of 15<sup>th</sup> December 2008.
- (ix) The DPO, US Nagar placed two supply orders on 20<sup>th</sup> March 2006 and 18<sup>th</sup> August 2006 for Rs.1070470 and Rs.1032785 during 2005-06 and 2006-07 on M/s Interface Corporation, Dehradun and M/s HCL Infosystem, Pondicherry respectively through vendors for the supply of computers and its accessories for Upper Primary Schools under Rate Contract of Uttarakhand dated 19<sup>th</sup> October 2005 as amended from time to time. The supplies were to be made before the close of Financial Year for the order dated 20<sup>th</sup> March 2006 and within one month for the order dated 18<sup>th</sup> August 2006.
- The computer with accessories against the order of 20<sup>th</sup> March 2006 were received/ installed between May and August 2006, although payment to the supplier were made in May 2006 and against supply order 18<sup>th</sup> August 2006, the computers were received/ installed between 20<sup>th</sup> November 2006

and 10<sup>th</sup> April 2007. As per the contract no liquidated damages, however, were recovered from the supplier (January 2009).

- The provision of repairs and maintenance of computers during the warranty/ guarantee period was not made in the contract.
  - No Bank Guarantee was obtained in any case.
  - The supply orders were placed through vendors instead of directly to the firms.
- (x) There were 32 computers (including four computers lost due to theft) in 44 UPS in US Nagar which were not working due to defect thereby adversely impacting computer aided learning. The supplier was not attending to the complaints within the guarantee period.

**(xi) Non-utilization of the computers in Schools**

In following schools in US Nagar, the computers supplied in the years 2005-08 remained unutilized since the date of receipt:

| Sl. No. | Name of the block | Name of the school                          |
|---------|-------------------|---------------------------------------------|
| 1.      | Kashipur Blokc    | Government UPS Shivilpur, Amar Jhanda ..... |
| 2.      | Ruderpur          | Government UPS Haldi                        |
| 3.      | Ruderpur          | Government UPS Shantipur NO. 4              |
| 4.      | Khatima           | Government Girls UPS Khatima                |
| 5.      | Khatima           | Government Girls UPS Bhuda Kishni           |
| 6.      | Khatima           | Government Girls UPS Bitchpuri              |
| 7.      | Ruderpur          | Government UPS Bindukheda                   |
| 8.      | Khatima           | Government UPS Sujia Mohalla                |
| 9.      | Khatima           | Government UPS Nogawathagal                 |

This was also confirmed by the students and the Head Master / Mistress that the students were not imparted computer aided learning for want of trained personal. It was also seen that CDs developed by an NGO for the purpose of computer learning by the students was not used as on January 2009.

**5.2 DISTRIBUTION OF FREE TEXTBOOKS**

The upper ceiling per child for Text Books is Rs.150 for primary standard and Rs.250 for Upper Primary Standard. The procurement method provided (Para 117.1) as under:

- (a) Single tender system (direct contracting) from State Text Book Corporation, NCERT, etc.
- (b) Open tender system for printing or purchase of Text Books as laid down by State Government

Since the State Government Press, Roorkee could not cater to the orders for timely supply of Textbooks, the State Government started printing of textbooks through private printers. The Directorate of Education determined the rate of printing of textbooks and these rates were provided to DPOs, who, in turn, placed the orders on selected printers after determining the demand from the districts.

Followings suppliers were selected for printing and supplying the textbook since 2006-09:

- M/s TNKH Printers & Publishers, Meerut
- M/s Deepak Printers, Meerut
- M/s Raj Enterprises, Haldwani
- M/s Singhal Agency, Lucknow
- M/s Oster Printers & Publisher, Mathura
- M/s Saharanpur Electric Press, Saharanpur
- M/s Jain Multi color offset

The table given below indicates the total number of students in the State, allocation of funds under SSA and status of expenditure incurred there against on text books:

| Year    | No. of students for whom books were purchased | Allocation of funds under SSA (Rs.) | Allocation of Funds by State Government (Rs.) | Expenditure under SSA | Expenditure under State Government |
|---------|-----------------------------------------------|-------------------------------------|-----------------------------------------------|-----------------------|------------------------------------|
| 2006-07 | 1307259                                       | 132996750                           | 37240000                                      | 98684944              | 31239670                           |
| 2007-08 | 2027565                                       | 120176290                           | 30000000                                      | 79324107              | 30000000                           |
| 2008-09 | 1602419                                       | 125676070                           | 39800000                                      | 80133031              | 39800000                           |

The position of procurement of Free Text Books in the two districts visited by the Team was as tabulated under:

#### District Chamoli

| Year    | No. of Students | No. of Text Books purchased under SSA Fund | No. of Text Books purchased from State funds |
|---------|-----------------|--------------------------------------------|----------------------------------------------|
| 2006-07 | 62481           | 43806                                      | 20932                                        |
| 2007-08 | 61692           | 42469                                      | 20483                                        |
| 2008-09 | 57324           | 43830                                      | 20092                                        |

#### District US Nagar

| Year    | No. of Students | No. of Text Books purchased under SSA Fund | No. of Text Books purchased from State funds |
|---------|-----------------|--------------------------------------------|----------------------------------------------|
| 2006-07 | 187100          | 726247                                     | 217954                                       |
| 2007-08 | 200971          | 768112                                     | 291583                                       |
| 2008-09 | 191598          | 709333                                     | 270694                                       |

#### **Funds provided and spent**

To meet the expenditure on textbooks, following funds were received:

### District Chamoli

| Year    | Allocation from SSA fund (Rs.) | Allocation under State Fund (Rs.) | Total Exp. incurred from SSA (Rs.) | Total Exp. Incurred from State Fund (Rs.) | Surplus under SSA Fund (Rs.) |
|---------|--------------------------------|-----------------------------------|------------------------------------|-------------------------------------------|------------------------------|
| 2006-07 | 6630000                        | 2026318                           | 4386591                            | 2026318                                   | 2243409                      |
| 2007-08 | 5531760                        | 2280000                           | 3815665                            | 2163253                                   | 1716095                      |
| 2008-09 | 6622000                        | 1983000                           | 4378138                            | 1979259                                   | 2143862                      |

### District US Nagar

| Year    | Allocation from SSA fund (Rs.) | Allocation under State Fund (Rs.) | Total Exp. incurred from SSA fund (Rs.) | Total Exp. Incurred from State Fund (Rs.) | Surplus under SSA Fund (Rs.) |
|---------|--------------------------------|-----------------------------------|-----------------------------------------|-------------------------------------------|------------------------------|
| 2006-07 | 21210000                       | 3845600                           | 13313359                                | 4265600                                   | 7696641                      |
| 2007-08 | 18226000                       | Not known                         | 11069297                                | 4037717                                   | 7156704                      |
| 2008-09 | 19816100                       | Not known                         | 14071786                                | Not known                                 | 5744314                      |

It will be seen from the above tables that there is huge surplus both in District Chamoli and District US Nagar lying unutilized. The DPO office US Nagar has proposed to the SPO that instead of adjusting the unutilized amount of Rs.20597659, this might be utilized for issue of workbooks and additional promotional activities. The decision was awaited.

In US Nagar, the Team observed excess procurement of books as shown below:

| Year    | Books ordered | Books received | Books distributed | Balance of book |
|---------|---------------|----------------|-------------------|-----------------|
| 2006-07 | 928300        | 892525         | 857680            | 34845           |
| 2007-08 | 1059695       | 1059695        | 1059695           | -               |
| 2008-09 | 1125057       | 1037324        | 980027            | 57297           |

The books were dumped unaccounted in BRCs. No record of these surplus books in the BRCs was shown to the Team.

### 5.3 DELAY IN DISTRIBUTION OF TEXTBOOK

In one of the Primary School Jalgar, in District Chamoli, the English Books to class III, Hindi Books to class V and Mathematics Books to Class IV and VI were yet to be received for distribution among students (23<sup>rd</sup> December 2008). In UPS Shivalpur Amarjhandra in District US Nagar (Kashipur Block), Urdu Books for Class IV, VII & VIII had not been distributed at all as on date (22<sup>nd</sup> January 2009) and for other subjects, shortage of books ranged from 10 per cent to 60 per cent, thereby adversely impacting impart of education to the students.

In Bageshwar district, the text books were not distributed in Upper Primary Schols as on 30<sup>th</sup> November 2008 as brought out in News Paper "Danik Jagran" also.

The distribution of Textbooks among the students should be ensured at the start of academic session in April to enable the students to go through the books during vacation.

#### **5.4 DELAYED AND DEFECTIVE SUPPLIES**

In DPO, US Nagar it was seen that out of the printers on whom the orders for supply of books were placed during 2006-07, the supplies received from M/s Raj Enterprises, M/s Deepak Printers and M/s NTKH Printers, were found full of defects like color fading, short size of the papers in books, defects in stamp of the state etc. Besides there was also delay in the supplies made. While all the books were distributed, as received including the books with defects, the DPO US Nagar withheld the following amount while releasing the payment from the following:

|    |                        |                       |
|----|------------------------|-----------------------|
| a. | M/s Raj Enterprises    | Rs. 621019.00         |
| b. | M/s Deepak Enterprises | Rs. 651728.00         |
| c. | M/s TNKH Printers      | <u>Rs. 170552.00</u>  |
|    |                        | <u>Rs. 1434299.00</u> |

In the meanwhile Department of Education, Uttarakhand Dehradun condoned the delay aspect and asked the DPO to release the balance payment. The decision was, however, not accepted by the District Magistrate who happens to be Chairman of the District Level Committee. The matter, however, remains unresolved (04<sup>th</sup> February 2009).



## CHAPTER-6

### CIVIL WORKS

**6.1** Civil works like construction of school buildings, additional class rooms, toilets, drinking water facilities, electrification, BRC/ CRC buildings, etc. were to be taken up under SSA. Works like office buildings for SPO/ DPOs, play grounds, EGS/AIE centers etc. were not to be taken up under the programme.

Funds on civil works was not to exceed the ceiling of 33 per cent of the entire project cost. Cost of construction of BRC and CRC buildings in any district was not to exceed 5 per cent of the overall projected expenditure under the programme in any year. Engagement of contractors was not allowed.

School Management Committee/ VEC/ Gram Panchayat Committee on education was to carry out the civil works. Participation of the community in all civil works activities was to be mandatory.

### 6.2 FINANCIAL PROGRESS

Against outlay of Rs.43778.90 lakh for the period upto 2008-09 (position as on 31<sup>st</sup> December 2008) under SSA towards civil works, expenditure upto 31<sup>st</sup> December 2008 was Rs.30278.706 lakh constituting 69.16 per cent.

The Financial and Physical progress vis-à-vis targets of civil works during the years 2006-09 in Uttarakhand State as whole are indicated below:

**Statement showing the position of Physical Progress of Civil Works in respect of Uttarakhand State for the Year 2006-07 to 2008-09 (Position as on 31<sup>st</sup> December 2008)**

|       |                                   | 2006-07   |                        |                |                              |                | Rs. in Lakhs |                     |       |
|-------|-----------------------------------|-----------|------------------------|----------------|------------------------------|----------------|--------------|---------------------|-------|
| S. No | Particulars of civil works        | Unit Cost | Target Approved by PAB |                | Achievement of targets fixed |                | %            | Spill over/ Balance |       |
|       |                                   |           | Phy                    | Fin            | Phy                          | Fin            |              | Phy                 | fin   |
| 1     | New Primary School                | 3.78      | 223                    | 842.94         | 223                          | 842.94         |              | 0                   | 0     |
| 2     | New Upper Primary School          | 6.00      | 253                    | 1518.00        | 253                          | 1518.00        |              | 0                   | 0     |
| 3     | Reconstruction PS                 | 3.78      | 358                    | 1353.24        | 358                          | 1353.24        |              | 0                   | 0     |
| 4     | Reconstruction UPS                | 6.00      | 92                     | 552.00         | 92                           | 552.00         |              | 0                   | 0     |
| 5     | Additional Classroom PS           | 1.35      | 1125                   | 1518.75        | 1125                         | 1518.75        |              | 0                   | 0     |
| 6     | Additional Classroom UPS          | 1.35      | 516                    | 696.60         | 516                          | 696.60         |              | 0                   | 0     |
| 7     | Construction of Boundary Wall PS  | 0.40      | 2973                   | 1189.20        | 2973                         | 1189.20        |              | 0                   | 0     |
| 8     | Construction of Boundary Wall UPS | 0.50      | 790                    | 395.00         | 790                          | 395.00         |              | 0                   | 0     |
| 9     | BRC                               | 6.00      | 6                      | 36.00          | 5                            | 30.00          |              | 1                   | 6.00  |
| 10    | CRC                               | 2.00      | 120                    | 240.00         | 120                          | 240.00         |              | 0                   |       |
| 11    | Electrification                   | 0.20      | 623                    | 124.60         | 623                          | 124.5973       |              | 0                   | 0.027 |
| 12    | Child Friendly designs            | 0.20      | 476                    | 95.20          | 476                          | 95.18          |              | 0                   | 0.192 |
|       | <b>TOTAL</b>                      |           | <b>7555</b>            | <b>8561.53</b> | <b>7554</b>                  | <b>8555.51</b> | <b>99.93</b> |                     |       |

| 2007-08 |                                  |      |             |                |             |                |              |             |                  |
|---------|----------------------------------|------|-------------|----------------|-------------|----------------|--------------|-------------|------------------|
| 1       | New Primary School (Plain)       | 5.46 | 95          | 518.70         | 56          | 307.2876       |              | 39          | 211.4124         |
| 2       | New Primary School (hill)        | 5.93 | 248         | 1470.64        | 206         | 1220.152       |              | 42          | 250.488          |
| 3       | New Upper Primary School (Plain) | 9.04 | 57          | 515.28         | 52          | 471.888        |              | 5           | 43.392           |
| 4       | New Upper Primary School (Hill)  | 9.05 | 154         | 1393.70        | 141         | 1280.064       |              | 13          | 113.63575        |
| 5       | Additional Classroom (Plain)     | 1.68 | 355         | 596.40         | 352         | 591.9717       |              | 3           | 4.4283           |
| 6       | Additional Classroom (Hill)      | 1.85 | 407         | 752.95         | 407         | 752.312        |              |             | 0.638            |
| 7       | Toilets PS                       | 0.20 | 662         | 132.40         | 662         | 132.35         |              |             | 0.05             |
| 8       | Drinking Water PS                | 0.15 | 634         | 95.10          | 457         | 68.55          |              | 177         | 26.55            |
| 9       | Boundary Wall PS                 | 0.40 | 2123        | 849.20         | 2024        | 809.70         |              | 99          | 39.5             |
| 10      | Boundary Wall UPS                | 0.50 | 685         | 342.50         | 660         | 330.00         |              | 25          | 12.50            |
| 11      | Electrification                  | 0.20 | 1103        | 220.60         | 1002        | 200.5745       |              | 101         | 20.02548         |
| 12      | Girl's Toilets                   | 0.20 | 1465        | 293.00         | 1465        | 292.95         |              |             | 0.05             |
|         | <b>TOTAL</b>                     |      | <b>7988</b> | <b>7180.47</b> | <b>7484</b> | <b>6457.8</b>  | <b>89.94</b> | <b>504</b>  | <b>722.66993</b> |
| 2008-09 |                                  |      |             |                |             |                |              |             |                  |
| 1       | New Primary School (Plain)       | 5.46 | 50          | 273.00         | 0           | 84.986         |              | 50          | 403.138          |
| 2       | New Primary School (Hill)        | 5.93 | 167         | 990.31         | 0           | 413.3185       |              | 167         | 819.127          |
| 3       | New Upper Primary School (Plain) | 9.04 | 71          | 641.84         | 0           | 232.3129       |              | 71          | 460.151          |
| 4       | New Upper Primary School (Hill)  | 9.05 | 183         | 1656.15        | 0           | 791.0229       |              | 183         | 923.047          |
| 5       | Additional Classroom PS (Plain)  | 1.68 | 321         | 539.28         | 0           | 203.214        |              | 321         | 336.066          |
| 6       | Additional Classroom PS (Hill)   | 1.85 | 579         | 1071.15        | 0           | 675.7396       |              | 579         | 395.41           |
| 7       | Additional Classroom UPS (Plain) | 1.68 | 144         | 241.92         | 0           | 32.071         |              | 144         | 209.849          |
| 8       | Add. Classroom UPS (Hill)        | 1.85 | 345         | 638.25         | 0           | 432.055        |              | 345         | 206.195          |
| 9       | Girl's Toilets                   | 0.20 | 1029        | 205.80         | 10          | 152.25         |              | 1029        | 53.55            |
|         | <b>TOTAL</b>                     |      | <b>2889</b> | <b>6257.70</b> |             | <b>3016.97</b> | <b>48.21</b> | <b>2889</b> | <b>3806.533</b>  |

From the above, it would be seen that 504 works approved for 2007-08 were lying incomplete/ not taken up. The main reasons reportedly were non-availability of land, low cost provided per unit in the budget, etc.

The above physical and financial progress has to be viewed in the light of following shortcomings/ weaknesses:

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2006-07</b> | Construction of BRC building (at Sl. No. 9) was not taken up by the Rural Engineering Services, Uttarkashi on the plea that amount (Rs.6 lakh) provided for was not adequate Rs.6.00 lakhs continued to be lying unutilized with the Agency as of January 2009.                                                                                                                                                                                                                                      |
| <b>2007-08</b> | Only 262 new PS, out of 343 were completed during the 2007-08 the balance 81 New PS were carry forwarded with spill over amount of Rs.461.90 lakh. The main reasons for not starting the works were stated to be forest land and non availability of land and its higher cost.<br><br>Out of 211 UPS approved by PAB, 18 UPS at estimated cost of Rs.157.027 lakh could not be started due to non-availability of land and late formation of VECs during the year, as stated by the SPO Uttarakhand. |

|                |                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | Three Additional Class Rooms valuing Rs.4.43 lakh, as stated by the SPO, Dehradun, could not be started due to dispute.                                                                                                                                                                                                                                                                 |
|                | Out of 634 drinking water facilities for PS valuing Rs.95.10 lakh approved by PAB for 2007-08, 177 water supply works costing Rs.26.55 lakh could not be started due to low unit cost provided in the budget (January 2009).                                                                                                                                                            |
|                | Out of 2808 boundary walls valuing Rs.1191.70 lakh (approved by PAB during 2007-08), 124 boundary walls costing Rs.52.00 lakh would be taken up only after completion of main buildings of PS and UPS. It was also stated by SPO that in some cases construction could not be started due to disputes. The exact figure of disputed cases were not given by the SPO as of January 2009. |
|                | Out of 1103 Electrification works valuing Rs.220.60 lakh sanctioned by PAB for 2007-08, 101 electrification works costing Rs.20.02 lakh were not started due to lesser unit cost provided (as of January 2009).                                                                                                                                                                         |
| <b>2008-09</b> | Out of 2889 works targeted at a cost of Rs.6257.70 lakh, only 10 girls toilets were constructed, and works valuing Rs.3016.97 lakh were shown as in progress.<br>Against Rs.1263.31 lakh provided for works on 217 New PS, the total expenditure booked during 2008-09 was Rs.498.304 lakh. Thus, there was a difference of Rs.765.01 lakh, which was not reconciled.                   |

#### **6.4 CONTRACT – THIRD PARTY EVALUATION FOR CIVIL WORKS**

An agreement was entered at a cost of Rs.93.50 lakh plus Service Tax on 1<sup>st</sup> November 2008 between SPD and CBRI (Central Building Research Institute), Roorkee for providing technical evaluation and quality assurance of the Civil Works (buildings) in progress. The contract was to remain in force for 24 months from the effective date. As per the break up of the total payments to be made in four instalments, the total payments worked out to be Rs.98.50 lakh + service tax. Thus, there was a difference of Rs.5.00 lakh. The discrepancy was not explained.

#### **Management Cost**

Paragraph 37 of Manual of Financial Management & Procurement provides six per cent of the total AWP&B for each year towards management cost. The following table details the outlay and expenditure booked there against in the years 2006-09.

#### **SPO Expenditure – 6 per cent Management Cost**

| (Rs. in lakh) |                  |                    |                |
|---------------|------------------|--------------------|----------------|
| <b>Year</b>   | <b>AWP&amp;B</b> | <b>Expenditure</b> | <b>Balance</b> |
| 2006-07       | 721.2170         | 586.9400           | 134.2770       |
| 2007-08       | 709.4700         | 378.9870           | 330.4830       |
| 2008-09       | 759.7400         | 364.2790           | 395.4610       |
| <b>Total</b>  | <b>2190.427</b>  | <b>1330.206</b>    | <b>860.221</b> |

The management cost also includes cost of hiring of experts to provide support to civil works. The SPO decided to hire CBRI, Roorkee for third party evaluation of civil works in progress during 2007-09. For this purpose separate provision of Rs.159.05 lakh was got sanctioned out of the grants for Civil Works. Despite availability of sufficient funds with the organization out of management cost, the separate provision of funds is considered un-warranted and uncalled for.

## 6.5 PHYSICAL & FINANCIAL PROGRESS OF CIVIL WORKS/ in respect of DPO, UDHAM SINGH NAGAR

The physical position of civil works for the years 2006-09 (up to 31<sup>st</sup> January 2009) is indicated below:

### Statement showing position of Civil Works in respect of Udhm Singh Nagar for 2006-07 to 2008-09 (Position as on 31<sup>st</sup> January 2009)

| 2006 - 07 |                                   |           |                        |               |                              |                | Rs. In Lakhs |            |               |
|-----------|-----------------------------------|-----------|------------------------|---------------|------------------------------|----------------|--------------|------------|---------------|
| S.No      | Particulars of civil works        | Unit Cost | Target Approved by PAB |               | Achievement of targets fixed |                | %            | Spill over |               |
|           |                                   |           | Phy                    | Fin           | Phy                          | Fin            |              | Phy        | fin           |
| 1         | New Primary School                | 3.78      | 32                     | 120.96        | 32                           | 120.96         |              |            |               |
| 2         | New Upper Primary School          | 6.00      | 21                     | 126.00        | 21                           | 126.00         |              |            |               |
| 3         | Reconstruction PS                 | 3.78      | 16                     | 60.48         | 14                           | 60.48          |              | 2          |               |
| 4         | Reconstruction UPS                | 6.00      | 1                      | 6.00          | 1                            | 6.00           |              |            |               |
| 5         | Additional Class Room PS + UPS    | 1.35      | 220                    | 297.00        | 218                          | 297.00         |              |            |               |
| 6         | Construction of Boundary Wall PS  | 0.40      | 150                    | 60.00         | 149                          | 60.00          |              | 1          |               |
| 7         | Construction of Boundary Wall UPS | 0.50      | 33                     | 16.50         | 33                           | 16.50          |              |            |               |
| 8         | CRC                               | 2.00      | 11                     | 22.00         | 11                           | 22.00          |              |            |               |
| 9         | Electrification                   | 0.20      | 105                    | 21.00         | 105                          | 21.00          |              |            |               |
|           | <b>TOTAL</b>                      |           | <b>589</b>             | <b>729.94</b> | <b>584</b>                   | <b>729.94</b>  | <b>100</b>   |            |               |
| 2007- 08  |                                   |           |                        |               |                              |                |              |            |               |
| 1         | New Primary School (Plain)        | 5.46      | 46                     | 251.16        | 15                           | 80.67          |              | 31         | 169.26        |
| 2         | New Upper Primary School (Plain)  | 9.04      | 20                     | 180.8         | 20                           | 178.088        |              |            |               |
| 3         | Boundary Wall PS                  | 0.40      | 51                     | 20.40         | 51                           | 20.40          |              |            |               |
| 4         | Seperation Wall UPS               | 0.50      | 30                     | 15.00         | 30                           | 15.00          |              |            |               |
| 5         | Construction of CRC               | 2.00      |                        |               |                              |                |              |            |               |
| 6         | Electrification                   | 0.20      | 236                    | 47.20         | 236                          | 47.2           |              |            |               |
| 7         | Drinking Water                    | 0.15      | 157                    | 23.55         |                              |                |              | 157        | Spill over    |
|           | <b>TOTAL</b>                      |           | <b>540</b>             | <b>538.11</b> | <b>352</b>                   | <b>341.358</b> | <b>63.44</b> | <b>188</b> | <b>169.26</b> |

| 2008 - 09 |                                   |      |            |               |     |                |              |  |
|-----------|-----------------------------------|------|------------|---------------|-----|----------------|--------------|--|
| 1         | New Primary School (Plain)        | 5.46 | 31         | 169.26        | 16  | 43.68          |              |  |
| 2         | New Upper Primary School (Plain)  | 9.04 | 11         | 99.4          | 7   | 32.744         |              |  |
| 3         | Additional Class Room PS (Plain)  | 1.68 | 143        | 240.24        | 140 | 119.52         |              |  |
| 4         | Additional Class Room UPS (Plain) | 1.68 | 69         | 115.92        |     | 58.01          |              |  |
| 5         | Girl's Toilets                    | 0.20 | 322        | 64.40         |     |                |              |  |
| 6         | Drinking Water                    | 0.15 | 157        | 23.55         |     |                |              |  |
|           | <b>TOTAL</b>                      |      | <b>576</b> | <b>712.77</b> |     | <b>253.954</b> | <b>35.63</b> |  |

An analysis of the civil works revealed:

|                |                                                                                                                                                                                                                                                                                           |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2006-07</b> | Out of 16 reconstruction of PS valuing Rs.60.48 lakh, two PS at a cost of Rs.7.56 lakh were not yet completed even after the lapse of more than 2 years due to some dispute.                                                                                                              |
| <b>2007-08</b> | Out of 46 new PS approved at a cost of Rs.251.16 lakh by PAB during 2007-08, only 15 were completed and 31 New PS were carried over with spill over amount of Rs.169.26 lakh to 2008-09. Out of these 31 PS, 16 PS are stated to be in lay out stage as on 31 <sup>st</sup> January 2009. |
|                | 157 works of drinking water works with a total cost of Rs.23.55 lakh spilled over from the year 2007-08 to 2008-09 were not started as of 7 <sup>th</sup> February 2009 due to low unit cost provided in the budget.                                                                      |

**6.6** The position of Civil Works for 2006-09 in respect of DPO, Chamoli is indicated below:

|       |                            | (2006-07) |                 |                | Rs. In lakh |                |            |          |
|-------|----------------------------|-----------|-----------------|----------------|-------------|----------------|------------|----------|
| S. No | Particulars of civil works | Unit Cost | Target Approved |                | Achievement |                | Spill Over |          |
|       |                            |           | Phy             | Fin            | Phy         | Fin            | Phy        | Fin      |
| 1     | New Primary School         | 3.78      | 24              | 90.72          | 23          | 90.72          | 1          |          |
| 2     | New Upper Primary School   | 6.00      | 21              | 126.00         | 21          | 126.00         | 0          | 0        |
| 3     | Reconstruction PS          | 3.78      | 14              | 52.92          | 13          | 52.92          | 0          | 0        |
| 4     | Reconstruction UPS         | 6.00      | 12              | 72.00          | 11          | 72.00          | 0          | 0        |
| 5     | Additional Class Room PS   | 1.35      | 65              | 87.75          | 65          | 87.75          | 0          | 0        |
| 6     | Additional Class Room UPS  | 1.35      | 40              | 54.00          | 40          | 54.00          | 0          | 0        |
| 7     | Boundary Wall PS           | 0.40      | 130             | 52.00          | 130         | 52.00          | 0          | 0        |
| 8     | Boundary Wall UPS          | 0.50      | 59              | 29.50          | 59          | 29.50          | 0          | 0        |
| 9     | CRC                        | 2.00      | 40              | 80.00          | 40          | 80.00          | 0          | 0        |
| 10    | Child friendly Design      | 0.20      | 45              | 9.00           | 45          | 9.00           | 0          | 0        |
|       | <b>TOTAL</b>               |           | <b>450</b>      | <b>653.890</b> | <b>447</b>  | <b>653.890</b> | <b>1</b>   | <b>0</b> |

2007-08

Rs. In lakh.

| S. No | Particulars of civil works | Unit Cost | Target Approved |                | Achievement |                | Spill Over |               |
|-------|----------------------------|-----------|-----------------|----------------|-------------|----------------|------------|---------------|
|       |                            |           | Phy             | Fin            | Phy         | Fin            | Phy        | Fin           |
| 1     | Primary School (new) Hill  | 5.93      | 30              | 177.90         | 24          | 142.32         | 6          | 35.58         |
| 2     | Upper Primary (new) Hill   | 9.05      | 21              | 190.05         | 21          | 190.05         | 0          | 0.00          |
| 3     | Toilet/Urinals             | 0.20      | 252             | 50.40          | 252         | 50.40          | 0          | 0.00          |
| 4     | Separate Girls Toilet      | 0.20      | 230             | 46.00          | 230         | 46.00          | 0          | 0.00          |
| 5     | Drinking Water Facility    | 0.15      | 181             | 27.15          | 181         | 27.15          | 0          | 0.00          |
| 6     | Boundary Wall              | 0.40      | 325             | 130.00         | 325         | 130.00         | 0          | 0.00          |
| 7     | Separation Wall            | 0.50      | 100             | 50.00          | 100         | 50.00          | 0          | 0.00          |
| 8     | Electrification            | 0.20      | 27              | 5.40           | 27          | 5.40           | 0          | 0.00          |
|       | <b>Total</b>               |           |                 | <b>676.900</b> |             | <b>641.320</b> | <b>6</b>   | <b>35.580</b> |

Year 2008-09

Rs. In Lakh

| S. No | Particulars of civil works     | Unit Cost | Target Approved |                | Anticipated Achievement |                | Spill Over |             |
|-------|--------------------------------|-----------|-----------------|----------------|-------------------------|----------------|------------|-------------|
|       |                                |           | Phy             | Fin            | Phy                     | Fin            | Phy        | Fin         |
| 1     | Primary School (new) Hill      | 5.93      | 9               | 88.950         | 14                      | 83.02          | <b>1</b>   | <b>5.93</b> |
| 2     | Upper Primary (new) Hill       | 9.05      | 21              | 190.050        | 21                      | 190.05         |            |             |
| 3     | Additional Class Room PS Hill  | 1.85      | 93              | 172.050        | 93                      | 172.05         |            |             |
| 4     | Additional Class Room UPS Hill | 1.85      | 12              | 22.200         | 12                      | 22.20          |            |             |
|       | <b>Total</b>                   |           |                 | <b>473.250</b> |                         | <b>467.320</b> | <b>1</b>   | <b>5.93</b> |

It would be seen that

- Against 24 New Primary School sanctioned at a cost of Rs.90.72 lakh during 2006-07, 23 PS valuing Rs.86.94 lakh were reportedly completed during the year and one New PS costing Rs.3.78 lakh could not be completed as of January 2009 due to misappropriation of Building Fund by the VEC. The matter was in the Court of Law. Decision was awaited.
- During 2008-09, six PS (New) with the value of Rs.35.58 lakh spilled over from 2007-08 and 9 New PS with the cost of Rs.53.37 lakh were sanctioned by the PAB during 2008-09. Out of these 15 New PS, valuing Rs.88.95 lakh, 14 New PS were shown as tentatively completed at a cost of Rs.83.02 lakh and one New PS valuing Rs.5.93 lakh could not be completed, as one EGS, which was to be upgraded as PS (New) could not fulfill the State norms. The amount of Rs.5.93 lakh was lying with the DPO, Chamoli unutilized as of 20 February 2009.

## 6.7 MAJOR REPAIRS

Statement showing the position of Major Repairs to PS/ UPS carried out during 2007-08 and 2008-09 in respect of Uttarakhand State was as under:

**2007-08**

(Rs. in lakh)

| Sl. No. | Particulars of Civil Works | Target Approved by PAB |               | Achievement |               | Spill over |           |
|---------|----------------------------|------------------------|---------------|-------------|---------------|------------|-----------|
|         |                            | Phy                    | Fin           | Phy         | Fin           | Phy        | Fin       |
| 1.      | Major Repairs PS           | 492                    | 207.54        | 475         | 207.55        | 17         | --        |
| 2.      | Major Repairs UPS          | 183                    | 83.08         | 153         | 83.08         | 30         | --        |
|         | <b>Total</b>               | <b>675</b>             | <b>290.62</b> | <b>628</b>  | <b>290.63</b> | <b>47</b>  | <b>--</b> |

**2008-09**

| Sl. No. | Particulars of Civil Works | Target Approved by PAB |                | Achievement |               | Spill over |          |
|---------|----------------------------|------------------------|----------------|-------------|---------------|------------|----------|
|         |                            | Phy                    | Fin            | Phy         | Fin           | Phy        | Fin      |
| 1.      | Major Repairs PS           | 315                    | 521.048        | 137         | 280.81        | 0          | 0        |
| 2.      | Major Repairs UPS          | 108                    | 180.37         | 44          | 81.31         | 0          | 0        |
|         | <b>Total</b>               | <b>423</b>             | <b>701.418</b> | <b>181</b>  | <b>362.12</b> | <b>0</b>   | <b>0</b> |

Against the targets for Major Repairs in 492 PS and 183 UPS at a cost of Rs.207.54 lakh and Rs.83.08 lakh respectively during 2007-08, 475 PS and 153 UPS major repair works were carried out and remaining 17 PS and 30 UPS could not be repaired while 100 per cent of amount released were reportedly spent.

**6.7.1 DPO Udham Singh Nagar**

Position of Major Repair works for the year 2007-08 in respect of US Nagar district (as on 31 January 2009) was as under:

(Rs. in lakh)

| Sl. No. | Description of Works | Major repair works |              | Achievement |              | Short Fall |             | Balance     |
|---------|----------------------|--------------------|--------------|-------------|--------------|------------|-------------|-------------|
|         |                      | Phy                | Fin          | Phy         | Fin          | Phy        | Fin         |             |
| 1.      | Major Repairs of PS  | 26                 | 11.69        | 26          | 10.20        | 0          | 0           | 1.49        |
| 2.      | Major repairs of UPS | 25                 | 9.35         | 7           | 3.39         | 18         | 5.96        |             |
|         | <b>Total</b>         | <b>51</b>          | <b>21.04</b> | <b>33</b>   | <b>13.59</b> | <b>18</b>  | <b>5.96</b> | <b>1.49</b> |

**6.7.2 DPO Chamoli**

Position of major repair works executed during 2007-08 and 2008-09 in respect of DPO, Chamoli was as under:

**2007-08**

| Sl. No. | Activities          | Targets |            | Achievement Actual |            | Short Fall |
|---------|---------------------|---------|------------|--------------------|------------|------------|
|         |                     | Phy.    | Fin (Lakh) | Phy.               | Fin (Lakh) |            |
| 1.      | Major Repairs (PS)  | 49      | 17.00      | 19                 | 17.00      | 30         |
| 2.      | Major Repairs (UPS) | 17      | 7.00       | 07                 | 7.00       | 10         |

**2008-09**

| Sl. No. | Activities          | Targets |            | Achievement Actual |            | Short Fall |
|---------|---------------------|---------|------------|--------------------|------------|------------|
|         |                     | Phy.    | Fin (Lakh) | Phy.               | Fin (Lakh) |            |
| 1.      | Major Repairs (PS)  | 14      | 9.45       | 14                 | 9.45       | 0          |
| 2.      | Major Repairs (UPS) | 6       | 3.85       | 0                  | 0          | 0          |

Against 49 works costing Rs.17.00 lakh and 17 works costing Rs.7.00 lakh for carrying out major repair works in PS and UPS respectively during 2007-08, only 19 PS and Seven UPS works were carried out within sanctioned cost.

### 6.7.3 Dilapidated Buildings

Para 26.2 sub para (e) to Manual of FM&P an amended, stipulates that school buildings for building less/ dilapidated will not be funded out of SSA. PAB stopped sanctioning funds for reconstruction of dilapidated buildings from July 2007 onwards and instead funds for additional class rooms, were found to have been sanctioned. It was found in the field visit that most of the schools did not have enough land for construction of additional class rooms and as such sanctioning additional class rooms did not serve the purpose in the places where space for construction of additional class rooms was not available.

The buildings of PS Khaeti and PS Summerpur of Gairsain Block of District Chamoli, was found in dangerous/ dilapidated conditions.

**6.7.4** At present the SPO has shown only 25 dilapidated buildings all over the State, which does not appear to be correct as in Chamoli District alone, there were 39 dilapidated school buildings (shown during the year 2008-09), which needed reconstruction/ major repairs.

**6.8** Status of availability of technical personnel (as on 31<sup>st</sup> December 2008) at various levels was as under:

| Sl. No. | State Level                 |     |                         |     | District Level              |     |                         |     | Block Level                   |     |                               |     | Remarks |
|---------|-----------------------------|-----|-------------------------|-----|-----------------------------|-----|-------------------------|-----|-------------------------------|-----|-------------------------------|-----|---------|
|         | Approved / Sanctioned Posts |     | Available / in Position |     | Approved / Sanctioned Posts |     | Available / in Position |     | Approved / Sanctioned Post    |     | Available / in Position       |     |         |
|         | Designation                 | No. | Designation             | No. | Designation                 | No. | Designation             | No. | Designation                   | No. | Designation                   | No. |         |
| 1       | Ex. Engineer                | 1   | Ex. Engineer            | 0   | Asst. Engineer              | 13  | Asst. Engineer          | 0   | Jr. Engineer (Contract Basis) | 95  | Jr. Engineer (Contract Basis) | 95  |         |
| 2       | Jr. Engineer                | 2   | Jr. Engineer            | 0   |                             |     |                         |     |                               |     |                               |     |         |

It would, thus, be seen that there was lack of provision of technical supervision at all levels thereby sacrificing quality of execution of Civil Works.

### 6.8.1 Supervision of Civil Works

In the meeting of the Executive Committee held on 22<sup>nd</sup> September 2004, one post of Executive Engineer and 2 posts of Junior Engineer were created at State level, but these posts remained vacant. Senior consultant TSG-EdCIL during his visit in October, 2004 suggested the need of one Assistant Engineer at each District level in the interest of quality of Civil Works. But, as of 20<sup>th</sup> February, 2009, 13 posts of Assistant Engineers were still to be filled in. Presently building works in Districts were being supervised by 95 Junior Engineers, who were appointed on contract basis.

**6.8.2** Mr. Girotra, Chief Consultant after visiting Almora, Champawat, Udham Singh Nagar and Pauri districts also recommended (October 2008) provision of adequate technical supervision for ensuring the quality execution of Civil Works under SSA.



## CHAPTER-7

### EDUCATIONAL PROFILE

**7.1** The year-wise population of children of age group 6-14 years and those enrolled was as under:

| S. No. | Intervention       | Years       |         |         |         |
|--------|--------------------|-------------|---------|---------|---------|
|        |                    | Category    | 2006-07 | 2007-08 | 2008-09 |
| 1.     | Child population   | 6-11 years  | 1175960 | 1173226 | 1153421 |
|        |                    | 11-14 years | 654296  | 618261  | 653387  |
|        |                    | Total       | 1830256 | 1791487 | 1806808 |
| 2.     | Children enrolment | 6-11 years  | 1163152 | 1164368 | 1148345 |
|        |                    | 11-14 years | 644875  | 611233  | 649330  |
|        |                    | Total       | 1808027 | 1775601 | 1797675 |

**Source: Annual work plan & Budget (2006-07, 2007-08, 2008-09)**

The year-wise details of out of school children never enrolled and out of School Children during 2006-09 was as under:

|                                               |                |       |      |      |
|-----------------------------------------------|----------------|-------|------|------|
| Out of school never enrolled<br>(6-11 years)  | Never enrolled | 7631  | 4530 | 3086 |
|                                               | Drop out       | 5177  | 2727 | 992  |
|                                               | Total          | 12808 | 7257 | 4078 |
| Out of school never enrolled<br>(11-14 years) | Never enrolled | 6435  | 3018 | 2586 |
|                                               | Drop out       | 2986  | 5621 | 1469 |
|                                               | Total          | 9421  | 8639 | 4055 |

It will be seen that out of 8133 children in the age group 6-14 years during 2008-09 included 5672 Children who have never seen the school.

### **7.2 EDUCATION GUARANTEE SCHEME (EGS) AND ALTERNATIVE AND INNOVATIVE EDUCATION (AIE) SCHEME**

Uptill 2007-08, there were 1279 EGS centers (1091 PS and 188 UPS) in the State which included 25 EGS (PS) in District Chamoli and 176 (PS) and 28 (UPS) in US Nagar visited by the Study Team. Like-wise 171 AIE schools and 64 Maqutab Madarsas were also functioning in the State. There were 1760 Shiksha Acharyas and Anudeshikas to run the above schools and 64 Maqutab to run the Madarsas.

During 2008-09, 216 EGS centres were upgraded into Primary School. The remaining centers were not fulfilling the up-gradation norms. As on date (28<sup>th</sup> February 2009), 250 EGS schools (PS/UPS) and 157 AIE centres only were continuing in the State as under:

### EGS Details of Primary and Upper Primary Level (2008-09)

| S. No. | District     | EGS centers | EGS enrolment (PS) |             |             | Instructor PS |           |            | EGS center UPS | EGS enrolment UPS |            |             | Instructor UPS |           |            |
|--------|--------------|-------------|--------------------|-------------|-------------|---------------|-----------|------------|----------------|-------------------|------------|-------------|----------------|-----------|------------|
|        |              | PS          | Boys               | Girls       | Total       | Male          | Female    | Total      |                | Boys              | Girls      | Total       | Male           | Female    | Total      |
| 1      | Uttarkashi   | 11          | 159                | 157         | 316         | 7             | 4         | 11         | 1              | 15                | 11         | 26          | 1              | 1         | 2          |
| 2      | Tehri        | 1           | 14                 | 9           | 23          | 1             | 0         | 1          | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 3      | Haridwar     | 10          | 122                | 137         | 259         | 3             | 7         | 10         | 14             | 326               | 339        | 665         | 15             | 13        | 28         |
| 4      | Champawat    | 2           | 13                 | 14          | 27          | 2             | 0         | 2          | 9              | 92                | 106        | 198         | 15             | 3         | 18         |
| 5      | Bageshwar    | 0           | 0                  | 0           | 0           | 0             | 0         | 0          | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 6      | Pithoragarh  | 12          | 77                 | 82          | 159         | 6             | 6         | 12         | 3              | 35                | 47         | 82          | 4              | 2         | 6          |
| 7      | Dehradun     | 55          | 657                | 740         | 1397        | 31            | 24        | 55         | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 8      | Pauri        | 4           | 71                 | 61          | 132         | 2             | 3         | 5          | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 9      | Chamoli      | 0           | 0                  | 0           | 0           | 0             | 0         | 0          | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 10     | Rudraprayag  | 0           | 0                  | 0           | 0           | 0             | 0         | 0          | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 11     | Nainital     | 48          | 1406               | 1294        | 2700        | 27            | 21        | 48         | 22             | 232               | 220        | 452         | 29             | 15        | 44         |
| 12     | Almora       | 5           | 37                 | 61          | 98          | 5             | 0         | 5          | 0              | 0                 | 0          | 0           | 0              | 0         | 0          |
| 13     | US Nagar     | 51          | 703                | 842         | 1545        | 31            | 21        | 52         | 2              | 35                | 21         | 56          | 3              | 1         | 4          |
|        | <b>Total</b> | <b>199</b>  | <b>3259</b>        | <b>3397</b> | <b>6656</b> | <b>115</b>    | <b>86</b> | <b>201</b> | <b>51</b>      | <b>735</b>        | <b>744</b> | <b>1479</b> | <b>67</b>      | <b>35</b> | <b>102</b> |

### AIE Centers Details year 2008-09

| S. No. | District     | No. of centers | Enrolment   |             |              | Instructor (PS) |           |            |
|--------|--------------|----------------|-------------|-------------|--------------|-----------------|-----------|------------|
|        |              |                | Boys        | Girls       | Total        | Male            | Female    | Total      |
| 1.     | Haridwar     | 101            | 4003        | 3429        | 7432         | 90              | 29        | 119        |
| 2.     | Pithoragarh  | 01             | 10          | 05          | 15           | 01              | -         | 01         |
| 3.     | Dehradun     | 36             | 1324        | 794         | 2118         | 30              | 19        | 49         |
| 4.     | Pauri        | 01             | 32          | 27          | 59           | 01              | 0         | 01         |
| 5.     | Chamoli      | 02             | 08          | 02          | 10           | 02              | 0         | 02         |
| 6.     | Rudraprayag  | 02             | 09          | 03          | 12           | 01              | 01        | 02         |
| 7.     | Nainital     | 07             | 470         | 338         | 808          | 08              | 07        | 15         |
| 8.     | Almora       | 01             | 05          | 05          | 10           | 0               | 01        | 01         |
| 9.     | US Nagar     | 06             | 668         | 510         | 1178         | 08              | 07        | 15         |
|        | <b>Total</b> | <b>157</b>     | <b>6529</b> | <b>5113</b> | <b>11642</b> | <b>141</b>      | <b>64</b> | <b>205</b> |

It would be seen that the total enrolment of children in 199 EGS (PS) and 51 EGS (UPS) were 6656 and 1479 respectively. Similarly in 157 AIE centres 11642 children were studying.

### 7.3 STATUS OF TEACHERS

One teacher for every 40 children in Primary School and Upper Primary School with minimum number of two teachers in every school and one teacher for every class in

Upper Primary School were contemplated under the SSA. The following tables show the Teachers in position vis-à-vis norm and pupil teacher ratio in the years 2006-09.

| Year    | Status | No. of students enrolled in Government PS and UPS | No. of teachers in position | Pupil teacher ratio |
|---------|--------|---------------------------------------------------|-----------------------------|---------------------|
| 2006-07 | PS     | 750506                                            | 25587                       | 1 : 20              |
|         | UPS    | 238493                                            | 11501                       | 1 : 21              |
| 2007-08 | PS     | 717794                                            | 26431                       | 1 : 27              |
|         | UPS    | 305239                                            | 17069                       | 1 : 18              |
| 2008-09 | PS     | 688214                                            | 26767                       | 1 : 26              |
|         | UPS    | 296987                                            | 18210                       | 1 : 16              |

From the above PTR it would be seen that number of teachers in position were in excess of norms, both in Primary and Upper Primary Schools.

The position of PTR in Chamoli and US Nagar districts visited by the Team is given under:

#### District Chamoli

| Year    | Status | No. of students enrolled in Government PS and UPS | No. of teachers in position | Pupil teacher ratio |
|---------|--------|---------------------------------------------------|-----------------------------|---------------------|
| 2006-07 | PS     | 39066                                             | 1946                        | 1 : 20              |
|         | UPS    | 18757                                             | 848                         | 1 : 22              |
| 2007-08 | PS     | 37244                                             | 1949                        | 1 : 19              |
|         | UPS    | 18864                                             | 1386                        | 1 : 14              |
| 2008-09 | PS     | 38834                                             | 1842                        | 1 : 21              |
|         | UPS    | 22508                                             | 1393                        | 1 : 16              |

#### US Nagar

| Year    | Status | No. of students enrolled in Government PS and UPS | No. of teachers in position | Pupil teacher ratio |
|---------|--------|---------------------------------------------------|-----------------------------|---------------------|
| 2006-07 | PS     | 113281                                            | 2309                        | 1 : 49              |
|         | UPS    | 26706                                             | 826                         | 1 : 32              |
| 2007-08 | PS     | 113807                                            | 2523                        | 1 : 45              |
|         | UPS    | 28511                                             | 895                         | 1 : 32              |
| 2008-09 | PS     | 110453                                            | 2748                        | 1 : 40              |
|         | UPS    | 47530                                             | 1500                        | 1 : 32              |

Based on the PTR it can be concluded that excess teachers have been deployed in District Chamoli as compared to District US Nagar.

#### 7.4 SINGLE TEACHER SCHOOLS

The number of single teacher schools during preceding two years was as under:

| S.No. | Name of District | 2007-08 | 2008-09 |
|-------|------------------|---------|---------|
| 1.    | Almora           | 503     | 346     |
| 2.    | Bageshwar        | 108     | 212     |
| 3.    | Chamoli          | 281     | 248     |

| S.No. | Name of District | 2007-08     | 2008-09     |
|-------|------------------|-------------|-------------|
| 4.    | Champawat        | 150         | 230         |
| 5.    | Dehradun         | 234         | 315         |
| 6.    | Pauri            | 481         | 481         |
| 7.    | Haridwar         | 80          | 54          |
| 8.    | Nainital         | 184         | 173         |
| 9.    | Pithoragarh      | 211         | 341         |
| 10.   | Rudraprayag      | 103         | 162         |
| 11.   | Tehri            | 227         | 319         |
| 12.   | US Nagar         | 43          | 88          |
| 13.   | Uttarkashi       | 73          | 138         |
|       | <b>Total</b>     | <b>2678</b> | <b>3107</b> |

In Chamoli and US Nagar districts there were 178 schools (181 in 2007-08) were formed running with single teacher only as shown in the following table:

| Name of District | Name of Block visited | No. of single teacher schools |            |
|------------------|-----------------------|-------------------------------|------------|
|                  |                       | 2007-08                       | 2008-09    |
| Chamoli          | Dasholi               | 16                            | 8          |
|                  | Gairsain              | 34*                           | 26         |
|                  | Ghat                  | 34*                           | 39         |
|                  | Joshimath             | 29*                           | 21         |
|                  | Karanprayag           | 44                            | 31         |
|                  | <b>Total</b>          | <b>157</b>                    | <b>125</b> |
| US Nagar         | Kashipur              | 7                             | 18         |
|                  | Khatima               | 7*                            | 10         |
|                  | Ruderpur              | 5*                            | 4          |
|                  | Sitarganj             | 15*                           | 21         |
|                  | <b>Total</b>          | <b>24</b>                     | <b>53</b>  |

Despite the availability of teachers, it is surprising that 3107 schools were running with single teacher. The matter needed examination.

## 7.5 HABITATION AND ACCESS AS ON 31<sup>st</sup> MARCH 2008

Access in regard to Primary School/ EGS was as under:

| Total No. of Habitation | Habitation covered by |     | Habitation without |     | Habitation not eligible for PS but eligible for EGS | Habitation not eligible for PS/ EGS |
|-------------------------|-----------------------|-----|--------------------|-----|-----------------------------------------------------|-------------------------------------|
|                         | PS                    | EGS | PS                 | EGS |                                                     |                                     |
| 25057                   | 24101                 | 228 |                    | 728 | 22                                                  | 675                                 |

## 7.6 CHILD WITH SPECIAL NEED

In term of para 35 of the Manual of Financial Management and Procurement, it will be ensured that every Child With Special Need (CWSN) irrespective of the kind, category and degree of disability, is provided education in an appropriate environment. Integrated Education for the Disabled (IED) or the inclusive education is an important part of SSA.

Total children enrolled, benefited and to whom aid and appliances were provided during the last three years is as under:

| <b>Year</b> | <b>Enrollment of CWSN</b> | <b>Children benefited</b> | <b>Aid and Appliances distributed to CWSN</b> |
|-------------|---------------------------|---------------------------|-----------------------------------------------|
| 2006-07     | 23592                     | 18060                     | 14163                                         |
| 2007-08     | 18000                     | 15656                     | 12563                                         |
| 2008-09     | 17762                     | 2077                      | 2295                                          |

## CHAPTER-8

### TEACHER TRAININGS

**8.1** SSA, in view of the importance of the “in-service” training of teachers has prescribed and developed inhouse training programme to the teachers. Training to teachers was to be provided as under:

- (a) In-Service and Induction Training of Teachers and para teachers. (10 days)
- (b) Trainings through modules.
- (c) Training on varied areas such as finance, accounts, civil works, monitoring, management, etc.

**8.2** The following table indicates the budget provision and expenditure incurred during the last 3 years on impact of training of teachers:

| (Rs. in lakh) |                   |                      |                 |
|---------------|-------------------|----------------------|-----------------|
| Year          | Budget Provisions | Expenditure incurred | per cent saving |
| 2006-07       | 655.891           | 613.73               | 6.40per cent    |
| 2007-08       | 613.04            | 590.81               | 3.58per cent    |
| 2008-09       | 686.44            | 382.10               | (upto 12/08)    |

It was seen that in Chamoli and US Nagar districts almost all the teachers have received in-service training.

In US Nagar, out of 2687 Primary Working Teachers, 2557 were trained whereas all the 1469 UPS teachers were fully trained. In District Chamoli out of 1842 primary teachers, 1535 were trained and all the 1382 UP teachers were trained as on March 2008.

Field visit to Schools, interaction with the teachers, students and also BRCs/ CRCs, etc. disclosed that:

- (a) Training imparted to teachers in computer discipline was ineffective/ inadequate.
- (b) Enquiry from the teachers disclosed though training modules were received but because of load of work in the schools they could not put them in practice. Many of the teachers were not aware about the purpose of modules they received, and the modules were lying in the Almirahs.
- (c) **Accounts**

The teachers were reportedly given training for maintenance of the accounts books as per requirement of the SSA. But the majority of the teachers were found to be having almost no knowledge about the maintenance of the books. Cash book was not maintained, the accounts were being shown as per pass book of the banks only. There was no practice of the bank reconciliation of the balances. Income and expenditure account at the year end was, however, prepared and was put before the VEC. Even assets and stock registers were not found maintained. Teachers were not aware about the distinction between consumable and non-consumable items.

## CHAPTER-9

### NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL) AND KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

#### National Programme for Education of Girls at Elementary Level (NPEGEL)

**9.1** National Programme for Education of Girls at Elementary Level (NPEGEL) schemes was in operation under the umbrella of SSA for providing additional components for education of girls in Educationally Backward Blocks (EBB), where the rural level of female literacy was less than the national average and the gender gap was above the national average. The expenditure under the scheme was shared in the ratio of 75:25 during Xth Five Year Plan and 50:50 thereafter between the Central Government and State Government. Separate accounts for NPEGEL were required to be maintained at district and sub-district levels.

Gairsain and Ghat Blocks were having 24 model cluster schools covered under the scheme. The grants for civil work were made upto 2005-06 and thereafter, except the work being carried forward with the funds sanctioned and disbursed upto March 2006, no other civil work was executed. The following table indicates the grants made available for meeting expenses such as school teacher award, repair of buildings, TLM, TLE, etc. during 2006-09 to these schools:

#### NPEGEL

| Year                        | Balance           | Receipts          | Interest earned | Total             | Expenditure       | Balance           |
|-----------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|
| 2006-07                     | 367608.00         | 2164000.00        | 27436.00        | 2559044.00        | 1084210.00        | 1474834.00        |
| 2007-08                     | 1474834.00        | 1263170.00        | 59791.00        | 2797795.00        | 1297051.00        | 1500744.00        |
| 2008-09<br>(upto Oct. 2008) | 1500744.00        | 0.00              | 0.00            | 1500744.00        | 584000.00         | 916744.00         |
| <b>Total</b>                | <b>3343186.00</b> | <b>3427170.00</b> | <b>87227.00</b> | <b>6857583.00</b> | <b>2965261.00</b> | <b>3892322.00</b> |

Visits to seven schools disclosed as under:

| Name of the Block | Name of the School                    | Points noticed                                                                                                                                                                                                                                                                                                                                           |
|-------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Gairsain</b>   | (a) Government Jr. High School, Malsi | <ul style="list-style-type: none"> <li>▪ The school was being run as co-education institution with 34 boys and 33 girls, as on 20<sup>th</sup> December 2008.</li> <li>▪ No Asset Register was maintained.</li> <li>▪ Two parents interviewed, informed that Text Books to their children were not given because of shortage.</li> </ul>                 |
|                   | (b) Gairsain proper                   | <ul style="list-style-type: none"> <li>▪ Cash book was not being maintained.</li> </ul>                                                                                                                                                                                                                                                                  |
|                   | (c) UPS Saliyana                      | <ul style="list-style-type: none"> <li>▪ A computer room was constructed during 2005-06 at a cost of Rs.1.75 lakh but no computers were provided.</li> <li>▪ A balance of Rs.58,689 was being shown as per pass book as on 02<sup>nd</sup> December 2008. Since no cash book was maintained, no bank reconciliation was done since inception.</li> </ul> |

| Name of the Block                                                     | Name of the School                          | Points noticed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                       | (d) UPS Ganwali                             | <ul style="list-style-type: none"> <li>▪ A progressive balance (since 25<sup>th</sup> May 2005) of Rs.27,375 as on 15<sup>th</sup> December 2008 is lying unspent out of various heads.</li> <li>▪ No kitchen and store room exit. The Mid-Day-Meal was being cooked in a shed made of Gunny bags. The store of the Mid-Day-Meal scheme was being kept in the classroom.</li> </ul>                                                                                                                                                                                                                                                                                                          |
|                                                                       | (e) UPS Agarchatti: Co-Education            | <ul style="list-style-type: none"> <li>▪ 26 Sanskrit books were not received upto 17<sup>th</sup> December 2008.</li> <li>▪ Boundary wall facing Nala was not available. The Nala was very furious during rainy season. There was no road/ footpath to approach the school.</li> <li>▪ No health checkup was done.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                |
| <b>Ghat</b>                                                           | (a) UPS Kundbagarah                         | <ul style="list-style-type: none"> <li>▪ A sum of Rs.5000 was received from DPO by the school on 20<sup>th</sup> July 2006 for minor repair of school building but till 8<sup>th</sup> February 2008, it remained to be utilized.</li> <li>▪ Rs.20,000 received on 18<sup>th</sup> December 2006 for child friendly purposes. However, the amount was not utilised and was lying unutilized.</li> </ul>                                                                                                                                                                                                                                                                                      |
|                                                                       | (b) UPS Mokh                                | <ul style="list-style-type: none"> <li>▪ A sum of Rs.20,000 was received from DPO for construction of toilet for Boys. Till 08<sup>th</sup> June 2008, Rs.5,000 was spent on construction of a urinal out of this amount. This urinal, however, was washed out during construction. The balance amount remained unspent. It was found that the selection of site for urinal was wrong as it was on the bank of a Nala.</li> <li>▪ Bank reconciliation was not done since inception and as such the authenticity of cash bank balance could not be vouchsafed.</li> <li>▪ Computer given remained out of order after three months of its commissioning (12<sup>th</sup> May 2007).</li> </ul> |
| <b>District-<br/>Udham<br/>Singh Nagar<br/>(Block-<br/>Sitarganj)</b> | Government Primary<br>School Virendra Nagar | <ul style="list-style-type: none"> <li>▪ This is a Model Cluster School, a center of 10 to 12 NPEGEL school in Block-Sitarganj of US Nagar district. In the year 2006-07, the cluster was given Rs.25,000 for remedial measures and grant of prizes to teachers. No cash book was maintained till 2007-08. However, the register of expenditure was produced to the study team. The cash book was started to be maintained from 2008-09.</li> <li>▪ No drinking water facility of tap water exists in the cluster school. A hand pump bored in the campus some years back was in use.</li> </ul>                                                                                             |

## 10.2 KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

With an object to remove/ reduce the gender disparities in rural areas and more so among disadvantaged communities, the Kasturba Gandhi Balika Vidyalaya (KGBV) scheme was launched by the Government of India in August 2004 for setting up residential schools at Upper Primary Level for girls belonging predominantly to the SC, ST, OBC and minorities in different areas. The scheme ran as a separate scheme but in harmony with the Sarva Shiksha Abhiyan (SSA), National Programme for



Education of Girls at Elementary Level (NPEGEL) and Mahila Samakhya (MS) for the first two years but since 1<sup>st</sup> April 2007 it had merged with the SSA programme as a separate component.

The Scheme was applicable in Educationally Backward Blocks (EBBs) where the female rural literacy is below the national average (46.13 per cent) and gender gap in literacy was above the national average (21.67 per cent) and which did not have residential schools at Upper Primary Level for girls.

The scope of the scheme was enlarged (1<sup>st</sup> April 2008) to include additional 316 EBBs with rural female literacy below 30 per cent and 94 Towns/ Cities having minority concentration with female literacy rate below the national average of 53.67 per cent as per census 2001.

Adolescent, out of school and younger girls who are unable to go to regular schools, unable to complete primary school (10 + age group), and younger Girls of migratory populations in difficult areas/ scattered habitations that do not qualify for Primary/ Upper Primary Schools were covered under the scheme.

75 per cent of enrolment was to be for girls from SC/ ST/ OBC and minority Communities and only there after 25 per cent girls from BPL were to be covered.

The Government of India sanctioned KGBVs in three different models as below:

Model-I – School + Hostel for 100 Girls

Model-II – School + Hostel for 50 Girls

Model-III – Only Hostel for 50 Girls

Out of the 25 schools sanctioned during 2004-07, four schools were in Model-I, twelve schools in Model-II and nine schools in Model-III. In July 2007, the State reckoning the problems having faced, in running the KGBVs in Model-I and II, requested the Govt. of India to convert the KGBVs functioning in the State in Model-III only where Hostel facilities were to be created for 50 girls. One more Model-III KGBV school to be known as Forest Village was added in District Haridwar with an outlay of Rs.48.73 lakh. Identification of girls for this school was in progress.

The total enrolment of girls in these schools during 2006-09 vis-à-vis budget provisions and expenditure incurred were as under:

| Year            | No. of KGBV functional | Total Enrollment |    |     |      |     |       | Financial |        |
|-----------------|------------------------|------------------|----|-----|------|-----|-------|-----------|--------|
|                 |                        | SC               | ST | OBC | MINO | BPL | TOTAL | Approved  | Exp.   |
| 2006-07         | 13                     | 338              | 43 | 84  | 22   | 138 | 625   | 178.145   | 81.115 |
| 2007-08         | 25                     | 519              | 60 | 190 | 69   | 267 | 1105  | 582.96    | 78.32  |
| 2008-09         | 26                     | 416              | 65 | 189 | 47   | 226 | 943   | 1031.78   | 574.33 |
| Chamoli (Ghat)  |                        | 19               | 02 | 0   | 0    | 17  | 381   |           |        |
| Sitarganj (USN) |                        | 23               | 14 | 02  | 10   | 0   | 49    |           |        |

As on January 2009 out of 26 KGBVs running in the State, 3 KGBVs, Ghat in district Chamoli and Sitarganj and Bajpur in District US Nagar were visited.

The staff position of KGBV Ghat was as under:

| Sl. No. | Name of Post                         | Sanctioned | Posted | Remarks                                                                                       |
|---------|--------------------------------------|------------|--------|-----------------------------------------------------------------------------------------------|
| 1.      | Hostel Warden                        | 1          | Nil    | Head Mistress of other Government Girls Junior High School Ghat was looking after the school. |
| 2.      | Part time Teachers                   | 3          | 3      |                                                                                               |
| 3.      | Assistant                            | 1          | -      |                                                                                               |
| 4.      | Accounts Clerk/<br>Computer Operator | 1          | 1      |                                                                                               |
| 5.      | Shikshanottar<br>Worker              | 2          | -      |                                                                                               |
| 6.      | Cook                                 | 1          | 1      |                                                                                               |
| 7.      | Chowkidar                            | 1          | 1      |                                                                                               |

The vacant posts need to be filled in for smooth running of school.

The year wise position of enrollment of children in this School was as under:

(Rs. in lakh)

| Class      | Year    |         |         |         |
|------------|---------|---------|---------|---------|
|            | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
| Class VI   | 23      | 18      | 16      | 12      |
| Class VII  | -       | 19      | 14      | 12      |
| Class VIII | -       | -       | 19      | 14      |
| Total      | 23      | 37      | 49      | 38      |
| Class IX   | -       | -       | -       | 17      |

Year-wise position of funds received and expenditure incurred by the school is as under:

| Year         | Non Recurring Grant |             | Recurring Grant |              |
|--------------|---------------------|-------------|-----------------|--------------|
|              | Sanction            | Expenditure | Sanction        | Expenditure  |
| 2006-07      | 6.25                | 2.33        | 6.89            | 3.73         |
| 2007-08      | 0.00                | 0.24        | 5.35            | 3.31         |
| 2008-09      | 0.00                | 0.64        | 0.00            | 3.99         |
| <b>Total</b> | <b>6.25</b>         | <b>3.21</b> | <b>12.24</b>    | <b>11.03</b> |

In this connection it was observed that:

The School although received a sum of Rs.6.25 lakh for construction of a hostel building of its own in 2006-07 and the land for this building was acquired as donation in August 2005 but the construction work had started only in January 2009. The hostel was being run in a hired building at a rent of Rs.4,000 p.m. An amount of Rs.1,64,000 towards rentals had been incurred from 1<sup>st</sup> September 2005 to 31<sup>st</sup> January 2009 (41 months) @ Rs.4,000 per month. Rs.68,000 was outstanding as rent payable because of non receipt of funds.

The State Project Office, Dehradun, directed (15<sup>th</sup> April 2008) the Head Mistress of the KGBV Ghat to cover the girls of class IX with all facilities available to KGBV girls students to avoid drop out by them. There were 17 girls students of class IX (as on 31.01.09) who were provided the hostel and other facilities available to KGBV students at Ghat in the academic year 2008-09. However, no separate funds to meet

out their expenditure were provided. These girls were availing the facilities out of the grants received for eligible girls students admitted under original norms.

The basic requirement of 50 students for setting up the KGBV in Model-III, was not met.

### District Udham Singh Nagar - (KGBV – Sitarganj)

The staff position of the School was as under:

| Sl. No. | Name Post                         | Authorized | Posted | Remarks                                          |
|---------|-----------------------------------|------------|--------|--------------------------------------------------|
| 1.      | Warden                            | 1          | Nil    | Additional Charge given to one Assistant Teacher |
| 2.      | Part Time Teacher                 | 3          | 1      |                                                  |
| 3.      | Accounts Clerk/ Computer Operator | 1          | Nil    |                                                  |
| 4.      | Anuchar (Helper)                  | 1          | 1      |                                                  |
| 5.      | Cook                              | 2          | 2      |                                                  |
| 6.      | Chowkidar                         | 1          | 1      |                                                  |

The vacant posts need to be filled in for smooth running of the school.

Year-wise allotment of funds and expenditure of School was as under:

| Year    | Status       | Opening Balance | Total allotment of funds | Total (Col 2+3) | Expenditure | Balance  | Status       |
|---------|--------------|-----------------|--------------------------|-----------------|-------------|----------|--------------|
| 1       | 2            | 3               | 4                        | 5               | 6           | 7        | 8            |
| 2006-07 | In Bank      | 44051.00        | 1046164                  | 1100608         | 1099383     | 530.00   | In Bank      |
|         | Cash in hand | 9401.00         |                          |                 |             | 695.00   | Cash in hand |
|         | Interest     | 992.00          |                          |                 |             |          |              |
|         | Total        | 54444.00        |                          |                 |             |          | 1225.00      |
| 2007-08 | In Bank      | 530.00          | 635890.00                | 637115.00       | 622161.00   | 14775.00 | In Bank      |
|         | Cash in hand | 695.00          |                          |                 |             | 179.00   | Cash in Hand |
| 2008-09 | In Bank      | 14775           | 692088.00                | 707042.00       | 615119.00   | 91923.   |              |
|         | Cash in hand | 179.00          |                          |                 |             |          |              |

The class-wise enrolment position during 2005-09 was as under:

| Class      | Year    |         |         |         |
|------------|---------|---------|---------|---------|
|            | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
| Class VI   | 18      | 4       | 24      | 16      |
| Class VII  | 35      | 17      | 9       | 24      |
| Class VIII | 13      | 29      | 17      | 9       |
| Total      | 66      | 50      | 50      | 49      |

In addition to the above 16 girls who passed out 8<sup>th</sup> class in 2007-08 and enrolled in nearby school were also staying in KGBV hostel with other girls as per directions of State Project Office, Uttarakhand to avoid their dropout. These Girls were availing all

other facilities as applicable to other girls of KGBV. No additional funds for meeting their expenditure on boarding and lodging, etc. were provided.

The Hostel is presently running in Government owned land/ building of Junior High School. The Hostel Building has been completed but it is yet to be handed over (January 2009).

The following comments are offered:

- (a) Though the KGBV Hostel had started its functioning from the year 2005-06, no regular matron was appointed (January 2009).
- (b) 16 girls although allowed to stay in KGBV Hostel with other girls and are availing all facilities, with a view to avoid their drop out but no additional funds for meeting their monthly expenditure was provided by the Government.

### Other point of Interest

As on 31<sup>st</sup> January 2009 out of total 26 KGBVs running in Uttarakhand State, 11 KGBVs are running in rented building and remaining 15 KGBVs in Government buildings. For the 11 KGBVs running in the rented buildings a sum of Rs.8,14,200 have been paid/ incurred upto January 2009 as detailed below. The expenditure of Rs.8.14 lakh towards rent could have been avoided/ or at least minimized if the Government own buildings were constructed in time which were sanctioned between the period 2004-05 and 2006-07.

### Details of Rentals paid by KGBV upto 31<sup>st</sup> January 2009

| Sl. No. | Name of KGBV                     | Rent per month (Rs.) | Total period involve |          | Total amount of rentals paid |
|---------|----------------------------------|----------------------|----------------------|----------|------------------------------|
|         |                                  |                      | From                 | To       |                              |
| 1.      | Chagati gaon (Almora)            | 3000.00              | 1.12.05              | 31.01.09 | 114000.00                    |
| 2.      | Jaiti (Almora)                   | 3500.00              | 1.12.05              | 31.01.09 | 133000.00                    |
| 3.      | Kapkot (Bageshwar)               | 2000.00              | 1.12.05              | 31.01.09 | 76000.00                     |
| 4.      | Korba (Dehradun)                 | 500.00               | 1.08.08              | 31.01.09 | 3000.00                      |
| 5.      | AamPata (Tehri)                  | 1800.00              | 01.02.07             | 31.01.09 | 43200.00                     |
| 6.      | Raunsal (Tehri)                  | 2200.00              | 01.11.07             | 31.01.09 | 33000.00                     |
| 7.      | Routi Ki Beli (Tehri)            | 3000.00              | 01.09.05             | 31.01.09 | 123000.00                    |
| 8.      | Khansari, Block-Mori, Uttarkahsi | 4000.00              | 01.11.07             | 31.01.09 | 60000.00                     |
| 9.      | Ghat (Chamoli)                   | 4000.00              | 01.09.05             | 31.01.09 | 164000.00                    |
| 10.     | Rani Majra (Haridwar)            | 4000.00              | 01.04.08             | 31.01.09 | 40000.00                     |
| 11.     | Bajuheri (Haridwar)              | 5000.00              | 01.09.08             | 31.01.09 | 25000.00                     |
|         |                                  |                      |                      | Total    | 814200.00                    |

The construction work of 2 KGBV i.e. Harjoli Jatt (Haridwar) and Sitarganj (US Nagar) was almost reportedly complete. The construction work of 19 KGBV was in progress and the construction work in respect of other five KGBVs had not yet started.

## CHAPTER-10

### SCHOOL GRADING AND MAPPING SYSTEM

**10.1** School Development Index and comprehensive system of evaluation evaluates performance of children and school on various parameters. Schools were ranked on the basis of results whereas the level of students were evaluated with reference to his/her performance in an examination for which papers were set by DIET, examination was conducted by CRC and evaluation of the answer sheets was done by the school teacher.

#### 10.2 GRADING OF SCHOOLS IN THE STATE

The following table shows the grading of schools both physical and academic in the State in past 3 years as under:

| Year    | Physical |      |      |     |     | Academic |      |      |      |    |
|---------|----------|------|------|-----|-----|----------|------|------|------|----|
|         | A        | B    | C    | D   | E   | A        | B    | C    | D    | E  |
| 2006-07 | 2664     | 7024 | 1741 | 114 | 10  | 440      | 5096 | 5105 | 8138 | 74 |
| 2007-08 | 3631     | 6774 | 1425 | 81  | 14  | 751      | 5714 | 1682 | 745  | 33 |
| 2008-09 | 3507     | 6744 | 1687 | 160 | 200 | 476      | 5310 | 5474 | 825  | 33 |

#### 10.3 NORM FOR ACHIEVEMENTS

| A      | B     | C     | D     | E     |
|--------|-------|-------|-------|-------|
| 80-100 | 65-70 | 50-64 | 35-49 | 00-35 |

The Grading in schools in Chamoli and US Nagar districts whose grading was taken up out of the total school during 2006-09, the physical and academic progress was under:

#### Primary School Grading Status (SSA)

| Sl. No. | Year    | District | Physical |     |     |    |   | Academic |     |     |    |   | Total School Graded |
|---------|---------|----------|----------|-----|-----|----|---|----------|-----|-----|----|---|---------------------|
|         |         |          | A        | B   | C   | D  | E | A        | B   | C   | D  | E |                     |
| 1.      | 2006-07 | Chamoli  | 156      | 684 | 127 | 9  | 0 | 5        | 481 | 442 | 47 | 1 | 976                 |
|         |         | US Nagar | 164      | 441 | 117 | 0  | 0 | 11       | 586 | 125 | 0  | 0 | 722                 |
| 2.      | 2007-08 | Chamoli  | 250      | 620 | 107 | 12 | 0 | 24       | 391 | 485 | 86 | 3 | 989                 |
|         |         | US Nagar | 199      | 440 | 89  | 4  | 2 | 44       | 401 | 262 | 25 | 2 | 734                 |
| 3.      | 2008-09 | Chamoli  | 281      | 558 | 120 | 10 | 0 | 12       | 358 | 521 | 76 | 3 | 970                 |
|         |         | US Nagar | 185      | 397 | 127 | 10 | 1 | 36       | 321 | 327 | 35 | 1 | 720                 |

From the above it would be apparent that purpose for this exercise was not achieved particularly in the level of education as the academic level had come down in 2008-09 compared to 2007-08.

## CHAPTER-11

### BLOCK RESOURCE CENTRE/ URBAN AND CLUSTER RESOURCE CENTRES

The main role of BRCs were contemplated to act as academic resource centre, imparting training, conduct field visits, hold meetings, planning and organizing Trainings, workshop, monitoring meetings and monthly meetings, co-ordination with Block Education Office (BEO) and District Institute of Education & Training (DIET), assist in formulation of Annual Work Plan Budget, providing assistance and guidance to CRCs, establishing CRC and ECCE centres, co-ordination among child centres, and District Project Office (DPO), etc.

The BRC was also to monitor CRC, compile Block reports for DPO and to supervise Civil Works.

The Cluster Resource Centers are the center of educational, academic and co-curricular activities. A CRC looked after 10-15 schools. It was responsible for school mapping training of VEC, micro planning and school grading. It organizes monthly meeting of the teachers to assist them and also to assist in functioning of alternative education centers.

#### **District Chamoli**

##### **A. Block Resource Center (BRC) Ghat**

The BRC Ghat in Chamoli district had 10 CRCs, 95 Primary and 25 Upper Primary Schools (UPS), four schools under EGS and one KGBV.

In the BRC, Asset Register was not maintained and monthly/ quarterly expenditure statements were not sent to District Project Office (DPO).

Year-wise amount received and spent during 2005-09 (December 2008) was as under:

| Year                         | Previous Balance | Amount Received during year | Total (Col 2+3) | Expenditure during the year | Balance   |
|------------------------------|------------------|-----------------------------|-----------------|-----------------------------|-----------|
| 1                            | 2                | 3                           | 4               | 5                           | 6         |
| 2005-06                      | 58818.00         | 335171.00                   | 394141.00       | 347193.00                   | 46948.00  |
| 2006-07                      | 46948.00         | 712173.00                   | 759121.00       | 705371.00                   | 53750.00  |
| 2007-08                      | 53750.00         | 5541664.00                  | 5595414.00      | 5070893.00                  | 524521.00 |
| 2008-09 (upto December 2008) | 524521.00        | 1985001.00                  | 2509522.00      | 2210894.00                  | 298628.00 |

The Total of Column (2+3) for the year 2005-06 comes to Rs.3,93,989 instead of Rs.3,94,141. This difference of Rs.152/- has an effect in all subsequent years which could not be reconciled nor explained.

##### **B. BRC Karanprayag**

The Income and Expenditure Accounts of BRC Karanprayag for 2006-07 showed that against the Heads "Primary Teaching Training" and "UPS teacher Training" for the year, the opening balances was shown as (-) Rs.9,990 and (-) Rs.28,674 respectively. It was not clear as to how the expenditure in excess of allotment was incurred. Similarly, during the year 2006-07 against "Remedial Teaching" head, the closing

balance was shown as (-) Rs.1,410. This tends to indicate that proper financial and accounting control was not being exercised.

**(C) BRC Gairsain**

Cheque No.452838 date 20<sup>th</sup> June 2008 for Rs.24,000 was issued to VECs against SC/ST intervention. But no list of remedial teaching was found to have been enclosed.

Cheque No.452841 dated 28<sup>th</sup> June 2008 for Rs.5,640 was shown to have been cancelled on the ground that cash payment was made. The entry was made in the counter foil. But the cancelled cheque was not found on record. This needed to be reconciled/ investigated.

There were many cuttings, erasing, rubbings in the cash book which were not attested by the competent authority. No Bank reconciliation statements were found to have been prepared/ recorded in the cash book. No bank statements were found to have been obtained monthly from the bank.

Bank Account for SSA was opened in the District Cooperative Bank of Chamoli Branch, Gairsain. It is not understood as to why the account was not opened in the Nationalized Bank/ Scheduled Bank.

Each entry in the cash book, was not attested by the Head of Office/ Drawing and Disbursing Officer after verification of totals. This requirement was not found to have been done in the BRC Gairsain.

It is seen from the handing/ taking over note dated 27<sup>th</sup> July 2008 between Shri Devender Singh Sagoi and Shri Ramesh Lal Tamta that in the following heads of SSA as on 21<sup>st</sup> July 2008 there was no credit balance, but the expenditure was regularly being shown against these heads –

- |      |                         |                 |
|------|-------------------------|-----------------|
| (i)  | Equipment and Furniture | – (-) 19643.00  |
| (ii) | Training                | - (-) 103053.00 |

In this connection it is not clear that when there was no credit balance against these heads of accounts from 2005-06 till date as to how and from where the excess expenditure was being incurred. The expenditure incurred in excess of allotment would require to be reconciled and regularized. This irregular action tends to indicate that no financial and accounting control was being exercised and as a result of this laxity, the possibility of misappropriation of funds can not be ruled out. This needed to be looked into.

**(D) BRC Joshimath (Block Joshimath)**

**(i) Financial Control**

SSA joint account bearing No. 9306 opened in District Cooperative Bank, Joshimath Branch is not being operated by Deputy Block Education Officer. The accounts are operated by the BRC. Deputy Block Education Officer is not signing the cash transaction and vouchers from 2002-03 onwards. He only signs the cheques/ drafts prepared by the BRC.

**(ii) Non-Accounting of Interest**

It was observed from the cash book and bank pass book of BRC, Joshimath that during 2006-07 and 2007-08 annual interest of Rs.9,779 and Rs.14,564 respectively was lying as balance in the Bank pass book and cash book as of December 2008. But no action has been taken to account for the interest in the financial account.

**(E) Cluster Resource Centers (CRCs)**

The following points were observed during study:

**(i) CRC Kund Bagad (Block Ghat)**

- Annual Stock taking was not done in stock register of furniture. Some items were mentioned in the stock register to have been broken/ lost/ destroyed due to their use. But their charging off was not got approved from the BRC/ DPO.
- Cash Book was not maintained properly.
- Muster Rolls for Rs.21,320, Rs.19,330 and Rs.13,340 were prepared for construction of CRC building and paid accordingly as seen from cash book but in these muster rolls the period of labor enrolled i.e. year, months and date was not available.
- In the following cash vouchers the date of payment was not given:  
Vr. No.15 for Rs.12,700 purchase of doors and windows,  
Vr. No. Nil for Rs.4,000 for breaking of Gitties,  
Vr. No.10 for Rs.5,400 for breaking of Gitties,  
Vr. No.238 for Rs.12,720/- for cement bags,  
Vr. No.245 for Rs.14,310 for cement bags,  
Vr. No.246 for Rs.3,573 for miscellaneous items of buildings, etc.

In the absence of date of payment, these vouchers could not be linked up in Cash Book.

**(ii) CRC, Chaun Ghat (Block Ghat)**

Following points were observed:

- No stock taking of items as listed in stock register was done.
- In the year 2006-07 approval for CRC building from SSA funds was given and the allotment to the extent of Rs.2.00 lakh was also made as under:

|                                         |                    |
|-----------------------------------------|--------------------|
| 1 <sup>st</sup> Installment on 11.11.06 | Rs.1,00,000        |
| 2 <sup>nd</sup> Installment on 02.10.07 | <u>Rs.1,00,000</u> |
| Total                                   | <u>Rs.2,00,000</u> |

Out of the above funds a sum of Rs.1,50,000 was paid to the Tolly Nayak upto 29<sup>th</sup> March 2007 as under:

- Cheque No.008242 dated 16.01.07 for Rs.30,000 paid on 17.01.07.
- Cheque No.008241 dated 16.01.07 for Rs.20,000 paid on 27.01.07
- Cheque No.008243 dated 23.03.07 for Rs.70,000 paid on 29.03.07
- Cheque No.008244 dated 23.03.07 for Rs.30,000 paid on 29.03.07
- Total Rs.1,50,000

After taking the above payments, the Tolly Nayak left the work and no work was done after 1<sup>st</sup> April 2007. The work could not be started/ completed (15<sup>th</sup> December 2008). No action to recover the amount was shown.



- No Bank Reconciliation was prepared.

**(iii) CRC Dewar Khadora (Block Dasholi)**

- Bank Reconciliation has not been prepared,
- No Annual Stock taking of items mentioned in Stock/ Asset Register was done.
- Rs.50,000 was allotted during the year 2007-08 for Innovative Programme for Girls Education. The funds were credited in Cash Book on 20<sup>th</sup> March 2008 by the CRC. No Innovative Programme was arranged by the CRC (18<sup>th</sup> December 2008) and the entire funds were lying in the books as unutilized.

**(iv) CRC Bhimtala (Block Dasholi)**

- No Annual Stock taking was done in respect of the items mentioned in the stock/ assets register,
- Bank Reconciliation was not prepared in cash book,
- It was also observed from the cash book that Rs.2,00,000 were allotted by the DPO Gopeshwar for construction of CRC Building and Rs.1,80,000 had been incurred on the construction of the building and Rs.20,000 were lying in balance. The completion certificate of the building was not furnished to study team.

**(v) CRC Joshimath (Block Joshimath)**

The CRC building of Joshimath, Block Joshimath was constructed in 2007 at a cost of Rs.2,00,000. However, the cash book, bank pass book and other related paid vouchers for the construction of building were not made available to the study team for verification. The matter needs investigation.

**(vi) District Udham Singh Nagar**

**BRC, Rudrapur, Block Rudrapur**

Cash Book was not maintained properly and was not maintained in double entry system. Entries in cash book were not attested by the Head of office and was not closed daily. Corrections have not been attested by the cash operating officer. Cheque numbers & date where payment made through Cheque have not been noted in the cash book for cross checking.

A sum of Rs.2,22,870 was allotted to the BRC Rudrapur on 18<sup>th</sup> JANuayr 2007 by the DIET Rudrapur for 20 days in service Teacher Training (Primary/ Upper Primary Schools) of which the BRC Rudrapur allotted Rs.1,61,250 to other CRCs as under (Vr. No. 3 dated 26<sup>th</sup> April 2008).

|      |               |                    |
|------|---------------|--------------------|
| i.   | CRC Rudrapur  | Rs.33,750          |
| ii.  | CRC Biswara   | Rs.18,750          |
| iii. | CRC Narainpur | Rs.13,250          |
| iv.  | CRC Bandiya   | Rs.27,250          |
| v.   | CRC Naugls    | Rs.21,750          |
| vi   | CRC Darau     | Rs.21,250          |
| v.   | CRC Bara      | <u>Rs.25,250</u>   |
|      | Total         | <u>Rs.1,61,250</u> |

Utilization certificates/ expenditure accounts in respect of funds provided to CRCs or expenditure of Rs.61620/- incurred by BRC were not made available to Study Team for verification.

It was seen that following funds out of the Grants received by the BRC, Rudrapur prior to 2006-07 remained unutilized as on 13<sup>th</sup> January 2009:

| (In Rs.) |                                      |        |
|----------|--------------------------------------|--------|
| 1.       | Professional Training                | 5,440  |
| 2.       | Remedial Teaching                    | 22,000 |
| 3.       | Back to School                       | 1,000  |
| 4.       | Bal Mela                             | 2,000  |
| 5.       | Learning Guarantee Programme         | 4,500  |
| 6.       | Village Education Committee Training | 6,600  |
| 7.       | Teachers Grant                       | 2,000  |

### **BRC Kashipur**

#### **Cash Book**

- Cheques No. 248247, 248248 and 248249 dated 21.04.08 for Rs.464, Rs.451 and Rs.511 respectively were issued on 21.04.2008 but their counterfoils could not be produced for linking the payment in cash book.
- The casual loans of Rs.2,138, Rs.13,920 and Rs.70,796 (Total Rs.86,854) were mentioned in the cash book to have been refunded on 18<sup>th</sup> August 2008. But no supporting voucher for taking this loan were produced.
- The Cash book had never been signed at the end of month by the BEO.
- No bank reconciliation was prepared.
- The following advances were given to the CRCs by the BRC, Kashipur for arranging a workshop:

| Sl. No. | CRC                | Date of Advance | Amount   |
|---------|--------------------|-----------------|----------|
| 1.      | Kanakpur           | 05.05.08        | 15000.00 |
| 2.      | Kharagpur Devipura | 05.05.08        | 23000.00 |
| 3.      | Rampur             | 05.05.08        | 20000.00 |
| 4.      | Kundeswari         | 05.05.08        | 20000.00 |

No utilization certificate or expenditure statement could be produced to the Study Team.

#### **CRC Kundeshwari, Block Kashipur**

The following points were observed from the cash book:

Voucher No.283 for the sum of Rs.4,631 on account of TA Bill of Teachers for their 11 days Training could not be produced for linking in cash book.

TA Bill payments have not been got approved from the BRC/ BEO but the payment was being drawn regularly by the CRC himself without approval.

#### **CRC Rudrapur, Block Rudrapur**

The CRC, Rudrapur, Block Rudrapur was withdrawing money from bank against TA by putting details of his visits in a register for which no TA bills were submitted and

got approved by competent authority. During 2004-05 onwards a total amount of Rs.4,479 was withdrawn from Bank by the CRC himself which was against financial norms.

#### **CRC Kalyan Nagar, Block Sitarganj**

A sum of Rs.99,490 (received Rs.79,800 on 15<sup>th</sup> January 2007 and Rs.19,690 on 15<sup>th</sup> March 2008) was received by the CRC, Kalyan Nagar during 2007-08 for giving in-service training to Teachers. The utilization Certificate/ expenditure statement and the record showing the period of training and number of teacher who attended the training could not be produced to the study team for verification.

A sum of Rs.10,650 was paid to a Halwai for supply of Lunch to 142 Trainee Teachers for 3 days @ Rs.25 per diet. However, no record of training was produced to the study team.

#### **BRC Khatima, District US Nagar**

As against the sanctioned amount of Rs.5,000 for arranging camp for handicapped children, the BRC spent Rs.25,840 in 2007-08. The source from which the excess expenditure of Rs.20,840 was met and the reasons for incurring such huge expenditure without permission were not produced for verification.

Rs.50,000 for Bridge Course was received by the BRC, Khatima vide DPO, US Nagar Cheque No.037996 dated 13<sup>th</sup> December 2005 and the same was accounted for in the cash book during 2005-06. No action to utilize the amount or its refund was taken even after over 3 years.

Cumulative amount of Rs.78,780 being interest earned upto the years 2007-08 on the Bank balances has not been adjusted in terms of para 89.4 (as amended) of Manual on Financial Management and Procurement.

#### **CRC Charu Beta, Block Khatima**

CRC Charu Beta had incurred an expenditure of Rs.6,300 towards TA/ DA during 2006-07. He was himself preparing and processing the TA bills for payment and the money was also drawn by him from the Bank. No sanction of the competent authority was obtained.

#### **General**

No record regarding performance of duties by the BRCs/ CRCs with reference to their main role relating to academic, planning coordination & monitoring, feed back to CRCs/ schools, supervision of alternative schools and ECCE centers, training to VECs, monthly meeting of the teachers for assisting in functioning of Alternative Education centers etc. could be seen by the Study Team.

Further it was also seen that the BRCs were not maintaining any record to show their performance.

## CHAPTER-12

### FIELD VISITS

Field visits to schools disclosed following weaknesses and shortcomings in the working of schools:

| Sl. No.                              | Name of School                  | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>District-Chamoli, Block- Ghat</b> |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1                                    | <b>Primary School Kundbagad</b> | <ul style="list-style-type: none"> <li>▪ Balika Toilet was reportedly completed at a cost of Rs.20,000 but this was yet to be taken over. The final payment of Rs.10,000 was also payable.</li> <li>▪ Village Education committee (VEC) after fresh election of village Pradhan was not constituted.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2                                    | <b>Primary School Pharket</b>   | <ul style="list-style-type: none"> <li>▪ As against the strength of 4 teachers there were only two teachers including one Urdu teacher. The Parents of children were also critical about this position.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 3                                    | <b>Primary School Bainswara</b> | <ul style="list-style-type: none"> <li>▪ As against the total enrollment of 28 students, the presence was 20 only. This P.S. was upgraded from EGS. The school was run by one Shiksha Mitra and one Vishisht BTC trainee. This school was presently running in a private small accommodation of 2 small rooms at a rent Rs.150 per month paid by the parents of children collectively. The construction of new school building at a cost of Rs.5.93 lakh was in progress. A payment of Rs.4.30 lakh had already been made to the TOLY NAYAK. From the cash documents provided for examination it was revealed that the payment entries of Rs.4.30 lakh (paid in 4 installments) had not been signed by the Head Mistress. The Muster Rolls for Rs.21,000, Rs.34,800, Rs.30,000 and for Rs.30,000 for labour deployed in construction of school building was not having details of the month, period and dates of execution nor these were signed by the Head Mistress.</li> <li>▪ The following paid vouchers were also not signed by the Head Mistress: <ul style="list-style-type: none"> <li>Voucher dt. 10.1.2008 for Rs.10,000 towards cost of 500 cement bags</li> <li>Voucher dt. 18.8.2008 for 800 bags of Bajri for Rs.5,000</li> <li>Ist and IInd installments of Rs.6,000 paid to Mistree, Sundri Singh</li> </ul> </li> </ul> |

| Sl. No. | Name of School                   | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                  | <p>Voucher dt. 9.12.2007 for Material = Rs.16,126<br/> Voucher dt. 20.1.2008 for Material = Rs.35,000<br/> Voucher dt. 20.1.2008 for Material = Rs.24,200<br/> Voucher dt. 20.7.2008 for Material = Rs.40,000<br/> Voucher dt. 26.7.2008 for Material = Rs.7,300<br/> Material supplied by M/S Chanru Lal = Rs.60,000<br/> Cartage charge paid to Sidharth Travels = Rs.3,000<br/> Labour charges for preparation of Chaukhat = Rs.10,000<br/> Labour charges for doors &amp; windows paid to Gulab Sharma on 15.10.2008 = Rs.20,000</p> <ul style="list-style-type: none"> <li>▪ Besides, Cartage paid for 150 bags @ Rs.10 per bag of cement Rs.1,500 were to be paid to M/S Sidharth Travels as against Rs.1,800 actually paid to him. This overpayment of Rs.300 needs recovery. The Voucher was also not signed by the Head Mistress.</li> </ul> |
| 4       | <b>Primary School BanjhBagar</b> | <ul style="list-style-type: none"> <li>▪ Allotments made in September 2007 for Rs.24,000 (School Toilet) and Rs.10,000. developments and repair of school in August 2008 were lying in Balance unutilized (10.12.2008).</li> <li>▪ Cash Book for the years 2006-07 and 2007-08 was not signed by the Head Mistress.</li> <li>▪ Bank Reconciliation was not prepared upto 2007-08.</li> <li>▪ The Cash Book for the year 2008-09 could not be produced to the study team.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                   |
| 5       | <b>Primary School Saitoli</b>    | <ul style="list-style-type: none"> <li>▪ Against the enrollment of 10 students in school, 2 teacher swere posted. The village Pradhan in interaction intimated to the Team that the school is a special core group as no school within 3 kms exists. More so, the students are from SC/ ST community.</li> <li>▪ Cash Book from September 2008 on wards was not prepared.</li> <li>▪ Cash Book and Ledgers were neither closed nor signed by the Head Mistress.</li> <li>▪ Completion certificate for Ramp and Railing work costing Rs.10,000 was not issued.</li> <li>▪ A sum of Rs.2,755 (Vr. No.71) was paid on 2.4.2008 for weighing machine but in ledger it was shown only Rs.2,730. As such there remains difference of Rs.25.</li> </ul>                                                                                                      |
| 6       | <b>Primary School Dhurmha</b>    | <ul style="list-style-type: none"> <li>▪ Opening balance in Cash Book was not given. Neither it was closed nor signed by the Head Mistress.</li> <li>▪ Difference in Balance as per Cash Book Rs.22,915 and pass book Rs.22,684 could not be reconciled.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| <b>Sl. No.</b>        | <b>Name of School</b>                   | <b>Conclusions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7                     | <b>Junior High School Kund Baghar</b>   | <ul style="list-style-type: none"> <li>▪ From the cash documents the Team observed that grant of Rs.5,000 received in July 2006 for minor repair of school was yet to be utilized.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 8                     | <b>Girls Junior High School Ghat</b>    | <ul style="list-style-type: none"> <li>▪ Out of the grant Rs.1,70,892 received in 2005-06 for one Bridge Course, only Rs.1,29,234 was spent. The balance Rs.41,658 was lying in the books as unutilized.</li> <li>▪ A sum of Rs.20,000 allotted in 2005-06 for drinking water could not be utilized. The Head Mistress explained that there exists drinking water facility created out of another grant received in the year 2004-05 under another programme and the present amount Rs.20,000 will either be returned to district project office or utilized to augment the existing water supply with the approval of higher authorities.</li> <li>▪ No separate register was opened for consumable and non-consumable items and also Register of library books was not maintained.</li> </ul> |
| <b>Block- Dasholi</b> |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1                     | <b>Primary School Rolliguard</b>        | <ul style="list-style-type: none"> <li>▪ Upto the period 2007-08 only one Cash Book for all account heads was maintained and neither the entries in Cash Book were signed by the Head Mistress nor it was closed at the end of month.</li> <li>▪ A sum of Rs.35,826 was lying in Cash Book (2007-08) but its particular Head of account could not be known from Cash Book.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2                     | <b>Primary School Dewar Khadora</b>     | <ul style="list-style-type: none"> <li>▪ Out of the amount Rs.40,000 allotted in the year 2002-03 for boundary wall, a sum of Rs.20,000 was still lying in balance as unutilized.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3                     | <b>Primary School Kuher</b>             | <ul style="list-style-type: none"> <li>▪ No stock register/ Assets register (but a simple running register) was maintained in proper form.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4                     | <b>Primary School Gopeshwar Village</b> | <ul style="list-style-type: none"> <li>▪ As against the authorization of 4 teachers, 7 teachers (including Head mistress and one Urdu Teacher) were posted in school against the enrollment of 128 children. Headmistress was continuing in this school for the last 20 years.</li> <li>▪ Stock Register was not maintained properly, some items mentioned as broken/ destroyed were charged off from the register without formal approval of BRC/ DPO/ BSA.</li> <li>▪ Following irregularities in Cash Book were also noticed:</li> </ul>                                                                                                                                                                                                                                                     |

| Sl. No. | Name of School                         | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                        | <p>Cheque No.257128 dt. Nil for Rs.20,000 was issued but no mention made to whom it was issued.</p> <ul style="list-style-type: none"> <li>▪ The following cheques though issued but could not be linked up in Cash Book:<br/>           Cheque No. 257132 dt. 06-11-2006 for Rs.10,000<br/>           Cheque No. 257133 dt. 23-02-2007 for Rs.16,000<br/>           Cheque No. 257134 dt. 04-05-2007 for Rs.15,000<br/>           Cheque No. 257135 dt. 04-05-2007 for Rs.8,000<br/>           Cheque No. 257137 dt. 09-10-20067 for Rs.4,000<br/>           Cheque No. 257139 dt. 06-9-2007 for Rs.5,000<br/>           Cheque No. 257140 dt. 24-9-2007 for Rs.5,500</li> <li>▪ School Building was completed on 15.8.2006 at a cost of Rs.3,78,000 but neither Cash Book nor supporting voucher for this expenditure could be made available to study team for verification.</li> <li>▪ There was one double storey building constructed on the land of the school from MLA funds. The Head Mistress informed that the building was ready and was awaiting handing over.</li> </ul> |
| 5       | <b>Primary School Tifori</b>           | <p>This school was upgraded in July 2007 as Primary School from a school running under EGS. At present school is running in a two small room (shop) for which no rent is being paid. The new building of school is under construction and Rs.2.75 lakh had already been paid to the TOLY Nayak but the various Vouchers relating to the construction of school building were not made available to the study team as these were not handed over by the ex-pradhan to the Assistant teacher in-charge of school. The ex-pradhan who also happened to be in school assured to submit the Vouchers to the teacher very soon.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 6       | <b>Primary School Alkapuri</b>         | <p><b>Toilets</b> - Rs.12,000 was received from PMGY fund and amount was spent for construction of Boys &amp; Girls Toilet. Again, Rs.20,000 was received from SSA fund during the year 2007-08 for construction of girls &amp; boys toilets and work was completed and balance amount of Rs.300 is lying in the Cash Book. Thus, in that school there are 04 toilets for 44 students on roll as on 21<sup>st</sup> December 2008.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 7       | <b>Primary School Bhimtalla</b>        | <p>Physical verification of stock not conducted.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 8       | <b>Upper Primary School Dusat Gaon</b> | <ul style="list-style-type: none"> <li>▪ Assets Register not maintained.</li> <li>▪ Physical verification of stock not done.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Sl. No.                 | Name of School                                  | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                         |                                                 | <ul style="list-style-type: none"> <li>▪ Unspent balance under teaching learning equipment amounting to Rs.1,437 was not refunded.</li> <li>▪ Two toilets were got constructed during 2006-07 under PMYG. Yet two more toilets, again got constructed during 2007-08 under SSA fund.</li> </ul>                                                                                                                                                                                                                                                                                                                                                   |
| 9                       | <b>Govt. Girls Upper Primary School Kunkula</b> | <ul style="list-style-type: none"> <li>▪ Two toilets were got constructed along with the school building. However, Rs.20,000 were again allotted for sochallya on 17<sup>th</sup> December 2007. Two more toilets were constructed during 2007-08 from SSA funds. It is felt that there was no need for constructing two toilets during 2007-08 as toilets constructed with the building were sufficient for catering to the need of the school.</li> <li>▪ <b>Library</b> - Out of 315 books. The school accounted for only 136 books in the year 2008-09, other books were not available.</li> </ul>                                            |
| 10                      | <b>Junior High School Dungari Maikot</b>        | <ul style="list-style-type: none"> <li>▪ Assets register was not maintained.</li> <li>▪ School received Rs.7,500 as Maintenance Grant. The VEC appropriated Rs.4,000 to the Mid-Day-Meal to purchase utensils without any approval from competent authority. There was sufficient balance of Rs.21,566 under MDM on 17<sup>th</sup> December 2008.</li> <li>▪ Boundary wall was constructed during 2005-06 at a cost of Rs.50,000 but the completion certificate was yet to be furnished by the VEC.</li> <li>▪ Additional class room at a cost of Rs.1,35,000 was constructed during 2007-08. The contractor was paid only Rs.70,000.</li> </ul> |
| <b>Block- Joshimath</b> |                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 1                       | <b>Upper Primary School PAINI</b>               | Old Cash Book prior to August 2007 could not be made available. Therefore, the payments made through cheque Nos. 69932 dt. 16.05.2006 for Rs.51,880; 069934 dt. 7.8.2006 for Rs.20,000; 069935 dt. NIL for Rs.56,580; and cheque No.069936 dt. NIL for Rs.52,980 could not be verified.                                                                                                                                                                                                                                                                                                                                                           |
| 2                       | <b>Primary School Joshimath</b>                 | <ul style="list-style-type: none"> <li>▪ The Cash Book for the year 2006-07 and 2008-09 could not be produced.</li> <li>▪ In Cash Book (2007-08) made available, no entry had been signed by Head Mistress. Even cuttings and erasers were not attested.</li> <li>▪ A part of land of school has been encroached by the neighbour.</li> </ul>                                                                                                                                                                                                                                                                                                     |



| Sl. No. | Name of School                                           | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3       | <b>Primary School Wards Joshimath Palika SUNIL Nagar</b> | There is one teacher for 66 students against the requirement of 2 teachers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4       | <b>Primary School Ravigram</b>                           | <ul style="list-style-type: none"> <li>▪ <b>Land</b> – Land measuring 31 Nali having Khasra No. 4273 and 4274 was donated to school by the villagers prior to 1953. A part of land (approx 12 Nali) as stated by Head Mistress was under encroachment by villagers belonging to SC. This issue was also raised by Head Mistress with the D.M., but of no avail. The encroachers were not landless people.</li> <li>▪ <b>Electricity</b> – No electricity was available in the school.</li> <li>▪ <b>Teacher</b> – Presently only one teacher was in school. Another teacher on promotion was posted to other school in November 2008.</li> <li>▪ No assets register was maintained.</li> <li>▪ Cash Book was not maintained properly. No Bank reconciliation was done.</li> </ul> |
| 5       | <b>Primary School Jalgar</b>                             | <ul style="list-style-type: none"> <li>▪ <b>Students</b> – Out of 40 enrolled children, 19 were absent.</li> <li>▪ PTR ratio was 1:20</li> <li>▪ Cash Book was not prepared after 25<sup>th</sup> August 2008.</li> <li>▪ Rs.13,000 were received by the Gram Pradhan for child friendly activities during 2007-08. The Pradhan had not submitted the vouchers for verification.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                       |
| 6       | <b>Primary School Gorang</b>                             | <ul style="list-style-type: none"> <li>▪ Rs.10,000 was received on 19<sup>th</sup> April 2006 as child friendly grant. It was not spent for the purpose but utilized for purchase of furniture.</li> <li>▪ During 2007-08, Rs.20,000 was received for construction of toilet. The toilet was completed in 2008-09. The team noticed that two toilet were already constructed during 2003-04 under PMGY. Toilets constructed during 2008-09 under SSA was, therefore, not required.</li> <li>▪ Asset register was not maintained.</li> <li>▪ Physical verification of stock was never conducted.</li> <li>▪ No Cash Books have been maintained. The school was maintaining two Bank accounts which were having credit balance of Rs.46,265 and Rs.965 respectively.</li> </ul>     |

| Sl. No.                   | Name of School                      | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                           |                                     | <ul style="list-style-type: none"> <li>▪ In the absence of any title deed of the land of the school, the donor had encroached a portion of a land. To avoid further encroachment, it was advisable to get hold of the title of the land.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Block- Karanprayag</b> |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 1                         | <b>Primary School Karanprayag</b>   | <p><b>Encroachment of Land</b></p> <p>The Primary School and BRC was in the same compound. A part of the land has been encroached by the neighbour. No papers about the status of the land were available with the school and as such no action was taken by the BRC/Head Master for vacation of the encroachment.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2                         | <b>Primary School Bhavarai Sain</b> | <ul style="list-style-type: none"> <li>▪ <b>Play ground</b> – No play ground.</li> <li>▪ <b>Drinking water Facility</b> – No drinking water facility in the school.</li> <li>▪ <b>Toilets(s)</b> – No toilets(s) facility for boys &amp; girls.</li> <li>▪ <b>Accounts</b> – No Cash Book, Asset register and stock register were produced. The Head Mistress stated that these records were kept at her residence at Karanprayag 15 kms away from the school due to fear of theft.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3                         | <b>Upper Primary Bidoli</b>         | <ul style="list-style-type: none"> <li>▪ <b>Drinking Water</b> – This facility was not available. However, Rs.20,000 received for drinking water paid to village Pradhan on 8<sup>th</sup> April 2008 and no progress for this work was made by him as of 12<sup>th</sup> December 2008.</li> <li>▪ <b>Electrification</b> – For electrification Rs.9,000 was received in September 2008 but no action for this was taken as of 12<sup>th</sup> December 2008.</li> <li>▪ No record for parents teachers meetings was produced.</li> <li>▪ <b>Operation Black board</b> - As amount of Rs.30,568 was lying as unspent balance as on 10.12.2008. In bank amount, Rs.40,000 received on 22.10.1999 is lying with out any utilization.</li> <li>▪ <b>Accounts</b> – Cash Book was not maintained properly, Asset register was also not maintained, Bank accounts was maintained in the Co-operative Bank instead of Nationalized Bank.</li> </ul> <p>Interest amount as on 31<sup>st</sup> March 2008 of Rs.15,805 was lying in the Bank unutilized/ unadjusted.</p> |
| 4                         | <b>Primary School Bidoli</b>        | <p>There were only 10 students in all the classes. In class-IV there was only one student and in class-V there was none. The Upper Primary School was also on the same complex and the total number of the students in UPS were only 13.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Sl. No.                | Name of School               | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5                      | Upper Primary School Bangaun | <ul style="list-style-type: none"> <li>▪ <b>Electricity</b> – No electricity. Rs.9,000 received on 5<sup>th</sup> June 2008 was stated to have been given to the village Pradhan. The work had not commenced (10<sup>th</sup> December 2008)</li> <li>▪ <b>Drinking Water</b> – This facility was available, but there was no water (December 2008).</li> <li>▪ <b>Accounts</b> – Cash Book was not maintained properly. Bank Reconciliation statement was not prepared. Instead of maintaining accounts in Nationalized Bank, it was being maintained in district co-operative Bank.</li> </ul>                                                                                                                                                                                                                                                                                                                             |
| 6                      | Upper Primary School Kalyadi | <ul style="list-style-type: none"> <li>▪ <b>Building</b> – The school building was constructed in 1998, and it had developed cracks and needed major repairs.</li> <li>▪ <b>Drinking Water</b> – There was a balance of Rs.6,000 remaining unspent since 23<sup>rd</sup> October 2006 out of Rs.20,000 received for drinking water.</li> <li>▪ <b>Electrification</b> – Rs.9,000 was received in the current year and the proposal for electrification in the school has been approved by VEC.</li> <li>▪ <b>Accounts</b> – Cash Book was not maintained properly. Assets register, bank reconciliation statements were not maintained. Balance amount of Rs.5,50,701 as on 31<sup>st</sup> October 2008 was lying in the Pass Book of account of Operation Black Board.</li> <li>▪ <b>Toilet</b> – Rs.15,000 received during 2006-07 for this purpose and the work was completed. There was no toilet for girls.</li> </ul> |
| 7                      | Primary School Noti          | <ul style="list-style-type: none"> <li>▪ <b>Boundary wall</b> – Because of insufficient funds, the wall was incomplete.</li> <li>▪ Both the Teachers posted in the school were on leave. The teacher from other school, who was looking after the school could not show any records.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8                      | Primary School Simli         | <ul style="list-style-type: none"> <li>▪ <b>Accounts</b> – Cash Book, Ledger, etc. were not maintained. Stock Register, and Asset register were not maintained</li> <li>▪ Toilet was constructed, but was not in use because of non-availability of water.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Block- Gairsain</b> |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1                      | Primary School Khal          | <b>Accounts</b> – Cash Book was not maintained properly. No Asset register was maintained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2                      | Primary School Garoth        | <ul style="list-style-type: none"> <li>▪ Only one teacher was posted in the school as against the norm of 2 teachers. One girl was employed by Gram Sabha to teach the children on a remuneration of Rs.500 p.m. from Gram Sabha concerned.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Sl. No. | Name of School                   | Conclusions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                  | <ul style="list-style-type: none"> <li>▪ Display board, asset register and pupils progress cards were not maintained.</li> <li>▪ There was no electricity.</li> <li>▪ <b>Accounts</b> – Cash book was not maintained as of November 2008. No Asset Register was maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                     |
| 3       | <b>Primary School Sumerpur</b>   | <ul style="list-style-type: none"> <li>▪ Building was constructed in 1999 at a cost of Rs.70,000. The building was found in dangerous condition requiring major repairs. As there were lots of cracks on the walls and roof, the Head Mistress stated that water was coming from the roof and walls inside the building during rainy season.</li> <li>▪ <b>Electricity</b>- There was no electricity.</li> <li>▪ <b>Accounts</b> – No Bank Reconciliation statement was prepared, Rs.14,440 were lying in Cash Book as on 15<sup>th</sup> December 2008. No asset register, retention register were maintained.</li> </ul> |
| 4       | <b>Primary School Adibadri</b>   | <ul style="list-style-type: none"> <li>▪ Cash Book was not maintained properly.</li> <li>▪ Accounts were maintained in District co-operative bank instead of Nationalized Bank.</li> <li>▪ No Asset register/ stock register and Bank Reconciliation statement were maintained/ prepared.</li> </ul>                                                                                                                                                                                                                                                                                                                       |
| 5       | <b>Upper Primary Agar Khaeti</b> | <ul style="list-style-type: none"> <li>▪ <b>Building</b> – It was a very old building of 1972 and needs major repairs or reconstruction after examination.</li> <li>▪ No electricity was available in the school.</li> <li>▪ No boundary wall had been provided.</li> <li>▪ <b>Accounts</b> – Cash Book was not maintained properly. No Bank Reconciliation statement was prepared.</li> </ul>                                                                                                                                                                                                                             |
| 6       | <b>Upper Primary Agarchatti</b>  | <ul style="list-style-type: none"> <li>▪ A protection wall was needed towards National Highway where big stream was regularly flowing during rainy reason.</li> <li>▪ <b>Foot path</b> – One Nalla was flowing to the east side of school which was stated to be very dangerous in rainy season and it became very difficult to cross the road because of overflow of water.</li> </ul>                                                                                                                                                                                                                                    |

### State of Affairs in the schools

Besides teaching, the teachers are engaged in

- Arranging Mid Day Meal, Cooking of the Mid-Day-Meal with the help of Bhojan Mata.
- Arranging of condiments, vegetable fruits, dals from market.
- Engaged in Balganana.

- At least one or two teachers with reference to strength of teachers are engaged by the District Administration for the BLO duties.
- On an average half teacher was always on training.

### Students

- They were supposed to sweep, clean, do dusting of the school and classes at the close of school and at the start of school including school courtyard.
- At times, helping Bhojan Mata in cooking and serving of Mid Day Meals amongst other students.
- Carrying of rice from dealer shop to school.

### District-Udham Singh Nagar

| Sl. No.                     | Name of School                       | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Block- Sitarganj</b>     |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 1                           | <b>Primary School Dhusera</b>        | In a surprise visit to this school 96 students against the enrolled 133 students were found present (72 per cent). Only one single teacher was running the school for the past two and half years. No Cash Book was maintained prior to 2007-08 both for SSA funds and NPEGEL Even there after Cash Book was not maintained in proper form. Entries in Cash Book were based on actual presentation of cheques in the Bank and not with reference to the date of issue of cheques. |
| 2                           | <b>Primary School Virendra Nagar</b> | <ul style="list-style-type: none"> <li>▪ No Cash Book was maintained till 2007-08. Register of expenditure was being maintained.</li> <li>▪ No Drinking water facility was provided for from SSA fund and this was more necessary when toilet facility was provided.</li> </ul>                                                                                                                                                                                                   |
| <b>Block- Khatima Block</b> |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 1                           | <b>Girls Upper Primary Khatima</b>   | <ul style="list-style-type: none"> <li>▪ <b>Drinking water</b> – The pipe line was damaged. However, the water was taken from Hand pump installed by State Government.</li> <li>▪ No records prior to 2006-07 were made available. Cash Book was maintained with effect from 17<sup>th</sup> January 2008. Cash Book was also not maintained properly and correctly.</li> <li>▪ Asset Register was not maintained.</li> </ul>                                                     |
| 2                           | <b>Primary School Charu Beta</b>     | <ul style="list-style-type: none"> <li>▪ The school building was constructed in the year 1972, but neighbor was claiming portion of land which was under dispute in the court of law (January 2009).</li> <li>▪ <b>Building</b> – The school was a model school and was also covering 15 NPEGEL schools (cluster).</li> </ul>                                                                                                                                                     |

| Sl. No.         | Name of School                                 | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
|-----------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------|----------------------|------------|---|---|---------|-----------|---|---|---------|-----------|-----------------|----------------|---------------|-----|-----|-----|
|                 |                                                | <p>The following additional classrooms were provided to the school-</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Additional rooms</th> <th>Year of construction</th> <th>Cost (Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>3</td> <td>2005-06</td> <td>4.50 lakh</td> </tr> <tr> <td>2</td> <td>1</td> <td>2006-07</td> <td>1.35 lakh</td> </tr> </tbody> </table> <p>The building constructed in 2005-06 was being used by Head Mistress, as her office instead of as a class room. During visit of team it was found that Primary School was having sufficient school accommodation and as such the additional class rooms was not necessary.</p> <ul style="list-style-type: none"> <li>Position of Students</li> </ul> <table border="0"> <thead> <tr> <th><u>Enrolled</u></th> <th><u>Present</u></th> <th><u>Absent</u></th> </tr> </thead> <tbody> <tr> <td>366</td> <td>250</td> <td>150</td> </tr> </tbody> </table> <p>The absence of children works out to 30 per cent for which no reasons were explained.</p> | Sl. No.    | Additional rooms | Year of construction | Cost (Rs.) | 1 | 3 | 2005-06 | 4.50 lakh | 2 | 1 | 2006-07 | 1.35 lakh | <u>Enrolled</u> | <u>Present</u> | <u>Absent</u> | 366 | 250 | 150 |
| Sl. No.         | Additional rooms                               | Year of construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cost (Rs.) |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| 1               | 3                                              | 2005-06                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4.50 lakh  |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| 2               | 1                                              | 2006-07                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1.35 lakh  |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| <u>Enrolled</u> | <u>Present</u>                                 | <u>Absent</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| 366             | 250                                            | 150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| 3               | <b>Primary School Baria Anjan</b>              | <ul style="list-style-type: none"> <li>Cash Book and Asset Register were not maintained properly.</li> <li>Bank Reconciliation statement was not maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| 4               | <b>Primary School Khatima-IIInd (15-01-09)</b> | <ul style="list-style-type: none"> <li>There are 290 students and 5 teachers including one Assistant Teacher, Smt. Yashoda Bhatt, who had been on BLO duties continuously for the past 28 months. This aspect was worth considering by the authorities as it effects the studies.</li> <li>Assets register was not being maintained.</li> <li>Some of the students were absent frequently. No efforts by the teachers appear to have been made to avoid recurrence of absenteeism by such students.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |
| 5               | <b>Primary School Istam Nagar</b>              | <ul style="list-style-type: none"> <li>For 878 students, the teachers strength was 7 as against 21 teachers as per norms. Individual attention on student was, therefore, not possible. Consequently, teaching quality was suffering very much.</li> <li>Similarly, there were only 8 class rooms. 110 students sit in one room on an average.</li> <li>Cash Book, assets register/ stock registers were not being maintained.</li> <li>Bank reconciliation statements were not prepared.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |                  |                      |            |   |   |         |           |   |   |         |           |                 |                |               |     |     |     |

| Sl. No.                      | Name of School                                     | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              |                                                    | <ul style="list-style-type: none"> <li>There was a Nala flowing near school which creates problems for children particularly in rainy season.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 6                            | <b>Upper Primary School Islam Nagar 16-01-2009</b> | <ul style="list-style-type: none"> <li>There were 337 students in the school. Against the requirement of 9 teachers as per norms, there were five teachers only.</li> <li>Assets register was not maintained by school staff. No bank reconciliation statement was prepared.</li> <li>Water connection in toilets was not available.</li> <li>Nala flowing near the school created problem to the students during rainy season.</li> </ul>                                                                                                                                                                                             |
| 7                            | <b>Primary School Bhakchuri</b>                    | <ul style="list-style-type: none"> <li>Water arrangement in toilet was needed.</li> <li>Cash Book, Assets register were not maintained. Bank reconciliation statement was not prepared. Head Mistress stated that two days training on maintenance of Cash Book. Assets register, preparation of Bank reconciliation, statement was not adequate.</li> </ul>                                                                                                                                                                                                                                                                           |
| <b>Block- Kashipur Block</b> |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1                            | <b>Primary School Kharakpur Devipura</b>           | <ul style="list-style-type: none"> <li>No Cash Book of SSA Funds was maintained in proper form.</li> <li>Against the sanctioned amount of Rs.1,35,000 in 2006-07 for an additional room, expenditure Rs.1,40,604 was incurred. On asking reasons for this excess expenditure, Head Master stated that this was done by him from his own source for which no claim was raised.</li> <li>No voucher in support of payments made through cheque No.356311 dt. 1<sup>st</sup> July 2006 for Rs.35,000 could be produced to study team.</li> </ul>                                                                                          |
| 2                            | <b>Upper Primary School Khadkpur Devipura</b>      | <ul style="list-style-type: none"> <li><b>Building</b> – Main building of the school was constructed in the year 2004. Additional class room was sanctioned during 2007-08 at a cost of Rs.1.68 lakh and same was completed in the same year. The amount paid was shown Rs.1,65,719 after deducting Rs.2,520. This sum was shown as commission by Head Mistress. (Vide page-11 of additional classroom register maintained by school.) The account is not clear as even adding the amount of Rs.2,520, there remained a difference of Rs.239. The amount of commission and the difference of Rs.239 could not be explained.</li> </ul> |

| Sl. No.         | Name of School                            | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |                |               |     |     |           |
|-----------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|---------------|-----|-----|-----------|
|                 |                                           | <ul style="list-style-type: none"> <li>▪ <b>Drinking Water</b> – Rs.20,000 were received for this purpose during 2005-06 and taken on charge in the register on 21<sup>st</sup> October 2005 vide Bank of Baroda Pass book No.19543. The amount was with drawn in two installment of Rs.10,000 each on 10<sup>th</sup> November 2005 and 18<sup>th</sup> November 2005. This amount was not accounted for, simply a payment of Rs.13,975 was made to Shri Mill Store for hand pump fittings and other material purchased. The amount of Rs.6,025 (Rs.20,000 - Rs.13,975) remained to be accounted for.<br/>As the Cash Book was not maintained by the school, the correctness of transactions and utilisation certificate were not produced for verification.</li> <li>▪ <b>Electricity</b> – Rs.20,000 were received during 2008-09, electric fittings were completed, but electric connection had not been obtained as of 20 January 2009 when the team visited.</li> <li>▪ Students absent on day of visit were 39%.<br/> <table style="margin-left: 40px; border: none;"> <thead> <tr> <th style="text-align: center;"><u>Enrolled</u></th> <th style="text-align: center;"><u>Present</u></th> <th style="text-align: center;"><u>Absent</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">182</td> <td style="text-align: center;">111</td> <td style="text-align: center;">71</td> </tr> </tbody> </table> </li> <li>▪ Pupil teacher ratio is 1:36</li> <li>▪ <b>Accounts</b> – Cash Book was not maintained. Asset register was not maintained. Utilization certificate regarding the various grants received and spent were not given and shown for verification.</li> </ul> | <u>Enrolled</u> | <u>Present</u> | <u>Absent</u> | 182 | 111 | 71        |
| <u>Enrolled</u> | <u>Present</u>                            | <u>Absent</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |                |               |     |     |           |
| 182             | 111                                       | 71                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |                |               |     |     |           |
| 3               | Upper Primary<br>Shivlalpur<br>Amarjhanda | <ul style="list-style-type: none"> <li>▪ The school was having strength of 370 students and still was running one section for each class, although there were 9 teachers and thus they were having idle periods. There was sufficient accommodation and at least there could have been two sections for each class for better utilisation of teachers and better education to the students.</li> <li>▪ <b>Accounts-</b> No Cash Book and income &amp; expenditure accounts is being maintained/ prepared.</li> <li>▪ <b>Students-</b> Position of students attendance (on 29-1-09) was as under:<br/> <table style="margin-left: 40px; border: none;"> <thead> <tr> <th style="text-align: center;"><u>Enrolled</u></th> <th style="text-align: center;"><u>Present</u></th> <th style="text-align: center;"><u>Absent</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">370</td> <td style="text-align: center;">270</td> <td style="text-align: center;">100 (27%)</td> </tr> </tbody> </table> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <u>Enrolled</u> | <u>Present</u> | <u>Absent</u> | 370 | 270 | 100 (27%) |
| <u>Enrolled</u> | <u>Present</u>                            | <u>Absent</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |                |               |     |     |           |
| 370             | 270                                       | 100 (27%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                 |                |               |     |     |           |



| Sl. No. | Name of School                                       | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | <b>Primary school<br/>Shivlalpur<br/>Amarjhanda</b>  | <ul style="list-style-type: none"> <li>▪ No Cash Book was maintained.</li> <li>▪ Muster Rolls for Rs.14,000; Rs.10,000 and Rs.2,000 (Vr. No. 7 dt. 7.2.2008, Vr. No. 14 dt. 26.4.2008 and Vr. No. 17 dt. 27.5.2008 respectively) for payment to Mistri and labour charges were not produced to study team.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 5       | <b>Primary Dhakia<br/>Gulabo</b>                     | <ul style="list-style-type: none"> <li>▪ Academic standard of the students was very poor.</li> <li>▪ No Cash Book prior to March 2008 was being maintained.</li> <li>▪ Cheque book was stated to be at home of the Head Master.</li> <li>▪ Assets register was not maintained. Bank reconciliation statement was not prepared.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6       | <b>Primary School<br/>Chaiti farm</b>                | <ul style="list-style-type: none"> <li>▪ Against 196 students, 5 teachers are posted. Out of 5 teachers 2 teachers were on medical leave.</li> <li>▪ Cash Book was not maintained No assets register was maintained.</li> <li>▪ Bank reconciliation statement was also not being maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 7       | <b>Primary School<br/>Kundeshwari</b>                | <ul style="list-style-type: none"> <li>▪ The school was not maintaining Cash book, Ledger and Asset Register. A stock register was maintained in which items of both consumable and non-consumable have been entered. No item-wise record was kept. Physical verification was not conducted.</li> <li>▪ No cheque book was made available to study team.</li> <li>▪ Additional Rooms – Two rooms and one store, which were constructed in 1962, are in dilapidated condition and as such not being used for classes. It was observed that during 2007-08 an amount of Rs.40,000 was received for construction of chardewari. The work was shown completed. However, vouchers to the extent of Rs.10,100 (Rs.40,000 – Rs.29,900) along with completion certificate could not be made available.</li> </ul> |
| 8       | <b>Primary School<br/>Kanshipur Raipur<br/>Khurd</b> | <ul style="list-style-type: none"> <li>▪ On the day of visit, of 56 students enrolled, 40 students only were present.</li> <li>▪ No cash book, ledger, etc. were maintained.</li> <li>▪ No Asset register was maintained.</li> <li>▪ The Village Education Committee register had</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| Sl. No.                      | Name of School                           | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |                |                |     |     |          |                 |                |               |     |     |           |
|------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------|----------------|-----|-----|----------|-----------------|----------------|---------------|-----|-----|-----------|
|                              |                                          | <p>never been signed by the President and other members.</p> <ul style="list-style-type: none"> <li>A sum of Rs.40,000 was spent by the school during 2007-08 on boundary wall. It was seen that only 20 meter long wall could be completed. The other three sides of the school were open.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |                |                |     |     |          |                 |                |               |     |     |           |
| <b>Block- Rudrapur Block</b> |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 1                            | <b>Upper Primary School Haldi</b>        | <ul style="list-style-type: none"> <li>Accounts – Cash Book and asset register were not maintained.</li> <li><b>Students-</b> Position was as under as on 27.1.2009<br/> <table style="margin-left: 40px;"> <thead> <tr> <th><u>Enrolled</u></th> <th><u>Present</u></th> <th><u>Absent</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">240</td> <td style="text-align: center;">184</td> <td style="text-align: center;">56 (23%)</td> </tr> </tbody> </table> </li> <li>PTR- 1:40.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                             | <u>Enrolled</u>   | <u>Present</u> | <u>Absent</u>  | 240 | 184 | 56 (23%) |                 |                |               |     |     |           |
| <u>Enrolled</u>              | <u>Present</u>                           | <u>Absent</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 240                          | 184                                      | 56 (23%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 2                            | <b>Primary School Rudrapur</b>           | <ul style="list-style-type: none"> <li>Teacher – As on 12.1.2009, the position of teachers was as under-<br/> <table style="margin-left: 40px;"> <thead> <tr> <th><u>Authorised</u></th> <th><u>Present</u></th> <th><u>Surplus</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">11</td> <td style="text-align: center;">14</td> <td style="text-align: center;">3</td> </tr> </tbody> </table> </li> <li><b>Students</b><br/> <table style="margin-left: 40px;"> <thead> <tr> <th><u>Enrolled</u></th> <th><u>Present</u></th> <th><u>Absent</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">466</td> <td style="text-align: center;">240</td> <td style="text-align: center;">266 (59%)</td> </tr> </tbody> </table> </li> <li>PTR- 1:40</li> <li><b>Accounts</b> – Cash Book was not maintained at all. No asset register was maintained.</li> </ul> | <u>Authorised</u> | <u>Present</u> | <u>Surplus</u> | 11  | 14  | 3        | <u>Enrolled</u> | <u>Present</u> | <u>Absent</u> | 466 | 240 | 266 (59%) |
| <u>Authorised</u>            | <u>Present</u>                           | <u>Surplus</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 11                           | 14                                       | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |                |                |     |     |          |                 |                |               |     |     |           |
| <u>Enrolled</u>              | <u>Present</u>                           | <u>Absent</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 466                          | 240                                      | 266 (59%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 3                            | <b>Upper Primary School Rudrapur</b>     | <ul style="list-style-type: none"> <li>No Cash Book and Ledger were maintained.</li> <li>It was seen that the school purchased 4 chairs at a cost of Rs.2,000 from the maintenance grant of the school during 2006-07. These chairs were not entered in the stock register.</li> <li>Assets register was not maintained.</li> <li>Details of grants received during the financial year was not available. Hence the funds utilized, so far could not be vouchsafed.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 4                            | <b>Upper Primary Shantipuri No. 4</b>    | <ul style="list-style-type: none"> <li>No Cash Book, Asset register and retention register were maintained.</li> <li>PTR- 1:40</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                   |                |                |     |     |          |                 |                |               |     |     |           |
| 5                            | <b>Upper Primary School, Bindu Khera</b> | <ul style="list-style-type: none"> <li><b>Land</b> – The Land was donated by Shri Jogender Singh, in the year, 2004. This land is not yet registered in the name of educational authority. The neighbour were claiming that the school land was given to them on 90 years patta.</li> <li><b>Accounts</b> – No Cash Book, asset register and</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                   |                |                |     |     |          |                 |                |               |     |     |           |

| Sl. No.                | Name of School                            | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                        |                       |                      |     |     |          |
|------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|----------------------|-----|-----|----------|
|                        |                                           | <p>bank reconciliation statements were maintained/prepared. Account was maintained with cooperative Bank instead of in the Nationalized bank.</p> <ul style="list-style-type: none"> <li>▪ <b>Students</b> – Position of students presence as on 29.1.2008 was as under:</li> </ul> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><b><u>Enrolled</u></b></td> <td style="text-align: center;"><b><u>Present</u></b></td> <td style="text-align: center;"><b><u>Absent</u></b></td> </tr> <tr> <td style="text-align: center;">135</td> <td style="text-align: center;">108</td> <td style="text-align: center;">27 (20%)</td> </tr> </table> | <b><u>Enrolled</u></b> | <b><u>Present</u></b> | <b><u>Absent</u></b> | 135 | 108 | 27 (20%) |
| <b><u>Enrolled</u></b> | <b><u>Present</u></b>                     | <b><u>Absent</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                        |                       |                      |     |     |          |
| 135                    | 108                                       | 27 (20%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                        |                       |                      |     |     |          |
| 6                      | <b>Primary School Malli</b>               | <ul style="list-style-type: none"> <li>▪ Against 356 students, 7 teachers were posted.</li> <li>▪ Old building constructed during the year 1956-57 needs major repair.</li> <li>▪ Cash Book was not being maintained.</li> <li>▪ Bank Reconciliation statement was not maintained.</li> <li>▪ Assets register was not maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                                           |                        |                       |                      |     |     |          |
| 7                      | <b>Girls Junior High School Rameshwar</b> | <ul style="list-style-type: none"> <li>▪ Cash Book was not being maintained.</li> <li>▪ Assets register and stock register were not maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |                       |                      |     |     |          |
| 8                      | <b>Primary School Nangla</b>              | <p>Cash Book was not maintained.<br/>Bank reconciliation statement was not prepared.<br/>Attendance of the students in the school was very low (16% to 20%) in each class.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        |                       |                      |     |     |          |
| 9                      | <b>Primary School Bindukhera</b>          | <p>Cash Book, Assets register and stock register were not maintained.<br/>There were no separate toilets for girls and boys.<br/>No Bank reconciliation was prepared.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |                       |                      |     |     |          |

## **CHAPTER-13**

### **OTHER POINTS OF INTEREST**

#### **13.1 CONSTRUCTION OF ADDITIONAL ACCOMMODATION WITHOUT ANY PROPOSAL BRC KASHIPUR (DISTRICT US NAGAR)**

The building in use by office of BRC Kashipur, constructed in the year 1993-94 at a cost of Rs.6.32 lakh was occupied by Department of Basic Education Project, Nainital upto the SSA scheme came into existence in the year 2002-03. This is a very spacious building.

In year 2002-03 one additional room at a cost of Rs.70,000 was constructed for BRC and further one additional room for PS Chetti Farm in same premises of BRC, was also constructed at a cost Rs.1.35 lakh. Since PS Chetti Farm, is also having a very spacious accommodation, this additional accommodation was constructed without any assessment of requirement or proposal from the VEC.

#### **13.2 PS BRAHAM NAGAR, DHAKIKALA (KASHIPUR BLOCK OF US NAGAR)**

##### **Unfruitful Expenditure because of disputed**

PS Braham Nagar, Dhakia Kala in Kashipur block was functioning in Panchayat Bhawan of the village prior to 1995. The village Panchayat passed a resolution in May 2003 that the school should be shifted to a new building within the campus of Panchayat Bhawan. A sum of Rs.3.78 lakh was released to the VEC in August 2004. When the work reached the door level, the joint inspection team found it of substandard quality and got it demolished. After restart of work, the dispute arose in two groups of the Village involving the local Vidhayak and Minister in regard to the site of the school building. The dispute is in the court. School building remained at door level even after a lapse of more than four years.

#### **13.3 PS MAJHOLA (KHATIMA BLOCK OF DISTRICT US NAGAR)**

##### **Construction work remaining incomplete**

During the year 2005-06, additional class room for Primary School, Majhola, Block Khatima was sanctioned at a cost of Rs.1.35 lakh. In addition, one toilet was also sanctioned at a cost of Rs.0.15 lakh. On 13<sup>th</sup> April 2006, DPO, US Nagar told the Headmistress and Gram Pradhan that Deputy Block Education Officer, Khatima, informed him about non-completion of the building and Gram Pradhan was demanding more money for completion of work. This was not possible because the work was sanctioned based on the unit cost fixed in the year 2005-06. Therefore, the work was to be completed within the sanctioned cost. The work was not completed by the Gram Pradhan as of January 2009, although entire payment of Rs.1.35 lakh were withdrawn from the bank. The left over work comprises fixing windows, doors, plastering, flooring and white wash, etc. as of January 2009.

#### 13.4 PS RUDRAPUR (BLOCK RUDRAPUR OF DISTRICT US NAGAR)

The original building of the school was constructed in year 1950. The following seven additional class rooms were constructed at a total cost of Rs.7.65 lakh as detailed under:

| Sl. No.                               | Particulars                                                        | Amount in lakh of Rs. |
|---------------------------------------|--------------------------------------------------------------------|-----------------------|
| 1.                                    | One building constructed prior to year 1995                        | Cost not available    |
| 2.                                    | 3 additional class rooms in the year 2003                          | 2.10                  |
| 3.                                    | 2 Additional class rooms (year not indicated)                      | 2.70                  |
| 4.                                    | 1 Additional class room in 2001-02                                 | 1.50                  |
| 5.                                    | Additional class room constructed in 2006-07 out of Vidhayak Nidhi | 1.35                  |
| <b>Total</b>                          |                                                                    | <b>7.65</b>           |
| Reconstruction of building in 2006-07 |                                                                    | 3.78                  |
| <b>Grand Total</b>                    |                                                                    | <b>11.43</b>          |

The old building in the year 2006-07 was also reconstructed at a cost of Rs.3.78 lakh. There was, thus, excess school accommodation with reference to the requirement. The expenditure on additional accommodation was avoidable, if there was proper planning.

#### 13.5 UPS GAIROLI (BLOCK KARANPRAYAG OF DISTRICT CHAMOLI)

##### **Infructuous Expenditure of Rs.6.00 lakh**

At Gairola District Chamoli (Karanprayag Block) there were two schools – one PS and one UPS. Because of continuous poor strength of students PS was closed in November 2006.

The condition of the UPS building was bad and, therefore, in the year 2006-07, it was decided to construct a new building and old building be demolished without recommendation by School Education Committee/ VEC. The old building was demolished and construction of a new building was started at a cost of Rs.6.00 lakh to be completed within 3 months. The VEC was to make alternate arrangement to run the school till a new building came up.

The building could not be completed within 3 months (December 2008) and as such all the students either got them shifted to a new school at village 'Pudiyani' or other school of their choice. The UPS Gairola, as in the case of PS Gairola i.e. because of low turn out of students, was also closed. It will be interesting to note that the UPS at Pudiyani is just one kilometer from Gairola. While sanctioning the school at Pudiyani, the prescribed norms of State Government of one school in 3 kms was not adhered to.

The school building at Gairola was in progress on the day of visit by the study team (12.12.2008). The charge of the school was with the Headmaster of UPS Pudiyani.

Thus, in disregard of the prescribed norms in opening of a new school and not observing the canon of financial propriety, expenditure of SSA funds amounting over Rs.6.00 lakh had proved to be infructuous.

### **13.6 PRIMARY SCHOOL LAKHAN (BLOCK GAIRSAIN OF DISTRICT CHAMOLI)**

#### **Un warranted withdrawal of Pay and Allowances**

The school building was constructed prior to the year 1999. Due to poor strength of children, the school was closed in August 2007. The building was lying abandoned since August 2007. The strength of students in that school since 2001-02 to 2007-08 was as under:

| 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08                                                                               |
|---------|---------|---------|---------|---------|---------|---------------------------------------------------------------------------------------|
| 7       | 5       | 3       | 5       | 4       | 4       | In August 2007 these students left this school for admission to other near by school. |

With this poor strength it was not clear as to how the school was allowed to continue even upto 2007-08. The Headmaster of Patherkata PS who handed over the charge of that school on 26.07.2008 informed that the teacher posted in that school had continued to draw his pay and allowances without any work from August 2007 to 25.07.08, although the 4 children had left that school in August 2007 itself. This fact was also verified from the records handed over by Headmaster. The school, being in remote area/ locality of Gairsain Block, no authority ever paid attention to the functioning of that Primary School. This laxity of supervision by the concerned educational authorities would require to be investigated to regularize the financial loss suffered by the State. The teacher who continued even after the official closure of the school also perhaps never informed about the fact and continued to draw salary for about a year without any work. The Headmaster of Patherkata Primary School stated that no cash book was maintained and he was handed over only the Pass Book of District Cooperative Bank Gairsain Branch in which Rs.19,024 under various SSA grants were lying as balance. Rs.24,200 were also found withdrawn between 17.01.2000 and 23.06.05 for which no proof of expenditure incurred/ utilized and the purpose for which it was spent, were available and produced to team for verification.

### **13.7 PRIMARY SCHOOL GAROTH (BLOCK GAIRSAIN OF DISTRICT CHAMOLI)**

#### **Misappropriation of SSA funds**

An amount of Rs.3.78 lakh was provided for reconstruction of the school building in the year 2006-07. The main building of the school was in dilapidated condition. The building was constructed upto foundation level and left incomplete by the Gram Pradhan due to fraudulent withdrawal of Rs.3.28 lakh from the Bank by the Headmaster. The matter was in the court of law and all the documents of that building were ceased by the court (as of 15<sup>th</sup> December 2008). The matter is subjudice.

### 13.8 PRIMARY SCHOOL BHAVRARI SAIN (BLOCK KARANPRAYAG OF DISTRICT CHAMOLI)

#### Payment of Rs.2.20 lakh

The old building of the school was in dilapidated condition and as such the new building was decided to be reconstructed in the year 2005-06 at the cost of Rs.3.78 lakh. An amount of Rs.2.20 lakh was paid to the village Pradhan in three installments. On the date of visit (12.12.2008) it was seen that the construction of the building was upto door level in 2½ years.

The school was being run (class I to V) in a small room of 8'x6' by the side of the building, constructed from donations by the villagers.

The physical progress of the work could be done only upto door level. After taking advance payment of Rs.2.20 lakh, the Ex-Pradhan left the balance work in May 2007 and since then the building was lying incomplete (position as on December 2008). No water/ toilet electricity facilities are available in the school due to non completion of this building. Because of non-maintenance of MBs, register of materials and other connected documents, the correctness of payment to the extent of Rs.2.20 lakh made could not be ensured by the Team. For last two years the teaching of the children was suffering badly and they were sitting in open. The then village Pradhan neither was completing the work nor he was allowing the others to complete it.

### 13.9 BLOCK GAIRSAIN – DISTRICT CHAMOLI

#### Girls UPS Gairsain

#### Under Statement of Cash Balance by Rs.2.00 lakh

Cash book/ bank reconciliation statement was not maintained. Cash balances shown in income and expenditure statement were as per pass book. The copy of pass book for the period from 24.03.2005 to 11.11.2008 is reproduced below:

| Month & Date | Debit | Credit | Balance | Balance as it should be |
|--------------|-------|--------|---------|-------------------------|
| 24-3-05      |       | 500    | 500     |                         |
| 24-3-05      |       | 200000 | 200500  |                         |
| 26-5-05      |       | 75000  | 275500  |                         |
| 20-7-05      | 432   |        | 75068   | <b>275068</b>           |
| 6-Jun        |       | 500    | 75568   |                         |
| 24-12-06     | 10000 |        | 65560   |                         |
| 19-5-06      |       | 432    | 66000   |                         |
| 23-5-06      | 432   |        | 65568   |                         |
| 12-1-07      | 685   |        | 64883   |                         |
| 13-1-07      | 5000  |        | 59883   |                         |
| 13-1-07      | 10000 |        | 49883   |                         |
| 31-1-07      |       | 100    | 49983   |                         |
| 31-1-08      |       | 600    | 50583   | <b>250583</b>           |
| 12-4-08      | 10000 |        | 40583   |                         |
| 28-5-08      | 20000 |        | 20583   |                         |
| 9-6-08       |       | 20000  | 40583   |                         |
| 28-6-08      |       | 14342  | 54925   |                         |
| 31-10-08     | 14310 |        | 40615   |                         |
| 11-11-08     | 20000 |        | 20615   | <b>220615</b>           |

It will be seen that a bank official in working out the balances in the Pass Book omitted Rs.2,00,000 on 20.07.2005 while adjusting a Debit balances of Rs.432. This resulted in understatement of Rs.2,00,000. The Head Mistress was not getting it clarified and the balance continued to be Rs.20,651 as against Rs.2,20,615.



## **CHAPTER-14**

### **RECOMMENDATIONS**

#### **ACCOUNTS AND INTERNAL AUDIT**

- Training and capacity building in accounts and maintenance of accounts records (which is not at all satisfactory) of all concerned functionaries from State to sub-district level including headmasters of schools must be given urgent attention.
- The expenditure is booked on transfer of funds to the districts/sub-district level/ VECs/schools and not based on actual expenditure against utilization certificates (UCs). A large number of UCs are outstanding. It is necessary that at the districts/ BRC level, registers are maintained to monitor receipt of UCs and correct accounting procedure is followed.
- Action may be taken to ensure that cash books are maintained properly and upto date in all schools.
- Internal audit wing should be strengthened by deploying more professional staff to cover all DPOs, BRCs, CRCs, etc.
- Age-wise analysis of outstanding advances needs to be done. Effective efforts may be made to clear, the same by obtaining expense vouchers, details of expenditure, UCs, etc. and recovery of unutilized amounts.
- Though huge amounts were being spent every-year under the SSA for constructing school buildings, ACRs, etc. and furnishing them no Asset Register was found maintained at any level. This work should be given top priority. Stock registers were also not maintained properly.
- Releasing money at the end of the financial year to avoid lapse of budget must be avoided.
- There should be monitoring of the Utilization of funds received by the schools by DPO, BRCs/ CRCs. The reports of inspections by DPO, BRCs, school inspectors, AAOs, AEN/ JEN, etc. were not being sent by the inspecting officers. The receipt of these reports should be made compulsory so that the findings/ shortcomings are on record for taking corrective measures. Action taken on earlier suggestions should be reviewed by inspecting officers.

#### **COMMUNITY INVOLVEMENT**

The community involvement in SSA programme needs to be encouraged. VEC members need to be trained to oversee implementation of SSA activities, check quality of education being imparted under SSA besides their involvement in planning at grass root level. All members of the VEC need to be sensitized to their role. The meetings of the VEC were found held whenever the funds come and not for planning.

The people's participation in the identification of works/ needs of the children and for bringing out of school children to school was found minimal and needed fostering.

The annual accounts of the schools should be placed in the meetings of VEC/ Gram Sabhas to foster people's participation, transparency and social audit by them.

## **CIVIL WORKS**

- Pending civil works may be got completed early as some of these are lingering for a long time. Monitoring of execution of civil works as per approved design, quality and structural soundness should be ensured. Additional classrooms may be approved after ensuring justification.
- The condition of most of the toilets/ urinals was poor. They were found stinking due to lack of availability of water for cleaning. There were no arrangements to keep these clean and hygienic. For this reason, toilets were kept locked in some schools. In many schools, there were no separate toilets for girls.

## **GENERAL**

- The number of teachers in position may be reviewed to redeploy them suitably based on student strength. The number of single teacher schools must be reduced.
- A good portion of the school time of teachers was wasted in work relating to other duties and thus teaching time was considerably reduced. In many schools, the teachers were found having not examined the copies of the class work and home work of students. The number of days spent on meetings, other duties, etc. should be minimized so that teachers can focus on students.
- Block Resource Persons and CR persons were generally teachers drafted from the schools. Their talent/ experience of teaching is being wasted for routine administrative work instead of being utilized for improving the quality of education.
- Although efforts have been made to improve the academic level by imparting training to teachers in latest teaching techniques, providing modules for the purpose, grading of schools and children to find out the weaknesses and ways to overcome them, but hardly any improvement was visible. This aspect needs regular and proper monitoring.
- Students were involved in daily sweeping of classrooms, courtyards of schools, dusting of classrooms, cleaning cooking utensils, etc. Since there were no sweepers provided, the toilets in the schools were dirty and not usable.
- The timely supply of the free text books is an important issue that needs to be addressed.
- All installed computers must be put to use for CALP. Computer training should be given to teachers wherever required. All defective computers should be got repaired immediately.
- The contemplated periodical meetings of the Governing Body as well as of Executive Committee needed to be held regularly for overseeing the implementation of SSA and evaluation of the impact thereof.

**Annexure-I**

Year-wise details of advances for which Utilization Certificate/ Expenditure Certificate awaited:

| Sl. No.        | To whom Advance given           | Purpose of Advance                                  | Draft / Cheque No and date | Amount           |
|----------------|---------------------------------|-----------------------------------------------------|----------------------------|------------------|
| 1              | 2                               | 3                                                   | 4                          | 5                |
|                | 2005-06                         |                                                     |                            |                  |
| 1.             | Block coordinator SSA, Pokhri   | Training for Junior High School Service Teachers    | 428375, 17.08.05           | 40000/-          |
| 2.             | -do-                            | -do-                                                | 430112, 29.12.05           | 130000/-         |
| 3.             | -do-, GairSain                  | -do-                                                | 429365, 07.11.05           | 143000/-         |
|                |                                 |                                                     | Total                      | 313000/-         |
| <b>2006-07</b> |                                 |                                                     |                            |                  |
| 1.             | Block coordinator SSA Joshimath | Man fold Training for PS/UPS Teachers at CRC level  | 286646,01.12.06            | 182450/-         |
| 2.             | -do-, Pokhri                    | -do-                                                | 286648, 01.12.06           | 175300/-         |
| 3.             | -do-, Dashauli                  | -do-                                                | 286647, 1.12.06            | 246000/-         |
| 4.             | -do-, Karanprayag               | -do-                                                | 286649, 1.12.06            | 266057/-         |
| 5.             | -do-, Narayan                   | -do-                                                | 286651, 1.12.06            | 103500/-         |
| 6.             | -do-, Tharali                   | -do-                                                | 286652, 1.12.06            | 118150/-         |
| 7.             | -do-, Dewal                     | -do-                                                | 286653, 1.12.06            | 87950/-          |
| 8.             | -do-, Gairsain                  | -do-                                                | 286654, 1.12.06            | 223562/-         |
| 9.             | -do-, Ghat                      | -do-                                                | 286656, 1.12.06            | 129700/-         |
|                |                                 |                                                     | <b>Total</b>               | <b>1532669/-</b> |
| <b>2007-08</b> |                                 |                                                     |                            |                  |
| 1.             | Block coordinator SSA Joshimath | Service Training for PS Teachers                    | 0835412, 19.07.07          | 69000/-          |
| 2.             | -do-, Dashauli                  | -do-                                                | 0835413, 19.07.07          | 82000/-          |
| 3.             | -do-, Ghat                      | -do-                                                | 0835414, 19.07.07          | 56000/-          |
| 4.             | -do-, Karanprayag               | -do-                                                | 0835420, 24.07.07          | 120000/-         |
| 5.             | -do-, Narayan                   | -do-                                                | 0835422, 05.08.07          | 29000/-          |
| 6.             | -do-, Bharali                   | -do-                                                | 0835415, 19.07.07          | 32000/-          |
| 7.             | -do-, Dewal                     | -do-                                                | 0835416, 19.07.07          | 44000/-          |
| 8.             | -do-, Gairsain                  | -do-                                                | 0835417, 19.07.07          | 98000/-          |
| 9.             | -do-, Joshimath                 | Service Training to UPS Teachers (Subject Training) | 0835437, 07.09.07          | 70000/-          |
| 10.            | Block Coordinator SSA Dasauli   | Service Training to UPS Teachers (Subject Training) | 0835424, 08.05.07          | 71000/-          |
| 11.            | -do-, Pokhri                    | -do-                                                | 0835458, 05.11.07          | 87000/-          |
| 12.            | -do-, Ghat                      | -do-                                                | 0835425, 05.08.07          | 29000/-          |
| 13.            | -do-, Karanprayag               | -do-                                                | 0835426, 05.08.07          | 89000/-          |
| 14.            | -do-, Narayan Bagar             | -do-                                                | 0835423, 05.08.07          | 30000/-          |
| 15.            | -do-, Tharali                   | -do-                                                | 0835427, 05.08.07          | 41000/-          |
| 16.            | -do-, Dewal                     | -do-                                                | 0835428, 07.08.07          | 40000/-          |
| 17.            | -do-, Gairsain                  | -do-                                                | 0835439, 07.08.07          | 95000/-          |
| 18.            | -do-, Joshimath                 | Training for PS/UPS Teachers at CRC level           | 907781, 05.12.07           | 142192/-         |
| 19.            | -do-, Dasauli                   | -do-                                                | 907782, 05.12.07           | 183358/-         |
| 20.            | -do-, Pokhri                    | -do-                                                | 907783, 05.12.07           | 118228/-         |
| 21.            | -do-, Ghat                      | -do-                                                | 907788, 05.12.07           | 131360/-         |
| 22.            | -do-, Karanprayag               | -do-                                                | 907784, 05.12.07           | 225744/-         |
| 23.            | -do-, Narayan Bagar             | -do-                                                | 907785, 05.12.07           | 126320/-         |
| 24.            | -do-, Tharali                   | -do-                                                | 907786, 05.12.07           | 128820/-         |
| 25.            | -do-, Dewal                     | -do-                                                | 907787, 05.12.07           | 95553/-          |
| 26.            | -do-, Gairsain                  | -do-                                                | 907789, 05.12.07           | 196776/-         |
|                |                                 |                                                     | <b>Total</b>               | <b>2430351/-</b> |

|             |           |
|-------------|-----------|
| 2005-06     | 313000/-  |
| 2006-07     | 1532669/- |
| 2007-08     | 2430351/- |
| Grand Total | 4276020   |

## List of Schools visited

## District – Chamoli, Block Ghat

| Sl. NO. | Primary School | Sl. No. | Upper Primary School |
|---------|----------------|---------|----------------------|
| 1.      | Kund Bagar     | 1.      | Banjhbagar           |
| 2.      | Ferket         | 2.      | Chufra Kot           |
| 3.      | Banjh Bagar    | 3.      | Mokh                 |
| 4.      | Bhains Wada    | 4.      | Ghat                 |
| 5.      | Saintoli       | 5.      | KGBV Ghat            |
| 6.      | Shera          |         |                      |
| 7.      | Dhurma (Mokh)  |         |                      |

## Block Dasholi

| Sl. NO. | Primary School    | Sl. No. | Upper Primary School                           |
|---------|-------------------|---------|------------------------------------------------|
| 1.      | Kunjumai Kot      | 1.      | Dumri Maikot                                   |
| 2.      | Thifori           | 2.      | Dustgaon (Golim)                               |
| 3.      | Dever Khadora     | 3.      | Kunkulli                                       |
| 4.      | Rolli Gwad        | 4.      | National Public High School Negwar (Gopeshwar) |
| 5.      | Bhimtal           |         |                                                |
| 6.      | Kuherh            |         |                                                |
| 7.      | Kun Kulli         |         |                                                |
| 8.      | Gopeshwar Village |         |                                                |
| 9.      | Alkapuri          |         |                                                |

## District Chamoli, Block Karanprayag

| Sl. NO. | Primary School | Sl. No. | Upper Primary School |
|---------|----------------|---------|----------------------|
| 1.      | Gairoli        | 1.      | Kalyadi              |
| 2.      | Bangaon        | 2.      | Nauti                |
| 3.      | Bhabrarisain   | 3.      | Pudiyani             |
|         |                | 4.      | Bangaon              |
|         |                | 5.      | Bidoli               |

## Block Gairsain

| Sl. NO. | Primary School  | Sl. No. | Upper Primary School |
|---------|-----------------|---------|----------------------|
| 1.      | Aadi Badri      | 1.      | Malsi                |
| 2.      | Khal            | 2.      | Gairsain             |
| 3.      | Garaut          | 3.      | Saliyana             |
| 4.      | Lakhan (Closed) | 4.      | Ganwali              |
| 5.      | Kheati          | 5.      | Sumer Pur            |
|         |                 | 6.      | Agar Chatti          |

### Block Joshimath

| Sl. NO. | Primary School       | Sl. No. | Upper Primary School |
|---------|----------------------|---------|----------------------|
| 1.      | Pakhi (Garun Ganga)  | 1.      | Paini                |
| 2.      | Jalgwad              | 2.      | Jalgwad              |
| 3.      | Joshimath – 1        | 3.      |                      |
| 4.      | Sunil Ward Joshimath |         |                      |
| 5.      | Gorang               |         |                      |
| 6.      | Ravi Gram            |         |                      |

### District Udham Singh Nagar Block Rudrapur

| Sl. NO. | Primary School | Sl. No. | Upper Primary School |
|---------|----------------|---------|----------------------|
| 1.      | Rudrapur       | 1.      | Rudrapur             |
|         |                | 2.      | Haldi (Pant Nagar)   |
|         |                | 3.      | Shanti Pur No. 4     |
|         |                | 4.      | Bindu Khera          |
|         |                | 5.      | Rameshwar Pur        |

### Block – Sitarganj

| Sl. NO. | Primary School | Sl. No. | Upper Primary School |
|---------|----------------|---------|----------------------|
| 1.      | Sitarganj – II | 1.      | Dhusra               |
| 2.      | Dhushra        | 2.      | Barki Dandi          |
| 3.      | Barki Dandi    | 3.      | Sidha Navadia        |
| 4.      | Sidha          | 4.      | KGBV Sitarganj       |
| 5.      | Virender Nagar |         |                      |

### Block Kashipur

| Sl. NO. | Primary School      | Sl. No. | Upper Primary School    |
|---------|---------------------|---------|-------------------------|
| 1.      | Khadakpur Devipura  | 1.      | Khadakpur Devipura      |
| 2.      | Kundeshwari         | 2.      | Shivlal Pur Amar Jhanda |
| 3.      | Raipur Khurd        |         |                         |
| 4.      | Dhakia Gulabo       |         |                         |
| 5.      | Cheti Farm          |         |                         |
| 6.      | Shivlal Pur Shandra |         |                         |

### Block Khatima

| Sl. NO. | Primary School | Sl. No. | Upper Primary School |
|---------|----------------|---------|----------------------|
| 1.      | Charubeta      | 1.      | Khatima              |
| 2.      | Baria Anjaniya | 2.      | Islam Nagar          |
| 3.      | Khatima – I    |         |                      |
| 4.      | Khatima – II   |         |                      |
| 5.      | Islam Nagar    |         |                      |
| 6.      | Bhag Churi     |         |                      |

**List of Block Resource Centers visited**

| Sl. NO. | Primary School | Sl. No. | Upper Primary School |
|---------|----------------|---------|----------------------|
| 1.      | Ghat           | 1.      | Rudrapur             |
| 2.      | Karan Prayag   | 2.      | Sitarganj            |
| 3.      | Gairsain       | 3.      | Khatima              |
| 4.      | Dasholi        | 4.      | Kashipur             |
| 5.      | Joshimath      |         |                      |

**List of Cluster Resource Centers visited**

| Sl. NO. | Primary School | Sl. No. | Upper Primary School                |
|---------|----------------|---------|-------------------------------------|
| 1.      | Kund Bagar     | 1.      | Kalyan Nagar (Located at Sitarganj) |
| 2.      | Banjh Bagar    | 2.      | Barki Dandi                         |
| 3.      | Chaunghat      | 3.      | Kundeshri                           |
| 4.      | Karanprayag    | 4.      | Rudrapur                            |
| 5.      | Gairsain       | 5.      | Charubeta                           |
| 6.      | Aadi Badri     | 6.      | Bhak Churri                         |
| 7.      | Simli          |         |                                     |
| 8.      | Dever Khadora  |         |                                     |
| 9.      | Bhimal         |         |                                     |
| 10.     | Joshimath      |         |                                     |
| 11.     | Agar Chatti    |         |                                     |
| 12.     | Garwali        |         |                                     |