

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

SPONSORED BY

MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF ELEMENTARY EDUCATION & LITERACY)

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ABBREVIATIONS

AIE	Alternative and Innovative Education.
AWP&B	Annual Work Plan and Budget.
BRC	Block Resource Centre
CRC	Cluster Resource Centre
DIET	District Institute of Education and Training.
DPEP	District Primary Education Programme.
DPO	District Project Office
EC	Executive Committee
ECCE	Early Childhood Care and Education.
EGS	Education Guarantee Scheme.
EMIS	Education Management Information System.
IED	Integrated Education for Disabled
NPEGEL	National Programme of Education for Girls at Elementary Level.
PAB	Project Approval Board.
PMIS	Project Management Information System.
PS	Primary School.
PTR	Pupil Teacher Ratio.
SCERT	State Council of Education Research and Training.
SIEMAT	State Institute of Education Management and Training.
SMIS	State Management Information System.
SIS	State Implementation Society.
SPD	State Project Director.

SPO	State Project Office.
TLE	Teacher Learning Equipment.
UCRC	Urban Cluster Resource Centre.
UPS	Upper Primary School.
VEC	Village Education Committee.

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Government of Jammu & Kashmir

(State Implementing Society)

- | | | |
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Compliance to observations incorporated in the previous study report of IPAI

The State Project Office was requested to furnish compliance of the previous concurrent financial reviews carried out by IPAI, the study reports of which were issued in February 2008 and September 2009. Despite several written and verbal requests, the State Project Office neither prepared annotated replies nor got compliance of any of the observations. It was observed that action was yet to be taken on observations contained in IPAI report of September 2009 and most of the weaknesses / issues contained in the report continued to persist during the period covered by current study. In respect of the IPAI Report of February 2008, compliance was reported to the Ministry vide SPD Office letter No.Edu/SPD/SSA/536/4132-34/11 dated 24-5-2011 but replies furnished were mostly interim in nature and final action on the report was awaited.

EXECUTIVE SUMMARY

The State of Jammu & Kashmir faces many adversities in implementation of SSA like harsh weather, lack of accessibility in the hilly and mountainous terrains for several months in the year and lack of trained personnel. However IPAI noted that there was significant scope of improvement in the management of SIS in key areas of financial administration, programme implementation, interval oversight functions like monitoring, internal audit and inspection of schools by SPD officials and District Officials. Surprise visit by IPAI team indicated very unsatisfactory infrastructure and amenities in schools located in interior areas.

State Government funds were mostly released in March and large part of such funds remained unspent in 2009-10 and 2010-2011. Due to physical transfer through Bank Draft etc (as against e-transfer) many installments of the funds released by State Government would be credited to accounts with a delay upto six months. The Districts would further delay release of funds to the ZRCs.

Salaries of the Head Teachers of the State Government and of teachers upon their regularization were paid from SSA funds for amounts of Rs. 394 crore. Such expenditures were not to be funded from SSA budget. The Rahhane Talim (RET) teachers were paid a meager salary of Rs. 1500 per month. Ratio of teachers to students is uneven across the state in urban and rural areas

Financial managements needs improvement in respect of adjustment of advances, timely preparation of accounts and its audit, recovery of unadjusted personal advances from staff, improvement on maintenance of cash books and other key accounting records at the zonal, block and school levels and timely bank reconciliation at all levels.

Procurement procedure did not comply with the provisions of the SSA Manual (MF&MP). Competitive bidding was not followed for procurement of computers and accessories and orders were placed on DGS&D instead of in house procurement at economical rates.

Innovative activities like CAL were not effective for want of teachers trained in use of computers and the educational CDs. Proposal for additional CAL centers approved by the PAB for 2010-2011 for Rs 11.00 crore is not justified in view of the condition of existing CAL centers.

The KGBVs visited by the Study Teams were not being managed professionally and the

amenities and hygienic facilities for the girl students are below par. These are evidently not supervised or inspected by the District officials. Construction of KGBVs is going at a very slow pace.

A large number of schools are functioning without compound walls and thus school land were vulnerable to encroachment and misuse by local population for use as thorough fare or miscellaneous trading activities. Most of the schools have no playground, separate toilets for girl students and no provision for electricity. Drinking water facility was sparsely available. Grants for purchase of TLM are properly used.

Large number of staff employed at BRC/ ZRCs are not supervised and their performance was not assessed.

Total absence of Internal Audit in SSA significantly weakened the internal oversight and monitoring of the financial and accounting functions in the SPD and field offices.

CHAPTER-1

INTRODUCTION

1.1 Sarva Shiksha Abhiyan (SSA)

Sarva Shiksha Abhiyan (SSA) is a comprehensive and integrated flagship programme of the Government of India (GOI) launched in 2001-02 to attain Universal Elementary Education (UEE) to all Children in the age group 6-14 years in the country in a mission mode in partnership with the State and Local Governments. This objective has been made mandatory under “The Right of Children to Free and Compulsory Education Act -2009” (RTE Act 2009) which has come into force from 1st April 2010.

All interventions under this programme are tuned to achieve the four clearly defined objectives.

- i) Access – all children to have primary School within one km and upper primary school within three kms
- ii) Retention – upto VIII std without dropping out
- iii) Bridging Social and Gender gap
- iv) Ensure quality education

SPECIAL INTERVENTIONS

The National Programme for Education of Girls at Elementary Level (NPEGEL) is a focused intervention of GOI, to reach the ‘Hardest to reach’ girls, especially those not in school. Launched in July 2003, as a separate distinct gender component, it is an integral component of SSA. The programme provides for development of ‘Model Schools’ in every cluster with intensive community mobilization and supervision of girls enrolment in schools. The scheme has been amended in July 2007, to provide for block focused projects for girls with clearly defined outcomes.

The Kasturba Gandhi Balika Vidyalaya (KGBV) scheme was launched in July 2004 (merged with SSA from 1st April 2007) for setting up residential schools at upper primary level for girls predominantly belonging to the SC/ST/OBC and minority communities.

From the year 2008-09 the Union Government and the Jammu & Kashmir Government share the expenses on all these programmes in the following ratio.

<u>YEAR</u>		<u>RATIO</u>
2008- 09	-	65:35
2009-10	-	60:40
2010-11	-	55:45
2011-12 onwards	-	50:50

1.1 STATE DISTRICT EDUCATION PROFILE:

S. No.	PARTICULARS	J&K State. AWP&B - 2011-12	Kpwara District	Rajouri district
1	Number of children in the age group of 6-14 years	20,35,349	1,25,181	130661
2	Total no. of PS / UPS	*31808	2,315	1094
3	Number of schools running in own buildings	21,095	1,535	822
4	Number of schools running in hired buildings	10,713	780	272
5	Number of schools running in dilapidated buildings	N. A.	N. A.	135
6	Number of habitations not covered	727	136	465
7	Number of teachers sanctioned	97,411	7115	6861
8	Number of teachers in position	85,201	6,747	5602
9	Number of untrained teachers	19,894	1,201	3486
10	Number of out of school children	36292	3215	5472
11	Number of schools having single teacher	2370	75	184
1 2	Number of schools having no teachers	N.A.	N.A.	11+65 (new)

- The Table was prepared on the basis of the information founded by SPD. The reliability of the data was in doubt .The information given in `indicators' did not tally with the State Profile given in AWP&B 2011-12. For example, in the State Profile there were 21695 schools (13116 PS and 8579 UPS) out of which 5429 (4496 PS, 933 UPS) schools were

reported to be without a building. However, in the table given in Chapter 111 [Problems & Issues], total No. of schools were shown as 31808. The district office Rajouri put it on record that figures communicated were only approximate as no surveys were conducted. The absence of credible data affected proper planning of various programmes and interventions.

1.2 Organizational set up

The programme of Sarva Shiksha Abhiyan (SSA) is being implemented in the State by a Registered Society named “Ujala”. The Society has a “Governing Body” headed by Hon`ble Education Minister and a “Executive Committee” chaired by the Secretary Department Of Education. The Chief Executive of the State SSA is the State Project Director (SPD).

The district level implementation authority is headed by the District Development Commissioner as Patron with Chief Education Officer cum District Project Officer as Chairman of District Level Implementation Committee. The block level structures (BRC/ CRC) provide academic support and supervision, to monitor the implementation at grass root level and to act as a vital link between the field and the District Project Office.

The Village Education Committees (VEC) are set up at the grass root level which are required to prepare plans for local needs and monitor school level interventions and work towards community ownership of the school.

The following officers held the charge of SPD during the period under study:

Mr.Mohd.Rafi	26.5.2008 to 21.7.2008.
Mr. A.K.Raina	21.7.2008 to 30.5.2009
Mr.K.A.Reshi.	1.6.2009 to 31.5.2010
Mr.Vinay Mohan Raina.	11.6.2010 to 30.11.2010.
Ms.Yasha Mudgal IAS	16.3.2011 onwards.

During May 2008 to November 2010 four SPDS were appointed with average tenure of seven months for each SPD. The SPDs were drawn from the Education Department on the verge of retirement for a few months to a year which impeded the implementation of the programme. The posting of the present incumbent from the IAS in March 2011 is a welcome change in this regard.

At the district, the charge of District Project Officers was held by the Chief Education Officers who were under the administrative control of Directors of School Education and

there was an issue of non-accountability of these officers to the State Project Director. In both the districts of Kupwara and Rajouri, Principals DIET of respective districts held the additional charge of CEO cum District Project Officer.

1.3 Objectives of the Study

The objectives of the study were to:

- carry out a concurrent financial review of the State Implementation Society to see that the implementing agencies at all levels were keeping proper accounts of the funds received and the expenditure incurred from these funds;
- examine that the expenditure was incurred for the purpose for which it was sanctioned in accordance with the relevant financial regulations; and
- examine that the expenditure was incurred as per the outlay and activity heads approved in the Annual Work Plan and Budget by the Project Approval Board.

Scope of Work

The study covered review of the financial management process of the SSA programme for the year 2008-09 and 2010-11 and was carried out in terms of the norms and procedures laid down in the Framework for Implementation and Manual on Financial Management and Procurement of SSA. It also covered examination whether requirements for financial management, accounts keeping, funds flow and auditing arrangements were followed by the Society. The team also reviewed compliance of the previous concurrent financial reviews carried out by IPAI and process of internal audit.

1.4 Methodology

A team comprising three consultants was constituted to undertake the study of SSA programme in J&K State. The team visited the following offices/ schools:

- State Project Office (**SPO**) J&K Srinagar.
- Two District Project Offices (**DPO**) - Rajouri in Jammu and Kupwara in Kashmir.
- 25 schools in Rajouri and Kupwara districts (Annexure-111).
- Two BRC centres one each at Rajouri and Kupwara districts.
- Surprise visit to two schools one each in Rajouri and Kupwara districts (Annexure-111).

The team scrutinized basic records maintained at SPO, DPOs, BRCs and Schools. The report has been prepared in accordance with the mandate given by the Ministry of HRD, Deptt of GOI and within the overall frame work of reporting, laid down by the Central Council of the Institute of the Public Auditors. The views expressed in the study report are

those of IPAI only and do not reflect in any manner that of Indian Audit and Accounts Department.

1.5 Meetings of General Council (GC), Executive Committee (EC) and The Governing Body

The Governing Body was required to meet at least twice a year. The Governing Body met once on 16.2.2010 during 2008-09 to 2010-11.

Executive Committee

Against the requirement of quarterly meetings, the Executive Committee, met once each year.

YEAR	Dates Of Meetings
2008-09	24.3.2009
2009-10	9.2.2010
2010-11	29.4.2011.

CHAPTER-2

PLANNING AND FINANCIAL PROGRESS/FUND FLOW ARRANGEMENTS

2.1 Planning

SSA programme envisages constitution of core planning teams at village, block and district levels with representation of grassroots level structures to involve all the stake holders in the education of children. However, the core planning teams set up, had no representation of grass root level structures and were mainly represented by officials. The plan proposals were finalised by the State Project Office in consultation with the district co-ordinators based on the norms laid down for various interventions.

The process of submissions of plan proposals and their approval by the PAB was required to be completed before 31st March every year. This was not done because of late submission of plan proposals by the State Implementing Society.

2.2 Approved Outlays and Releases of Funds by Government of India and State Government

1. Funds released not utilised

Funds released by Central / State Govt. vis-à-vis the Approved Annual Plan and expenditure incurred thereagainst is given in Table-I. The funds ranging between 63 percent to 65 percent of the available funds were not utilised during 2007-08 to 2009-10. As a result physical targets were not achieved. The reasons for non-utilisation of high percentage of funds was not on record. However, release of funds at the fag end of the year appeared to be one of the contributory factors for this phenomenon.

2. Shortfall in State share

The financial assistance under SSA programme was in the ratio of 75:25 between the Government of India and State Governments upto 2007. The funding pattern was revised in the ratio of 65:35 during 2007-09; 60:40 during 2009-2011 and 55:45 from 2012 onwards. As is evident from the details of releases given in Table-II, the net shortfall in the state share was of the magnitude of Rs.140.92 crore at the end of 2010-11.

2.3 Delay in Releases of Funds.

Government of India was to release funds directly to the State Implementing Society in two installments in a year, in April and in September. The State would contribute its share of the programme cost within 30 days of the receipt of the central contribution.

The Government of India would release an ad-hoc grant in April every year up to a maximum of 50% of actual funds utilized by the SIS in the previous year for SSA/NPEGEL/KGBV implementation, pending approval of the Annual Work Plan & Budget by the PAB.

It would be seen from Table-III that:

- prescribed norms in releasing the funds were not followed. Whereas Central Government released funds mostly in two or three installments, the State Government released its share of funds in 11 to 12 installments with a delay ranging between 10 to 199 days.
- Funds were released in as many as 11 installments by the State Government during 2008-09 and 2009-10 and in 10 installments during 2010-11.
- The Central Government released Rs. 55.83 crore in March 2009 and Rs. 120.00 crore in March 2011. The State Govt. released Rs 35.00 crore in March 2009, Rs 63.50 crore in March 2010 and Rs 10.00 crore in March 2011. As the funds were released at the fag end of the year and there was no provision for carry forward, there was a tendency in some cases to spend the funds in a hurry and in most cases substantial amounts out of these funds remained un-spent.
- The State Government released funds in a haphazard manner, some times in 6 installments in a single day. There was also an abnormal delay in making the releases which were linked to un-utilised balances of the previous years.

2.4 Delay in credit of funds.

It was observed that there was a delay ranging between 14 to 17 days in the actual credit of funds sanctioned by the central Government and between 22 days to 6 months in respect of funds sanctioned by State Government as tabulated in Table-IV.

2.5 Release of funds from SIS to Districts

The State Implementing Society was required to release the funds to the district implementing societies within 15 days of its receipt from Government of India and State Government. It was noticed that:

- Though the Central Government released funds to the society in 2or 3 installments during the years 2008-09 to 2010-11, the State Government released its share during these years in 11, 12 and 14 installments.
- The SIS did not release the funds to districts within 15 days as stipulated in the norms. Instead the funds were released in as many as 30 to 47 installments and the process of

releases continued throughout the financial year.

Such fractured release of funds by the SIS to the Districts hampered the progress of implementation of the programme. It is essential that release of funds is monitored closely by the SPD and the District authorities to ensure the smooth funds flow and effective programme implementation.

2.6 Delay in release of funds from districts to ZEOs

Position regarding date of receipt of funds (component-wise) by DPO Rajouri and their subsequent releases to various ZEOs is given in Table-VI. The funds were retained by DPO Rajouri and released late to the concerned ZEOs after delay ranging between 28 days and 137 days.

2.7 Releases charged off as final expenditure.

The following funds were released by the society to the districts during the years 2008-09 to 2010-11;

[Rupees in lakh]

Year	Funds released
2008-09	26,622.06
2009-10	54,667.82
2010-11	63,782.69
Total	145,072.57

Para 74 of Manual of Financial Management and Procurement envisages that all funds released to the districts and sub-district level units are initially required to be classified as advances. Similar procedure was required to be followed for funds released at district and sub-district level. Further, all advances are required to be entered in the Advance Register and the progress of adjustment of advances is required to be monitored strictly. It was, however, observed that funds released by the SIS to districts and other agencies were treated as final expenditure.

2.8 Central share kept in Civil Deposited Account

An amount of Rs. 99.14 crore representing State share for 2009-10, released by the State Government in December 2009 was placed at the disposal of FA and CAO of the State Education Department and was finally credited into the bank account of SIS after lapse of eight months in September 2010.

The amount of Rs. 99.14 Crore was kept by the State Government in Civil Deposits from January 2010 to September 2010 under the Head “8443-civil deposit”. Thus the share of the State Government due for release during 2009-10 was actually released during 2010-11.

Without waiting for credit of the State share, Government of India released the balance amount of Rs.7363.27 lakh due for 2009-10 in February 2010 on the request of the SPD.

2.9 Investment by State Government in Elementary Education

The State Government is required to maintain their level of expenditure in Elementary Education as in 1999-2000. The State share for SSA has to be over and above the expenditure being incurred at the 1999-2000 level. It was noticed that State Government maintained expenditure on elementary education at 1999-2000 level. The Finance Accounts for the year 2010-11 were not approved as at July 2011 and so this information for 2010-11 could not be verified.

CHAPTER-3

APPOINTMENT AND PAYMENT OF SALARY TO TEACHERS

3.1 Irregular payments to Head Teachers and regularized RET teachers

SSA is an additionality to the States and the expenditure on teachers' salary debited to SSA is only for those teachers who are actually recruited against the posts sanctioned under SSA and not for those teachers who are posted under SSA by way of redeployment from the State cadre. It was, however, observed that during the years 2008-09 to 2010-11, an amount of Rs. 31.40 crore (Rs 6153.30 lakh in 2008-09, Rs 9462.65 lakh in 2009-10 and Rs 15786.20 lakh in 2010-11) was paid by the Society under the component "Salary of Head Teachers" who were redeployed to SSA from the State cadre by the State Government. These teachers were posted as Head Masters in the schools upgraded under SSA. The posts of 'Head Teachers' were neither sanctioned under SSA nor was there any provision in the 'Service Regulation' of the Society for promotion/ upgradation of persons to higher posts.

During 2008-09, the Society released Rs. 8045.20 Lakh to the District Project Officers for disbursing salary to 4789 Rehbar Taleem (RET) teachers whose services were regularized by the State Government.

During field visits it was seen that RET teachers on appointment were initially paid a meagre salary of Rs.1500/-pm which was below even the minimum wages prescribed by Government. These teachers work under challenging circumstances on a meager salary in the hope of getting regularized. Their grievance for inadequate service conditions and salary needs attention for better implementation of SSA programme.

3.2 Audit Arrangement

Delays in preparation and certification of annual accounts by the Chartered Accountants continues to persist. The audit reports on the accounts of 2008-09 and 2009-10 required to be submitted by September of respective years, were submitted in July 2010 and April 2011 respectively. The appointment of CA for the year 2010-11 was in the process of finalization as of June 2011.

3.3: The audit of SSA accounts since inception to 2008-09 was conducted in February 2011 by the Principal Accountant General of the State.

CHAPTER-4

MAINTENANCE OF ACCOUNTS RECORDS

4.1 Cash Book

Review of SSA records indicated the following:

- Separate Cash Book was not maintained for each financial year ;
- Totals in the cash book were not being verified by a person other than its writer;
- Individual entries in the Cash Book were not attested by the Drawing and Disbursing Officer;
- Monthly abstract showing the opening balance, receipts and expenditure during the month and closing balance at the close of the month was not worked out in the Cash Book.
- The cash book was maintained on single entry system basis instead of following double entry system.
- There was no evidence that physical verification / surprise verification of cash balances had ever been conducted during the years 2008-09 to 2010-11.
- The procedure of assigning a serial number and ledger folio number to each voucher to be indicated against each entry in the cash book was not followed.

The Cash Books in districts and Zonal Offices and in the schools were also not being maintained on daily basis nor separate cash books maintained for each financial year.

4.2 A Huge amount of unspent balances

On the directions of Commissioner Secretary to J&K Government School Education Department, the Accounts Officer of the State Project Office was deputed to all the districts of J&K for verification of unspent balances as on 31.3.2010. As per report compiled by him a huge balance of Rs. 411.36 crore [Rs. 2188345104 in Kashmir division except Pulwama district & Rs. 1925233118 in Jammu division except 3 zones of Kishtwar district] was lying unspent as on 31.3.2010. In the accounts for the year audited by CA, the unspent balance was shown Rs. 641.40 crore. This figure obviously included the unspent balances of a district and 3 zones which the Accounts Officer was not able to compile. However, the net unspent balance reflected in the accounts was Rs. 43.33 crore after taking advances of Rs. 5980617103/- outstanding as on 31.3.2010 into account. The analysis of these huge balances lying unspent at the end of March 2010 and the period for which these funds were not utilized was not carried out. Action, if any, taken on the report of the Accounts Officer as mentioned

earlier was not made available to the IAPI study Team.

4.3 Variation of Rs: 13.22 lakh in the opening and closing balances in ledger accounts

There was a closing debit balance of Rs.2607630884/- in the ledger account for the year 2008-09 under the head Loans & Advances which was carried over as Rs. 2606309073 in the opening balance as on 01-04-2009 resulting in variation of Rs. 1321811 which was not explained.

4.4 Delay in the transfer of balances.

The operation of bank accounts by the Executive Engineers were withdrawn by the State Project Director vide order dated 15.10.2009 but balance of Rs. 10525604 lying in a/c no: 19347 of Executive Engineer North Kashmir was credited in the Society`s account after delay of ten months in September 2010.No reasons for keeping the account open for ten months and transferring the balances during next financial year were assigned.

4.5 Outstanding Personal Advances of Rs. 22.61 Lakh Outstanding.

As per ledger accounts for the years 2008-09 to 2011-12, advances totaling Rs 22.61 lakh as per details given in Annexure-1 were outstanding as on 31.03.2011 against 17 ex-officials/officials. The adjustment accounts of these advances drawn during 2008-09 to 2010-11 were not rendered so far (May 2011) .Out of 17, two officers namely Sh. Surjeet Singh Ex-State Coordinator and Sh. Khurshid A. Reshi Ex-State Project Director had since superannuated and three other officers were transferred from the Society. The list of outstanding advances included Rs.7.38 Lakh, Rs. 4.74 Lakh and Rs.0.80 Lakh outstanding for the last three years against X-EN since transferred, and a contractual employee working as steno typist and an ex-Director SSA since retired.

4.6 Irregular claim of TA on tour for Family Members.

In district Kupwara DEPO travelled on duty between Jammu and Srinagar on 9.3.2011 vide Jet-Lite flight No.S2-108.The officer was accompanied by his son and purchased two air tickets No.5895150433318-19 for Rs.4838/-.The airfare in respect of his son was claimed by the officer in his tour TA claim which was reimbursed to him. From the propriety point of view claiming airfare for his son in his tour TA claim was highly improper.

CHAPTER-5
TEXT BOOKS

5.1 Advance of Rs.5262.82 lakh charged off without account/ utilization certificate

Para 25 of the Manual on Financial Management and Procurement provides for issue of free text books to all students of primary and upper primary classes of Government and Government aided schools. The States were to continue to fund free text books being currently provided from State Plans to the students studying in Government and Government aided schools. The financial implication of this charge was to be restricted under SSA to cost of free text books to those states where these were not being provided under any existing State Schemes.

The State Government was already providing free text books to children (boys & girls) of 1st & 2nd class and girl students of 3rd, 4th and 5th classes up to the year 1999-2000 but stopped the issue of free text books to the latter category from the year 2000-01 while continuing to provide the free text books to 1st and 2nd classes from district plans. The text books for all categories from class 3rd to 8th were being provided by debit to SSA Funds.

The physical targets and achievement in respect of distribution of text books for the years 2008-09 to 2010-11 were:-

Targets (as per PAB)				Achievements (as reported)	
S. No.	year	Physical No.	Financial (In Lakh)	Physical No.	Financial (In lakh)
1	2008-09	994770	1856.846	994770	1856.85
2	2009-10	860623	1673.122	860623	1673.22
3	2010-11	881221	1731.736	880161	1731.736

The details of funds released to Directors of School Education Jammu and Kashmir for advancing to Board of School Education for printing/supply of books are as follows :-

DSE Jammu			DSE Kashmir		
year	Date	Amount (In lakh)	Date	Amount (In Lakh)	Total (Rs. in Lakh)
2008-09	26/03/09	898.74	24/09/08	958.11	1856.85
2009-10	23/02/10	806.64	12/10/09	867.59	1674.23
2010-11	22/11/10	833.38	05/10/10	898.36	1731.74

During the Period 2008-09 to 2010-11 an amount of Rs 5262.82 Lakh was released by SPD to Directors of School Education Jammu/Srinagar for advancing to the Board of School Education (BOSE) for printing and supply of Text Books.

It was observed that consolidated report or adjustments accounts/utilization certificates were not rendered by the Directors of School Education as required and even the details of payments advanced by respective Directorates to BOSE were not available in the Project Office. The project office finally charged off these advances in their accounts without watching for the adjustment accounts and the utilization certificates.

5.2 Pending adjustment of advances

Previous IPAI reports mentioned wanting adjustment in respect of advances of Rs. 1282.76 lakh issued directly to BOSE and Rs. 2384.43 lakh released to Directors of School Education Jammu/Srinagar during 2006-07 and 2007-08. The adjustment was awaited as of June 2011.

5.3 Providing supply of text book not aligned to the projected demand

The State Level Implementing Agency had no reliable mechanism for assessing the annual requirements of text books. The enrolment figures which form the basis for working out the requirements vary between the Society and the Department of Education as such cannot be taken as reliable although both the Society and the Directors School Education claim to have based their requirements on the data furnished by the district level implementation agencies.

The State Level Implementation Society released an advance of Rs 958.114 lakh in September 2008 to Director School Education Kashmir after assessing the requirement at 30.86 lakh students of primary classes and 19.80 lakh students of upper primary classes for the year 2008-09 whereas the Director School Education Kashmir assessed the corresponding requirement at 27.84 lakh students of primary and 23.01 lakh students of upper primary classes and placed orders for printing and supply of books accordingly with BOSE.

Similarly against advance of Rs: 867.59 lakh and Rs: 898.36 lakh for the years 2009-10 and 2010-11 for the assessed requirements of 24.12 lakh/ 24.52 lakh students of primary and 20.17 lakh/ 21.22 lakh students of upper primary classes by the State Level Implementation Society, the Director of School Education Kashmir assessed the corresponding requirement at 27.70 lakh /26.40 lakh students of primary and 23.57 lakh/ 22.84 lakh students of upper primary classes and placed orders with BOSE accordingly for these years.

Against these projected requirements the BOSE placed orders for printing, supply and distribution of 26.23 lakh and 21.80 lakh text books for primary and upper primary classes.

This indicated lack of coordination between various agencies which resulted in huge variations between the text books ordered for printing and the projected requirements.

5.4 Expenditure on printing of Text Books not audited.

An amount of Rs.89.30 crore was advanced by the SPD from 2006-07 onwards to Directors of School Education which in turn was paid to BOSE for purchase of paper, printing and distribution etc. of text books. Adjustment account in respect of these advances was not rendered to the Society either by Directors of School Education or by BOSE. These huge advances also remained out of the ambit of audit of the Society as these payments were finally charged off in the cash book as expenditure. The Society had no mechanism to verify whether the funds advanced were utilized with due consideration of economy and efficiency.

CHAPTER-6 CIVIL WORKS

6.1 KGBV Works

The State Implementation Society decided in May, 2008 to construct KGBV Hostel Buildings departmentally and 79 KGBV hostel buildings (model I-31 and model II-48) with estimated cost of Rs. 264125000/- were planned for construction during 2008-09 and 2009-10. Accordingly Rs. 9.16 crore was released by the Executive Engineers to their respective Junior Engineers when in October 2009 the SPD ordered withdrawal of financial powers of the Executive Engineers and seizure of operation of their bank accounts. The construction of incomplete hostel buildings was stopped after incurring an expenditure of Rs. 10.27 crore and creating a net liability of Rs 11.07 crore.

The Society took no action as of June 2011 to complete the construction of incomplete hostel buildings while incurring expenditure on payment of rent to house owners where these KGBV hostels were running at present.

The physical and financial status of these buildings as on 31st March, 2011 (reported in June 2011) was as under :

No. of districts	Target	Buildings completed	Buildings in progress	Position of buildings in progress.				
				Upto Foundation level	Upto ground floor	Upto storey	Upto roof level	Not taken up
19	79	11	58	19	17	11	11	10

Of the 79 hostels, construction of 10 could not be taken up for want of availability of land (9) and stay order from court (1 : Ukharayal in Ramban District.)

6.2 Civil Works

The commulative progress of civil work upto 31.3.2011 is given in Table-VIII. As would be evident from the Table, the percentage of incomplete works in respect of primary, upper primary schools and Additional classrooms ranged between 20 to 59.

The reasons for delay in completion of works were mainly attributed to non availability of timber in Kashmir division which was persisting since last four years. The Society should either take up the matter with the Forest department or consider alternative measures like part use of iron materials as in Jammu region in order to complete the pending works to prevent

the investments going waste.

The percentage of works not taken up ab-initio ranged between 5 to 32. Non availability of land and land disputes were the reasons attributed for the same. In absence of clear title to land it was not clear as to how these works were planned in the first instance.

Progress of work in some of the zones in district Kupwara was reviewed and the following points were observed :-

6.3 Kupwara Zone

Out of 122 works planned in the district during 2003-11, 89 works constituting 73% were completed. The position on remaining works was as under:

- Construction on 19 works taken up between 2005-06 and 2009-10 was stopped at plinth/roof level after incurring an expenditure of Rs. 33.83 lakh. It was stated that most of these works were held up for want of timber.
- The following 4 works were left by the VEC members at various stages of construction after incurring an expenditure of Rs.11.60 lakh on these incomplete works. First information report was lodged with the Police department against the VEC members. No follow up action was taken subsequently.

S. No.	Name of Work	Year	Estimated Cost	Expenditure Upto 3/2011	Remarks
1	3 room building at PS Panchdori Lolab	2005-06	4 lakh	3 lakh	
2	3 room building at UPS Dudwan	2006-07	4.4 lakh	2.8 lakh	
3	3 room building at Bhagat Mohalla Gushil Kupwara	2006-07	4.4 lakh	3.3 lakh	
4	3 room building at karihama (kupwara)	2007-08	4.4 lakh	2.5 lakh	

- The following Six works planned during 2009-10 in Lolab & Kupwara zones were not taken up reportedly because of dispute among VEC members.

S. No.	Name of Work	Year	Estimated Cost
1	Construction of 3 room building at PS Cheepora Paiyerpora	2009-10	Rs: 4.4 lac

2	Construction of 3 room building at UPS Safawali	2009-10	Rs: 4.4 lac
3	Construction of 2 room building at UPS Ch. Halmat Pora	2009-10	Rs: 3.3 lac
4	Construction of 2 room building at UPS Goni Pora	2009-10	Rs: 3.3 Lac
5	Construction of one room ACR at UPS Dedi Koote Payeen	2009-10	Rs: 1.65 lac
6	Construction of one room ACR at UPS Pazi Pora	2009-10	Rs: 1.65 lac

- The following 3 works, one planned for construction in 2007-08 and the two in 2008-09 were not taken up for want of availability of land which was not ensured before planning of these works.

S. No.	Name of Work	Year	Estimated Cost
1	Construction of 3 room building at UPS Gushil Kupwara	2007-08	Rs: 4.4 lac
2	Construction of 3 room building at GPS Batergam Kupwara	2008-09	Rs: 4.4 lac
3	Construction of 5 room building at GMS Gutlipora Lolab	2008-09	Rs: 4.4 lac

- The construction of 3 roomed building at High School BhatPora shifted to UPS Shalobantoo Lolab at an estimated cost of Rs. 4.4 lakh started during 2007-08 was stopped after incurring an expenditure of Rs. 1.30 lakh upto March, 2008. Sub standard quality was reported to be the reason for stoppage of work. No further action was initiated against the VEC member nor the work was allotted to another contractor at the risk and extra cost of the VEC member.

6.2.2 Handwara Zone

The progress of works in the zone was as under :

Out of 123 works planned for construction during 2003-2011, 101 works constituting 82% were completed and 15 works [taken up during 2005-06(1), 2008-09(3), 2009-10(8) and 2010-11(3)] were in progress at various stages of construction. The position of remaining 7 works was as follows :

- Construction of PS Gujer Patiperich started at an estimated cost of Rs 4.40 lakh

during 2008-09 was completed but the building could not be taken over due to a Court case. Similarly the construction of 5 roomed Middle School buildings at Wagat was held up beyond plinth level due to a court case .No action to get the stay vacated was initiated by the Society.

- Work on construction of 5 room in UPS Nabadzab was not taken up.No reasons for the same were given.
- Land was not available for the remaining four works planned during 2009-10.

In addition, one BRC building at Handwara started during 2005-06 continues to be incomplete. No reasons for the same were assigned.

6.2.3 Drugmulla Zone

Out of 118 works, 107 works constituting 90% were completed. The position of remaining works was as under:

- Construction in respect of 03 roomed buildings at GMS Gumander Nag and Middle School Ch. Hatmullah planned in 2007-08 was not started.
- Construction of four Primary and Upper Primary School buildings detailed below which were planned during 2009-10 was not started due to land dispute. No justification for planning these construction works when land was not available was given.

S. No.	Name of Work	Estimated Cost
1	PS Shiekh Mohalla Brambri	6.32 lacs.
2	PS Choppan Mohalla Drugmulla	---Do---
3	UPS KhanPora Hotmullah	---Do---
4	UPS Bonpora Keegarm	---Do---

- Construction of following 5 works started during 2007-08 and 2009-10 was stopped after incurring an expenditure of Rs. 8.39 lakh due to non availability of timber. No action to get the timber from the Forest Department was initiated.

S. No.	Name of Work	Year	Estimated Cost	Expenditure incurred upto March, 2011
1	3 rooms at PS Muqdam	2007-08	4.40lac	3.55 lac
2	1 rooms at UPS	2009-10	1.65 lac	0.50 lac

	Shartmuqum			
3	2 rooms at PS Maidan Pora	2009-10	3.30 lac	1.37 lac
4	PS BranPora	2009-10	6.35 lac	1.47 lac
5	PS Bhat Mohalla shifted to UPS Bambri	2009-10	6.35 lac	1.50 lac

CHAPTER-7

PROCUREMENT

7.1 Details of Major Contracts not maintained

The Ministry of Human Resource Development advised all the State Implementation Societies on August 2007 to maintain year wise details of all major contracts (valuing Rs.5 Lakh and above) in the State Project Office. The details of such contracts were not maintained by the State Project Office as of June 2011.

7.2 Annual Procurement Plan not prepared

SPO was to prepare an Annual Procurement Plan based on the outlay approved by the PAB. Such a Plan did not appear to have been made yet. The previous study report also observed non-preparation of annual procurement plan. In the absence of Procurement Plan, purchases were made on the basis of individual requisitions without uniform technical specifications and economy of bulk purchases was not availed.

7.3 Project Office

The following purchase cases were examined in the State Project Office:-

Purchase of Computers and Accessories.

2008-09.

7.3.1 The State Project Office placed an indent with the DGS&D New Delhi in October 2009 for purchase of computer systems and accessories. The total value of Supply Order was Rs. 5.69 crore.

- The Project Approval Board in April 2008 approved establishment of 330 new centres for computer education at the rate of 15 new centres per district for 22 districts. The Ministry of Human Resource Development approved an outlay of Rs.11.00 crore for purchase of Hardware at the rate of 5 Computers per centre including purchase and development of educational CDs, purchase of Gensets etc. During 2008-09, Ministry Of Human Resource Development released central share of funds and the State released its share of funds beginning from November 2008. State Project Office initiated the process of procurement only on February 2009. The Computer Aided Learning Centres due for opening in 2008-09 were still not functional. Consequently the students were deprived of computer aided learning.
- In regard to purchase of computers and accessories poor financial management in SPO

resulted in blocking of Rs. 5.69 crore in shape of Bank Draft for seven months resulting in loss of at least Rs. 11.19 lakh in interest. In this connection the State Vigilance Organization conducted a surprise check of the SPD office on 25.05.2009 and reported closure of the case on 22.07.2009.

Rs. 5.69 crore withdrawn from the account of SIS on the last day of 2008-09 was shown as expenditure by the Society for the year 2008-09. The utilization certificate in respect of the amount was also furnished to MHRD though even the preliminary purchase formalities were not initiated till February 2009. As per notes and orders of the State Project Director dated 23.10.2009 recorded on file, this was done to facilitate release of first installment of funds for the year 2009-10. The MHRD approved funds for establishment of additional CAL during 2009-10 even though funds approved for 2008-09 were yet to be utilised. The Society secured funds from the Ministry based on incorrect information.

- As per Financial Regulations issued by Ujala Society vide Notification NO.01 dated 19-05-2005, procurement of technical material above Rs.50 Lakh was required to be made by the State Project Office as per National Competitive Bidding of IDA procurement guidelines. However, procedure of National Competitive Bidding was not followed. Society procured the material during 2008-09 through DGS&D without examining the benefits of going in for direct purchases from the companies on the rate contract of DGS&D on the basis of national competitive bidding. In 2009-2010, the Society obtained discount at the rate of 2 % on DGS&D rate contract on purchase of various individual items (purchase of Laptop for Rs.69676/-) the Society could have obtained similar benefits in effecting bulk purchases. Besides, procurement through DGS&D resulted in payment of departmental charges of 1.2 percent and the service tax @ 12.5 percent on an indent valuing Rs. 5.69 crore.
- During * supply order for computer systems and printers was distributed among `WIPRO` `ACER` & `HP` with bulk order going to WIPRO company. Similarly, supply order for UPS was distributed between `Luminous Technologies` and `Uniline Energy Systems` with 1200 out of 1650 UPS going to the former company. The State Project Office itself decided details of firms and number of items on selection basis without tender. The criterion adopted by the State Project Office in placing bulk orders on one specific company was not on record. It was seen that technical configuration of the computer systems, their rates and other terms and conditions were almost similar in each case and all the vendors were reported to have “after sale service” both at provincial and

the district levels under such circumstances placing bulk orders with one particular firm resulted in extending undue benefit to that firm. The past experience had shown that computer systems purchased from WIPRO during 2007-08 were delivered to CEO Kathua without even DGS&D inspection. These systems were lying in packed condition with the CEOS (2/2010), and there was nothing on record to show that these systems were subsequently returned back by the company.

- The State Implementing Society released more than 100 % payment of Rs.56897740 to the DGS&D in advance on 23.10.2009 even though the Chairman Ujala Society vide his orders dated 30.03.2009 had ordered to obtain sanction of the competent authority for making advance payment. No such orders were obtained. Against the above mentioned advance payment, Rs. 616581 were lying unutilised (5/2010) with the DGS&D resulting in further loss of interest on the unutilised amount advanced by the Society.

Purchase Of UPS & White Board.

7.3.2 Along with Computer Systems, the Society placed an indent for 1650 UPS & 330 Whiteboards with DGS&D on 23.10.2009 @ Rs.3599 and Rs.4450 each respectively. After adjusting available balance of Rs. 616581, the Society paid additional amount of Rs. 1015939 to the DGS&D on 29.03.2010. Despite placing entire funds at its disposal in advance, DGS&D did not place supply order for UPS & Whiteboard on the plea that the Society had not obtained User ID Password. The State Project Office requested DGS&D on 22-04-2010 to place these orders on the existing system. Confirmation of receipt of supply of UPS & Whiteboard by all the earmarked consignees (at the rate of 75 and 15 respectively in each of the 22 districts) was not available on record (June 2011). Due to delay in placing of indents and consequent delay in supply of UPS, the computer systems and printers procured at a huge cost of Rs. 5.62 crore (RS.56897740 less unspent balance of Rs. 616581) remained idle.

2009-2010.

7.4 The State Project office placed a supply order on 26.03.2010 with Digimax Info systems Gandhi Nagar Jammu for supply of photocopiers of Kyocera Mita brand as per following details:

Model No.	Consignee Name	Cost per unit	Total cost
KM 5050	SIE Jammu	Rs.404956.13	Rs.404956.13
KM 2560	CEO Samba, DIETS	Rs.201450.38	Rs.805801.52

	Samba, udhampur & Doda.	
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In addition, photocopiers of the same brand were purchased from the same agency by the Project Office as per details given below :

Model KM 2560	Supply order dated 2.2.2010/Invoice dated 19.3.2010	Rs.199537.88
Model KM 4500 (digital document Processor)	Purchased 31.3.2010	Rs.313430.63 (includes wooden trolley: Rs.3567/- Voltage transformer:Rs.5500/-)

The following comments are made:

- Kyocera Mita India Pvt. Ltd with factory location in Republic Of China was on DGS&D rate contract for a very short duration from 7.12.2009 to 31.5.2010.As per Parallel rate contract for photocopiers (Schedule-C) a number of reputed companies like Xerox India Ltd., Canon India Pvt. Ltd, Ricoh, HCL etc were on the DGS&D rate contract yet without inviting any bids from companies on rate contract of DGS&D, orders for purchases valuing over Rs.17.23 Lakh were placed directly with the company in gross violation of the prescribed procurement procedure.
- The Project office obtained discount of 1 % from the distributor on model KM 2560 purchased vide invoice dated 19.3.2010.No such discount was negotiated with the distributor on purchase of four other photocopiers of the same model for which supply order was placed at a cost of Rs.8.58 Lakh almost at the same time on 26.3.2010.
- The specification of the equipment was not prepared .The basis of selecting the models and the company without deciding technical specifications and the suitability of the models was not on record.
- All quotations and bills were furnished by M/S Digimax Infosystems Jammu and the payment was also made to the same agency though DGS&D rate contract was in the name of the Principal company Kyocera Mita India Pvt Ltd and not in favour of M/S Digimax Infosystems.
- Outlay of Rs.36 Lakh was approved for by the PAB for office automation of District Project Offices. Except for CEO Samba, the funds were diverted and utilised for

procurement of photocopiers for DIETS & SIE Jammu. Director School Education Kashmir vide his letter No.DSE/K/Plg/SSA/512/611 dated 14.3.2010 intimated that the purchase of photocopiers etc for CEOs/DIETs was not discussed in the Executive Committee meeting held on 3.3 2010 and that it was decided that CEOs will be asked to procure the material themselves as per their requirement.

- Digital Document Processor Model KM 4500 procured on 31.3.2010 at a cost of Rs.313430/-was lying idle in store. As per stock ledger entry dated 22.11.2007,the Society already had one digital solutions (Ricoh) Model MP 4500 photocopier available in stock which reportedly was not in operation because of high running costs. The procurement was made at the fag end of the financial year merely to utilise the funds without justifying the purchase.

Other Observations of Interest.

7.4.1: The previous reports of IPAI noted that Laptops, mobile phones etc were being purchased on the basis of individual requisitions without framing any policy regarding need and issue of such items. Besides, Laptops and mobile phones issued to dignitaries are not handed over to the incoming incumbent. These irregularities continued as discussed below:

- One Laptop purchased for SPD at a cost of Rs.68282 was issued on 18.3.2010 to the Secretary to Government Education Department. The Secretary was already issued a laptop costing Rs.55323 on 17.3.2008.

The purchase was made on selection basis without calling for any bids to ascertain the reasonability of rates resulting in extending favours to the particular firms.

- As the Society makes cent percent payment in advance to DGS&D, there was no mechanism to ensure that the supplies were made in time and in full as per the specifications and terms and conditions of the contract. For example, supplies against orders placed with Redington India (HP) Ltd. on 18.7.2008 for supply of 15 computer systems and 16 Laser Jet printers valuing Rs 4.51 Lakh were yet to be received. (June 2011) The company already received 98 % payment. The company has stated vide its letter dated 13.12.2010 that the order was pending for want of entry tax certificate from the consignee. SPO should urgently intervene in the matter and arrange to retrieve the equipments from the supplier.
- Various companies debited the account of the SPD on account of exemption certificates. It could not be verified whether these amounts were actually debited by the DGS&D to the account of the Society or not and whether amount advanced was utilised in full.

- State Project Office purchased photocopiers during March 2010 at a cost of Rs. 12.10 lakh. The material was procured for SIE, CEO & DIETS but entry of these assets was not made in the Assets register. The consignee being the State Project Director, it was imperative to make a stock entry of receipts and final issues to the concerned agencies.
- Similarly, even after expiry of delivery period of stores indented for during October 2009, the Project Office was not aware about the position of supplies to the final consignees at the district level. There was a need to reconcile the material/equipment purchased by the Project Office with the records of districts as the material ordered by the Society was delivered by the companies direct in the districts.
- The Society placed a Supply Order on 26.3.2010 with M/S Digimax Infosystems Jammu for supply of three Lenovo thinkpad, three Lenovo desktops & three Uniline UPS for preparatory activities under RMSA. The purchase valuing Rs. 28.36 lakh was made without inviting any bids. The desktop was purchased @Rs.37014/-& Uniline UPS @of Rs.4375/-.These items were purchased earlier for Rs.27547/-& Rs.3095/-only in the same year for SSA programme. The reason for increased price of the same item within the same year in not on record.

District Offices

7.5 District Rajouri

- Two Honda Gensets and two 5KVA Voltage Transformers received for Computer Aided Learning (CAL) Centres in May and March 2008 respectively were lying idle (May 2011) in District Project Office. Three gensets procured through Mechanical Division Jammu in September 2006 were lifted from the division and issued to CAL centres after delay of over a year in December 2007. Out of 75 computers of Acer brand received during 2009-10, five were lying in stores. These were shown issued to Middle School Bedther on 21.5.2011 when pointed out by the team
- The district office has reportedly made no direct procurement of stores during 2008-09 to 2010-11. The Assets Register maintained was, however, in a pell-mell condition. The material shown issued to zones could not be linked properly with the material received from the State Project Office as in most cases date of receipt of material was not recorded in the register. In some cases computers and accessories were shown issued to the zones before receipt of such material from the State Project Office and proper acknowledgements from some zones was not on record. There was a need to reconcile the material/equipment procured by the State Project Office for the district with the records of

that office & also with the records of district & zonal offices.

7.6 District Kupwara

- As per Assets Register, 7 computers; 10 UPS; 4 Printers; 13 writing board and 6 gas heaters received /procured during 2009-10 valuing over Rs.3.53 Lakh were lying as balance in stores. The reasons for not issuing these stores for proper utilisation were not on record. Physical availability of these stores could not be verified by the team as the stores were reported to be locked.
- Variations were noticed in the Stock register e.g. against 138 computers 120 UPS only were shown issued which apparently was not correct. Similarly, no acknowledgement in respect of Genset shown issued to BMS Tadd was on record.

CHAPTER-8
COMPUTER AIDED LEARNING CENTRES (CAL)

8.1 The Society made an investment of about Rs. 8.17 crore on establishment of 484 CAL centres as per details given in Annexure-11. The Society informed the Ministry that all the 484 CAL centres were operational and providing computer literacy to students. The information furnished appeared to be not factual as regards Rajouri and Kupwara districts which were visited by IPAI team. The field visits in these districts indicated that almost all the centres visited (some of them established as early as in 2005-06 and 2006-07) were not functional. In its earlier reports also the IPAI team commented upon non functioning of CAL centres in other districts as well. Hardware and accessories for these centres was lying idle.

8.2 While existing centres were not functional, the Society went for expansion and proposed establishment of additional 330 centres in the State for which outlay of Rs. 11.00 crore was approved by the PAB in April. It is imperative to closely monitor the functioning of the already established centers and make good the deficiencies in these centres so that the these centres are made fully operational to enable students to achieve computer literacy.

8.3 Two main pre-requisites for proper functioning of CAL centres was the availability of computer trained teachers and purchase and development of educational CDs. Specific outlays were approved by the PAB for the development of educational CDs and computer training of teachers. Whereas no teacher was trained on CAL in Rajouri district, in Kupwara district deployment of teachers trained in CAL, in CAL centres was not ensured.

Sl. No.	Year	Rajouri		Kupwara	
		Teachers trained on Cal	Schools covered under Cal.	Teachers trained on Cal	Schools covered under Cal
1.	2008-09	11	0	11	0
2.	2009-10	24	0	143	26
3.	2010-11	25	0	143	41

8.4 Improvements were noticed in providing non-IT infrastructure like flooring, electrification, computer tables & chairs to each of the CAL centres. These provisions were however, not enough to make the centres operational as the main impediment in running the centres as verified on ground, was the non-availability of educational CDs and trained

teachers.

8.5 The team visited CAL centres in the following schools and the position of their functioning is discussed below:

Boys Middle School Jawahar Nagar Rajouri.

- Five computers, 5 UPS, 2 dotmatrix printers and 1 voltage stabilizer were supplied to the school on 7.12.2007. The centre was reported operational since 2007-08 but the Head Master stated on 25.5.2011 that the computer centre was not operational as neither any computer trained teacher was posted nor available in the School.
- One Honda Gen Set Model EXK28005 taken on charge on 28.5.2008 was never put to use and was lying idle in the school since its receipt.
- The Computer Centre was housed in a room with rain water accumulating on its roof and plaster peeling from the walls resulting in possibility of damage to the entire equipment.
- Out of 2, one printer was not available in the School and was reportedly sent for repairs. The need to repair a new printer not in actual use makes the genuineness of repairs and existence of the printer doubtful.

Girls MS Jawahar Nagar Rajouri.

- The centre which was reported operational since 2005-06 and was not actually functional as stated by the Head Master on 23.5.2011.
- Of the 5 computers and 2 dotmatrix printers installed during 2005-06 & 2006-07, one computer and one dotmatrix printer was issued to DIET Rajouri under orders of the CEO dated 11.5.2010. The equipment meant for SSA purposes was thus diverted irregularly for non-SSA purposes. The remaining 4 computers, one dotmatrix printer and one 5 KVA Servo Voltage stabilizer were never put to use as a computer trained or computer literate teacher was not posted/ available in school.
- One Honda Gen Set received during 2007-08 was not in use as the computer Lab was not functional. The Gen set was occasionally being used for school functions.

GMS Sunderbani.

- The Head Master stated (28.5.2011) that of the 5 computers received without Voltage Stabilizer and a Gen Set in April 2010, two were being utilised for office work and partly

for computer training to students. The remaining 3 were lying idle as necessary resources were not made available to the school. No software or educational CDs were provided for imparting computer education to the students. The Centre was reported operational since 2009-10.

District Kathua.

- Ten computers issued to two CAL centres of MS Muthi Jagir & GMS Janglote in 2007-08 were lying “*still in packed position*” This was reported to SPD by District Office Kathua in January 2010 when Wipro company requested the Society to return back the computers as the systems were supplied by the company without inspection by DGS&D.

Kupwara District.

- As per report furnished by District Project Office Kupwara, the 26 CAL centres, (some established in the year 2004-05) were not functional and the hardware received was dumped in the computer labs. The reasons for non operation of the centres was attributed to non-availability of computer teachers and Gen Sets. Some centres were not provided with Voltage Stabilizers (MS Batgund & BMS Shatigam) in absence of which it was not possible to run the systems in the valley.
- All the fifteen CAL centres sanctioned for the year 2008-09 were not even established as yet (6/2011) as the process of procurement of hardware for these centres itself was initiated in late 2009-10.

CHAPTER-9

WORKING OF KGBV AND NPEGEL

9.1 Kasturba Gandhi Balika Vidhyalaya

Kasturba Gandhi Balika Vidhyalaya (KGBV) Scheme was launched in July 2004 for setting up of residential schools at upper primary level for girls belonging predominantly to SC, ST, OBC, and minorities in the educationally backward blocks. This is an intervention for girls residing in small and scattered habitations far off from the nearest schools. In J&K State 79 KGBVs were sanctioned all of which were functioning in private hired buildings.

The IPAI team visited KGBV Dehrian in Zone Doongi of Rajouri district and KGBV Putushahi in zone Sogam in Kupwara district. The work of construction of these buildings was going on at a very slow pace .Out of 79 KGBV buildings 10 were reported near completion, 60 were under progress and 9 were yet to start.

9.1.1 KGBV Dehrian Rajouri District

The visits by IPAI Study Team revealed neglect and mismanagement of KGBVs by the wardens. The SPD needs to arrange visit of the KGBVs by the senior officials of SPO and take corrective action to improve the running of the KGBVs.

The KGBV in Dehrian was functioning since 14.05.2007. The following observations are made on its functioning:

- The construction of the KGBV building started in 2007 was still not complete in May 2011. Due to delay in completing the construction of KGBV, the Society continued to incur recurring expenditure of RS.40000/- per month on hire charges of building. The work was allotted to two Junior Engineers appointed on contract basis who got the work executed through contractors. The decision to entrust the responsibility of execution of work to non-stake holders prone to leave the job on finding alternate regular employment was an important reason for slow progress of the work. Apparently such staff did not have a stake in the work and were not surprised.
- As a result of paucity of space in the residential building, the day classes were being held in the CRC building at a considerable distance from the residential building. The children were found sitting on floor on jute bags [‘Boris’] which they themselves got for sitting purposes.
- The teacher incharge stated that no TLM was paid to the teachers since 2007 which hampered the quality of teaching.

- KGBV had 50 students of class 6th to 8th on rolls. On the day of visit of the IPAI team on 26.5.2011, forty students only were present. Similarly on 14.5.2011, as per the attendance register, 34 students only were present. The possibility of figures of residential inmates being inflated could not be ruled out.

Evidently the concerned staff in the HQ and districts were totally negligent and insensitive in looking after these KGBVs as discussed below:

- The plight of inmates residing in the KGBV was pathetic. The children had inadequate living space and proper bedding and were huddled in very unhygienic conditions. The hostel had six small rooms to accommodate 50 students with no source of entertainment like TV, indoor games etc. The warden reported that no bed sheets, pillow covers and quilt covers were provided to the hostel for the last four years and the bedding was in tattered condition. One pressure cooker provided in May 2007 was no more useable but continued to be used for want of any other option.
- Due to lack of proper watch and ward and non-availability of proper facilities to the inmates, one child residing in the hostel had an accidental death by drowning on 16.8.2010 when she had gone to river for washing of clothes. Even such a tragic incident did not result in improving the living conditions of children.
- The District Office sanctioned a recurring grant of Rs. 4.4 lakh to the KGBV on 20.12.2010. The amount was released by the State Project Office to the district vide order dated 13.10.2010. The amount of Rs. 4.1 Lakh was credited in the account of KGBV on 11.3.2011 after a delay of 5 months from the date of release by the SPD and after retaining Rs. 30000/- meant for vocational training, by the Zonal Office.
- The funds were released by the district office for maintenance of girls stipend, TLM, PTA, electricity/heating, exam fee, prep camps, medical care, vocational training and capacity building. The warden withdrew Rs. 1.00 lakh from the bank on 7.4.2011 without any immediate requirement. The amount was retained as cash in hand (May 2011).
- It appears that the warden had some stake in the ownership of the hired building. The team noticed that funds meant for maintenance of girls, Rs.40000 was diverted and reportedly paid towards rent of the building on 28.4.2011, for which no acknowledgement of payment was on record.

Rs. 74120/- withdrawn on 18.3.2011 on account of diet charges included Rs. 56790/- on account of clearance of previous liability. This account was prepared based on norms without any supporting vouchers. The payment on account of clearance of previous liability were not supported with the day to day details from the shopkeeper from whom

the dietary items were taken on credit. The warden stated that she was not trained in the maintenance of accounts and wanted to have a trained accountant for the purpose.

9.1.2 KGBV Putushahi Kupwara District

The team visited the KGBV on 25.6.2011 and observed serious mismanagement and lack of facilities for the girl inmates:

- The condition of toilet and bathroom was very unhygienic. Toilet was a temporary structure walled by gunny bags. The bathroom was open with cracked walls without any door and having no privacy. It was learnt that the hostel students visited their homes on Saturdays for taking bath etc and returned back on Sundays.
- The kitchen shed where the food was being cooked was very unhygienic. The ceiling of the shed was of CGI sheets having lots of gaps in between through which dust etc. passed into the cooking utensils making the food dirty and unhygienic.
- No direct water supply was available; water was being supplied by a water tanker twice a week on Mondays and Thursdays. Water was stored in three plastic tanks in the open ground having no lids. These could be source of serious infection.
- The beddings were dirty and the mattresses were without covers. No bed sheets were available.
- The electric supply was erratic. The students had to study under candle lights because of non availability of generator facility.
- No first aid facility was available in the hostel.
- There was a closing cash balance of Rs. 1919490/- in the bank. Out of Rs. 1.5 lakh withdrawn from the bank on 17.6.2008, Rs. 25000 was spent on purchase of pressure cooker, cloth, fans and uniform and the balance amount was deposited back in the bank after about one month from the date of drawing the funds.

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

9.2.1 NPEGEL was launched in September 2003 as an integral but distinct component of the SSA. It is a focused intervention to reach the girls especially those who are not in the school. The intervention is also for continuing the efforts to retain the girls who were already in schools. Main activities under the scheme were to provide vocational training, remedial teaching, bridge course, award to school/teacher, gender sensitization training of teachers to improve enrolment, retention and learning achievement and community mobilization. The programme was in operation in 563 clusters of 109 EBBs in the state (March 2011)

9.2.2 The team visited a Model Cluster School at Govt. Middle School Bategam in Kupwara

block of Kupwara district in Kashmir. The field visit revealed as under. In several cases, expenditure for various components appeared to have been made mainly for spending available funds without documentation of impact for such spending as discussed below:

- The school received Rs. 60000 during 2008-2011 for Student Evaluation out of which Rs. 40000/- was spent on remedial teaching and the balance of Rs. 20000 was lying unutilised. The expenditure on remedial teaching was mainly incurred on payment of honorarium to RET teachers. The main purpose of student evaluation was first to identify the students who needed remedial teaching and thereafter to evaluate the impact of learning outcomes on the identified students. No such reports were on record nor were these furnished at the time of reporting utilization of such amounts.
- Three community mobilisation camps were held on 20.3.2009; 18.4.2009 and 17.10.2010. The main expenditure Rs. 7000.00 in the camps was on payment of honorarium and refreshment to the participants.
- For gender sensitization training of teachers Rs. 12000.00 was utilised for holding 2 days training courses in April 2009 [for 13 teachers]; in May 2009 [20 teachers]; in November 2010 [20 teachers] and in December 2010 [22 teachers]. In this training also the same teachers were repeated in the training courses and faculty members if any, invited for imparting the training were not on record. Rs. 5000 was awarded to two teachers in kind on 18.6.2009 mainly to conduct a survey of out of school children in village Bategam. As per norms the award was to be given for achievements in enrolments, retention and learning outcomes of girl students.
- The school received maintenance grant of Rs.60000 in 2008 to 2010-11. The entire funds were utilised without involvement of members of the VEC. The purchases were made direct from the market without ascertaining reasonability of rates.

9.2.3 Apart from the financial position mentioned above in respect of Model Cluster School Bategam, the school was physically found to be worthy of a model. There was considerable improvement in the number of girl students from 64 in 2008 to 95 in 2009 and 85 in 2010.

CHAPTER-10

OTHER INTERVENTIONS

10.1 Non-Residential Bridge Courses

One of the strategies for mainstreaming of out of school children into formal schools are the bridge courses. These courses are of varying durations which bring the targeted children to age appropriate competency levels through condensed courses followed by their admission into the appropriate grades in the formal school.

- **Level-I Course.**

The society proposed to cover 29060 out of school children under level – I of the bridge course from April/August 2007 but could cover 20702 children only upto 2009-10 thereby achieving a target of 71.24%. Reasons for short fall of 28.76% should be examined for improvement.

Board of School Education, Jammu was paid Rs. 7.68 lakh on 30.3.2008 for printing of books for bridge course level – I. Out of 29000 books each of English, Science and Mathematics more than 10000 books were not lifted as on June, 2011 resulting in waste of funds as these courses were now replaced by a new intervention of Special Training for these out of school children.

- **Level-II & III Courses**

Non residential bridge courses levels II and III were proposed in the Plan of SSA for 2007-08. An amount of Rs. 271.603 lakh was released to 11 District Implementing Agencies in March, 2008 with a target to cover 33588 out of school children as identified by the District level Implementing Agencies. The State Project Director vide his Do letter dated 19-6-2008 requested DGM (MKTG) ITI Ltd. New Delhi to intimate the cost of printing of 31498 sets (20669 for level-II and 10829 for level –III) of books. But before receipt of any reply, an amount of Rs 10 lakh was advanced to the Secretary J&K Board of School Education to print and supply the books without going in for invitation of tenders and ascertaining the reasonability of rates. A further payment of Rs. 342.812 lakh was released to 20 District Level Implementation Agency in March, 2009 for level II & III courses.

In the status report of Pedagogy section for the period Dec.2008 to May, 2009 enrolment of 13150 children only in 740 centres was reported against the target to cover 33588 children. Further, against the enrolment of 13150, 3369 out of school children only had completed the courses as on 31.3.2011. As the bridge courses were replaced by special

training for out of school children w.e.f 1.4.2011, the overall achievement worked out to dismal 10 % [3369 out of 33588] even though funds to the tune of Rs. 6.14 crore were placed at the disposal of district implementing agencies.

10.1.1 Other Points

Rs 0.55 Lakh were released to Principal DIET Kupwara during 2009-10 for bridge course level II & III. A list of 39 centres with a target of 698 out of school children was forwarded to the State Implementing Agency in June 2010 for approval. As the Bridge courses were to be replaced with a special training course, no further correspondence on the subject was entered into with DIET Kupwara. The amount was however, not refunded by DIET so far (June, 2011).

The Board of Secondary Education raised a claim of Rs. 3335890/- for printing of books for levels-II & III out of which an amount of Rs.10 Lakh was advanced to the Board. The Project Director requested the Directors of School Education Jammu and Srinagar in March & October 2010, to lift the bridge course books from the concerned so that balance payment could be made. As the Bridge courses were replaced with a special training course with a new curriculum, the entire expenditure on the books not lifted was a wasteful expenditure besides resulting in liability of Rs.2335890/- for the Society.

Details of mainstreaming of out of school children due to conduct of Bridge courses was neither available with the SIS nor the same was called for from the concerned District Implementing Agencies.

Despite availability of funds the Society was not able to achieve the targets due to lack of co-ordination between the Implementing Agencies and also mainly because the data was not reliable as the same was not based on proper surveys. Despite dismal achievement and non conduct of courses in 13 out of 20 Districts of the State, the Society on release of payments to the districts, finally charged off the amount as expenditure.

During March 2010, one full set of level-I, twenty five full sets of level-II and fifty full sets of level-III books were issued to NCLP District Udhampur free of cost .The cost of books indented by NCLP schools run by Ministry Of Labour was to be met by NCLP and not out of SSA funds.

10.2 Remedial Teaching

Test check of records of remedial teaching conducted in zone Trehgam in Kupwara district indicated the following:

Rs. 6.64 Lakh were released by the district project office to all its 13 Zones for remedial

teaching during 2008-09 , out of which an amount of Rs. 48400/-was released to Zone Trehgam in March 2009.The District office advised the zone to start remedial teaching classes from 27th January 2009 for 30 days. The zone furnished an account for Rs. 40400/-in support of the expenditure and balance of Rs. 9500/- was shown unspent. The payments on account of remedial teaching were made in September 2009 though remedial teaching classes were held in January 2009.

A team constituted to monitor the remedial teaching centres by Principal DIET Kupwara inspected 47 out of 110 centres in the district and found some centres including a centre in zone Trehgam closed .The monitoring team in its report of February 2009 observed :

- “ the teaching & learning process at most of the centres was not upto the mark and the response of the learners was generally poor,
- the teachers engaged for remedial teaching were not well acquainted with the specific objectives of remedial teaching, as they were following routine classroom teaching approach,
- the TLM was neither developed nor displayed at the centres,
- at most of the centres, adequate heating facility was not provided to the learners.”

The monitoring report shows that this programme was not conducted in a professional manner and the funds were not well spent.

10.3 Seasonal Centres

Some population in the State migrate during summer to colder and greener pastures and return back during winters. Seasonal centres are held for education of children of this seasonal migrating population. These centres are generally held at far off and difficult to access locations.

The IPAI team test checked records of seasonal centres in zone Khumeriyal of Kupwara district. The District Project Office released Rs.3.429 Lakh & Rs.2.802 Lakh to the zone for holding seasonal camps during 2008 & 2009. The camps were held for 4 months from June to September 2008 and 3 months from July to September 2009.The funds released were shown utilised in full. The following observations are made:

- The children on roll in the camps were reported to be 284 in 2008 & 337 in 2009.The details of these children and the areas from where they migrated were not on record. Usefulness of these camps was in doubt because the main focus was on appointment of Educational Volunteers rather than on the teaching of targeted children.
- No camps were held during 2010-11 resulting in break in the continuity of education of

these children.

- Seventeen Education Volunteers (EVs) were appointed for 17 seasonal centres in each of the two years and were paid @ Rs.4000/- pm as honorarium, Rs.2500/- pm as TLE and Rs.100/- per month per child as TLM. The account maintained in respect of payments made to these EVs was far from satisfactory. Though camps concluded in September 2008 but part payments to some EVs belonging to Rajouri district was shown made in February 2009 which appeared to be doubtful as for it may not normally be possible for EVs to come to Kupwara during winter months. Proper acknowledgements were not on record and in some cases acknowledgements for amounts more than amounts shown paid to them were available.

CHAPTER-11
BLOCK/ CLUSTER RESOURCE CENTRE

11.1 The Society had 119 BRCs & 1600 CRCs manned by 400 and 1600 Resource Persons respectively. During the three years 2008-09 to 2010-11, the PAB approved an outlay of Rs. 22.71 crore out of which Rs.305.348 Lakh was approved for Rajouri and Kupwara districts. The year-wise, block and cluster-wise details of approvals for the State and for the two districts of Rajouri & Kupwara under study are given in Table-XII.

11.2 The objective of these centres inter-alia was to provide academic support and supervision and to impart training to teachers for capacity building .For this purpose the State Project Office released Rs. 10.62 Lakh to Kupwara district & Rs.11.50 Lakh to Rajouri district in each of the two years 2008-09 and 2009-10.No funds were released by the State Project Office for the purpose during 2010-11.

11.3 The team test checked the working of BRC Doongi in Rajouri district and BRC Kupwara in Kupwara district. The position of funds released to the two BRCs is given in Table-II. The following comments are made:-

11.3.1 BRC Doongi (Rajouri)

- An amount of Rs. 58200 released by the DPO during 2008-09 for purchase of furniture was not received by the BRC. The amount was also not traceable in the Cash Book maintained by the ZRP. It was reported that the BRC had no furniture of its own as no funds were ever received by the BRC for the purpose. Non-accountal of funds needs investigation by the SPD.
- Besides furniture grant not accounted for, a total grant of Rs. 1.16 lakh as per details given in Table-II ,was released to BRC during 2008-09 and 2009-10.Against this, an amount of RS.67300 only was accounted for by the BRC resulting in non-accountal of balance amount of Rs. 49300 which needs investigation.
- The BRC had strength of 2 ZRPs and 8 CRPs. The amount accounted for by the BRC in the cash book during 2009-10 was Rs. 24000 on account of contingency grant; Rs. 33000 on account of Meeting/ TA grant and TLM grant of Rs. 10300 [total Rs. 67300].
The contingency grant of Rs. 24000/-released in March 2010 was paid @ Rs. 2400/-to each ZRP/ CRP. The amount was clubbed and utilised on purchase of stationery and Photostat of tour diaries. Proper acknowledgement in respect of an amount of Rs. 33000/- for Meeting/ TA was not on record. The amounts were shown paid @ Rs. 3300/- to each

CRP (subsequently overwritten as Rs.3000/-), and @ Rs.4500/- to each ZRP.

TLE grant of Rs. 10300/- was paid @ Rs. 1150/- each to 2 ZRPs and @ Rs. 1000/- each to 8 CRPs. It was stated that the amount was utilised on purchase of tables and chairs for one ZRC but no vouchers in support of expenditure were produced.

- The BRC organised 10 days training courses for capacity building of teachers in July 2009 and July 2010. No records in respect of the training course conducted in July 2009 were produced. During July 2010 against 141 teachers who reportedly participated, attendance in respect of 96 participants only was on record. The attendance of the remaining 45 participants was reportedly taken by DIET who organized the training courses. In absence of supporting records statement of the expenditure incurred cannot be relied upon.
- The movement registers of ZRPs & CRPs and record of their observations on their visits were not available. In absence of these details the proper utilization of the services of a large force of ZRPs & CRPs cannot be established.

11.4 BRC Kupwara

- The funds were released by the Zonal office to the BRC through bearer cheques except an amount of Rs. 2.9 lakh for teachers training released in March 2010 through account payees cheque. The entries in the bank pass book were not completed after September 2007. Large amounts of payments were released to the BRC in cash. Instances are: Rs. 10000 on 28.5.09 for DISE punching charges; Rs. 3000/- on 11.11.09 for DISE training; Rs. 35000/- on 4.2.2010 for teacher training; Rs. 81726/- on 23.9.2010 for TLM/ TA of CRPs. The reasons for releasing funds to the BRC in the form of bearer cheques or in cash instead of crediting the account of the BRC was not clear. This was fraught with the risk of misappropriation of money. Necessary reconciliation of all the funds released from the district office and the Zonal office to the BRC needs to be carried out to ensure their proper accountal.
- An expenditure of Rs. 25890/- was incurred on 24.6.08 for holding a camp for CWSN. The amount was received by the BRC in cash. The account prepared in support of the expenditure appeared to be fabricated with a view to just show utilization of funds rather than providing intended benefit to CWSN. For example, 398 children & 280 parents were shown paid Rs. 30 each in the camp. Acknowledgements of all the recipients were not on record and some of those on record apparently appeared to be fudged. Expenditure of Rs. 1250/- shown on publicity was supported by a voucher from a newspaper seller rather

than from the concerned news papers. An amount of Rs. 1140/- on refreshment was actually spent on Lunch of a functionary of the district office.

- An expenditure of Rs. 91845/- was shown incurred on purchase of furniture vide Bill No.849 dated 18.7.2008 of Ummer Matting House Kupwara. Neither VEC members were involved in the purchases nor dimensions and brand of furniture items required were specified in the tender notice. The furniture items were purchased from a firm dealing with furnishing items.
- The items of TLM purchased for Rs. 14800/- vide Bill No.230 dated 17.7.2008 from Mir & Sons General Stores Kupwara were found stored in Lockers.
- Expenditure of Rs. 15.07 lakh was incurred on remedial teaching between February to May 2008. On payment of honorarium to teachers, heating charges, TLM charges etc. The number of students who were imparted teaching was not available. It could not therefore, be verified whether all the intended children identified for the purpose were provided the benefit or the expenditure was fictitious. Similarly expenditure of Rs. 4.96 lakh was shown utilised on teachers training in March-May 2008 and onwards. But the attendance of teachers who were imparted training was not available. In both these cases, the genuineness of expenditure was doubtful.

11.5 Evaluation

The Society had 2000 Resource Persons on strength who remain in the field. It is necessary to monitor their working to ensure that the large force does not remain under-utilised. It is also essential to evaluate the impact of their field visits as mere furnishing of tour diaries may not be sufficient. In Rajouri town two Resource persons under ZEO Rajouri, were requested to produce records but the persons were not available creating a doubt whether they actually remain busy with the bonafide activities of the Society.

No funds were released to BRC Doongi during 2010-11. In absence of funds it was not possible for the Resource Persons to carry on their day to day activities and give their optimal output.

Whereas in Rajouri district Teachers Training was conducted by Resource Persons through DIET, in Kupwara district funds for conducting training were released in Feb-March 2010 direct to BRC thus creating a dichotomy besides not making the close supervision of DIET available in organizing such trainings.

CHAPTER-12

SALIENT FINDINGS OF SCHOOL VISITS AND SURPRISE VISITS TO SCHOOLS

The study team visited 29 schools including 4 surprise visits, 14 in Rajouri District and 15 in Kupwara District as per details in Annexure - III. Based on these visits, the following observations are made:

12.1 Planning Team

Core planning teams were not in existence in any of the 29 schools visited by the team.

12.2 Accounting Records

Cash book and other accounts records were not maintained properly in all the 29 schools visited by the team. The transactions in the cash books were not recorded date-wise and in chronological order. Cash in hand and cash in Bank were not shown separately. In many schools, the cash book was not written up-to-date.

The cash books maintained in schools were never checked by any of the officers from district or zonal offices.

12.3 Text Books

Text books were not supplied/ distributed in time and there was considerable time lag between the commencement of academic session and actual distribution of books. Proper stock and issue accounts of text books were not maintained in any of the schools visited by the team. Further, complete sets of books were never supplied to the students and the text books were received by the schools in 2 to 3 batches from the district / zonal offices.

12.4 Science and Math Kits

Science and Math kits though available in most of the upper primary schools were found stacked in almirahs. There were no laboratory arrangements for display of these kits in any of the schools visited.

12.5 Teacher Learning Material (TLM)

TLM grant of Rs.500/- was provided to every teacher annually for the preparation/purchase of TLM. During visit to 29 schools in the two districts of Rajouri and Kupwara, it was noticed through personal interviews with the students, that the use of TLM in the class rooms by the teachers was by and large very encouraging. However, in some cases the teachers were not clear about the items to be procured from the grant. Stereotyped materials were purchased year after year. The teachers should be trained in using TLM in the class by way of

organizing subject wise workshops which may be more effective.

12.6 Maintenance of Vouchers

As a rule “Passed for payment” orders were not recorded on the vouchers. Stock entry certificates were also not recorded on the body of the vouchers. The dates recorded on the vouchers were over-written in most of the cases and in many cases, vouchers were made on simple pieces of paper. Genuiness of the transactions through these vouchers was doubtful.

12.7 Utilization Certificates

None of the schools were visited by the teams was sending utilization certificates and statements of expenditure to the zonal offices. The schools were not aware of the requirement and zonal officers did not pursue the matter with the schools.

12.8 Completion Certificates

Completion certificates in respect of newly constructed buildings were not issued as a result no record of handing / taking over of assets was maintained in any of the schools.

12.9 Pupil Teacher Ratio (PTR)

Against the norm of 40:1, the PTR was between 4:1 in Girls Middle School, Handwara and 28:1 in Girls Primary School, Bramri, Drugmulla in Kupwara District of Kashmir Division. In Jammu division the PTR was between 7:1 in Pry. School, W.No. 5, Muradpur, and 18:1 in Boys Middle School, J. Nagar in Rajouri District. The teacher deployment in Primary and upper Primary Schools needs immediate attention of the SPD to ensure that the teacher strength equitably distributed between the schools located in populated areas and distant areas..

12.10 Display Boards

Allotment and expenditure incurred on various activities, status of teachers and children, etc. were required to be displayed on the boards for transparency and community information and participation. But no such boards were on display in any of the schools visited.

12.11 Compound wall

In Kupwara District, out of 15 schools visited, only one school had a compound wall. It was commonly noticed that due to absence of compound walls, school land was illegally encroached and misused by antisocial elements like gamblers and drunkards etc. In some cases, the school land was used as a thoroughfare and local population eased themselves within the school compound creating a great nuisance for the children and staff. The land of Boys Middle School Vodhpora, Handwara had been encroached upon and 2 kiosks selling

tea, snacks etc. were constructed illegally within the premises. Construction of boundary walls in all the schools was essential for security and privacy of the students and teachers. The provision of compound walls was also necessary as some of the schools in hilly areas were located on heights and children have a risk of falling while running around and playing.

Middle School Vodhpora, Handwara in Kupwara district situated alongside the national highway had no boundary wall making the children vulnerable to accidents. A High Tension Electricity Line was also running overhead posing a threat to the lives of students. Girls Middle School, Fakirpora, Drugmulla in Kupwara district had no boundary wall. Offensive trade units (saw mill / rice mill) were situated in close vicinity of the school and the school premises was being used as parking lot for vehicles. The hue and cry by the drivers and noise created by the mills was badly affecting the studies of students. HT Electricity line was also running overhead.

The premises of Boys Middle School, J. Nagar, Rajouri was not walled and was being used as a thoroughfare. The school premises had been encroached upon on two sides. Local population used the school premises to ease themselves which emanated foul smell.

There was no proper seating arrangement for students in Govt. Primary School, SC Colony, J. Nagar, Rajouri. The students were seated on gunny bags which they had brought from their houses. Text Books for the Academic session 2011 had not been received till date (May 2011).

Due to absence of boundary wall, the land of Govt. Middle School, Muradpur, Rajouri had been illegally encroached upon and an FIR was lodged in the local police station.

12.12 Drinking Water.

Out of 29 schools visited by the team, drinking water facility was available in only 5 schools. This aspect needs immediate attention of the Society management.

12.13 Toilet

Separate toilet facility for boys and girls are not provided in any of the schools visited. Due to lack of separate toilet facilities, the girl students were put to a lot of embarrassment. Toilet facilities where available were dirty and unhygienic.

12.14 Electricity

Out of 29 schools visited by the team, provision of electricity was available in only 5 schools.

12.15 Playground

There was no playground in any of the schools visited by the team both in Kupwara and

Rajouri Districts. Though some open land was available in a few schools, it was uneven and having over-grown bushes. There was no provision for indoor games in any of the schools.

12.16 Health Check Up

Health check up of students was not done in any of the schools visited by the team.

12.17 Status of land acquired for School Buildings

Generally, records showing status of school land were not available in the schools of both the districts of Rajouri and Kupwara. However, in a few cases where the records were available, it was seen that the school buildings were built either on Government land or on land donated by a Village Education Committee Member. In the case of donated land, no transfer deed had been executed nor was the land mutated in the name of the school. The land donation was generally supported by an affidavit and the ownership was not transferred in the name of the school. The Government land generally meant for grazing purposes was also not transferred in the name of education department in the Revenue Records.

12.18 Surprise Visit of Schools

The study team conducted surprise visit of 4 schools, 2 each in Rajouri and Kupwara Districts. In Boys Middle School, Gangbugh, Sogam (Kupwara), the team found that there was no student in the school at noon. Out of 4 teachers, only 2 were present. It was reported by the teachers that the students were allowed to go home early after the Ist Term exam. When contacted, the concerned Zonal Education Officer stated that action will be taken against the Headmaster for unauthorized closure of school before the scheduled time.

Surprise visit of Primary School Tulwari, Cherakoot, Sogam (Kupwara), a school situated in a far flung and backward area, made a very good impression on the team members. The students were disciplined and neat and clean; their attendance was cent percent. However, the 3-roomed school building constructed in 2007, had developed cracks in the walls, cement plaster had pealed off, floor of the rooms had sunken and the damage had been rectified by the teachers themselves by earth filling. The 2-chambered toilet was non functional due to non-availability of running water and septic tank / soakage pit. Due to non availability of compound wall, stray dogs posed a threat to the lives of students.

During surprise visit of Boys Middle School, Rajouri it was seen that a room was being used as a workshop by a carpenter for making furniture for CEO's/ ZEO's offices and the noise was affecting the studies of students. A toilet though available was used by the staff and there was no toilet facility for the students.

CHAPTER-13

MONITORING

13.1 In order to monitor the SSA programme, two monitoring cells were created in September 2005 with headquarters in Directors of School Education Jammu (DSE-J) and Kashmir (DSE-K). Each of these cells was headed by a Joint Director with the staff component of Assistant Director Planning, Junior Statistical Assistant and Computer Assistant. The joint Directors and their supporting staff were provided salary and Management cost out of SSA funds on which an expenditure of Rs. 47.35 Lakh was incurred by the Society.

The objective of creation of these cells was to strengthen the monitoring mechanism of SSA. These cells were required to furnish monthly/quarterly progress reports to the Project Director. However, no monitoring reports were furnished by the Joint Directors to the SPD so far.

13.2 At the grass root level, community based monitoring of working of the schools was not being conducted because the participation of the VECs in the working of the schools was minimal. It appeared that VECs were not made aware of their duties and responsibilities in order to avoid their interference in day to day working of schools. One of the districts reported that majority of VEC members were ignorant about education, its value and utility. Notice Boards giving information regarding the grants received, activity-wise expenditure etc were not displayed in any of the schools visited thus limiting community participation and monitoring. At the district level, the District Level Committees were constituted of the official functionaries of the district education offices thus making monitoring at best a house job.

13.3 Baseline Social Assessment Study (BSAS)

The Society entered into an agreement with the National Institute of Administrative Research Mussorie (NIAR) on 20.3.2007 for conduct of Baseline Social Assessment Study (BSAS) of elementary education in all the 14 Districts (now 22) of the State at a cost of Rs. 66.99 Lakh out of which 75 % of payment amounting to Rs. 50.24 Lakh was released to NIAR in March 2007.

The study was expected to focus on specific issues concerning access, enrolment, retention and learning achievement problems of education of girls, tribal and SC children and other disadvantaged groups including disabled children. The results of the Baseline

assessment study were to be used meaningfully as an input in the preparation of the perspective and annual work plans to solve the problems in a more holistic manner.

Against the stipulated period of twelve months for completion of the study, the reports of the study were received for different districts in piecemeal between July 2009 to March 2010.

In pursuance of the orders of State Project Director the District Implementation Agencies and Principals DIET were requested in January, 2010 to go through the recommendation for appropriate remedial action under intimation to Society but no further action was initiated on these reports since last 18 months. Despite incurring an expenditure of Rs. 50.24 Lakh these reports continue to lie in the cold storage. There was nothing on record to show that the information in the study reports was made use of in the preparation of perspective plans of SSA for the years 2010-11 and 2011-12. Balance payment of Rs. 16.75 Lakh was not released to NIAR (June, 2011).

CHAPTER-14

INTERNAL AUDIT AND EVALUATION

14.1 Internal Audit is an important monitoring mechanism that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organization. There was only one senior auditor on the strength of the Society who was being utilised on routine official work. No Annual Audit Plan was prepared by him for approval by the management nor has he covered any of the districts and sub-districts under audit during the last three years under study. There was an immediate need to strengthen the Internal Audit Wing by posting adequate staff and preparation of a Cycle Register of audit to ensure that the prescribed percentage of audit of covering all the districts and sub-districts at least once in three years was followed.

14.2 The Society does not evaluate the impact of various interventions and innovative activities on the overall programme. The targets were shown achieved on the basis of utilization of funds but actual outcomes of various interventions like seasonal centres, remedial teaching and the like were not being evaluated. For example : in respect of computer education, targets were shown achieved merely on the basis of huge expenditure incurred on the purchase of hardware but in actual practice the hardware was found stacked in schools .The Society was going in for further expansion of computer centres without evaluating the position of operationalisation of existing centres. Another example is that the State Implementing Society reported year after year reduction in the number of Out Of School Children in its achievements. The data on various educational indicators, particularly the data on out of school children which forms the very basis for the entire planning was not reliable as these were based on household surveys conducted in 2002-03. At grass root level regular school mapping for updating of household data was not being undertaken. The Society was getting DISE data checked by the Directorate of Economics and Statistics of J&K Government. In its reports the Directorate all along reported very high precision level of DISE data even upto 98 % which did not appear to be correct. For example, in its report for 2008-09, the precision level in respect of availability of computers was given as 95 % in Rajouri and Kupwara districts. In actual practice the computers were not available to students in the schools visited by the team as these were lying un-used for want of computer teachers. An important indicator for verifying the impact of computer education vis-a vis the availability of computers was the operationalisation of computer centres in the schools. Either the samples selected were not representative enough or reporting a brighter position was a ploy to appease the Society who happened to be their engaging agency.

CHAPTER-15

MISCELLANEOUS POINTS OF INTEREST

15.1 The SPD reported to the Chairman Executive Committee in June 2011 that the Society was hardly receiving any information regarding SSA from the joint Directors of two monitoring cells located in the office of the Director, School Education. It was also reported that location of these Cells in DSE offices had created a problem of collection of information parallelly with different figures being communicated to DSE Offices and to the SPD. Earlier also the State Project Director reported to Chairman Executive Committee in August 2009 that no consolidated information on various interventions of SSA was available with the joint Directors and that no fruitful contribution was forthcoming from the working of these cells. The State Project Director proposed that the cells should function as divisional level officers from SSA office under the administrative control of SPD instead of functioning from DSE-J & DSE-K. No action was taken on these proposals. The staff of these cells was paid out of SSA funds for the work actually done for the State Government. The intended purpose of monitoring the programme at the State level was not at all served.

15.2 Deployment of SSA staff in State Education Department

A Nucleus Cell was constituted by the State Govt. in November 2006 for supporting the High Level Committee for Formulation of Education Policy in the State. The State Project Director was requested to provide the services of one Computer Assistant and an Orderly along with two computers and printers to the Nucleus Cell. Accordingly, the Society placed the services of various officials at the disposal of the Nucleus Cell from time to time and the process was still continuing despite the fact that Formulation of Education Policy is a time bound programme and was the sole responsibility of the State Govt. The Society paid approximately Rs. 14.80 lakh on account of salary to the staff out of funds of SSA though they were not rendering any services to the society.

15.3 Assets Valuing Rs.4.83 lakh issued for Personal use of Officers.

As per Fixed Assets Register, laptops, desktops, printers, UPS's, TV's, mobile phones etc valuing over Rs. 4.83 Lakh issued to various officers were not returned to the Society most of the officers were either transferred or superannuated. This tantamounts to mis-use of SSA funds. Details regarding designation of the officers and items outstanding against them are given in Table-XI.

15.4 Office Vehicles

The Society had four vehicles, two ambassador cars with registration Nos. JK02S6831 and 9821 and two Quails vehicles with registration Nos. JK01G 5567 and JK02U 67180. These were not accounted for in the Register of Assets. Out of four, two vehicles only were being used by the Society and the remaining two along with services of the concerned drivers, were used by the Minister / Special Secretary Education J&K Govt. Due to non-availability of the vehicles, the Society was compelled the hire private vehicles for its own use. An expenditure of Rs 5.59 lakh was incurred on hiring of private vehicles during the years 2008-09 to 2010-11. Besides, the Society had to incur an expenditure of Rs 4.05 lakh on payment of salary to two drivers without utilizing their services.

Besides hiring private vehicles the Society had to incur a huge expenditure of Rs 11.45 lakh during the years under reference on purchase of POL for the vehicles. Test check of log book of vehicle No. 6718 revealed that during the months of Feb and Mar 2009, the vehicle had covered average distance of 130 kms per day which was shown as “local journey” without specifying the exact destination and purpose of journey. Scale of consumption of POL prescribed by the concerned authority was also not recorded.

During the period under study, an expenditure of Rs. 3.95 lakh was incurred on ‘Repairs and Maintenance of Vehicles’ out of which Major portion of expenditure was incurred on repairs and maintenance of the vehicles used by the Minister/ Special Secretary to Government Education Department.

TABLE-I
[Referred to in Para 2.2.1]

[Rupees in lakh]

Year	Approved Annual Outlay	Funds released by		Balance of the previous year	Bank interest / receipts	Total	Expdr. As per utilization certificate	Balance	%age of funds not utilized to funds available
		Central Govt.	State Govt.						
2007-08	32151.786	20063.27	7420.78	27330.73	1723.11	56537.89	20913.32	35624.57	63
2008-09	49944.79	20532.59	6900.00	35624.57	1652.75	64774.31	22971.90	41802.41	65
2009-10	76109.92	37363.27	18051.00	41802.41	3415.37	100632.04	36492.43	64139.61	64
2010-11	99037.15	40348.79	53914.00	64139.61	3323.67	161726.07	37918.97	123807.10	A/cs not certified by CA

The above figures except for the year 2010-11 were taken from the accounts certified by Chartered Accountants.
The accounts for the year 2010-11 were not certified (July 2011) by the Chartered Accountant.

TABLE- II
[Referred to in Para 2.2.2]

[Rupees in lakh]

YEAR	Approved Annual Outlay	Actual Releases			Short (-) / Excess (+) Releases by state Govtt.
		GOI release	State Share Due.	State share received.	
Ending March 2007.	84502.20.	55815.19	18605.03	15097.43	(-)3507.60
2007-08	32151.786	20063.27	10803.30	7420.78	(-)3382.52
2008-09	49944.79	20532.59	11056.01	6900.00	(-) 4156.01
2009-10	76109.92	37363.27	30443.97	18051.00	(-) 12392.97
2010-11	99037.15	40348.79	44566.72	53914.00	(+) 9347.28

TABLE-III
[Referred to in Para-2.3]

Central Share			State Share			Delay (in days)	
Due date of receipt of funds as per norms	Actual date of receipt of funds	Amount	Due date of receipt of funds as per norms	Actual date of receipt of funds	Amount		State Share
2008-09							
30.04.2008	27.05.2008	5015.82	26.06.2008	11.11.2008	500.00		137
30.04.2008	21.08.2008	9933.78	20.09.2008	25.11.2008	500.00		65
			-do-	30.12.2008	500.00		100
			-do-	31.12.2008	500.00		101
			-do-	14.01.2009	500.00		115
			-do-	02.02.2009	400.00		134
			-do-	02.02.2009	500.00		134
			-do-	05.03.2009	1500.00		165
30.09.2008	05.03.2009	5582.99	04.04.2009	16.03.2009	1000.00		-
			-do-	23.03.2009	500.00		-
			-do-	24.03.2009	500.00		-
		20532.59			6900.00		
2009-10							
			-	07.07.2009	2193.00		-
30.04.2009	26.08.2009	10000.00	25.09.2009	06.10.2009	1173.00		10
			-do-	26.10.2009	1100.00		30

			-do-	28.10.2009	1430.00		32
			-do-	28.10.2009	1430.00		32
30.09.2009	11.11.2009	20000.0 0	10.12.2009	29.12.2009	1430.00		18
			-do-	12.01.2010	1430.00		32
			-do-	04.02.2010	1430.00		55
			-do-	03.03.2010	1435.00		82
30.09.2009	11.02.2010	7363.27	13.12.2009	22.03.2010	2000.00		98
			-do-	25.03.2010	1000.00		101
			-do-	30.03.2010	2000.00		106
		37363.2 7			18051.0 0		
2010-11							
199			-do-	01.07.2010	4154.40		
				08.09.2010	9914.00		268
				13.09.2010	1000.00		273
				28.09.2010	1000.00		288
				07.10.2010	1000.00		297
30.04.2010	01.10.2010	28348.7 9	31.10.2010	01.12.2010	8000.00	153	30
			-do-	01.12.2010	1000.00		30
			-do-	17.02.2011	1000.00		108
			-do-	17.02.2011	1000.00		108
			-do-	17.02.2011	1000.00		108
			-do-	17.02.2011	8000.00		108

			-do-	17.02.2011	8000.00		108
			-do-	17.02.2011	7845.60		108
			-do-	12.03.2011	1000.00		131
30.09.2010	25.03.2011	12000.0 0	-	-	-	175	-
		40348.7 9			53914.0 0		

TABLE-IV
[Referred to in Para 2.4]

(Rs. in Lakh)

YEAR	Central Share				State Share			
	Date of Sanction	Date of credit to SIS	Amount	Delay in credit	Date Of Sanction	Date Of credit to SIS	Amount	Delay in credit
2008 -09	26.05.08	27.05.08	5015.82	-	18.06.08	11/25.11.08, 30.12.08 @ 500	1500.00	4m22d, 5m07d 6m12d
	04.08.08	21.08.08	9933.78	17 days	08.12.09	31.12.08 (500), 14.01.09 (500) 02.02.09 (900),	1900.00	23d, 1m07d, 1m26d
	19.02.09	05.03.09	5582.99	14 days				
2009 -10	12.08.09	26.08.09	10000.00	14 days	29.03.09	07.07.09	2193.00	3m09d
	27.10.09	11.11.09	20000.00	15 days	14.09.09	06.10.09 (1173), 26.10.09 (1100)	2273.00	22d, 1m12d
	27.01.10	11.02.10	7363.27	15 days	05.02.10	22.03.10 (2000), 25.03.10 (1000), 30.03.10 (2000)	5000.00	1m15d, 1m18d, 1m23d
					31.03.10	08.09.10		
2010 -11	28.09.10	01.10.10	28348.79	03 days				

TABLE -V
[Referred to in Para 2.5]

Year	<u>Central Share</u> No. of instalments & dates	<u>State Share</u> No. of instalments & instalments	Dates of release to districts & no. of instalments
2008-09	3 instalments(one each in May 08, Aug 08, Mar 09)	11 instalments (2 in Nov 08, 2 in Dec 08, 1 in Jan 09, 2 in Feb 09, 4 in Mar 09)	Released in 32 to 38 instalments w.e.f. 03.04.08 to 30.03.09.
2009-10	3 instalments (one each in Aug 09, Nov 09, Feb 10)	12 instalments (1 in Jul 09, 4 in Oct 09, 1 in Dec 09, 1 in Jan 10, 1 in Feb 10, 4 in Mar 10)	Released in 38 to 47 instalments w.e.f. 30.06.09 to 31.03.10.
2010-11	2 instalments (one each in Oct 10 and March 11)	14 instalments (1 in Jul 10, 3 in Sep 10, 1 in Oct 10, 2 in Dec 10, 6 in Feb 11, 1 in Mar 11)	Released in 30 to 35 instalments w.e.f. 24.06.10 to 31.03.11.

TABLE -VI
[Referred to in Para-2.6]

Component	Amount	Date of receipt in DPO Rajouri Office	Date of releases to ZEO's	Period of delay
Teachers' Grant	11.93	09.06.2008	02.11.2008	4 mths 25 days
-do-	27.68	05.10.2010	02.11.2010	28 days
School Grant	56.10	09.06.2008	25.10.2008	4 mths 17 days
-do-	125.46	05.10.2010	02.11.2010	28 days
School Maintenance Grant	73.31	09.06.2008	17.01.2009	7 mths 9 days
-do-	101.10	25.10.2010	02.11.2010	28 days
RET Salary	58.26	09.06.2008	27.09.2008	3 mths 19 days

TABLE-VII
[Referred to in Para 2.9]

(Rupees in lakh)

Year	Total Expenditure	Funds released for SSA	Expenditure on Elementary Education
1999-2000	35181.62	---	35181.62
2000-2001	36039.27	---	36039.27
2001-2002	35842.17	---	35842.17
2002-2003	38101.07	---	38101.07
2003-2004	41758.25	1973.73	39784.52
2004-2005	40920.46	1008.00	39912.46
2005-2006	48053.78	6138.70	41915.08
2006-2007	52933.00	5989.00	46944.00
2007-2008	55705.57	7420.78	48284.79
2008-2009	63502.94	6900.00	56602.94
2009-2010	97395.91	18051.00	79344.91

TABLE-VIII**[Referred to in Para 6.2]**

<u>S.No.</u>	<u>Category</u>	<u>Target</u>	<u>Completed</u>	<u>In progress</u>	<u>Not taken up</u>	<u>% of incomplete work</u>
1	Primary Schools	9725	5269	2717	1739	46
2	Upper primary school	1119	680	380	59	40
3	Additional classroom	13242	5467	3458	4320	59
4	Cluster resource centre	681	546	44	91	20
5	Block resource centre	119	89	23	7	26
6	Head master room	*1167	-	-	-	100

*Planned during 2010-11

TABLE-IX

[Referred to in chapter 7 .3.1]

S.No	Name of Firm/Agency	Computer Systems	Value in Rs.	UPS	Value in Rs.	Dot Matrix Printer	Value in Rs.	White Board	Value in Rs.
1.	Wipro Infotech	900@Rs27547/- each	24792300	-	-	360@Rs.5973/-each	2150280	-	-
2.	Acer India Ltd.	450 @ Rs 27547 each	12396150	-	-	180 @ Rs 5973 each	1075140	-	-
3.	Hewlett Packard (HP)	300 @ Rs. 27547/- each	8264100	-	-	120@Rs 5973/- each	716760	-	-
4.	Luminous Power Technologies Pvt.Ltd.	-	-	1200 @Rs.3599/- each *	4318800	-	-	-	-
5.	Uniline Energy Systems Ltd.	-	-	450 @ Rs. 3599/- each *	1619550	-	-	-	-
6.	Whitemark Ltd.	-	-	-	-	-	-	330 @Rs 4450 each	1468500
	TOTAL	1650	45452550	1650	5938350	660	3942180	330	1468500

*Revised to Rs.3659/- each.

TABLE-X
[referred to in chapter-11.1]

BLOCK & CLUSTER RESOURCE CENTRES.

Approved By PAB for the State.

(Rs. in Lakh)

Sl.No	YEAR	BRC (119 Blocks)*	CRC (1600 clusters)
1.	2008-09	Rs.136.46	Rs.505.36
2.	2009-10	Rs.136.46	Rs505.60
3.	2010-11	Rs.203.10	Rs.784.00
	TOTAL	Rs.476.02	Rs.1794.96

*Sanctioned & functional strength of BRCs shown in AWP&B was 200. The figure of 119 is taken from approvals of the PAB.

Approved By PAB for Rajouri & Kupwara districts.

Rs. in Lakh

Sl No.	YEAR	RAJOURI		KUPWARA	
		BRC	CRC	BRC	CRC
1.	2008-09	Rs 9.58	Rs.37.92	Rs.8.96	Rs.32.864
2.	2009-10	Rs.9.58	Rs.37.92	Rs.8.96	Rs.32.864
3.	2010-11	Rs13.50	Rs.58.80	Rs13.44	Rs.50.960
	TOTAL	Rs.22.66	Rs.134.64	Rs.31.36	Rs.116.688

Releases to BRC Doongi (Rajouri)

Sl No.	YEAR	Amount Released	Activity
1.	2008-09	Rs.40000/-	TLM/TA
		Rs.58200/-	Furniture
2.	2009-10	Rs.76600/-	TLM/TA
3.	2010-11	NIL	

Releases to BRC Kupwara.

1	2007-08	Rs.122700/-	Remedial teaching & Teacher training.
2	2008-09	RS.614497/-	..do.Furniture,Dise training,Cwsn camps
3	2009-10	Rs.257130/-	Dise & Teacher training
4	2010-11	Rs.81726/-	TLM & Contingency.

TABLE-XI
[Referred to in Para 15.3]

S.No.	Designation of the officer / official	Name of item	Cost
1	Spl. Asstt. To Education Minister	Laptop	1,05,000
2	Education Minister	Laptop	49,990
3	Spl. Asstt. To Education Minister	Laptop	48,500
4	Pvt. Secy. To MOS for School Edn.	Panasonic Fax Laserjet Printer Card Reader	19,500 8,450 500
5	PRO to MOS for School Education	Laserjet Printer	13,699
6	Sh. GA Peer, Secretary, Edn. Deptt	Laptop Geysar TV Laptop	55,323 4,200 9,990 68,282
7	Jt. Director (P), Edn. Deptt. Nucleus Cell	Desktop Laserjet Printer UPS	32,000 9,900 4,500
8	Ex-State Project Director, SSA	Mobile Phone	12,000
9	Ex-State Project Director, SSA	Mobile Phone	12,800
10	Sh. AK Raina, Ex-SPD, SSA	Mobile Phone	7,400
11	Sh. KA Rishi, Ex-SPD, SSA	Mobile Phone	11,400
12	Sh. VM Raina, Ex-SPD, SSA	Mobile Phone Radio Set	9,300 425
Total			4,83,159

ANNEXURE-1

[Referred to in Para 4.5]

S.No.	Name/Designation	Purpose	Amount (In Rs)	Remarks
1	Surjeet Singh State Coordinator	Workshop	34,800 November, 2008	Retired
2	Khurshid A. Reshi Ex-Director SSA	-do-	80,000 July, 2008	Retired
3	Reyaz Ahmad Bhat Xen	R&M of Building	7,37,800 July, 2008	Transferred
4	AK Gandotra Xen	Imprest	25,000	-do-
5	BB Sharma Xen	-do-	4,480	-do-
6	Mohd Shaffi Peer Steno Typist	Workshops	4,74,232 June, 2008	Contractual employee
7	Murtaza Hussain System Analyst	-do-	88,918 June, 2008	Contractual employee
8	KA Magrey Xen	Imprest	20,000 November, 2010	
9	Girdhari Lal Xen	-do-	3,000 [2010-11]	
10	RK Hakim State Coordinator	Workshop	2,210 [2010-11]	
11	Anil Kumar JE	Construction work	4,40,000 [2010-11]	
12	Bilal Ahmad JE Shangus Block	-do-	2,00,000 [2010-11]	
13	GS Kohli Driver	P.O.L.	45,904 [2010-11]	
14	Kehar Singh	-do-	25,000 [2010-11]	
15	Rakesh Kumar Orderly	Medical Expenses	20,000 [2010-11]	
16	M/s Ravinder Kumar BC Road, Jammu	Petrol Pump	40,000 [2010-11]	
17	M/s Blitz Filling Station Batmaloo Sgr Petrol Pump Owner	Security Deposit Pet. Pump Owner	20,000	

ANNEXURE-11
[Referred to in Para-8.1]

Details of CAL Centres.

Sl No.	YEAR	No. of centres per district	No. of centres.	Cost of hardware & accessories.
1.	2004-05	3 for each district (14 districts)	42 centres	
2.	2005-06	4 for each district	56 centres	
3.	2006-07	2 for each district.	28 centres.	Sl 1,2 &3: Rs.183.27 Lakh
4.	2007-08	2 for each district	28 centres.	Rs.64.74 Lakh
5.	2008-09	15 for each district (22 Districts)	330 centres.	Rs.568.97 Lakh
	TOTAL		484 centres.*	Rs.816.98 Lakh

*Project Approval Board further approved establishment of 330 new centres each during 2009-10 & 2010-11 at a total outlay of Rs.2200.00 Lakh vide Board meetings held on 15-4-2009 & 12-4-2010 respectively.

Annexure - III

[referred to in chapter 12]

A. List of Schools visited in District Rajouri (Jammu Division)

- 1 New Primary School, Dar Mohalla, Chrung, Thanamandi
2. Boys Middle School, Plangarh, Thanamandi
3. Girls Middle School, Jawahar Nagar, Rajouri
4. Boys Middle School, Jawahar Nagar, Rajouri
5. Middle School, Kheora, Rajouri
6. Primary School, S. C. Colony, Jawahar Nagar, Rajouri
7. Middle School, Dherian, Doongi
8. Middle School, Shahpur, Doongi
9. Girls Middle School, Sunderbani
10. Boys Middle School, Sunderbani
11. Boys Middle School, Muradpur, Rajouri
12. Primary School, Ward No. 5, Muradpur, Rajouri

Surprise visits to Schools

1. Boys Middle School, Rajouri
2. Primary School, Thudi, Rajouri

B. List of Schools visited in District Kupwara (Kashmir Division)

1. Girls Middle School, Kupwara
2. Boys Middle School, Kupwara
3. UPS Bategam, Kupwara
4. Girls Middle School, Handwara
5. Girls Primary School, Khunbal, Handwara
6. Boys Middle School, Khunbal, Handwara
7. Boys Middle School, Vodhpura, Handwara
8. Girls Middle School, Faqirpora, Drugmulla
9. UPS Maidanpora (Bramri), Drugmulla
10. Boys Middle School, Bramri, Drugmulla
11. Girls Primary School Bramri, Drugmulla
12. Girls Primary School, Drugmulla
13. Boys Middle School, Bandpora, Drugmulla

Surprise visits to Schools

1. Boys Middle School, Gangbugh, Sogam
2. Primary School, Tulwari, Cherakoot, Sogam.