

REPORT
ON
MONITORING OF THE FINANCIAL
MANAGEMENT AND
PROCUREMENT RELATING TO
SARVA SHIKSHA ABHIYAN IN
NAGALAND

SPONSORED BY

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

INSTITUTE OF PUBLIC AUDITORS OF INDIA
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ABBREVIATIONS

AWP&B	Annual Work Plan and Budget
BRC	Block Resource Centres
C&AG	Comptroller and Auditor General
CA	Chartered Accountant
DA	Daily Allowance
DD	Demand Draft
DDO	Drawing and Disbursing Officer
DEE&L	Department of Elementary Education and Literacy
DEEP	District Elementary Education Plan
DIET	District Institute of Education & Training
DPEP	District Primary Education Project
DPO	District Programme Officer
EC	Executive Committee
ECCE	Early Childhood Care and Education
EE	Elementary Education
EGS	Education Guarantee Scheme
EMIS	Educational Management Information System
GC	General Council
GoI	Government of India
GoN	Government of Nagaland
IT	Information Technology
MHRD	Ministry of Human Resource Development
MIS	Management Information System
NCERT	National Council of Educational Research and Training
NCTE	National Council of Teacher Education
NGO	Non-Governmental Organisation
PAB	Project Approval Board
PRI	Panchayati Raj Institution
PS	Primary School
PWD	Public Works Department
SC	Scheduled Caste
SCERT	State Council of Educational Research and Training
SIS	State implementation Society
SPD	State Programme Director
SPO	State Project Office
SSA	Sarva Shiksha Abhiyan
ST	Scheduled Tribe
TA	Traveling Allowance
TLM	Teacher Learning Material
TOR	Terms of Reference
TSG	Technical Support Group
UEE	Universal Elementary Education
UPS	Upper Primary School
VEC	Village Education Committee

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HIGHLIGHTS

The flagship Programme, Sarva Shiksha Abhiyan (SSA) was launched by the Government of India from January 2001. But in the State of Nagaland, the Programme was launched only in the year 3003-04. The basic data on educational indicators were available only from 2003-04. Education Management Information System (EMIS) could not be made fully functional as yet and in consequence, the data could not be updated with proper accuracy till date. The most important document like Perspective Plan required to be prepared for all the districts as also the State for the period upto 2010 have not been compiled as yet. The essential infrastructure like Civil Works have also not reached to their expected shape though as many as five important years of the ambitious Programme have already elapsed. The State is still having a reasonably high percentage of untrained and unqualified teachers, which in turn deprive the students from quality education.

If the present trend continues, the possibility of achieving the objectives as per time-schedule prescribed is remote

CHAPTER-1

INTRODUCTION

1.1 STATE OF NAGALAND

Nagaland is the 16th State of the Indian Republic created out of the then Naga Hills District of Assam and the Tuensang Division of the then NEFA on 1st December 1963. It is one of the seven North-Eastern States of India and a land of evergreen forests, enchanting valleys, swift flowing hilly streams and a beautiful landscape. It is predominantly inhabited by as many as 16 major tribes and a host of sub-tribes having their own distinctive culture, dialect and language. Every Naga community owns a land in its own right and manages the livelihood with the yields from the terrace fields or Jhum Cultivation at its own sweat. The most important activity in the State is agriculture, which absorbs 70% of the total workforce.

The people of the State were apathetic to any system of education and it was the Christian Missionaries which were the harbingers of education in the State.

The geographical area of the State is 16,579 square kilometers. The State is divided into eight administrative districts namely (i) Kohima, (ii) Dimapur, (iii) Mokokchung, (iv) Mon, (v) Phek, (vi) Wokha (vii) Tuensang, and (viii) Zunheboto. However, on 24th October 2003, the Government announced the creation of three more districts namely (i) Longleng and (ii) Kiphire, bifurcating from existing Tuensang District and (iii) Peren sub-division from Kohima District. The other features are as under:

1.	Population	1988636 (2001 Census) Mal – 1041686 Female – 946950
2.	Sex Ratio	Male – 1000 : Female – 900
3.	Literacy Rate	67.11% (Male 71.77 : Female 61.65)
4.	No. of Villages	1259 – 2005-06 DISE
5.	No. of GPS	1442
6.	No. of GMS	271
7.	No. of Govt. HS with Middle Section	126
8.	No. of Govt. HSS	9
9.	No. of CD Blocks	52
10.	No. of Educational Blocks	23
11.	No. of EBRC	41
12.	No. of Village Council	1259
13.	Education Pattern	The stage or ladder of education system in the State is slightly different from the central pattern on the following grounds:

		<ul style="list-style-type: none"> ▪ That all Government Primary Schools (GPS) have one year Pre-Primary (PP) Class attached to it. Thus, a Primary School has 5 Classes from PP to Class-IV. ▪ That a Government Middle School (GMS) has Class-V to VIII with or without Primary Section attached. ▪ That a High School has Class-IV to X with Middle Section attached. ▪ That a Higher Secondary School has Class-XI to XII with High School Section attached. <p>Thus normally a school has classrooms as follows:</p> <p>A Primary School has 5 classes – from PP to 4</p> <p>A Middle School has 4 classes – from 5 to 8</p> <p>A High School has 6 classes – from 5 to 10</p> <p>A Higher Secondary has 8 classes – from 5 to 12</p>
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1.2 SARVA SHIKSHA ABHIYAN (SSA)

1.2.1 Aims and Objectives.

The main aim of centrally sponsored scheme “Sarva Shiksha Abhiyan” (SSA) is universalisation of elementary education through involvement of community owned school system and to provide useful and relevant elementary education to all children in the 6-14 age group by 2010. The objective of the Scheme is to enroll all children in schools, Educational Guarantee Centres, Alternative Schools, back to schools by 2003 and enable all children to complete five and eight years of primary and elementary schooling by 2007 and 2010 respectively.

1.2.2 Funding Pattern

The SSA programme is financed by the Government of India (GoI) and the Government of Nagaland (GoN) in partnership in the ratio of 75:25 during the Xth Plan (2002-03 to 2006-07) and 90:10 during the XIth Plan from 2007-08 (revised funding pattern for NE States). The State Government is liable to maintain its level of expenditure in elementary education as in 1999-2000 and the State Share of contribution for SSA has to be over the above the expenditure incurred at 1999-2000 level.

1.3 TERMS OF REFERENCE OF STUDY (TOR)

The Government of India, Ministry of Human Resource Development (MHRD), Department of Elementary Education and Literacy (DEEL), New Delhi vide their letter No. 15/4/2004-SSA (PR) dated 17th September 2007 assigned to the Institute of

Public Auditors of India (IPAI), New Delhi, the study of the implementation process of the programme SSA which inter-alia includes the following:

- (a) Its financial aspects and such operational aspects with the financial aspects.
- (b) Financial management, fund flow and auditing arrangements both internal and external including statutory audit.
- (c) Monitoring and utilization of fund released to the State Societies and financing of SSA activities at the State, District and below levels, during inception of the programme to 2006-07.
- (d) Accounting of funds and maintenance of relevant records, registers, returns, etc.
- (e) Release of State matching share in time by the State Government and maintenance of expenditure level as in 1999-2000 by the State Government.

1.4 PROFILE OF INSTITUTE OF PUBLIC AUDITORS OF INDIA (IPAI)

The Institute of Public Auditors of India (IPAI) is a Registered Society of Professionals. Its main aims and objectives are to:

- Promote education in the disciplines of auditing, finance and accounting in Public bodies.
- Suggest ways for affective accounting and auditing in the Central and State Governments, Public Enterprises, Public Institutions, Government aided Voluntary Organizations and Local bodies.
- Undertake and conduct studies, workshops, consultancy and research in these disciplines.
- Organize, finance and maintain schemes for studies and for conduct of Professional examinations for the grant of diplomas, certificates and awards in these disciplines.
- Promote, plan and assist actively with the Governments and its agencies for development of sound systems of accounting, auditing and financial accountability of Panchayati Raj Institutions (PRI) and Municipalities.
- Promote the highest standards of Professional competence and Practices in disciplines of auditing, accounting and public finance.

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

1.5 METHODOLOGY

A team was constituted by the IPAI and deputed to the State of Nagaland to undertake the study of the programme, SSA in the State of Nagaland. The team visited the offices and met the officials for study purpose as indicated below:

- (a) State Project Director, State Mission Authority, Kohima.

- (b) District Project Coordinator, District Mission Authority, Kohima and Mokokchung – 2 selected Districts.
- (c) Director, State Council of Education Research and Training (SCERT), Kohima.
- (d) Principal, District Institute of Education and Training (DIET), Kohima and Mokokchung.
- (e) Coordinator, Educational Block Resource Centre, Kohima and Changtongya in Mokokchung.
- (f) Government Primary Schools and Government Middle Schools, numbering 13 and 12 alongwith concerned Village Education Committee in 2 selected Districts of Kohima and Mokokchung respectively.

Basic and key records, registers, returns maintained by the SPD, DPC, EBRC Coordinators, VEC Chairman, Head Teacher/ Head Master of Schools, viz. Cash Book, Bank Pass Book, Vouchers, UCs, VER, Household Survey, Register, Text Book Receipt and Distribution Register, Mid-day Meal Register, Stock Register, etc were test checked. Discussions were also held with the State/ District/ EBRC/ VEC/ Schools level functionaries. Besides limited interviews based on structured questionnaire with the VEC Chairman, Head Master/ Head Teachers of Schools, Parents of Students and Student were also carried out.

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

CHAPTER-2

ORGANIZATIONAL SET UP

2.1 As envisaged in the framework drawn for implementation of Sarva Shiksha Abhiyan (SSA) Programme, there would be a State Mission Authority for Universal Elementary Education (UEE). The states have to set up the State Level Implementation Society (SIS) which would be the main agency for carrying out monitoring and operational support tasks. The states have also to set up District, Block and below level implementing agencies.

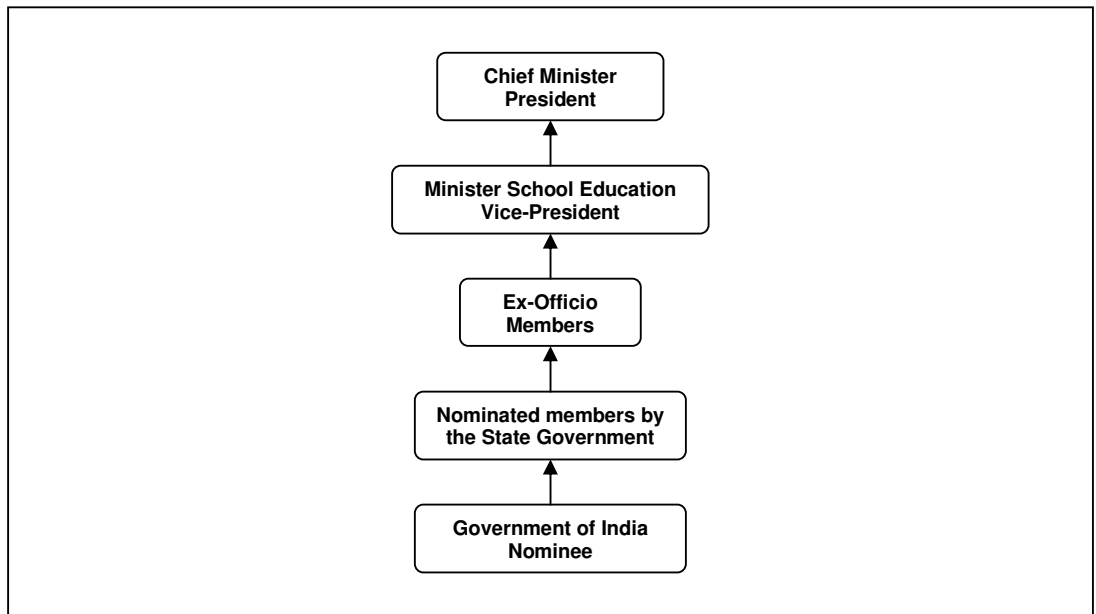
2.2.1 In the state of Nagaland, the society under the name and style of Sarva Shiksha Abhiyan State Mission Authority, Nagaland was formed and registered under Registration of Societies Act, 1860 as amended vide Registration of Societies Act, 1969 on 6th June, 2000 as an autonomous and independent body for achieving universalization of Elementary Education in the state in accordance with the guidelines of Sarva Shiksha Abhiyan (SSA). All the Government Primary Schools (GPS) and Government Middle Schools (GMS) of all the 11 (eleven) districts including 3 (three) newly formed districts of the state are being covered under the Programme.

The State Mission Authority consists of (1) General Body and (2) Executive Committee. The General Body is the Policy-making authority and is headed by the Honorable Chief Minister of the state as its President with the Honorable Education Minister as its Vice President along with other members, ex-officio and nominated by both the Central and State Governments as per their significant role and contribution in the respective fields. The Executive Committee which exercises all the administrative, financial and academic powers subject to rules and regulations and orders of the mission is chaired by the Chief Secretary with the Principal Secretary, School Education as Vice-Chairman along with other members nominated by both the Central and State Governments. The State Project Director acts as Member Secretary of the Committee. The office of the State Project Director being the most vital and key unit for implementation of the programme, has to maintain linkage with the districts and below level structures, State Government, National Bureau and all other concerns related with the programme.

The District Mission Authority shall be set up for every district with the Deputy Commissioner of the concerned district as the Chairman of the District Unit. The actual implementation as well as reviews, supervision, monitoring processes is to be carried out by this unit. The District Education Officer (DEO) being the District Project Coordinator (DPC) acts as Member Secretary of the unit. After the District level there exist Educational Block Resource Centres to provide academic support and training to teachers. At the bottom, there is village Education Committee (VEC) which prepares plans for local needs and monitor school level interventions and work towards community ownership of schools.

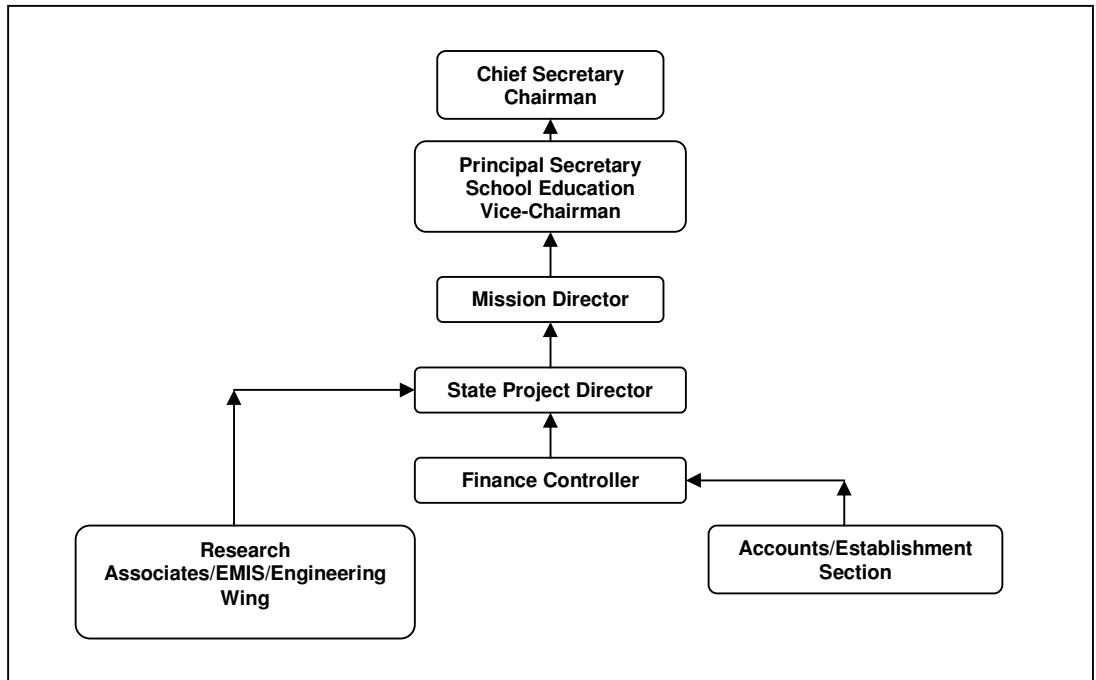
2.2.2 The State Project Director office was established on 6th June, 2000. The organizational chart (visual representation) indicating the system of authorities starting from the State Mission Authority at State level to village Education Committee at village level is outlined as under:

Organogram Governing Body*



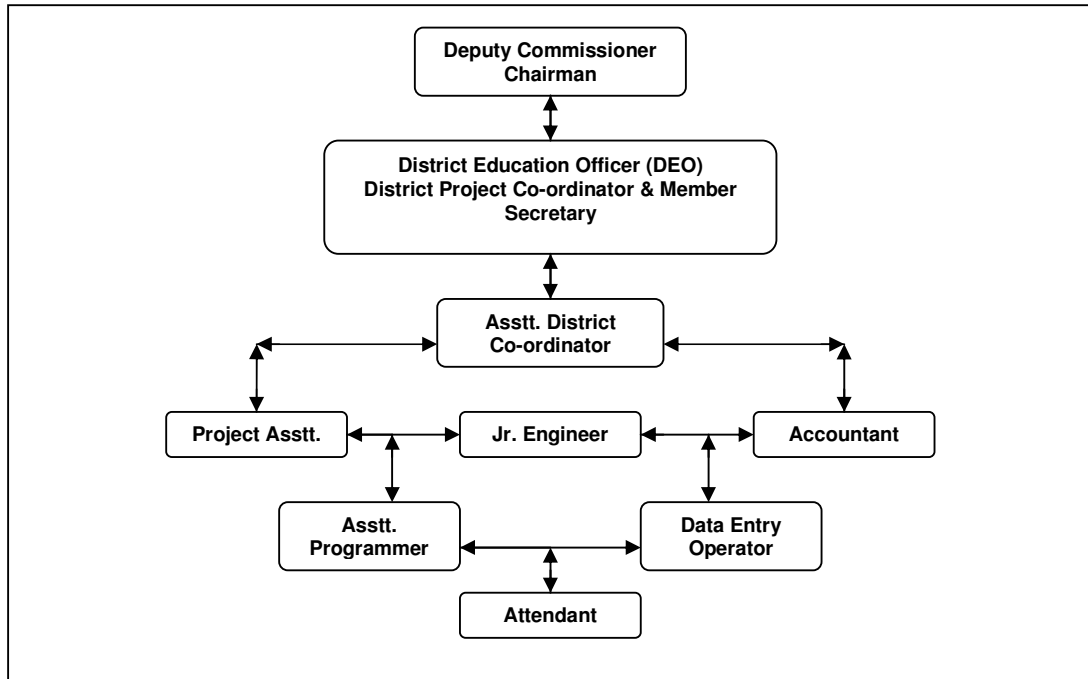
*As per Memorandum of Association of SSA

State Mission Authority*



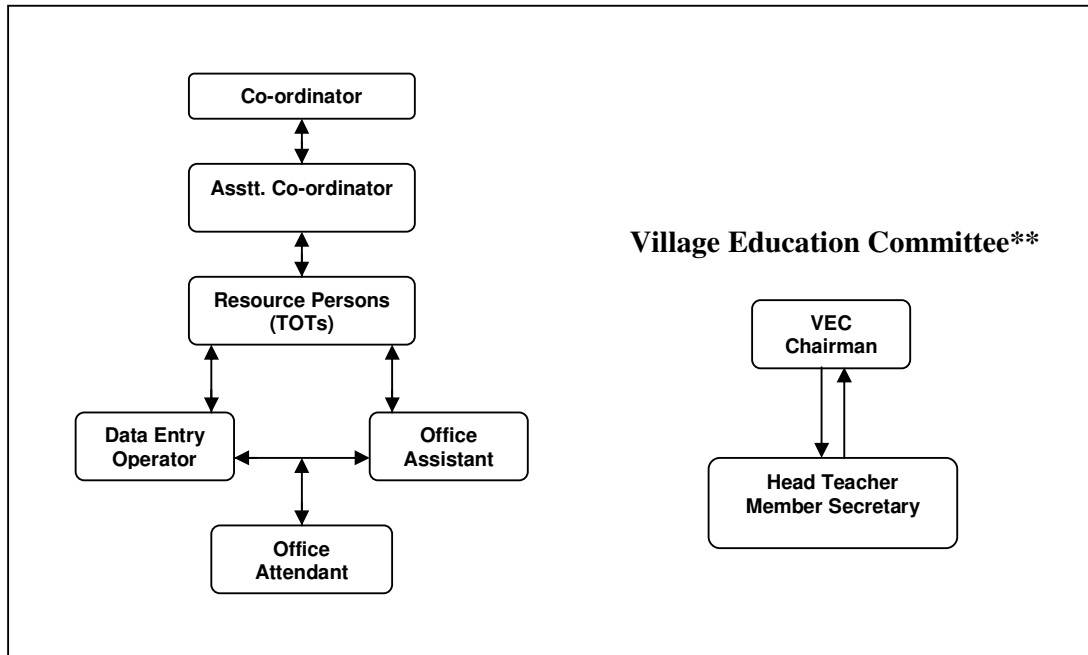
*As per Memorandum of Association of SSA

District Mission Authority*



*As per Government Notification

Educational Block Research Centre*



*As per GoI

**State specific

2.3 STATE IMPLEMENTATION SOCIETY/ DISTRICT LEVEL IMPLEMENTATION AUTHORITY/ EBRC & VEC LEVEL STRUCTURE

2.3.1 General Body

As envisaged in Rule-14 of the Memorandum of Association and Rules, the General Body shall meet at least once in a financial year. The meetings held in respect of each of the following financial years are shown below:

Year	Date of meetings held
2001-02	17.04.2001
2002-03	nil
2003-04	nil
2004-05	nil
2005-06	nil
2006-07	nil
2007-08 (12/07)	30.08.2007

Against the above 7 (seven) financial years in place of at least 7 (seven) meetings, the General Body met only twice on 17.04.2001 & 30.08.2007. During the remaining years from 2002-03 to 2006-07, no meeting was held.

2.3.2 Executive Committee

Rule-31 of the Memorandum of Association Stipulates that the Executive Committee shall meet as often as necessary but at least once in each quarter of the year. However, the meetings held in respect of each of the years are shown below:

Year	Date of meetings held	No. of meetings
2001-02	-nil	-nil
2002-03	-16.09.2002	-1
2003-04	-27.06.2003, 18.11.2003	-2
2004-05	-17.06.2004, 28.01.2005	-2
2005-06	-10.11.2005	-1
2006-07	-21.11.2006	-1
2007-08 (12/07)	-09.08.2007	-1

Against the above 7 (seven) years in place of 27 (twenty seven) meetings the Executive Committee met only 8 (eight) times.

2.3.3 District Mission Authority Meetings

In the districts selected for visits by the team i.e. Kohima and Mokokchung districts, the meetings of District Mission Authority held were as under:

<u>Kohima District</u>			<u>Mokokchung District</u>		
Year	Date of meetings held	No. of meetings	Date of meetings held	No. of meetings	
2001-02	-nil	-nil	-nil	-nil	
2002-03	-04.09.2002	-1	-nil	-nil	
2003-04	-02.05.03, 20.05.03, 02.07.03, 03.11.03, 19.12.2003	-5	-23.03.2004	-1	
2004-05	-04.10.2004	-1	-02.04.04, 10.09.04	-2	
2005-06	-10.05.05, 31.16.05	-2	-14.09.2005	-1	
2006-07	-06.07.06, 11.10.06, 30.01.2007	-3	-08.05.06, 26.10.06	-2	
2007-08 (12/07)			-18.09.2007	-1	

During the above 7 (seven) years, the number of meetings held in District Mission Authority, Kohima and that of Mokokchung are 12 and 7 respectively against the minimum number of 27 i.e. once in every quarter.

2.3.4 Educational Block Resource Centre and village Education Committee Level Meetings

The Coordinators, EBRCs and the Chairman, VECs selected for visits by the team disclosed that every year meetings were held but records thereof such as minutes, minutes register were not maintained. In respect of EBRC, Changtongya, a Construction Committee for the purpose of Supervision and monitoring of the construction work of the EBRC building and extension of room thereof was formed. But no records of meetings held were kept.

2.4 STATUTORY REQUIREMENTS

As per Rule-47(1) of the Memorandum of Association, it is required to prepare Annual Accounts comprising the receipt and payment account, income and expenditure account and balance sheet for the year ending 31st March of every year. The accounts so prepared have to be audited by the Chartered Accountant appointed by the State Mission.

Further Rule-48 ibid requires that Annual Report on the working of the State Mission and the works undertaken by it during the year together with annual Accounts duly audited shall be prepared by the Executive Committee and placed before the Annual General Body Meeting of the Mission each year. After approval by the General Body, these shall be submitted to the State Government which will furnish one set thereof to the Central Government, not later than 6 (six) months from the expiry of the financial year.

The State and District Mission Authority (selected) have so far prepared the Annual Accounts for the year 2002-03 to 2006-07. But the above accounts have not been yet approved by the General Body since the Body met only twice on 17.06.2001 & 30.8.2007.

The State and District Mission authority (selected) have not maintained Fixed Asset Register, Register of Works, Fund Receipt and Release Register, Advance Register, Stock register, Ledger not in correct order, Cheque Issue Register, etc. There was no system of Internal Audit for ensuring accuracy of accounting transactions/ entries. In its absence, possibilities of financial irregularities and chance of appropriation of Government money cannot be ruled out. In short, accounting aspect is a weak area in SSA which requires to be sorted out by providing requisite training & orientation, especially to the staff of Accounts and Finance.

2.5 Staff posted in SPD/ DPO/ F&A Wing

Position of officers and staff posted in SPD, SPO and Finance and Accounts wing was as under:

Sl. No.	Name of Officer	From	To	Dual Charge held	Remarks
	A. State Project Director				
	Shri K.J. Lohe	Inception	date		
	B. Finance & Accounts				
	Officer of SPO				
	Shri P.M. Jami	Sept., 05	date		
	C. District Project				
	Coordinator.				
	1. Kohima District				
1.	Sh. V. Meyase	5/12/02	14/9/04	DEO	
2.	Sh. Kelhoupielie	15/9/04	28/2/06	DEO	
3.	Sh. Phuloli L Jamir	1/3/06	20/4/07	DEO	
4.	Sh. V. Meyase	21/4/07	onwards	DEO	
	2. Mokokchung District				
1.	Sh. Kedipeung	6/4/01	27/11/02	DEO	
2.	Sh. Krocha	28/11/02	22/9/03	DEO	
3.	Sh. Khillo G. Rengma	23/9/03	31/5/05	DEO	
4.	Sh. Y. Lanutemjen	1/6/04	29/9/04	DEO	
5.	Sh. Limatushi	30/9/04	26/2/06	DEO	
6.	Sh. Y Lanutemjen	27/2/06	onwards	DEO	
	D. Asstt. Accounts Officer				
	1. Kohima District				
1.	Shri Methasul	3/11/03	onwards		Accountant
	2. Mokokchung District				
1.	Sh. S. Among	22/9/04	onwards		Accountant
					before 22/9/04
					the work got
					done by others
					on stop gap basis

The above table revealed that:

- (i) Continuity factor of incumbent that plays a vital role for successful and timely implementation of a Programme was not maintained, especially in respect of important position like District Project Coordinator of both the selected districts of Kohima and Mokokchung. It will be seen that as many as 6 District Education Officers (DEOs) were posted as DPC during the spell of nearly 5 years.
- (ii) The DPCs were holding the charge of DEOs also and this would indirectly affect the working of both the posts. Thus, in the absence of full-time Officers

in such a vital post, the implementation process of the Programme would suffer.

- (iii) The Finance and Accounts wing of SPO was manned by only Controller Finance. The post of Finance and Accounts Officer was kept vacant though as per staffing pattern, laid down in Para-83.1 of MFM&P there are two designate posts i.e. one Finance Controller and the other Finance and Accounts Officer in this wing of SPO.
- (iv) The Finance and Accounts wing of DPO Kohima and Mokokchung have been running only with Accountants since 03.11.2003 and 22.09.2004 respectively. Prior to these dates there were even no Accountants in the wings and the jobs of accountants were got done by others on stop gap basis. As per Para-83.1 of MFM&P, the staffing patterns of Finance & Accounts wing of DPOs are : Finance & Accounts Officer – 1 Post, Accountants – 2 Posts and Cashier – 1 Post against which excepting Accountant who is also not trained, there are none to look after and perform the accounts job. The gross irregularities/ deficiencies as highlighted in Chapter-6, Procurement are the direct results of such under and unqualified staff of DPOs.

An Indicative Staffing Structure at State Level and District Level of Finance and Accounts wing and Internal Audit wing, as envisaged in Para-83.1 of MFM&P is tabulated below:

Sl. No.	Name of Post	No. of Posts at SPO	No. of Posts at DPO		No. of Posts at SPO Held	No. of Posts at DPO held		Remarks
			K	M		K	M	
Finance & Accounts								
1.	Finance Controller	1	-	-	1	-	-	
2.	Finance & Accounts Officer	1	1	1	-	-	-	
3.	Senior Accountant	3	2	2	-	-	-	
	Junior Accountant							
	Deputy Accountant							
	Senior Accounts Clerk							
4.	Cashier	1	1	1	-	-	-	
Internal Audit								
1.	Audit Officer	1	-	-	-			
2.	Senior Auditor	2	-	-	-			

*Note: K for Kohima
M for Mokokchung

The above Staffing Structure, though indicative in nature, the large and small states may suitably appoint more or less number considering the demand as per volume of the work load. However, the position shown above is not in any way considered workable for smooth running of the wings. The pattern needs to be improved both in SPOs and DPOs.

CHAPTER-3

FUND FLOW

3.1 FUNDING NORMS

Preparation of Plan Documents, both Perspective as well as Annual Work Plan and Budget, Appraisal of Plans, Approval of Plans and Financial Outlay by the Project Approval Board (PAB) precede the release of funds by the Central Government. The funds would be released by the Government of India, Ministry of Human Resource Development, Department of Elementary Education and Literacy in 2 (two) installments every year, once in April and the other in September subject to fulfillment of certain conditions which inter-alia include the following:

- (i) Written Commitment would be given by the State Government regarding meeting its matching share of the SSA outlay.
- (ii) The State Government would release its share within 30 (thirty) days from the date of release of funds by the Government of India.
- (iii) The State Government will have to maintain its level of expenditure in elementary education as in 1999-2000.
- (iv) The second installment would only be released after the State Government has transferred its matching share to the society and expenditure of at least 50% of the funds (Central & State) has been incurred.

3.2 The Government of India and the State Government would release their share of funds directly to the State Implementing Society (SIS) which in turn would release the same to the District Project Office (DPO). The District Project Offices would release the funds to the Educational Board Resource Centres & Village Education Committees.

3.3 LEVEL OF EXPENDITURE BY THE STATE GOVERNMENT IN ELEMENTARY EDUCATION

The level of expenditure as per Finance Accounts as prepared by the Accountant General, Nagaland in respect of elementary education is tabulated as under:

(Rs. in lakh)

Major Head of Account	Year	Non-Plan	Plan	Total
2202-01	1999-2000	8,575.23	636.04	9,211.27
Elementary	2000-01	12,725.80	586.85	13,312.65
Education	2001-02	11,418.28	975.18	12,393.46
	2002-03	11,097.97	914.68	12,012.65

Major Head of Account	Year	Non-Plan	Plan	Total
	2003-04	11,833.40	1,588.10	13,421.50
	2004-05	12,091.38	1,889.30	13,980.68
	2005-06	14,678.53	2,126.59	16,805.12
	2006-07	Not Yet Published		

The above table reveals that the Government of Nagaland has been maintaining the level of expenditure in subsequent years in elementary education which was on higher side than that of the year, 1999-2000.

3.4 FUNDING PROFILE

The Programme, “Sarva Shiksha Abhiyan” was formally launched in the state of Nagaland on 4th July 2003. The Perspective Plan of the Programme has not yet been compiled and submitted to the Government of India for appraisal and approval (December 2007).

The funding profile covering the period from 2000-01 to 2007-08 (December 2007) of the state of Nagaland is tabulated below:

FUNDING PROFILE FROM 2001-02 TO 207-08 (DECEMBER 2007)

(Rupees in lakh)

Year	Approved Outlay	Fund Released			Expenditure	Balance	Amount not released Centre/ State	Spill Over Amount	Lapsed Amount
		Central	State	Total					
2000-01	--	30.37	2.30	32.67	--	32.67	--	--	--
2001-02	--	80.56	--	80.56	20.21	60.35	--		
Total	--	110.93	2.30	113.23	20.21	93.02	--	--	--
2002-03	1297.70	973.28	--	973.28	109.77	863.51	--/324.43	701.50	162.01
2003-04	2,951.50	--	500	500	1,015.23	(-)515.23	2,213.63/237.88	971.74	186.27
2004-05	3,439.20	2,088.49	579	2,667.49	2,751.27	(-)83.78	490.91/280.80	248.80	589.16
2005-06	3,387.44	2,323.10	764.60	3,087.70	2,879.40	208.30	217.48/82.26	53.20	403.90
2006-07	6,203.88	2,315.20	1,083.43	3,398.63	3,899.83	(-)501.20	2,337.71/467.54	1368.01	448
Total	17,279.72	7,700	2,927.03	10,627.10	10,655.50	(-)28.40	5,259.73/1,392.91	3,293.25	1,789.34
2007-08	5,135.95	472	--	472	278.95	In Progress			
Total	22,415.67	8,282.93	2,929.33	11,212.33	10,954.66	64.62	5,259.73/1,392.91	3,293.25	1,789.34

From the above table, it will be noticed that:

- (i) Funds for Pre-Project activities released upto 2001-02 were Rs 113.23 lakh out of which Rs 20.21 lakh only was spent upto 2001-02 leaving a balance of Rs.93.02 lakh unspent.
- (ii) Approved outlay for 2002-03 to 2006-07 was Rs 17,279.72 lakh out of which amount released by both the GoI and State Government came to Rs 10,627.10 lakh (62 per cent). The GoI and the State Government could release Rs 7,700 lakh and Rs.2,927.03 lakh during 2002-03 to 2006-07 against the due share to be released of Rs 12,959.79 lakh and Rs 4,319.93 lakh respectively (59% & 68%) and thereby there were short releases to the tune of Rs 5,259.73 by GoI and Rs 1,392.91 lakh by the State Government (41% & 32%).
- (iii) In accordance with the stipulations mentioned in the guidelines of the scheme, the State Government was to release their due share within 30 days from the date of release of share by the GoI. However, the State Government could not follow the stipulated norms during 2002-03 to 2005-06. This might be the reasons that the GoI did not stick to their obligation to release the share to the extent due and in time.
- (iv) It would further reveal that the State Government could not release its share for the year 2002-03 though the GoI released Rs 973.28 lakh and for 2003-04 to 2005-06, the State Government though released its share, the same was not as per proportion demanded in the Funding Norms.
- (v) The quantum of funds spilled over and treated as lapsed to the tune of Rs 3,293.25 lakh and Rs 1,789.34 lakh against the years respectively as indicated in the above table, would also serve as indicators that the implementing agencies were not well equipped to absorb the funds so released.
- (vi) During 2002-03 and 2003-04, the funds released by GoI and Government of Nagaland came to only Rs 1,473.28 lakh against the approved outlay of Rs 4,249.20 lakh (35%).

The points highlighted above indicate tardy implementation of the Programme inspite of the fact that the SSA Programme is solely a time bound and time-specific venture.

3.4.1 The year-wise position of unspent balance starting from 2000-01 to 2006-07 is shown below:

(Rs in lakh)

Year	Unspent balance of previous years	Unspent Balance of current Year	Total Unspent Balance
2000-01	--	32.67	32.67
2001-02	32.67	60.35	93.02
2002-03	93.02	863.51	956.53
2003-04	956.53	(-)515.23	441.30
2004-05	441.30	(-)83.78	357.52
2005-06	357.52	208.30	565.82
2006-07	565.82	(-)501.20	64.62

- (i) From the table above, it will be seen that there were huge unspent balances at the end of each year, ranging from Rs.32.67 lakh to Rs.956.53 lakh which appear to be quite unusual and needs to be redressed.
- (ii) The releases of funds each year since inception are on lesser sides (41%). Even then there are unspent balances at the end of all the years which needs to be thought over with due seriousness and make the implementing agencies more consistent and realistic so as to improve the performance level as per Target/ Projection.

3.5 DELAYS IN THE FLOW OF FUNDS

3.5.1 Following table depicts the extent of delay in the release of funds by Centre and State Government of their respective shares:

(Rs. in lakh)

Year	Date of Sanction	Central Share		State Share			Delays	
		Amount	Date of Receipt by SIS	Date of Sanction	Amount	Date of Receipt by SIS	A to B	B to D
	-A-	-B-	-C-		-D-			
2000-01	--	30.37	--	--	2.30	--	--	--
2001-02	--	80.56	--	--	--	--	--	--
2002-03	20.09.02	486.63	25.03.03	--	--	--	186	--
	20.09.02	486.65	09.05.03	--	--	--	231	--
2003-04	--	--	--	24.02.04	500	29.03.04	--	--
2004-05	18.05.04	971.96	28.05.04	21.09.04	83.50	03.11.04	10	159
	09.09.04	316.53	18.02.05	02.02.05	120	24.02.05	162	6
	24.02.05	800	23.03.04	05.03.05	83.50	30.03.05	27	7
	--	--	--	31.03.05	167	31.03.05	--	--
	--	--	--	31.03.05	125	05.07.05		--
2005-06	13.05.05	228	06.09.05	23.11.05	300	13.12.05	116	98
	14.09.05	825.18	17.10.05	--	--	--	33	--
	19.01.06	1269.83	21.02.06	--	--	--	33	--
2006-07	15.06.06	2315.20	04.07.06	12.07.06	464.60	24.07.06	19	20
	--	--	--	07.08.06	500	22.08.06	--	49
	--	--	--	26.03.07	120.39	30.03.07	--	269
	--	--	--	26.03.07	463.04	30.03.07	--	269
2006-07	15.06.06	2315.20	04.07.06	12.07.06	464.60	24.07.06	19	20
	--	--	--	07.08.06	500	22.08.06	--	49
	--	--	--	26.03.07	120.39	30.03.07	--	269
	--	--	--	26.03.07	463.04	30.03.07	--	269
2007-08	07.08.07	472	28.08.07	--	--	--	21	

The above table discloses the following facts:

- (i) The installment for the year, 2002-03, were received after 186 and 231 days from the date of sanction. The second installment for 2004-05 and first installment for 2005-06 were received after 162 days and 116 days respectively after the date of sanction from the Government of India.
- (ii) The State Government did not release its share for the year, 2002-03.
- (iii) 1st installment for the year 2004-05 and 2005-06, 3rd & 4th installments for the year 2006-07 pertaining to State share were received after a spell of 159 days, 98 days, 269 days and 269 days respectively after receipt of funds from the Government of India.
- (iv) As envisaged in Para-88.1 of Manual on Financial Management (MFM&P) and Procurement, the Government of India would release funds direct to SIS in 2 (two) installments in a year, once in April and then the other in September. However, the funds were released in 3 (three) installments and that also on 18.05.2004, 09.09.2004 and 24.02.2005 for the year 2004-05 and on 13.05.2005, 14.09.2005 and 19.01.2006 for the year 2005-06 by the Government of India. Again, 1st installment for the year 2002-03, 2006-07 and 2007-08 was released by the Government of India on 20.09.2002, 15.06.2006 and 07.08.2007 respectively.
- (v) Major portion of funds for the years 2002-03, 2003-04, 2004-05, 2005-06 and 2006-07 were received from the Centre / State Government at the fag end of the concerned years i.e. last part of February and March of the years.
- (vi) Pursuant to Para-87.2 of MFM&P financial assistance under SSA Programme to be borne by the GoI and State Government is in the ratio of 85:15, 75:25 and 90:10 (amended for NER) during IX, X and XI Five Year Plan respectively. The receipt of funds from the Government of Nagaland is shown in the table below:

(Rs. in lakh)

Year	Fund received from GoI	State Govt. Share as per norm	Actual receipt of Fund from State Govt.	Excess (+) Shortfall (-)
2000-01	30.37	5.36	2.30	(-)3.06
2001-02	80.56	14.22	-	(-)14.22
2002-03	973.28	324.43	-	(-)324.43
2003-04	-	-	500	(+)500
2004-05	2088.49	696.16	579	(-)117.16
2005-06	2323.10	774.37	764.60	(-)9.77
2006-07	2315.20	771.73	1083.43	(+)311.70
TOTAL	7810.93	2586.27	2929.33	(+)343.06

Thus, compared to funds actually received from the Government of India and the Government of Nagaland with the sharing norms/ ratio fund to the extent of Rs.343.06 lakh was received more from Government of Nagaland.

3.5.2 Fund Flow from SIS to Districts and others:

(Rs. in lakh)

Receipt of Funds		Release of Funds including Expenditure incurred by SPO			
Date	Amount	From	To	No. of Installments	Time Taken in Days
25/3/03	486.63				
”	486.65	31/3/03	11/6/04	9	444
29/3/04	500	11/6/04	30/6/04	1	93
28/5/04	971.96	30/6/04	26/3/05	10	302
”	83.50				
18/2/05	316.53				
24/2/05	120				
23/3/05	800	26/3/05	1/6/05	2	369
30/3/05	83.50				
31/3/05	167	1/6/05	21/11/05	4	236
”	125				
17/10/05	228	21/11/05	15/12/05	2	259
”	825.18	15/12/05	22/3/06	8	156
13/12/05	300				
21/2/06	1269.83	22/3/06	11/9/06	10	272
24/7/06	2315.20	11/9/06	21/3/07	4	240
”	464.60				
22/8/06	500	21/3/07	30/3/07	7	249
30/3/07	120.39				
”	463.04	30/3/07	31/3/07	3	-

* Position is upto 2006-07

- (i) As envisaged in Para-89.3 of MFM&P, the State Implementation Society is mandated to release the fund to districts within 15 days of the receipt from the Government of India and State Government. However, it is observed that there has been unusual delay in release of funds which ranged from 93 days to 444 days.
- (ii) Funds were released in 1 (one) installment in 1 case, 2 (two) installments in 2 cases, 3 (three) installments in 1 case and in the remaining cases in numbers of installments ranging from 4 to 10. The SIS, thus, did not follow both the limit of 15 days time and 2 installments in April-May and September, each year.
- (iii) Funds in the table below were released on the last part of the financial year which cannot serve the required purpose and is responsible to a certain extent for slow progress of the Programme.

(Rs. in lakh)

Year	Date of Release	Amount Released	Total Amount Released
2002-03	31.3.2003	375.68	375.68
2003-04	29.3.2004	116.16	116.16
2004-05	26.3.2005	43.34	
	31.3.2005	1,217.35	1260.69
2005-06	29.3.2006	100.12	
	30.3.2006	3.82	
	31.3.2006	276.94	380.88
2006-07	26.3.2007	2126.61	
	27.3.2007	26.05	
	28.3.2007	129.54	
	30.3.2007	197.56	
	31.3.2007	646.84	3,126.60

- (iv) The Bank balance on the last day of the financial years held in SPO was as under:

Year	Amount (in lakh)
2003-04	371.53
2004-05	261.19
2005-06	18.28
2006-07	34.77

Monthly Bank-Reconciliation is required to be carried out on a regular basis whereas the same has not been observed by the SPO. However, the figures above are the un-reconciled book balance as recorded in the Cash Book.

3.5.3 Fund Flow Statement in respect of selected District – Kohima

(Rs in lakh)

Receipt Time (Month)	O.B	Amount Received	Progressive Receipt	Total	Release Month	Amount Released	Progressive Release	Balance	Delay in Months
4/03	-	56.80	56.80	56.80	11/03	18.91	18.91	37.89	6
12/03	37.89	22.71	79.51	60.60	2/04	19.30	38.20	41.30	9
3/04	41.30	44.13	123.64	85.43	3/04	51.85	90.06	33.58	2
”	33.58	87.44	211.08						
8/04	35.21	85.81	209.45	121.02	9/04	1.12	91.18	119.90	5
10/04	119.90	6.63	217.71	126.53	10/04	0.65	91.83	125.88	6
12/04	125.88	-	217.71	125.88	12/04	4.99	96.82	120.89	8
3/05	120.89	135.11	352.82	256	3/05	19.06	115.88	236.94	11
”	236.94	3.01	355.83						
7/05	238.50	1.45	352.64	239.95	-	-	115.88	239.95	15
9/05	239.95	26.26	382.09	266.21	9/05	5.03	120.91	261.18	17
10/05	261.18	0.21	382.30	261.39	10/05	5.03	125.94	256.36	18
11/05	256.36	1.18	383.47	257.54	11/05	1.18	127.12	256.36	14
12/05	256.36	33.31	416.73	289.67	12/05	16.39	143.51	273.28	15
1/06	273.28	-	416.79	273.28	1/06	1.58	145.09	271.70	16
2/06	271.70	35.69	452.48	307.39	2/06	0.90	145.99	306.49	17
3/06	306.49	27.30	479.78	333.62	3/06	74.94	220.93	258.68	11
5/06	258.68	161.07	637.66	419.75	5/06	5.43	226.36	414.32	13
6/06	414.32	1.95	639.61	416.27	6/06	-	226.36	416.27	14

Receipt Time (Month)	O.B	Amount Received	Progressive Receipt	Total	Release Month	Amount Released	Progressive Release	Balance	Delay in Months
7/06	416.27	-	639.61	416.27	7/06	-	226.36	416.27	15
8/06	416.27	-	639.61	416.27	8/06	-	226.36	416.27	16
9/06	416.27	28.26	667.87	444.53	9/06	4.21	230.57	440.32	17
10/06	440.32	-	667.87	440.32	10/06	9.36	239.93	430.96	18
11/06	430.96	36.18	704.05	467.14	11/06	0.08	240.01	467.06	19
12/06	467.06	2.85	706.90	469.91	12/06	15.56	255.57	454.35	20
1/07	454.35	-	706.90	454.35	1/07	0.81	256.38	453.54	21
2/07	453.54	-	706.90	453.54	2/07	23.31	279.69	430.23	22
3/07	430.23	469.23	1176.13	899.46	3/07	32.14	311.83	867.32	23

3.5.4 Fund Flow Statement in respect of selected District – Mokokchung

(Rs in lakh)

Receipt Time (Month)	O.B	Amount Received	Progressive Receipt	Total	Release Month	Amount Released	Progressive Release	Balance	Delay in Months
6/03	-	40.60	40.60	40.60	6/03	0.16	0.16	40.44	
9/03	40.44	-	40.60	40.44	9/03	1.42	1.58	39.02	2
1/04	39.02	20.11	60.71	59.13	-	-	1.58	59.13	8
2/04	59.13	0.12	60.83	59.25	-	-	1.58	59.25	8
3/04	59.25	31.47	92.30	90.72	3/04	89.59	91.17	1.13	-
4/04	1.13	-	92.30	1.13	4/04	0.19	91.36	0.94	-
7/04	0.94	0.54	92.84	1.48	7/04	0.63	91.99	0.85	2

Receipt Time (Month)	O.B	Amount Received	Progressive Receipt	Total	Release Month	Amount Released	Progressive Release	Balance	Delay in Months
8/04	0.85	55.98	148.82	56.83	8/04	33.26	125.25	23.57	-
9/04	23.57	-	148.82	23.57	9/04	0.10	125.35	23.47	-
11/04	23.47	8.00	156.82	31.47	11/04	23.81	149.16	7.66	2
12/04	7.66	-	156.82	7.66	12/04	4.44	153.60	3.22	-
1/05	3.22	-	156.82	3.22	1/05	0.20	153.80	3.02	1
2/05	3.02	-	156.82	3.02	2/05	0.08	153.88	2.94	2
3/05	2.94	16.79	173.61	19.73	3/05	12.49	166.37	7.24	-
4/05	7.24	131.13	304.74	138.37	4/05	-	166.37	138.37	-
5/05	138.37	-	304.74	138.37	5/05	99.93	266.30	38.44	-
6/05	38.44	-	304.74	38.44	6/05	0.15	266.45	38.29	1
7/05	38.29	-	304.74	38.29	7/05	33.07	299.52	5.22	2
8/05	5.22	-	304.74	5.22	8/05	0.15	299.67	5.07	3
9/05	5.07	30.78	335.52	35.85	9/05	3.95	303.62	31.90	4
10/05	31.90	-	335.52	31.90	10/05	13.65	317.27	18.25	-
11/05	18.25	-	335.52	18.25	11/05	5.40	322.67	12.85	1
12/05	12.85	23.96	359.48	36.81	12/05	24.28	346.95	12.53	-
1/06	12.53	-	359.48	12.53	1/06	2.31	349.26	10.22	-
2/06	10.22	35.09	394.57	45.31	2/06	35.73	384.99	9.58	-
3/06	9.58	14.69	409.26	24.27	3/06	19.28	404.27	4.99	-
5/06	4.99	102.40	511.66	107.39	5/06	69.35	473.62	38.04	-
6/06	38.04	0.73	512.39	38.77	6/06	2.54	476.16	36.23	1

Receipt Time (Month)	O.B	Amount Received	Progressive Receipt	Total	Release Month	Amount Released	Progressive Release	Balance	Delay in Months
7/06	36.23	-	512.39	36.23	7/06	13.30	489.46	22.93	2
8/06	22.93	0.28	512.67	23.21	8/06	21.44	510.90	1.77	3
9/06	1.77	28.42	541.09	30.19	9/06	10.77	521.67	19.42	-
10/06	19.42	-	541.09	19.42	10/06	2.76	524.43	16.66	-
11/06	16.66	35.37	576.46	52.03	11/06	7.51	531.94	44.52	2
12/06	44.52	-	576.46	44.52	12/06	37.81	569.75	6.71	-
1/07	6.71	0.11	576.57	6.82	1/07	2.15	571.90	4.67	1
2/07	4.67	-	576.57	4.67	2/07	2.62	574.52	2.05	2
3/07	2.05	242.59	819.16	244.64	3/07	11.64	586.16	233	-
4/07	233	-	819.16	233	4/07	229.83	815.99	3.17	-
5/07	3.17	4.67	823.83	7.84	5/07	4.23	820.22	3.16	-
6/07	3.61	-	823.83	3.61	6/07	0.66	820.88	2.95	-
7/07	2.95	11.79	835.62	14.74	7/07	-	820.88	14.74	1
8/07	14.74	-	835.62	14.74	8/07	12.85	833.73	1.89	-
9/07	1.89	1.45	837.07	3.34	9/07	0.36	834.09	2.98	-
10/07	2.98	-	837.07	2.98	10/07	1.50	835.59	1.48	-
11/07	1.48	30.99	868.06	32.47	11/07	20.35	855.94	12.12	-
12/07	12.12	-	868.06	12.12	12/07	2.49	858.43	9.63	-

The given table depicts the extent of delay in releasing the funds by the DPOs (selected by the team) to the VECs and others.

- (i) In terms of Para-89.3 of MFM&P, funds are required to be advanced by the District Mission Authorities to the Village Education Committees and others on the basis of Annual Work Plans and Objectives as approved by the Project Approval Board at the National level within 15 (fifteen) days from the date of receipt by them, in 2 (two) installments annually. However, DPO Kohima and Mokokchung (selected by the team) could release the funds in a number of installments and with unusual delay. The delay in release of funds by DPOs to the VECs and others are as under:

Delay in terms of Months	DPO, Kohima (no. of times)	DPO, Mokokchung (no. of times)
1 to 5 months	2	17
6 to 10 months	4	2
11 to 15 months	8	-
16 to 20 months	9	-
21 to 25 months	3	-

- (ii) Funds to the extent of Rs 51.85 lakh in 2003-04, Rs 19.06 lakh in 2004-05, Rs 74.94 lakh in 2005-06 and Rs 32.14 lakh in 2006-07 by DPO, Kohima and Rs 89.59 lakh in 2003-04, Rs 12.49 lakh in 2004-05, Rs 19.28 lakh in 2005-06 and Rs 11.64 lakh in 2006-07 by DPO, Mokokchung were released in the last part of the financial year. The release of funds at the fag end of the year does not serve the intended purpose.

3.6 BANK BALANCE/ UNUTILIZED AMOUNT

Out of the grants received, the bank balances held by the DPO, Kohima and Mokokchung at the close of the respective financial year were as shown below:

(Rs. in lakh)

Year	DPO, Kohima	DPO, Mokokchung
2003-04	33.58	1.13
2004-05	236.94	7.24
2005-06	258.68	4.99
2006-07	867.32	233.00

- (i) It would be seen from the above table that the DPO, Kohima has been holding balances at the Bank at the close of the financial year ranging from Rs 33.58 lakh to Rs 867.32 lakh which appears on very high side. The blocking of Plan Money in such a huge magnitude would undoubtedly affect the implementation of a time bound Programme like SSA. This is because of unusual delay in release of grants ranging from 10 to 23 months from the date of receipt to the sub-district level

in many occasions. In case of DPO, Mokokchung, an amount of Rs.233 lakh was held as bank balance at the close of the financial year, 2006-07. This indicates that the implementation of the programme was not done in a planned manner otherwise huge funds would not have remained unutilized at the last day of the financial year.

- (ii) As envisaged in the financial discipline, money should be drawn from bank as and when it is required for payment. However, the above discipline was not being followed by the DPO, Mokokchung. Rather, unusually heavy cash balance were held as noticed in DPO, Mokokchung as illustrated below:

Date	Cash Balance in hand
1.4.2007	1, 49.390
30.4.2007	1, 16.421
31.5.2007	78.897
30.11.2007	1, 04.033

- (iii) Payments as far as practicable are to be made in Cheque excepting petty payments below Rs 5000. The DPO, Mokokchung has not observed the above norms and has been making payments in cash exceeding the above limits even to the suppliers for supply of articles. Few examples of such nature are cited below:

Sl. No.	Name of Party to whom Paid	Articles supplied	Amount paid in cash	Date of payment
1	M/s Power Centre, Mokokchung	Honda Generator	Rs 55,000	27/11/07
2	M/s Imlong Place, Mokokchung	Digital Camera	Rs 27,060	23/11/07
3	-Do-	Camera	Rs 33,900	31/3/05

CHAPTER-4

BUDGET AND ACTUALS

4.1 ANNUAL WORK PLAN AND BUDGET

The synopsis of the approved Annual Work plan and budget is given in the table below:

(Rs. in lakh)

Year	Received from DPOs	Submission to GoI	Approval by PAB	Conveyance to DPOs / Others with Amount
2003-04	August, 2003	August, 2003	September, 2003	NA 2951.49
2004-05	May, 2004	June, 2004	June, 2004	NA 3439.49
2005-06	April, 2005	May, 2005	May, 2005	NA 3385.13
2006-07	March, 2006	April, 2006	April, 2006	NA 6203.88
2007-08	May, 2007	June, 2007	June, 2007	NA 5135.95

Pursuant to Para-48.1 of the MFM&P, the Time-Table for preparation of AWP&B formulated is as under:

(i)	Visionary exercise and Planning of activities and requirements of funds at district level	1 st January
(ii)	Formulation and development of AWP&B through participatory planning process for State and District	10 th January
(iii)	Transmission of District plans to State Project Office	1 st February
(iv)	Consultation with State Government and obtaining the views of State Government	15 th February
(v)	Review of the District Plans if any, on the basis of the comments offered by the State Government	28 th February
(vi)	Finalization of AWP&B and approved by the Executive Committee of the SIS	5 th March
(vii)	Transmission of Plan to Elementary Education Bureau	15 th March
(viii)	Appraisal of the Plan at National level by the Appraisal Mission	1 st April
(ix)	Approval of the Plan by the Project Approval Board	15 th April
(x)	Circulation of minutes of the Plan to State/ Districts	25 th April

- (a) It would be observed from the above table that the time schedule formulated and incorporated in the MFM&P was never followed in so far as compilation of AWP&B by the Districts, submission thereof to the SMA and final

submission by SMA to GoI for appraisal. However, the process of compilation of AWP&B by the Districts, submission to the SMA and finally vetted by the Executive Committee has to be speeded up as per time schedule in the MFM&P so that 1st installment of fund is received in April each year and activities as laid down in the concerned AWP&B are taken up for implementation well in time.

- (b) In terms of Para-34.II of the Memorandum of Association appended with the Certificate of Registration under Registration of Societies Act, 1860, the Executive Committee shall have under its control the management of all the affairs and funds of the Mission. However, AWP&B for the year, 2005-06 was not got approved from the Executive Committee before submission to the Government of India for appraisal.

4.2.1 BUDGET AND ACTUALS

The Statement given below would indicate activity-wise outlay approved and expenditure incurred as reported by the State Project Office against each component for the year 2003-04 to 2006-07 for the State of Nagaland.

**Statement showing the status of year-wise approved outlay, actual and corresponding short falls in achievement for the State of Nagaland
(SSA)**

RC – Residential Camp
NRC – Non-Residential Camp

(Rs. in lakh)

Sl. No.	Particulars of Activities	2003-04			2004-05			2005-06			2006-07			Income and Expenditure Accounts							
		Appvd Outlay	Actual	Percentage of Short fall	Appvd Outlay	Actual	Percentage of Short fall	Appvd Outlay	Actual	Percentage of Short fall	Appvd Outlay	Actual	Short fall	2003-04		2004-05		2005-06		2006-07	
														Exp	Diff	Exp	Diff	Exp	Diff	Exp	Diff
1	AIS/EGS																				
	RC for 6-11	132	-	100	147.6	143.52	2.76	425.74	458.58	-	975.39	375.76	61.48								
	RC for 11-14	317.07	-	100	-	-	-	-	-	-	-	-	-								
	NRC for 6-11	262.06	-	100	-	-	-	106.08	93.56	11.8	-	-	-								
	EGS	2.4	-	100	8.75	-	100	43.17	43.2	-	56.27	51.49	8.5								
	Back to School	-	-	-	117.87	125.13	-	37.66	38.85												
	Bridge & Remedial	-	-	-	-	-	-	-	-	-	255.42	126.47	50.49								
	Total	713.53	-	100	274.22	268.65		612.65	634.19		1287.08	553.72	56.98	NA	NA	268.6	0.05	634.55	0.36	531.32	22.4
2	Civil works																				
	1 room	160	29.08	81.83	446.4	334.8	15.07	514.8	536.4	-	2800.8	2100.6	25								
	2 rooms	195	31.86	83.66	-	-	-	-	-	-	-	-	-								
	Full GPS	123	13.51	89.02	109.49	109.49	-	159.5	143	10.34	16	12	25								
	Full GMS	85	6.36	92.52	78.64	78.64	-	36.41	12.75	60.66	4.5	3.38	24.89								
	B / Walls	426.8	118.5	72.24	72	58.5	3.55	54.18	55.9	-	-	-	-								
					308.3	308.3															
	BRC Construction	156	24.75	84.13	72	66	2.95	75.2	24	68.09	51.8	-	100								
					131.25	131.25															
	Toilets/Urinals	-	-	-	128.6	96.45	25	258.35	260.55	-	-	-	-								
	Water Facility	-	-	-	68.25	51.2	24.98	125.65	125.65	-	-	-	-								
	Electrification	-	-	-	18.75	14.07	24.98	8.19	16.09	-	-	-	-								
	New Upper Primary	-	-	-	-	-	-	-	-	-	252	-	100								
	Total	1145.8	224.06	80.45	1727.74	1542.76		1232.28	1174.34		3124.5	2115.98	32.28	NA	-	566.47	976.3	851.55	322.79	945.64	1170

3	Maintenance & Repair	88.25	88.25	-	90.4	88.85	8.27	87.3	87.3	-	83.35	88.9	-								
	of Schools																				
	Total	88.25	88.25	-	90.4	88.85		87.3	87.3		83.35	88.9		NA	-	88.85	-	87.3	-	88.8	0.1
4	Free Text Books	55.25	65.89	-	43.96	43.95	-	51.5	51.5	-	50.52	55.32	-								
	Total	55.25	65.89	-	43.96	43.95		51.5	51.5		50.52	55.32		10.65	55.24	43.95	-	51.49	-	55.31	-
5	School Grants																				
	PS	27.48	27.48	-	28.2	27.58	2.2	28.36	28.36	-	28.84	28.84	-								
	MS	5.32	5.32	-	7.96	7.96	-	7.92	7.92	-	7.94	7.94	-								
	MS in GHS	2.5	2.5	-	-	-	-	-	-	-	-	-	-								
	Total	35.3	35.3	-	36.16	35.54		36.28	36.28		36.78	36.78		NA	-	35.54	-	36.28	-	36.08	0.7
6	Teacher Grant	52.92	52.92	-	121.33	51.14	57.85	56.7	56.7	-	60.37	60.37	-								
	Total	52.92	52.92	-	121.33	51.14		56.7	56.7		60.37	60.37	-	NA	-	40.05	11.09	56.67	0.03	58.89	1.48
7	Teacher Training																				
	In Service for 20 days	42.7	41.8	2.11	143.01	116.28	18.69	158.67	98.17	38.13	169.02	133.15	21.22								
	Refresher for 60 days	88.2	85.26	3.33	10.42	-	100	14.39	-	100	134.82	-	100								
	Orientation for 30 days	10.77	-	100	249.56	9	96.39	112.98	25.33	77.58	19.07	-	100								
	Others	-	-	-	-	-	-	0.35	-	100	2.33	2.33	-								
	Total	141.67	127.06	10.31	402.99	125.28	68.91	286.39	123.5	56.87	325.24	135.48	58.34	127.1	-	40.05	85.23	206.39	(-)	133.14	2.34
8	Research, Evaluation & Supervision	24.71	24.71	-	25.32	23.21	8.33	25.39	25.19	-	25.75	24.91	-								
	Total	24.71	24.71	-	25.32	23.21		25.39	25.19		25.75	24.91		14.57	10.14	23.22	-	24.25	0.94	24.18	1.45
9	Management Cost	129.6	129.6	-	150.58	150.91	-	186.93	186.29	-	168	168	-								
	Total	129.6	129.6	-	150.58	150.91	-	186.93	186.29		168	168		17.12	112.5	124.09	26.82	158.01	28.28	205.94	(-)
10	IED	20.88	14.98	28.26	20.88	1.4	93.3	22.43	2.79	87.56	31.43	13.4	57.37								
	Total	20.88	14.98	28.26	20.88	1.4		22.43	2.79		31.43	13.4		NA	-	1.4	-	2.78	-	13.4	-

11	TLE for MS of GHS	63	63	-	-	-	-	-	-	-	28	-	100								
	UPS not covered by OBB	-	-	-	-	-	-	-	-	-	53	-	100								
	Total		63	-	-	-	-	-	-	-	-	-		NA	-	-	-	-	-	-	
12	Innovative Activity																				
	ECCE	80	53.51	-	85	51.3	39.65	103	92.7	10	108	106.24	-								
	SC/ST Education	40	40	-	115	75.26	34.56	96	74.81	22.07	91	90.05	-								
	Girls' Education	80	46.53		80	79.37	-	81	78		81	81	-								
	Computer Education	120	-	-	120	111.81	6.83	128.18	119.44	-	120	100.84	15.97								
	Total	320	140.04	12.48	400	317.74	20.57	408.18	364.95	10.59	400	378.13		NA	-	317.73	-	366.01	-	377.14	0.99
13	BRC																				
	Contingency Grant	5.13	5.13	-	5.73	5.13	-	5.52	5.14	-	5.13	5.13	-								
	Meeting, TA	1.23	1.23	-	12.25	14.76	-	2.64	2.46	-	2.46	2.46	-								
	TLM Grants	2.05	2.05	-	24.55	2.05	91.65	2.2	2.05	-	2.05	2.05	-								
	Salary	111.16	-	100	87.35	63.67	27.11	363.89	121.56	66.6	326.13	181.39	44.38								
	EBRC Furniture	41	41	-	11	11	-	2	-	100	2	-	100								
	Total	160.57	49.41	69.23	140.88	96.61		376.25	131.21	65.12	337.77	191.03	43.44	NA	-	96.58	-	131.2	-	160.88	30.15
14	Community Mobilization																				
	Leader Training	-	-	-	5.25	5.23	-	5.16	5.16	-	5.23	5.23	-								
	Total				5.25	5.23		5.16	5.16		5.23	5.23		NA	-	5.21	-	5.16	-	3.69	1.54
15	Teachers' Salary										84.67	-	100								
16	SIFMAT										30	-	100								
	SPO										72.2	71.85	-								
	GRAND TOTAL	2951.48	1015.22	65.6	3439.71	2751.27	20.01	3387.44	2879.4	14.94	6203.89	3899.1	37.09								

- (i) Overall shortfalls between the outlay approved in the AWP&B and the expenditure incurred as reported during 2003-04 to 2006-07 ranged from 14.94% to 65.60%.
- (ii) During 2003-04, out of 16 activities, shortfall in achievement in respect of components like, EGS, Residential Camp for 6-11 year children, Construction of additional class-rooms, full construction of GPS and GMS, Construction of BRC, Orientation Training of new recruit teachers, Computer Education to Upper Primary students was as high as 80% to 100%.
- (iii) Similarly, during 2004-05, the shortfall in achievement relating to activities like EGS, Orientation Training of new recruit teachers, IED and TLM Grant was to the extent of 90% and above.
- (iv) The PAB in its meeting held on 17th September, 2003 in connection with consideration of Annual Work Plan and Budget for the year 2003-04, expressed dissatisfaction especially over the issue of untrained teachers both at Primary and Upper Primary level (Trained – 3310, Untrained – 7273) and directed the authorities to intensify the process of teachers training urgently. However, the overall shortfall in achievement during 2003-04 to 2006-07 over this important activity like Teacher Training is summarized below:

Year	Shortfall (%)
2003-04	10.31%
2004-05	68.91%
2005-06	56.87%
2006-07	58.34%

- (v) There were differences of reported expenditures and the expenditure booked in the Income and Expenditure Accounts as would be evident from the table above.

As regards differences under Civil Works it has been laid down in Para-93.1 of MFM&P that advances relating to Civil Works by community, repair and maintenance of school buildings, school grant, Teacher grant and TLE are to be treated as expenditure for the purpose of reporting, provided details of such advances are kept in the prescribed format. These advances shall continue to remain in the books of accounts as advances till the utilization certificates/ expenditure statements are received and adjusted in the books of accounts.

- (vi) Figures relating to approved outlay and expenditure reported to have incurred there against, have to be the same from one report to another. There cannot be any scope of variation provided there is no correction made. However, it was observed that figures incorporated in the Appraisal Report, 2004-05 and that of Annual Report, 2003-04 (Approved Outlay and Expenditure as reported for 2003-04) submitted to the Government of India varied from each other as would be seen from the following table:

Year – 2003-04

(Rs. in lakh)

Sl. No.	Activity	Figures for 2003-04 as shown in Appraisal Report, 2004-05		Figures for 2003-04 as shown in Annual Report, 2003-04		Difference	
		Appvd. Outlay	Exp	Appvd. Outlay	Exp	Appvd. Outlay	Exp
1	BRC Cost	160.38	48.89	160.57	49.41	(-)0.19	(-)0.52
2	Civil Works	1145.80	Nil	1145.80	224.06	-	(-)224.06
3	Intervention	713.54	713.45	713.54	Nil	-	(+)713.45
	For Out of School Children:						
4	Free Text Books	55.25	55.25	55.25	65.89	-	(-)10.64
5	Innovative	320	140.04	320	140.04	-	-
	Activity:						
6	IED	20.89	14.98	20.89	14.98	-	-
7	M & R	88.25	88.25	88.25	88.25	-	-
8	Management Cost	129.45	129.45	129.60	129.60	(-)0.15	(-)0.15
9	R & E	24.71	24.71	24.71	24.71	-	-
10	School Grant	35.30	35.30	35.30	35.30	-	-
11	Teacher Grant	52.92	52.92	52.92	52.92	-	-
12	TLE	63	63	63	63	-	-
13	Teacher Training	141.67	127.14	141.67	127.06	-	(+)0.08
	Total	2951.16	1493.38	2951.50	1015.22	(-)0.34	(+)478.16
		(+)0.34	(-)478.16				

The differences of figures in the Approved Outlay and Expenditure as reported to have been incurred for the year, 2003-04 between the above two documents submitted to the Government of India came to Rs 0.34 lakh and Rs 478.16 lakh respectively which needs reconciliation after verifying the related original records.

- (vii) Nomenclature of SSA activities has for all purposes to be the same and uniform. However, it was observed that uniform patterns had not been followed in the nomenclature of activities while writing up the Expenditure Statement and the Income & Expenditure Account.
- (viii) The Perspective Plan as required to be prepared for all the districts and the State for the period upto 2010 has not yet been prepared though the SSA Programme has been continuing in the State to its 6th year. In the absence of Perspective Plan, the effectiveness of overall coverage in a phased manner could not be assessed. The activities of the Programme are being carried out on the basis of Annual Work Plan and Budget prepared and approved by the Project Approval Board (PAB) on a year to year basis.
- (ix) As envisaged in Para-25.6 of the MFM&P, free text books under SSA should not be provided to such children to whom the State is providing free text books to any class of children. The Government of Nagaland has a State

Scheme for providing free text books to all students of Class-I to IV and from Class-I to VIII to two districts namely Mon and Tuensang. However, Rs 10.64 lakh was released to Tuensang and spent in 2003-04 from SSA fund for distribution of free text books. The amount thus was a diversion of fund for which no provision was also made.

- (x) Pursuant to financial discipline incurring of expenditure to any Head of Account/ Activity should be resorted to after consulting inter-alia the budgeted provision of that particular Head of Account and after keeping the amount within the budgeted provision of that Head of Account/ Activity. It was, however, observed that expenditure was incurred beyond the budgeted provision in the following cases:

(Rs. in lakh)

Year	Reference to Activity	Budget Provision	Exp Incurred	Excess
2004-05	Intervention for Out of School Children			
	Back To School	117.87	125.13	7.26
2004-05	BRC Cost			
	Meetings, TA	12.25	14.76	2.51
	Total	130.12	139.89	9.77
2005-06	(i) -Do-	37.66	38.85	1.19
	(ii) Residential Camp for 6-11 Years	425.74	458.58	32.84
2006-07	(i) Maintenance & Repair	83.35	88.90	5.55
	(ii) Free Text Books	50.52	55.32	4.80
	Total	727.39	781.54	54.15

The State Government has exceeded the expenditure over the budgeted provision by Rs 9.77 lakh, Rs 34.03 lakh and Rs 10.35 lakh in the year 2004-05, 2005-06 and 2006-07 respectively against the activities shown in the table by diverting the corresponding amount from other activities. Expost facto, approval detailing the heads of accounts/ activities from which re-appropriation is required to be done needs to be sought and get approved by the PAB.

During 2005-06, under the Major Head of Account/ Activity i.e. AIS/ EGS expenditure to the extent of Rs 634.19 lakh was incurred against the approved outlay of Rs 612.65 lakh resulting in excess expenditure of to Rs 21.54 lakh. This expenditure was met after diversion of fund from other major head/ activity and needs approval from the PAB.

4.2.2 Activity-wise outlay approved and expenditure incurred against each component for the year 2003-04 to 2006-07 in respect of Kohima and Mokokchung districts are given in the tables as under:

Statement showing the status of year-wise approved outlay, expenditure and short falls in respect of DMA, Kohima

RC – Residential Camp

NRC – Non-Residential Camp

(Rs. in lakh)

Sl. No.	Components	2003-04			2004-05			2005-06			2006-07			Income and Expenditure Accounts							
		Appvd outlay	Actual	Short fall	Appvd outlay	Actual	Short fall	Appvd outlay	Actual	Short fall	Appvd outlay	Actual	Short fall	2003-04		2004-05		2005-06		2006-07	
														Exp	Diff	Exp	Diff	Exp	Diff	Exp	Diff
1	AS/EGS																				
	RC for 6-11	15	-	100	22.5	21.09	6.27	124.71	59.09	52.62	359.18	97.51	72.85								
	RC for 11-14	23.34	-	100	-	-	-	-	-	-	-	-	-								
	NRC for 6-11	11.31	-	100	-	-	-	-	-	-	9.19	16.22	-								
	EGS	-	-	-	1.14	-	100	11.88	11.88	-	17.84	15.84	11.2								
	Back to School	-	-	-	9.65	9.65	-	12.25	14.21	-	-	-	-								
	Total	49.65	-	100	33.29	30.74	7.66	148.84	85.18	42.77	386.21	129.57	65.45	NA	-	-	30.74	11.55	73.63	NA	-
2	Civil works																				
	1 & 2 rooms	27.5	6.1	86.06	97.05	82.2	15.3	83.25	83.25	-	180	400.95	(-) 122.75								
		16.25																			
	GPS & GMS	20.5	3.84	87.51	26.91	26.91	-	-	-	-	49.5	15.38	76.52								
		10.25									16										
	B / Walls	12	21.3	69.04	55.5	53.5	3.6	16	16	-	-	-	-								
		56.8																			
	BRC Construction	12	2.25	87.5	27.75	27.75	-	6	6	-	-	-	-								
		6																			
	Toilet	-	-	-	10	7.5	33.33	24.5	24.5	-	-	-	-								
	Water Facility	-	-	-	7.5	5.63	24.93	18.37	18.37	-	-	-	-								
	Dilapidated Building (P)	-	-	-	-	-	-	35	35	-	-	-	-								
	Dilapidated Building (UP)	-	-	-	-	-	-	12.75	12.75	-	-	-	-								
	Electrification	-	-	-	-	-	-	3.7	3.7	-	-	-	-								
	Total	161.3	33.49	79.23	224.71	203.49	9.45	199.57	199.57	-	245.5	416.33		26.02	(-) 26	68.74	134.75	117.46		82.11	NA
3	Maintenance & Repair of School Buildings																				
	Total	13.5	13.5	-	13.5	13.4	-	13.7	13.7	-	12	13.25	-	13.5	-	NA	13.4	13.75	(-) 0.05	NA	
4	Free Text Books for UPS																				
	Total	11.26	11.26	-	8.17	8.87	-	8.95	8.95	-	9.5	9.5	-	11.26	-	NA	8.87	8.95	-	NA	

5	School Grants																			
	PS	4.24	4.24	-	4.24	4.2	-	4.3	4.3	-	4.4	4.4	-							
	MS	0.72	0.72	-	1.16	1.16	-	1.18	1.18	-	1.2	1.2	-							
	MS in GHS	0.44	0.44	-	-	-	-	-	-	-	-	-	-							
	Total	5.4	5.4	-	5.4	5.36	-	5.48	5.48	-	5.6	5.6	-	5.4	-	NA	5.36	5.48	-	NA
6	Teacher Grant	8.54	8.54	-	7.32	7.28	-	7.48	7.48	-	7.83	7.83	-							
	Total	8.54	8.54	-	7.32	7.28	-	7.48	7.48	-	7.83	7.83	-	7.51	-	NA	7.28	7.48	-	NA
7	Teacher Training																			
	In Service	5.6	5.47	-	20.47	16.31	20.32	20.94	14.06	32.86	21.91	21.45	-							
	Refresher (Untrained)	21	20.33	-	34.06	1.14	96.65	16.8	5.54	67.02	21	-	100							
	Orientation (New Recruit)	1.05	-	100	1.47	-	100	1.47	-	100	3.78	-	100							
	Others										0.42	0.42								
	Total	27.65	25.8	6.69	56	17.45	68.84	39.21	19.6	50	47.11	21.87	53.58	15.91	9.89	10.8	6.65	29.54	(-) 9.94	NA
8	Research, Evaluation & Supervision	1.08	1.08	-	3.78	-	-	3.84	3.07	-	3.92	1.38	64.8							
	Total	1.08	1.08	-	3.78	-	100	3.84	3.07	-	3.92	1.38		1.08				1.1		
9	Management Cost	12.5	12.5	-	13.25	13.25	-	23	18.92	17.74	21	21	-							
	Total	12.5	12.5	-	13.25	13.25	-	23	18.92	17.74	21	21	-	5.31	7.19	11.79	14.6	14.24	4.68	NA
10	Innovative Activity																			
	SC/ST Education	5	-	100	15	11.82	21.2	15	9.22	38.53	10	8.9	-							
	ECCE	10	7.96	20.4	10	6	40	10	9.96	-	15	14.08	-							
	Girls' Education	10	6.92	30.8	10	10	-	10	10	-	10	10	-							
	Computer Education	15	-	100	15	13.98	-	16.02	14.93	-	15	21.38	-							
	Total	40	14.88	62.8	50	41.8	16.4	51.02	44.11	13.54	50	54.36	-	NA		NA		NA		NA
11	BRC																			
	Contingency	0.75	0.75	-	0.09	0.09	-	0.88	0.75	-	0.75	0.75	-							
	Meeting, TA	0.18	0.18	-	1.8	1.8	-	0.42	0.36	-	0.36	0.36	-							
	TLM Grants	0.3	0.3	-	1.5	1.32	-	0.35	0.3	-	0.3	0.3	-							
	Salary	16.27	-	100	1.76	10.04	-	56.45	18.44	67.33	43.4	25.34	41.61							
	EBRC Furniture	6	6	-	1	1	-	1	-	-	1	-	-							
	Total	23.5	7.23	69.23	6.15	14.25	-	59.1	19.85	66.41	45.81	26.75	41.61	7.23	-	NA	-	1.41	18.44	NA

12	IED	2.71	2.23	-	2.71	-	100	2.39	0.33	86.19	1.86	2.05								
	Total	2.71	2.23	-	2.71	-		2.39	0.33					NA		NA		NA		NA
13	TLE	11	11	-							24	-	100							
	Total	11	11						0.33					11		NA		NA		NA
14	Community Mobilization	-	-	-	0.78	0.78	-	0.78	0.78	-	0.79	0.79								
	Total	-	-	-	0.78	0.78		0.78	0.78		0.79	0.79		NA		NA		NA		NA
15	Remedial Teaching	-	-	-	-	-	-	-	-	-	13.12	-	100							
	Total	-	-	-	-	-		-	-	-		-		NA		NA		NA		NA
16	New Teacher Salary																			
	Primary Teacher PS. (Para)	-	-	-	-	-	-	-	-	-	15.12	-	100							
	Total	-	-	-	-	-	-	-	-	-		-		NA		NA		NA		NA
	GRAND TOTAL	368.09	146.91	60.09	425.06	35.66	16.09	563.36	427.02	24.28	889.37	710.28	20.14							

**Statement showing the status of year-wise activity-wise approved outlay, expenditure and corresponding short falls for the District
Mokokchung**

RC – Residential Camp
NRC – Non-Residential Camp

(Rs. in lakh)

Sl. No.	Components	2003-04			2004-05			2005-06			2006-07			Income and Expenditure Accounts								
		Appvd Outlay	Actual	Short fall	Appvd Outlay	Actual	Short fall	Appvd Outlay	Actual	Short fall	Appvd Outlay	Actual	Short fall	2003-04		2004-05		2005-06		2006-07		
														Exp	Diff	Exp	Diff	Exp	Diff	Exp	Diff	
1	AS/EGS																					
	Bridge Course	-	-	-	-	-	-	15	1.32	91.2	196.1	30.37	84.5									
	RC for 6-11	22.47	-	100	5.4	1.26	76.7	-	-	-	-	-	-									
	RC for 11-14							3.4	9.76		-	-	-									
	NRC for 6-11																					
	EGS	0.89	-	100	0.63	-	100	1.55	1.55	-	3.08	3.08	-									
	Back to School	3.09	-	100	4.01	0.47	88.3	-	-	-	-	-										
	Total	26.45	-	-	10.04	1.73	82.8	19.95	12.63	36.7	199.2	33.45	83.2	NA		NA		1.53			NA	
2	Civil works																					
	1 & 2 rooms	42.5	6.56		79.14	68.34	13.7	79.2	79.2	-	306	229.5	25									
	GPS & GMS	18	1.12		16.88	16.88	-	-	-	-	22.5	-	100									
	B / Walls	42.8	9.9		44.9	41.9	6.68	3	3													
	BRC Construction	12	2.25		21.75	21.75	-	6	6		-											
	Toilet	-		-	36	27	22.2	29	29													
	Water Facility	-	-	-	15	11.25	25	11.25	11.25													
	Electrification	-	-	-	-	-	-	0.5	0.5													
	Total	115.3	19.83	82.8	213.7	187.12	12.4	129	128.95	-	328.5	229.5	30.1	19.9		49.9	137.2	161.8	(-) 32.82		NA	
3	Maintenance & Repair	11.55	11.55	-	11.65	11.65	-	11.55	11.55	-	10.55	11.3										
	of School Buildings																					
	Total	11.55	11.55	-	11.65	11.65	-	11.55	11.55	-	10.55	11.3		11.6		11.6		11.55				
4	Free Text Books	9.11	9.11	-	8.79	9.34	-	9.99	9.99	-	5.92	10.42										
	Total	9.11	9.11	-	8.79	9.34	-	9.99	9.99	-	5.92	10.42		8.95	0.16	8.95	0.39	9.99	-		NA	

5	School Grants																			
	PS	3.54	3.54	-	3.58	3.54	-	3.54	3.54	-	3.54	3.54	-							
	MS	1.08	1.08	-	1.08	1.08	-	1.08	1.08	-	1.08	1.08	-							
	MS in GHS																			
	Total	4.62	4.62		4.66	4.62			4.62			4.62		4.62	-	4.62	-	4.62	-	NA
6	Teacher Grant	8.55	8.55	-	68.97	8.93	87.1	8.94	8.94	-	9.03	9.03								
	Total	8.55	8.55	-	68.97	8.93	87.1	8.94	8.94	-	9.03	9.03		8.54	-	8.55	0.38	8.93	-	NA
7	Teacher Training																			
	In Service	5.6	5.47	-	24.96	19.91	20.2	25	12.26	51	25.28	16.59	34.4							
	Refresher (Untrained)	10.5	10.16	-	29.74	1.08	96.4	12.6	4.52	64.1	21	-	100							
	Orientation (New Recruit)	3.68	-	100	3.68	-	100	2.31	-	100	2.63	-	100							
	Others	-	-	-	-	-	-	-	-	-	0.39	0.39								
	Total	19.78	15.63	20.98	58.38	20.99	64.1	39.91	16.78	58	49.3	16.98	65.6	NA		8.26	12.71	25.55	(-4.77)	NA
8	Research & Evaluation	0.92	0.92	-	3.26	-	-	3.23	2.4	24.8	3.23	1.34	58.5							
	Total	0.92	0.92	-	3.26	-	-	3.23	2.4	24.8	3.23	1.34		0.92				0.86		
9	Management Cost	10	10	-	16	16	-	18	17.92	-	19	1.9	-							
	Total	10	10	-	16	16	-	18	17.92	-	19	1.9		7.99	2.01	10.3	5.76	13.91	4.01	NA
10	Innovative Activity																			
	SC/ST Education	5	-	100	15	12.06	19.6	10	9.82	-	10	10	-							
	ECCE	10	4.35	56.5	10	5	50	15	13.49	-	15	15.12	-							
	Girls' Education	10	3.79	62.1	10	10	-	10	10	-	10	10	-							
	Computer Education	15	-	100	15	13.98	-	16.02	14.93	-	15	21.39	-							
	Total	40	8.14		50	41.04		51.02	48.24		50	56.51	-	NA		NA		NA		NA
11	BRC																			
	Contingency	0.63	0.63	-	0.75	0.63	-	0.63	0.63	-	0.63	0.63	-							
	Meeting, TA	0.15	0.15	-	0.13	1.8	-	0.3	0.3	-	0.3	0.3	-							
	TLM Grants	0.25	0.25	-	1.25	0.25	-	0.25	0.25	-	0.25	0.25								
	Salary	13.56	-	100	14.7	8.26	43.8	40.32	15.5	61.6	38.78	22.41	42.2							
	EBRC Furniture	5	5	-	-	-	-	-	-	-	-	-	-							
	Total	19.58	6.03	69.2	17.83	11.94		41.5	16.68		39.96	23.59		6.02	-	6.03	5.91	1.18	15.5	NA

12	IED	2.63	1.22	53.61	2.63	-	100	2.63	0.38		2.11	1.67	20.9							
	Total	2.63	1.22	53.61	2.63	-		2.63	0.38		2.11	1.67		NA		NA		0.19	2.44	NA
13	TLE	8.5	8.5	-	-	-	-	-	-	-	4	-	100							
	Total	8.5	8.5		-	-		2.63	2.63			-		8.5	-	NA		NA		NA
14	Community Mobilization	-	-	-	0.53	0.53	-	0.53	0.53	-	0.52	0.52	-							
	Total				0.53	0.53		0.53	0.53			0.52		NA		NA		NA		NA
15	Remedial Teaching	-	-	-	-	-	-	-	-	-	12.83	-	100							
16	New Teacher Salary																			
	U P Teachers <R>	-	-	-	-	-	-	-	-	-	0.56	-	100							
	Total	-	-	-	-	-	-	-	-	-	-	-	-	NA		NA		NA		NA
	GRAND TOTAL	277	104.11	62.42	466.4	313.79	32.7	340.8	2279.6	18	746.3	417.9	44							

The scrutiny of above tables revealed the following:

(a) Kohima District:

- (i) The overall shortfall in achievement during the years, 2003-04 was 60.09% and during 2004-05 to 2006-07 the shortfall was 16.09%, 24.20% and 20.14% respectively.
- (ii) During 2003-04, the utilization of fund under activities like Maintenance of Schools, Free text books, School Grant, Teacher Grant, Research and Evaluation, Management Cost was 100% whereas that of activities in respect of Civil Work, Innovative Programme, BRC Cost utilization was 62.80% to 79.23%. In respect of activity like Out of School Children, the entire outlay was kept unutilized.
- (iii) During 2004-05, though almost 100% performance in activities like Maintenance of Schools, Free text books, School Grant, Teacher Grant, Management Cost, there was shortfall of achievement in important activities like Teacher Training- 68.84% and IED 100%.
- (iv) During 2005-06 and 2006-07, the position of performance of activities like Maintenance of Schools, School Grant, Teacher Grant was 100% whereas the shortfalls in achievement of items like Teacher Training, BRC Cost and Out of School Children were 50%, 66.41%, 42.77% and 53.58%, 41.61% and 65.45% respectively.
- (v) During 2006-07, there was an approved outlay of Rs 245.50 lakh under Civil Work whereas expenditure to the extent of Rs 416.33 lakh was incurred diverting the excess of Rs 170.83 lakh from other activities. The excess needs re-appropriation with due approval from the PAB.

(b) Mokokchung District:

- (i) The overall shortfall in achievement during 2003-04, 2004-05, 2005-06 and 2006-07 were 62.42%, 32.72%, 19.95% and 44% respectively.
- (ii) During 2003-04, the achievement levels under the activities viz. Maintenance & Repair of School Buildings, Free text books, School Grant, Teacher Grant, Research and Evaluation, Management Cost, TLE were 100%, while the shortfalls in achievements under important activities like Out of School Children, Civil Work, Innovation Programme and BRC Cost were 100%, 82.80%, 100% and 69.20%, respectively.
- (iii) During 2006-07, expenditures incurred under Free text books and Innovative Activity were Rs 10.42 lakh and Rs 56.51 lakh against the approved outlay of Rs 5.92 lakh and Rs 50 lakh respectively. The excess of Rs 4.50 lakh and Rs 6.51 lakh needs regularization with due approval from the PAB.

4.2.3 Teacher Training

The total number of untrained teacher vis-à-vis the total number of teachers in Government Primary Schools (GPS) and Government Middle Schools (GMS) prior to

2002-03 could not be made available. The number of teachers trained during 2002-03 to 2006-07 as claimed by the Department is tabulated as under:

Type of Training	2002-03		2003-04		2004-05		2005-06		2006-07	
	No. of Teachers	No. Trained	No. of Teachers	No. Trained	No. of Teachers	No. Trained	No. of Teachers	No. Trained	No. of Teachers	No. Trained
20 days		752	10583	2986	10215	8174	11333	7308	12073	9510
30 days			513		496		685		908	
60 days		211	2100	2030	5642	300	2690	728	3210	

**Source – Appraisal Reports*

During 2002-03 to 2003-04, the Teachers Training was entrusted to the SCERT and an amount of Rs 100.00 lakh was released on different occasions during 2002-03 and 2003-04. Out of this Rs 98.38 lakh was utilized for imparting training to 3673 teachers by SCERT. Another amount of Rs 47.06 lakh was also released to the Director of School Education for imparting training to 5 categories of teachers (Physical Education, Carpentry, Knitting, Hindi and Language teachers) in the year 2003-04. The UCs for the above amounts were received from the SCERT and DSE only in the month of August, 2005. The balance amount of Rs 1.62 lakh (100 <->98.38) is yet to be refunded by the SCERT.

As per Appraisal Report, 2004-05, the number of untrained teachers in the State was to the extent of 6691 out of a total of 10,215, the percentage being 66 (NCTE norms).

In 2006-07, the State has reported 7681 untrained teachers against the number 5642 reported in 2005-06. However, the State targeted to cover 908 nos. with 30 days training and 3210 nos. with 60 days training. But it could not train even a single teacher as would be seen from the table above. Against the target of In-service training for 20 days, 9510 teachers out of 12073 could be trained. Thus, 60 days and 30 days training is a matter of major concern. The State needs a well defined and consistent plan with specific time frame so as to ensure salvation of such a vital issue without further loss of time. Otherwise, this will adversely affect the objective of imparting quality education in the elementary level.

According to Chapter-1, Para-1.8 of the Framework for Implementation of SSA, provision has been made for 20 days In-service Course for all teachers each year, 60 days Refresher Course for untrained teachers already employed as teachers and 30 days Orientation for freshly trained recruits at Rs 70/- per day, which includes all training cost. The objective of the Programme emphasized the need for a substantial improvement in quality of elementary education. Quality issues revolve around the quality of the teacher's characteristics and teacher's motivation, pre-service and in-service education of teachers.

Against the target fixed (Appraisal Report, AWP&B), the overall achievement as reported by the SMA in their time to time reports submitted to the GoI for the years 2002-03 to 2006-07 is as under:

Year	Category of Trainings	Physical		Financial		Shortfall	
		Target	Achievement	Target	Achievement	Physical	Financial
2002-03	In-service 20 days	3127	752	43.78	20.00	2375 - 76%	23.78 - 54%
	Refresher 60 days	1900	231	79.80	-	1669 - 88%	79.80 - 100%
	Orientation 30 days	300	-	6.30	-	300 - 100%	6.30 - 100%
2003-04	In-service 20 days	3050	2986	42.70	41.89	64 - 2%	0.81 - 2%
	Refresher 60 days	2100	2030	88.20	85.25	70 - 3%	2.95 - 3%
	Orientation 30 days	513	-	10.77	-	513 - 100%	10.77 - 100%
2004-05	In-service 20 days	10215	8174	143.01	116.28	2041 - 20%	26.73 - 19%
	Refresher 60 days	5942	300	249.56	9.00	5642 - 95%	240.56 - 96%
	Orientation 30 days	496	-	10.42	-	496 - 100%	10.42 - 100%
2005-06	In-service 20 days	11333	7308	158.67	98.17	4025 - 36%	60.50 - 38%
	Refresher 60 days	2690	728	112.98	25.33	1962 - 73%	87.60 - 78%
	Orientation 30 days	685	-	14.39	-	685 - 100%	14.39 - 100%
2006-07	In-service 20 days	12073	9510	169.02	133.15	2563 - 21%	35.87 - 20%
	Refresher 60 days	3210	-	134.82	-	3210 - 100%	134.82 - 100%
	Orientation 30 days	908	-	19.07	-	908 - 100%	19.07 - 100%

The above table revealed the following:

- (i) The 30 days Orientation training for freshly trained recruits had not been attended to in any of the above years i.e. 2002-03 to 2006-07, inspite of the fact that there were projected outlay both in terms of Physical and Financial, maintained each year.
- (ii) The 60 days Refresher Course for untrained teachers already employed as teacher had also not been attended during 2002-03 and 2006-07 with a shortfall of 96% and 78% during 2004-05 and 2005-06 respectively.
- (iii) The physical achievement in 2002-03 under 20 days In-service Course for all teachers was shown as 752 out of target of 3127 (Percentage of shortfall – 54%) with a financial involvement of Rs 20.00 lakh. However, the actual financial involvement as per norms of Rs 70/- per teacher per day was Rs 10.53 lakh ($752 \times 70 \times 20$) against Rs 20.00 lakh resulting in an excess of Rs 9.47 lakh.

Similarly, the physical achievement in 2005-06 under the same category of training was reported as 7308 out of 11333 (shortfall 38%) with an expenditure of Rs 98.17 lakh against Rs 102.31 lakh as per norms of Rs.70/- per teacher per day resulting in less expenditure of Rs.4.14 lakh.

The above 2 (two) examples show that the figures reported by the SMA were not based on facts or the physical achievement figures were either deflated/ inflated or financial achievements stated to have been made were not based on norms.

(iv) The status of Teachers (Annual Work Plan / Appraisal Report) since 2002-03 to 2006-07 are given below:

Year	Total Strength	Trained	Untrained	Percentage of Untrained Teachers
2002-03	9491	2019	7472	79%
2003-04	10583	3310	7273	69%
2004-05	10215	3524	6691	66%
2005-06	11333	4132	7201	64%
2006-07	12101	4420	7681	63%

The percentages of untrained teachers are ranging from 63% to 79% which poses to be alarming and needs immediate solution.

CHAPTER-5

ACCOUNTS

5.1.1 The system of accounts to be followed in respect of monetary transactions of the State Implementation Society in the Head Quarter Office as well as subordinate offices shall be as per method and system laid down in Chapter – IV of MFM&P issued by the GoI, Ministry of Human Resource Development.

5.1.2 Double Entry System of Accounts

In Para-49 of MFM&P, it has been laid down that the accounts under SSA shall be maintained in the same manner as required in a State Government Office and a double entry method based on mercantile system of accounting shall also be followed. List of books, accounts and registers to be maintained has been laid down in Para-50 of the said manual. In Para-51 and 52 *ibid* it is stated that the books and forms of accounts shall be maintained in the forms in which these are maintained in State Government office and if some of the registers and forms are not in use in the State Government office and are considered necessary for the day to day work of the society shall be adopted with the approval of the State Project Director. In Para-77 *ibid* describes the details as to how the Cash book will be maintained, closed and Certificate recorded. Para-80 and 81 *ibid* contains the instructions for maintenance of Journal and Ledger.

5.1.3 Observations by the Team

- (i) In the SPO and the DPOs visited by the team, double entry system of accounts is in operation subject to observations made in succeeding paragraphs.
- (ii) The team has not come across any instance where registers, forms different from State Government offices were adopted by the SIS with the approval of SPD.
- (iii) All the accounts personnel of the SPO, DPO are on deputation from the State Government having accounting background of single entry system.
- (iv) As per Govt. Accounting System, depreciation on fixed assets, acquired under SSA has not been provided.
- (v) The SPO and the DPOs, Kohima and Mokokchung visited by the team maintained the Cash book under double entry system of account with certain limitations but the EBRCs, VECs have been maintaining the Cash books in Single entry system of accounts.
- (vi) In Double entry system of accounts, Journal is the vital document and plays a very important role which the Accounts and Finance staff of SPO and both the DPOs were not having proper training in accounts.

5.2 MAINTENANCE OF CASH BOOK AND VOUCHERS

5.2.1 SPO

As envisaged in Para-77 of the MFM&P, the important procedures to be followed in maintenance of Cash book are as under:

- (a) Each entry of receipt and expenditure should be descriptive but brief in nature.
- (b) Each voucher should be assigned a serial number and Ledger folio number which should be noted against each entry in the Cash book.
- (c) Each entry in the Cash book should be attested by the Head of Office/ Drawing and Disbursing Officer (DDO).
- (d) Cash book should be closed daily and total cash and bank balance struck and attested by the Head of Office/ DDO in token of check conducted by the Head of Office/ DDO.
- (e) All Cash/ Cheque/ Demand Drafts received should be deposited into the Bank after necessary entry into the Cash book.
- (f) Overwriting/ Eraser should be avoided and correction if any should be done in red ink and should be attested by the Head of Office/ DDO.
- (g) Crossed Account Payee Cheque alone should be issued to third parties/ firms. The issue of bearer cheques should as far as possible be avoided.
- (h) If no transactions have taken place in any day the entry “No Transactions” has to be noted on that day and balances carried over to the next day and attested by the Head of Office / DDO.
- (i) When Payments are made in cheques, the number of cheques should invariably be noted in the Cash book.
- (j) The contents of the Cash Chest should be counted by the Head of Office (HO)/ DDO atleast once in a month and a certificate to that affect recorded on the body of the Cash book.

However, it was observed that the above mentioned financial disciplines except (g) had not been followed.

5.2.2 DPO, Kohima and DPO, Mokokchung

The deficiencies relating to Cash book as mentioned in Para-5.2.1 in respect of SPO were also applicable as regards DPO, Kohima and Mokokchung.

5.3 NON-MAINTENANCE OF RECORDS

Besides the above deficiencies, the Registers, Records as prescribed in Para-50 of MFM&P had also not been maintained by the SPO, DPO and below levels. Few such major/ vital documents are:

- (a) Register of Temporary Advances

- (b) Cheque Issue Register
- (c) Register of Bills
- (d) Stock Register
- (e) Capital Goods Register:
 - (i) Non-Consumable Articles.
 - (ii) Consumable Articles.
 - (iii) Register of Works
- (f) Register of Grants of Advances to NGOs, other Agencies.
- (g) Fixed Asset Register
- (i) File Index Register
- (j) Grant Receipt & Release Register

5.4 BUDGET CALENDAR

As enunciated in Para-48.1(h) & (i) of MFM&P, the date of approval and issue of minutes thereof by the PAB are 15th April and 25th April of the concerned year respectively. However, the date of approval and date of issue of minutes of the AWP&B by the PAB are on 07.08.2003, 10.08.2003 for 2003-04, 30.06.2004, 27.07.2004 for 2004-05, 13.05.2005, 07.11.2005 for 2005-06 and 24.04.2006, 05.05.2006 for 2006-07. The delay in approval and issue of minutes are attributable mainly to delay in finalization and submission of AWP&B by the State Society. This in turn causes slow progress in implementation of the time oriented Programme of SSA.

5.5 SUBMISSION OF ANNUAL ACCOUNTS CERTIFIED BY CA

The Annual Accounts for the years 2002-03 to 2006-07 were not compiled within the stipulated/ scheduled period (30th September of the following year) and in consequence there was delay in submission of these accounts to the GoI. The year-wise compilations were as under:

SPO		DPO	DPO
Year	Date of Compilation	Kohima	Mokokchung
2002-03	13.06.2004	05.11.2004	NA
2003-04	13.12.2004	NA	09.12.2005
2004-05	09.12-2005	NA	09.12.2005
2005-06	22.12.2006	12.01.2007	19.01.2007
2006-07	19.11.2007	NA	NA

5.6 MAINTENANCE OF RECORDS NOT IN ORDER/ INCORRECT FORM

Maintenance of records/ filing process has not yet been systemized. The keeping and filing process of vouchers – the most important documents should be improved. This should be serially numbered and filed year wise serially as per Cash book entries. In respect of Supply bills/ vouchers, a stock certificate should be recorded on the body of the bill/ voucher with an acknowledgement of receipt of payment which is also not done both in SPO and DPOs selected for visits.

5.7 REPORTS AND RETURNS

As envisaged in Para-90 of MFM&P, in order to enable the Programme Management at District, State and National level to visualize the progress of the Programme and utilization of funds during the year against the approved budget allocation on quarterly basis, the following financial reports are prescribed:

- (a) Quarterly funds flow and Cash Forecast Statement.
- (b) Quarterly Progress Statement.
- (c) Release of fund to the districts and districts to below level
- (d) District-wise Expenditure Statement

The above reports/ statements are required to be submitted to the EE Bureau on quarterly basis by 15th of the month following the close of the quarter by the SMA after consolidated reports received from the districts. However, it was observed that the time schedule has not been maintained in many occasions.

5.8 SUBMISSION OF UTILIZATION CERTIFICATE

The Agencies to whom funds were advanced for implementation of activities of the Programme are required to submit the UCs of the concerned amount in time in support of actual utilization of the amount. The SCERT was advanced amounts to the extent of Rs 20 lakh & Rs 80 lakh in respect of Teacher Training in the years 2002-03 and 2003-04 respectively. However, after a long gap, the UCs were submitted in August 2005 only.

CHAPTER-6

PROCUREMENT

6.1 PROCUREMENT OF HARDWARE FOR COMPUTER AIDED LEARNING PROGRAMME

The implementation of the SSA Programme requires Procurement of Text books, TLE, TLM, Furniture, Equipments, Computer and their accessories. The framework formulated for SSA has not specified the methods for procurement at school, VEC, EBRC, District and State level. However, it was decided by the Elementary Education Bureau that procurement under SSA may be carried out as per rules, procedures and regulations being followed/ observed by the respective State Government. In case the State Implementation Society is already following the procedures under DPEP, the same may be adopted by the Society for procurement under SSA also. The procedures i.e. whether State guidelines or existing DPEP procedures may be decided by the Executive Committee of the State Implementation Society (SIS). This procedure/ choice may be exercised by the Executive Committee either for entire procurements to be done by the SIS in toto or for each individual item of procurement on a case-to-case basis.

However, it should be ensured that SSA funds are used only for the purpose for which they are granted/ sanctioned with due attention to consideration of economy and efficiency.

While resorting to procurement under SSA, the following points/ fundamentals should inter-alia be kept in mind by the procuring agencies.

- (a) Specific budget provision should be available for making the expenditure in the financial year in which it is to be incurred.
- (b) Bulk requirement of stores should be assessed at the start / beginning of the financial year and action for procurement based on such assessment should be initiated in accordance with purchase procedures applicable as decided by the Executive Committee. Purchases of articles like office furniture & equipments, should as far as possible be in economic lots keeping in view the annual requirement.
- (c) Miscellaneous items of stores for day to day use may be purchased according to actual requirement at different points of time during the financial year provided the volume of stores so purchased is just as required and expenditure to be incurred is within the sanctioned budget.
- (d) Purchase must be made to the best advantage of the Programme after due comparison of competitive and reasonable price.

The methods of procurements to be followed are generally as follows:

- (i) Open tender
- (ii) Limited tender
- (iii) Single tender

Of the above generally followed methods, open tender system qualifies as the most efficient competitive and economic way of purchasing of stores. This provides for adequate competition in order to ensure reasonable and competitive price.

In this connection, the relevant steps to be exercised are summarized as under:

- (a) Issue/ Publication of Notification / Advertisements
- (b) Issue of Tender Documents
- (c) Receipt of Tenders/ Quotations
- (d) Opening of Tenders/ Quotations
- (e) Preparation of Comparative Statement
- (f) Evaluation
- (g) Negotiation if necessity arises
- (h) Award of Contract

However, while conducting test checks of records/ documents of units/ offices/ schools selected for visits, the observations which come across are as under.

6.2 COMPUTER EDUCATION

The Executive Committee in its meeting held on 17th June 2004 took a decision after thorough deliberation to operate Computer Education Programme on a limited scale initially with 16 numbers of Government Middle Schools, keeping in view the:

- (a) availability of constructed space for the purpose,
- (b) availability of electric facility and
- (c) availability of teachers to be trained.

A committee consisting of Vice Chairman C&S PHE, two Consultants, SCERT representative and representative of Director, Education was constituted to see and approve the software, carefully decide the schedule of activities so that supply of computers are affected after software development, site preparation, etc are completed. After considering the above, the offer made by M/s Teledata Informatics Ltd., Chennai, as proposed by the Purchase Board was accepted and an agreement executed under No. SSA/NAGA-15/2003-04 dt. 26th June 2004.

The agreement value was of the tune of Rs. 201.80 lakh which included the cost of computer hardware, their accessories, training support services, preparation of software for child education, etc.

Computer Education was further proposed in the Executive Committee meeting held on 28.01.2005, to extend the facility to another 64 numbers of Government Middle Schools by the same firm since their performance has been found satisfactory and accordingly an agreement with the firm was executed under No. SSA/NAGA-15/2003-04 dt. 2.3.2005 (2nd Phase) for an amount of Rs 337.16 lakh.

The financial achievements under Computer Education (Innovative Activity) since 2004-05 to 2006-07 are given below:

(Rs. in lakh)

Year	Approved Outlay	Achievement	Percentage of achievement
2004-05	120	111.81	93
2005-06	128.18	119.44	93
2006-07	120	100.84	84

Year	Status of Selected Districts					
	Kohima			Mokokchung		
	Appvd. Outlay	Achievement	Percentage	Appvd. Outlay	Achievement	Percentage
2004-05	15	13.98		15.13	13.98	
2005-06	16.02	14.93		16.02	14.93	
2006-07	15	21.38		15	21.38	

The Executive Committee in its meeting dt. 28.01.2005 discussed the issue of implementation of computer education in schools and expressed concern stating that computer education urgently requires good buildings with proper electrification facility. Accordingly, proper steps should be taken on constructing rooms as many schools are in dilapidated condition and without electricity facility. The position of above 2 components given in Para-7.2.1 of Chapter-VII Civil Works is as under:

Status upto 2004-05	
1. Government Middle School Construction	- Completed 20% only
2. Electrification	- Completed nil
Status upto 2006-07	
1. Government Middle School Construction	- Completed 25% only
2. Electrification	- Completed nil

In view of the above position, it appeared that the decision to take up the Programme of Computer Education of both 1st Phase -16 GMS and the 2nd Phase – 64 GMS with involvement of amounts of Rs 201.80 lakh and Rs 337.16 lakh respectively is a hasty Planning.

However, the SMA has clarified that all the 16 GMS have been constructed and electrified now and as regards 64 GMS for 2nd Phase, the deficiencies in respect of computer rooms and electrification have since been removed.

But in the Executive Committee meeting held on 10.11.2005, the representative of M/s Teledata Informatics Ltd. speaking on the project also agreed and confessed that erratic and non-supply of power were the major problems they were facing in course of

implementation of the Programme. In the said meeting a decision was taken to procure the Generator and supply the same to the schools.

In the Executive Committee meeting held on 23.11.2007, it was decided to entrust SCERT to study the impact of the Programme in the concerned schools and submit the report at the earliest. However, since the assessment / evaluation report from the SCERT is awaited, the team could not comment on the impact of the Programme.

- 6.3** (i) The details as well as the main terms and conditions incorporated in the agreement dt. 26.06.2004, 1st Phase are given below:

Cost Analysis of the Agreement under No.SSA/NAGA-15/2003-04 dt. 26.06.2004

(Rs In lakh)

- (a) IT Facility 69.49
 (b) Support services 75.31
 (c) Multimedia Content Development 57.00

TOTAL =201.80

A. IT Facility – Break-up of Cost

Sl. No.	Ref. to Items	Unit	Cost	Amount	Interest 8% p.a.	On site support 20% p.a for 4 Yrs	Insurance 1% p.a.	Total Cost
1.	PCs	48	33,650	1615200	355344	1292160	80760	3343464
2.	1 KVA 1 Hz backup UPS	48	15,700	753600	165792	602880	37680	1559952
3.	Dot Matrix Printer	16	11095	177520	39054	142016	8876	367466
4.	External CD Writer	8	7475	59800	13156	47840	2990	123786
5.	External Floppy Drive	16	2490	39840	8765	31872	1992	82469
6.	Windows XP	48	2800	134400	29568	107520		271488
7.	Norton Anti-Virus	48	1385	66480	14626	53184		134290
8.	TRACK-IT @ Sch.Admn	48	7485	359280	79042	287424		725746
9.	Computer Tables	48	2950	141600	31152			172752
10.	Chairs	144	885	127440	28037			155477
11.	Electrical Accessories	16	590	9440	2077			11517
Total				3484600	766613	2564896	132298	6948407
				Rs 69.49 lakh				

B. Support services – Break-up of Cost

Sl. No.	Ref. to Items	Unit	Cost	Amount
	Manpower resource			
1.	Project Manager	1	42,000	42,000
2.	Software Facilitator	8	5,400	43,200
3.	Content Developer	1	9,600	
	Consumables			
1.	Printing & Stationary	16	600	9,600
2.	Traveling Cost	8	2400	19200
3.	Storage Media	16	120	1920
	Total Cost per month	Rs 1,25.520		
	Total Cost for 5 years	Rs 75,31.200		
		Rs 75,31 lakh		

C. Multimedia Content Development – Break-up of Cost

Sl. No.	Ref. to Items	Unit	Cost	Amount
1.	1 st 1000 minutes	1000	2700	27,00.000
2.	400 minutes / year for 5 years	2000	1500	30,00.000
	Total	Rs 57,00.000		
		Rs 57 lakh		

D. Payment Schedule

(Rs In lakh)

1.	On Agreement sign-off	10
2.	On acceptance of software developed & completion of hardware delivery	31.80
3.	On completion of every 6 month	160.00
	Total	201.80

E. Duration of Agreement

The duration of Agreement shall be from the date of approval of the software by approval committee & the contract will be for a period of 5 years.

F. Scalability

Purchaser agrees to consider awarding the implementation of next Phase of 64 schools to the supplier provided their performance in this contract is found satisfactory. In such an event no additional cost towards Multimedia Content Development will be charged.

- (ii) The details as well as the main terms and conditions incorporated in the agreement dt. 02.03.2005, 2nd Phase are given below:

Cost Analysis of the Agreement under No.SSA/NAGA-15/2003-04 dt. 02.03.2005

(Rs In lakh)

(a) IT Facility 254.26

(b) Interest for Rs 81 lakh at 8% p.a. 17.82
on diminishing balance for 5 years

(c) Support services 65.08

TOTAL = 337.16

A. IT Facility – Break-up of Cost

Sl. No.	Ref. to Items	Unit	Cost	Amount	On site support 20% p.a for 4 Yrs	Insurance 1% p.a.	Total Cost
1.	PCs	192	32550	6249600	4999680	312480	11561760
2.	1 KVA backup UPS	192	15700	3014400	2411520	150720	5576640
3.	Dot Matrix Printer	64	11095	710080	568064	35504	1313648
4.	External CD Writer	8	7475	59800	47840	2990	110630
5.	External Floppy Drive	64	2490	159360	127488	7968	294816
6.	Training of 6 teachers/school	384	3900	1497600			1497600
7.	Norton Anti-Virus	192	1385	265920	212736		478656
8.	TRACK-IT @ Sch.Admn	192	7485	1437120	1149696		2586816
9.	Computer Tables	192	2950	566400			566400
10.	Chairs (Computer)	576	885	509760			509760
11.	Electrical Accessories	64	590	37760			37760
12.	Networking-Hub, Conduit, UTP Cable, etc.	64	5500	352000	281600	17600	651200
13.	Transportation Cost	48	5000	240000			240000
	Total			15099800	9798624	527262	25425686

B. Support services – Break-up of Cost

Sl. No.	Ref. to Items	Unit	Cost	Amount
Manpower resource				
1.	Software Facilitator	8	5400	43200
Consumables				
1.	Printing & Stationary	64	600	38400
2.	Traveling Cost	8	2400	19200
3.	Storage Media	64	120	7680
Total Cost per month			Rs 108480	
Total Cost for 5 years			Rs 6508800	
			Rs 65.08 lakh	

C. Payment Schedule

(Rs. in lakh)

1.	On Agreement sign-off	35
2.	On completion of delivery	35
3.	On completion of every 6 month	267.16
Total		337.16

D. Duration of Agreement

The duration of Agreement shall be from the date of approval of the delivery by the approval committee & the contract will be for a period of 5 years.

E. Break-up for Interest Computation:

(i)	Total basic cost of Items	- 15099800
(ii)	Amount paid as advance and on delivery	- 7000000
(iii)	Amount for interest computation	- 8099800
(iv)	Rate of interest per annum	- 8%

On a study of the above 2 Agreements, the following emerges:

- In the 1st Phase of Computer Education (Agreement dated 26.06.2004), M/s Teledata Informatics Ltd. supplied the computers 48 in number at a cost of Rs 33,650/- per unit plus 20% onsite support per annum for 4 years and 1% insurance per annum for 5 years. Taking the above 2 components in account, the cost per unit of computer came to Rs 62,253/-. Whereas in the 2nd Phase (Agreement dated 02.03.2005) the purpose being exactly the same and the brand and specification of computer being almost the same and identical excepting the number of computers, the same supplier

supplied 192 computers at a unit cost of Rs 32,550/- and after taking into account the onsite support and insurance components, the cost per unit came to Rs 60,218/-. The cost difference per unit is Rs 2035/- and the total difference of 48 numbers of computers supplied in the 1st Phase is Rs 0.98 lakh. This is an extra expenditure and could have been avoided had the State Mission Authority exercised proper evaluation of rate and judged, the then competitive market rate.

2. The Quantum of interest is computed on the total basic cost of items delivered minus the amount paid as advance and on delivery as has been followed in respect of the 2nd Phase. In the 1st Phase, the total basic cost of items delivered is Rs 34,84600 and the amount of advance payment made is Rs 10,00000 on Agreement sign-off and Rs 31,80000 on acceptance of software and hardware deliverables. Thus, in view of the above, charging and payment of interest to the tune of Rs 7.67 lakh does not appear to be relevant.
3. In computing the total basic cost of items for the purpose of interest calculation, the items like training of 6 teachers / school and transportation cost, totaling Rs 17,37600 (Rs 14,97600 + Rs 2,40000) were also taken into consideration. These items appear to be not fallen under the category of items on which interest is to be computed and charged. It may be mentioned here that these items were not considered while computing interest in 1st Phase of the Programme (Agreement dated 26.06.2004). Considering the above, it appears that an amount of Rs 3.10 lakh being interest has been charged in excess. (Calculation based on Proportionate basis).

6.4 PROCUREMENT OF STORES LIKE FURNITURE, OFFICE EQUIPMENT, TEXT BOOKS, ETC

As regards procurement of stores like furniture, computers, office equipment, text books, TLM, TLE, etc, the procurement policies/ procedures being followed by the SMA, Kohima are summarized below:

1. The essential pre-requisition in connection with procurement of stores viz. bulk assessment of requirement, preferably at the start of the financial year, availability of budget provision, invitation of tenders / quotations either open or limited after allowing reasonable time for receipt of response, judgementary evaluation of competitive rates received, negotiation of rates, if required, with the 1st lowest tenderer / quotationer have not been, as per purchase rule demands, attended to. However, the procedures whatever being followed / observed are as under:
 - (a) Tenders/ Quotations are called for from generally 3 (three) numbers of locally based firms/ suppliers.
 - (b) Time allowed for response from the suppliers/ firms is not reasonably sufficient.

- (c) Placement of orders is made in favour of the lowest of the rates submitted/ quoted by the three quotationers.
- (d) Open tender after allowing reasonable time has never been invited at any stage/ time

In view of the above, it is not clear as to how the procuring agency could satisfy and make them sure that the price quoted by the suppliers and accepted by them are reasonable and competitive.

2. The other irregularities/ deficiencies noticed are as under:

- (a) The paid vouchers are not numbered with date with reference to entry made in the cash book.
- (b) The bills do not contain any pass for payment order with amount both figure and word by the Drawing and Disbursing Officer (DDO), with paid and cancelled stamp.
- (c) Stock receipt and stock entry certificate have not been found recorded on the body of the voucher.
- (d) Payment details quoting the number, date and amount of cheque / DD are not recorded on the voucher.
- (e) Vouchers are also kept in loose without filling in year-wise bundle and in serial order.
- (f) Stock register has also not been maintained.

The purchase procedures being observed in the Office of the District mission Authorities (DMAs), Kohima and Mokokchung and offices like Village Education Committee (VEC) selected for visits are rather worse than those highlighted in respect of SMA above.

The DMA, Kohima and Mokokchung do not follow the system of inviting quotations before resorting to purchases of stores. They simply place the orders to the locally based available firms / suppliers and when they require to procure the stores. The other irregularities / deficiencies noticed are same as highlighted in (a) to (f) above.

In case of DMA, Mokokchung it is noticed that payments to suppliers for stores procured for the amounts ranging from Rs 30,000 to Rs 50,000 are being made in cash instead of cheque.

6.5 IRREGULARITIES IN PROCUREMENT OF SCHOOL BAGS AND NOTE BOOKS

As per rule, payment towards any supply has to be made after delivery of full material ordered for supply and on receipt of the bill from the supplier. The bill should be passed for payment by the department after giving the proper stock certificate on the body of the bill.

However, it was seen from the records that for procurement of school bags and note books, a limited tender from 3 (three) suppliers were called for and one supplier was selected for supply of 23,896 school bags of 'Duckback' make and 69,752 exercise books at a cost of Rs 1,01,60,160/- and Rs 52,53,544 respectively. The rates quoted by the supplier were not on Company's Price-list, hence could not be verified by the team.

The supply orders were placed on 31/3/05 on the terms and condition that 50% advance should be released against Bank Guarantee of Rs 19 lakh and Rs 10 lakh respectively. Accordingly Rs 77,00,000 was released on 31/3/05 against the bill for the entire amount of Rs 1,54,13,704 submitted by the supplier on 31/3/05 itself. The materials were supplied in the month of July' 05, after a lapse of 4 months from the supply order/ bills which were submitted by the supplier. Thus, there was a gross violation of rules and procedure.

On discussion with the Mission Authority no satisfactory reply could be shown to the team.

CHAPTER-7

CIVIL WORKS

7.1 Provisions regarding Civil Works, Maintenance and Repair of School Buildings and Financial Norms are contained in Paragraph-26, 27 and Annexure-II of MFM&P. The main content of these norms are as under:

- (i) Civil Works viz. school buildings, additional classrooms, toilets, drinking water facility, electrification, BRC/CRC buildings, etc are to be taken up under the ambit of SSA.
- (ii) Works like office buildings for SMA/DMA playground, EGS/AIE, ECCE facilities, etc beyond the jurisdiction of SSA.
- (iii) The PAB has fixed a ceiling limit of Rs 0.02 lakh and Rs 0.15 lakh for drinking water and toilets respectively.
- (iv) Programme fund of Civil Works shall not exceed the ceiling of 33% of the entire project cost subject to flexibility of 40% of annual plan expenditure in any particular year's annual plan. However, the overall limit shall be 33% of the entire project cost.
- (v) The total cost of construction of BRC and CRC buildings in any district should not exceed 5% of the overall projected expenditure under the Programme in any year.
- (vi) The construction of Civil Work should be executed by the school management committee VEC without the engagement of contractor.
- (vii) Maintenance grant will be available for those schools which have existing school building of their own.
- (viii) Unit cost where not specifically stated in the SSA norms should be as per the PWD/ State Schedule of rates.

7.2.1 During 2003-04, against approved outlay of Rs 1145.80 lakh for Civil Works, expenditure of Rs 224.06 lakh was incurred and accordingly shortfall in achievement was to the magnitude of 80.45%.

The unusual shortfall in achievement as stated by the State Project Director in his annual report for 2003-04 was mainly because of non-receipt of Central share for 2003-04. The State share of Rs 500 lakh was also received in the month of March, 2004 at the fag end of the financial year, 2003-04.

The status of Civil Work upto 2004-05 is as under:

Status of Civil Work from 2002-03 to 2004-05

Sl. No.	Ref. to Items	Approved For				Completed	In Progress	Percentage of Completion
		2002-03	2003-04	2004-05	Total			
1.	1 Room Extension	62	66	132	260	62	198	24
	2 Room Extension	34	44	58	136	34	102	25
2.	GPS Construction	12	29	-	41	12	29	29
3.	GMS Construction	4	16	-	20	4	16	20
4.	Boundary Wall	790	277	195	1262	790	472	63
5.	BRC Construction	11	15	11	37	11	26	30
6.	Toilet	-	-	643	643	-	643	Nil
7.	Water Supply	-	-	455	455	-	455	Nil
8.	Electrification	-	-	125	125	-	125	Nil

Source – Annual Report of SMA for 2004-05

The table depicts that items of Civil Works approved by PAB during 2002-03 were only completed upto 2004-05. Works approved by PAB during 2003-04 and 2004-05 are still in progress upto the end of 2004-05. The percentage of completion during 2002-03 to 2004-05 ranges from 20% to 30% except for boundary walls where the percentage of completion is 63%. The PAB in its appraisal meeting held on 13th May, 2005 made the following comments:

- (a) That the State has not undertaken a design renewal exercise and is following old traditional designs.
- (b) That the State should plan and prepare budget for a design renewal exercise from the AWP&B for 2005-06.
- (c) That absence of proper design and supervision system is particularly a concern since the State is located at the high seismic zone.

Status of Civil Works for 2005-06 and 2006-07

Sl. No.	Ref. to Items	Appvd till 2005-06	Completed	In Progress	Not taken up	Percentage of Completion	Appvd till 2006-07	Completed	In Progress	Not taken Up	Percentage of Completion
1.	Additional Class Room	733	52	468	213	7	2289	644	1680	-	28
2.	Construction of School Building (P)	82	39	2	41	48	86	64	22		74
3.	-do- (UP)	23	17	3	3	74	80	20	60		25
4.	Boundary Walls										
5.	BRC Construction	47	29	17	1	62	47	36	5		77
6.	Toilet	1774	466	191	1117	26	1774	1566	219		88
7.	Drinking Water	1179	286	174	719	24	1179	959	220		81

From the above table, the following position emerges:

- (i) In respect of Additional Class rooms, the total number approved upto 2004-05 as shown in the table (Status upto 2004-05) and also indicated in the Annual Report for 2004-05 was 396. However, in the appraisal report of AWP&B, 2005-06, the number approved was shown as 532. The difference of 136 needs reconciliation.
- (ii) As regards Boundary Walls, the status upto 2004-05 was approved-1262, completed-790 and In Progress-472 whereas from 2005-06, there was no mention of the item. It is observed from the Report of Physical and Financial Achievement for 2005-06, prepared by the SMA and submitted to the GoI that Boundary Walls of 91 units with an outlay of Rs 54.18 lakh was approved in 2005-06. Thus, the issue needs to be looked into and incorporated in their Progress of Achievement accordingly.
- (iii) During 2004-05, electrification of 125 schools was approved with an outlay of Rs 18.75 lakh. All of them were shown as in Progress upto 2004-05 in the Appraisal Report of AWP&B, 2005-06. In 2005-06, schools numbering 52 with an outlay of Rs 8.19 lakh were also approved as indicated in Physical and Financial Report for 2005-06, whereas the item did not figure in the Status Report of 2005-06. This needs reconciliation.
- (iv) The percentage of completion of building is below 50% upto 2005-06 except for 2 items as would be revealed from the table given above. During 2006-07, there appears improvement in completion rate.
- (v) The year-wise financial outlay approved and achievement made in Civil Works are as under:

(Rs in lakh)

Year	Outlay Approved	Achievement	Percentage of Shortfall
2003-04	1145.80	224.06	80
2004-05	1727.74	1542.76	11
2005-06	1232.28	1174.34	5
2006-07	3124.50	2116	32
Total	7230.32	5057.16	30

Status of Civil Work for the Years, 2002-03 to 2006-07 in respect of DMA, Kohima

Sl. No.	Ref. to Item	Approved For						Completed	In Progress	Percentage of Completion
		2002-03	2003-04	2004-05	2005-06	2006-07	Total			
1.	Additional Class Rooms	13	22	33	38	298	404	76	328	19
2.	Reconstruction of Dilapidated schools	3	6	-	13	5	27	15	12	56
3.	Boundary Walls	142	30	20	35	-	227	107	120	47
4.	BRC Construction	1	2	2	2	-	6	3	3	50
5.	Toilet			50	110	-	160	62	98	39
6.	Water Supply			50	110		160	55	105	34
7.	Electrification				37		37	13	24	35

Status of Civil Work for the Years, 2002-03 to 2006-07 in respect of DMA, Mokokchung

Sl. No.	Ref. to Item	Approved For						Completed	In Progress	Percentage of Completion
		2002-03	2003-04	2004-05	2005-06	2006-07	Total			
1.	Additional Class Rooms	-	26	24	38	170	258	NA	NA	
2.	Reconstruction of Dilapidated schools	-	6	-	-	-	6	NA	NA	
3.	Boundary Walls	-	107	30	-	-	137	NA	NA	
4.	BRC Construction	-	2	2	1	-	5	NA	NA	
5.	Toilet	-	-	180	100	-	280	NA	NA	
6.	Water Supply	-	-	100	50	-	150	NA	NA	
7.	Electrification	-	-	-	5	-	5	NA	NA	
8.	Construction of New School	-	-	-	-	5	5	NA	NA	

The study of above 2 tables revealed the following:

- (i) Out of 7 items of work sanctioned since 2002-03 and 2004-05, percentage of completion of 5 items is below 50%. The completion rate of additional class rooms is only 19%. Toilet, water supply and electrification being very much essential for school children are also facing unusually slow progress of completion (34% to 39%).
- (ii) The status of completed and items of Civil Work in progress relating to DMA, Mokokchung could not be ascertained because relevant data were not readily available.
- (iii) The SMA, Nagaland in their letter dt. 07.01.2006 asked all the DMAs to take all out effort to complete the pending Civil Works positively by September 2006. In spite of that the position has not improved.

* The year-wise approved outlay and achievement made in Civil Works for the DMAs, Kohima and Mokokchung visited by the team are as under:

(Rs. in lakh)

Year	Kohima			Mokokchung		
	Appvd. Outlay	Achievement	Percentage of Shortfall	Appvd. Outlay	Achievement	Percentage of Shortfall
2002-03	-	-				
2003-04	161.30	33.49	79	115.30	19.83	83
2004-05	224.71	203.49	9	213.66	187.11	12
2005-06	199.57	199.57	-	128.95	128.95	-
2006-07	245.50	416.33	-	328.50	229.50	30

During 2003-04, the shortfall in achievement in respect of both the DMAs is unusually on higher side. In subsequent years, the position has improved considerably.

7.2.2 The Guidelines in connection with Civil Works issued by the GoI and the SMA as well, envisaged the following:

- (i) Estimate for construction and repair of school building shall either be prepared by the Engineering wing of the Education Department or any competent technical personnel in the District as deemed fit by the DMA.
- (ii) For all practical purpose, the Engineering wing of the Education Department shall supervise and issue completion certificate of all Civil Works.
- (iii) Payment shall be released to the VECs by the DMA only on the basis of Completion Certificate issued by the designated official of the Executive Engineer, Education Housing Division. Suitable advance upto 30% may be released to VECs for the purpose of purchase of stores related to construction.

Test Checks however revealed that work estimate, even a preliminary one, was not prepared/ framed, supervision of construction work was not done and Completion Certificate was not issued by the Engineering wing of the Education Department.

In view of the above, the team could not comment as to whether the construction was carried out and completed as per estimate, design and specification. Completion of work was also not supported by completion report issued by technical experts but were based on Utilization Certificate by the VECs.

7.2.3 Construction of 1 & 2 room Extensions

Out of the Total Expenditure of Rs 3,326.20 lakh against the whole State of Nagaland towards extension of 1 and 2 rooms of school buildings (year-wise break-up of expenditure is thus: 2003-04 – Rs 60.94 lakh, 2004-05 – Rs 628.86 lakh, 2005-06 – Rs 536.40 lakh and 2006-07 – Rs 2,100.00 lakh), the expenditure against the selected districts of Kohima and Mokokchung were Rs 956.10 lakh during the period from 2003-04 to 2006-07 as per details below:

(Rs. in lakh)

Year	Kohima District	Mokokchung
2003-04	6.10	6.56
2004-05	82.20	68.34
2005-06	83.25	79.20
2006-07	400.95	229.50
Total	572.50	383.060
Grand Total	Rs 956.10 lakh	

The team has visited 28 schools where it was noticed that although the constructions were not completed as per approved plan and estimate, rather, almost all the schools were constructed either entirely or 2 to 3 rooms with the fund of 1 room extension and for the additional funds required, these were contributed by the community, although the amounts of contributions by the communities were not on record.

However, the furniture like school bench and desk were in poor condition and not sufficient in almost all the schools visited by the team.

CHAPTER-8

MISCELLANEOUS

8.1 MISAPPROPRIATION OF FUND

A total amount of Rs 8.66 lakh was released as 2nd installment for construction of Boundary Walls to 56 VECs / WECs under Paren and Tening, during 2004-05 through Shri Kaitunchap Newmai, Project Assistant, which was misappropriated by him. The amounts were released through Bearer Cheques.

However, the matter was later detected and the entire amount in 2 (two) installments, one in August' 06 for an amount of Rs 4.34 lakh and another one in the month of October' 06 for an amount of Rs 4.32 lakh was realized and the Project Assistant has been placed under suspension vide- No-ED/CON/Misc-AB/2006/186 dated 21st August' 06. As a result construction works were delayed by 2 (two) years.

Had the Authority followed the rule of issuing the Crossed/ A/c Payee Cheques; which is mandatory, this incident could have been avoided.

8.2 Statement showing the schools visited and details thereof:

Sl. No.	Name of the School Visited	No. of Classes	No. of students			Number of Teachers						Bank Account No.	Balance as on :			Status of building	Electricity	Water Supply	Toilets	Display Board
			2005	2006	2007	2005		2006		2007			31.03.05	31.03.06	31.03.07					
			Trd	U-Trd	Trd	U-Trd	Trd	U-Trd	Trd	U-Trd										
Kohima District																				
Kohima Block																				
1	GPS, L Khel, Kohima	6	82	106	44	3	9	3	9	3	9	could not be	-	-	-	Own building	Provided	Not Provided	Provided	Not
2	GMS, L Khel, Kohima	4	73	91	82	3	12	4	11	4	12	produced	-	-	-	"	"	"	"	Displayed
3	GPS, Daklane	6	119	92	115	6	6	7	10	7	7	SB/GEN/9112	-	23,349	3,088	"	"	"	"	"
4	GMS, Daklane	4	145	153	165	7	12	8	12	7	10	10530530654	51,494	50,730	38,902	"	"	"	"	"
5	GPS, Chandmari	6	330	385	372	3	15	3	15	2	11	10530529912	-	-	-	"	"	"	"	"
6	GMS, Chandmari	4	177	190	181	3	16	4	13	3	15	As above	NA	NA	60,735	"	"	"	"	"
Sechuma Block																				
7	GPS, Sechuma	6	34	31	30	-	4	-	4	-	4	10530530177	32,842	10,155	10,641	"	NA	"	"	"
8	GPS, Manguzuma	6	63	76	72	2	1	2	1	2	1	SB/GEN/8097	NA	45,618	5,286	"	"	"	"	"
9	GPS, Dzuleki	6	36	40	43	-	3	-	3	-	4	O1100050862	9,301	933	NA	"	"	"	"	"
Viswema Block																				
10	GPS, Khezuma-"A"	6	82	70	81	4	3	4	3	4	3	10530529560	42,885	304	16,000	"	"	"	"	"
11	GPS, Khezuma-"B"	6	38	37	40	1	4	2	3	2	3	As above	-	-	-	"	"	"	"	"
12	GMS, Khezuma, Village	4	57	52	48	5	8	5	8	5	7	As above	-	-	-	"	"	"	"	"
13	GPS, Dziiekema	6	47	51	45	-	5	-	5	-	5	NA	-	-	-	"	"	"	"	"
Mokokchung District																				
Mokokchung Block																				
14	GMS, Sumi	10	191	220	197	1	22	3	23	3	23	O1100050544	1,361	37,269	42,091	"	Provided	"	"	"
15	GPS, Medical Colony	6	65	61	60	6	8	6	8	6	8	O1100050607	528	7,618	805	"	"	"	"	"

Sl. No.	Name of the School Visited	No. of Classes	No. of students			Number of Teachers						Bank Account No.	Balance as on :			Status of building	Electricity	Water Supply	Toilets	Display Board
			2005	2006	2007	2005		2006		2007			31.03.05	31.03.06	31.03.07					
						Trd	U-Trd	Trd	U-Trd	Trd	U-Trd									
16	GPS, Alempang	6	150	147	148	2	22	2	22	2	21	11361018198	52	54	54	"	"	"	"	"
17	GMS, Mokokchung	10	220	205	193	5	23	5	23	5	23	O1100050620	412	5,179	680	"	"	"	"	"
18	GMS, Teachers's Colony	10	298	307	309	3	32	3	32	3	32	11361018029	2,045	39,217	1,395	"	"	"	"	"
	Mangmetong Block																			
19	GMS, Mangmetong	4	125	83	98	6	9	6	9	6	9	O1100050460	1,324	6,075	1766	"	NA	"	"	"
20	GPS, Langa	6	74	73	73	3	5	2	6	2	6	As above	-	-	-	"	"	"	"	"
21	GMS, Manglalepden	6	45	30	35	2	6	2	7	2	7	As above	-	-	-	"	"	"	"	"
22	GPS, Sungkum	6	125	83	98	6	9	6	9	6	9	As above	-	-	-	"	"	"	"	"
23	GPS, Alichen	6	67	73	86	-	8	-	8	-	8	As above	-	-	-	"	"	"	"	"
	Changtongya Block																			
24	GMS, Changtongya Town	4	134	123	123	6	4	6	5	6	5	1136017105	2,228	48,657	3,401	"	"	"	"	"
25	GPS, Ongpung	6	81	75	62	1	7	1	7	1	7	As above	-	-	-	"	"	"	"	"
26	GPS, Longdi	6	14	32	32	-	6	-	6	-	6	As above	-	-	-	"	"	"	"	"
27	GPS, Longlung	6	32	23	32	1	4	1	4	1	4	As above	-	-	-	"	"	"	"	"

From the table above, it would be seen that:

- (i) Out of 27 schools visited by the team, number of students in 7 GPS were within the range of 50. In 6 schools the number varied between 50 and 100 and in 3 schools the number was above 100.
- (ii) Number of students in GMS, within the range of 50 students in 2 schools, in between 50 to 100 students in 2 schools and above 100 students in 5 schools.
- (iii) Out of the 27 schools visited by the team electricity was provided in 11 schools.
- (iv) Water supply was not provided in any of the schools.
- (v) Toilets have been provided to all the schools.
- (vi) Although Display Boards were issued by the Mission Authority, but these were not displayed.

8.3 IRRATIONAL DEPLOYMENT OF TEACHERS

Framework for implementation of SSA envisaged 1 (one) teacher for every class in the Primary Schools. The ratio in the 27 schools of Kohima and Mokokchung districts visited by the team revealed that there were imbalances in deployment of teachers in the schools. In the Primary schools against 6 Nos. of classes the deployment of teachers ranged from – as high as 23 nos. in GPS, Alempang, Mokokchung district to as low as 5 nos. in GPS, Dzialekema, Kohima district; and in Middle Schools against 10 classes as high as 35 nos. in GMS, Teachers Colony in Mokokchung district to as low as 12 nos. in GMS, Khezuma Village in Kohima district which would be evident from the Statement at Para 8.2.

Thus, the deployment of teachers in the schools visited by the team was irrational.

8.4 IRREGULARITIES IN MAINTENANCE OF CASH BOOK AT THE VECs

Except one school, GMS, Changtongiya at Mokokchung in all the schools visited by the team, the Cash Books were not maintained in proper form.

The Cash Books were maintained in Single Entry Form, the Cash Books were never closed as required under rule, and the same were never tallied with the receipts and expenditure side. Monthly signatures of the Chairmen were not recorded, dates were not entered in proper way and vouchers were also not maintained properly.

It appeared that lack of knowledge in Accounts leads to the irregularities. A proper training on the Accounts and Maintenance of Cash Book to all concerned is necessary to avoid such irregularities in maintenance of such basic records.

CHAPTER-9

MONITORING & SUPERVISION

There exists a three-tier system of Supervision and Monitoring viz. National Level, State Level and District Level. The National Level Team, having a representative from the GoI, shall conduct two supervisions in a year. However, as reported, the supervisions in the above time were not conducted during 2001-02 to 2006-07. The reports thereof were not readily available and hence could not be made available to the team. At the State Level, the State Implementation Society (SIS) is to evolve monitoring format indicating the process and quality indicator in order to track the quality of Programme Implementation. However, the same is yet to be evolved in complete shape. At the District Level, there was no specific reporting norms / standard on monitoring by the nodal officer in-charge of Elementary Education. The District Project Co-ordinators generally submit their reports as and when these are called for. The Co-ordinator in-charge of EBRC is to visit at least 2 schools every month and submit report to SMA. But the reports containing the names of schools visited and the findings of visit are in rare cases submitted to SMA. The selected EBRC for visit could not produce any report in support of their visit and supervision of the activities of SSA.

Since Supervision, Monitoring and Evaluation form a very important and vital exercise requiring considerable efforts on a continuous basis; assistance in this respect from some professional institutions was envisaged in the Guidelines. Nagaland University was considered as a professional body for the purpose and accordingly entrusted with this responsibility. The University was to monitor on quarterly basis in select Districts and submit reports thereof regarding implementation of activities as provided in the approved plan and progress made. The responsibility entrusted to the University was also not complied with, in a planned manner.

The Display Board containing the grants received by the school, expenditure incurred, etc as required to be displayed to the general public to enable them to form an idea about SSA funding, was not found displayed in any of the schools visited. Since the community awareness was not given due importance and weightage, the community based monitoring which was considered to be one of the strengths of the Programme became ineffective.

Details of Schools Visited in selected districts, Kohima and Mokokchung

Kohima District

Kohima Block

1. GPS, L Khel, Kohima
2. GMS, L Khel, Kohima
3. GPS, Daklane
4. GMS, Daklane
5. GPS, Chandmari
6. GMS, Chandmari

Sechuma Block

7. GPS, Sechuma
8. GPS, Manguzuma
9. GPS, Dzuleki
10. GPS, Seemar Village

Viswema Block

11. GPS, Khezuma-"A"
12. GPS, Khezuma-"B"
13. GMS, Kezuma
14. GPS, Dziiekema

Mokokchung District

Mokokchung Block

15. GMS, Sumi
16. GPS, Medical Colony
17. GPS, Alempang Ward
18. GMS, TMS, Mokokchung
19. GMS, Teachers's Colony

Mangmetong Block

20. GMS, Mangmetong
21. GPS, Langa
22. GMS, Manglalepden
23. GPS, Sungkum
24. GPS, Alichen

Changtongya Block

25. GMS, Changtongya Town
26. GPS, Ongpung
27. GPS, Longdi
28. GPS, Longlung