

STUDY
ON
MONITORING THE FINANCIAL ASPECTS
RELATING TO SARVA SHIKSHA ABHIYAN
IN ASSAM

SPONSORED BY

MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF ELEMENTARY EDUCATION AND LITERACY)
GOVERNMENT OF INDIA

INSTITUTE OF PUBLIC AUDITORS OF INDIA
NEW DELHI

JULY 2005

ACKNOWLEDGEMENTS

We are grateful to the following senior officers and executives for their kind co-operation, valuable suggestions and support in the study.

A. Ministry of Human Resource Development

(Department of Elementary Education and Literacy), Government of India

Shri S.C. Tripathi	-	Secretary
Ms. Vrinda Swarup	-	Joint Secretary
Shri Amit Kaushik	-	Director
Shri K.J.D Prasad	-	Deputy Secretary

B. Assam State

Shri J.B. Singh. IAS	-	Mission Director
Shri Promod Twari IAS	-	Executive Director
Shri P.C. Sarma	-	District Mission Coordinator, Nagaon
Shri S.N. Goswami	-	Chief Accounts Officer

The study team is grateful to Shri. I.P. Singh, President, Institute of Public Auditors of India, New Delhi, for his advice and support by way of providing infrastructure and secretarial assistance.

The team would also like to thank the officers of the IPAI viz. Shri Harish Chander, Director (Tech.), Shri A. Ganguli, Project Consultant and Shri Anil Chauhan, DEO, for their secretarial help.

PROFILE OF THE INSTITUTE OF PUBLIC AUDITORS OF INDIA

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

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

TABLE OF CONTENTS

		Page No.
Chapter-1	Terms of Reference for Study	1
Chapter-2	Introduction	2
Chapter-3	Organizational set up/ Management Structure	3
Chapter-4	Demographic Data	6
Chapter-5	Fund Flow	8
Chapter-6	Budget and Actuals	15
Chapter-7	Civil Works	24
Chapter-8	Accounts and Internal Audit	28
Chapter-9	Pre-project Activities	32
Chapter-10	Some key factors on Operational/ Implementation aspects with vital linkage to Financial Aspects	34
Chapter-11	Teachers training and quality improvement vis-à-vis role of District Institute of Education & Training (DIET)	53
Chapter-12	Procurement Procedure	60
Chapter-13	Field Visit	71
	Annexure-I	79
	Annexure-II	81

CHAPTER-1

TERMS OF REFERENCE FOR STUDY

- 1.1** The Government of India, Ministry of Human Resource Development (Department of Elementary Education and Literacy) New Delhi vide Ministry's letter No. 1/1/2003-EE-XI dated 2nd September 2004 assigned to the Institute of Public Auditors of India, New Delhi, to undertake study, concurrent monitoring and implementation process of Sarva Shiksha Abhiyan (SSA) programme which inter-alia included.
- (i) Financial aspects and such operational aspects having linkages with financial aspects;
 - (ii) Financial management, fund flow and arrangements for auditing;
 - (iii) Monitoring, receipts and utilization of funds released to the State Implementation Societies (SIS) and financing of various activities at the State, District and School levels during 2001-2002 to 2004-2005 (upto December 2004);
 - (iv) Accounting of funds and maintenance of prescribed records;
 - (v) Timely release of State share by the State Government and maintenance of expenditure level by the State Government.

CHAPTER-2

INTRODUCTION

2.1 Government of India, Ministry of Human Resource Development, engaged the Institute of Public Auditors of India, New Delhi to conduct a study on monitoring the financial aspects relating to Sarva Shiksha Abhiyan in Assam with special emphasis on the receipt and utilization of funds released to the State Implementation Society (SIS), District Project Office (DPO) and Block Resource Center (BRC)/ Village Education Committee (VEC). The Institute conducted the study during March and April 2005 for which Nagaon district was selected for field visits and detailed analysis.

2.2 Methodology

A team was constituted to undertake the studies in Assam and the district selected was Nagaon, a SSA district. The team visited the State Project Office (SPO) at Guwahati and District Project Office (DPO) at Nagaon. The study was record based in addition to discussions with the State level and District level functionaries i.e. Mission Director, Executive Director, District Mission Co-ordinator, Chief Accounts Officer/ Finance and Accounts officers and other officers assisting them. In the field, the team visited 57 Schools located in two blocks including plain tribal area schools (1 number) and tea garden area schools (10 number). In addition to scrutiny of basic records at the schools, team carried out limited interviews based on a structured questionnaire with around 102 students and 163 parents, teachers and Head Masters, etc. The names of schools visited are furnished in Annexure-I. The findings of the study on the above basis are contained and analysed in the succeeding paragraphs.

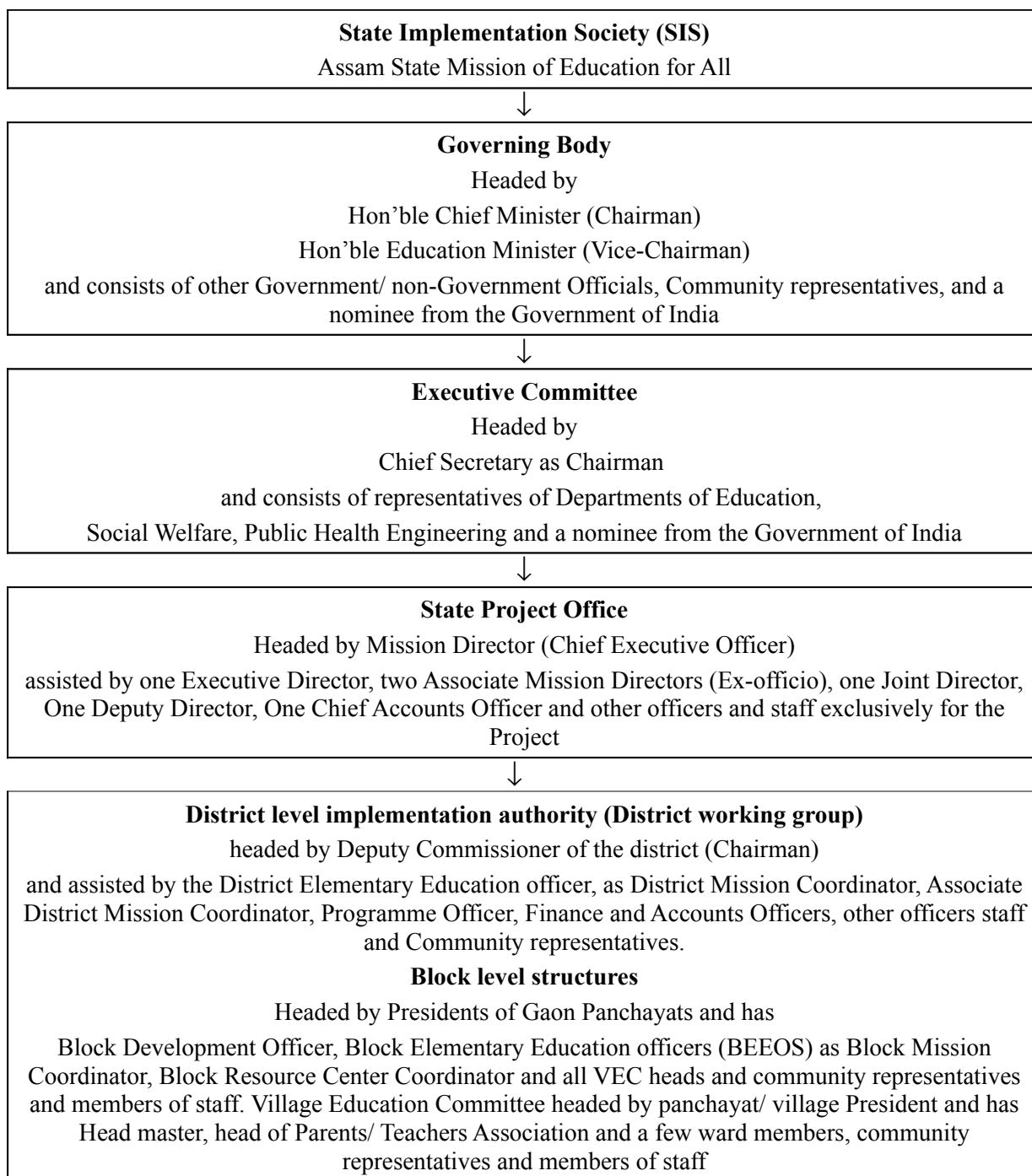
2.3 Sarva Shiksha Abhiyan (SSA)

SSA is an effort to universalize Elementary education by community participation and ownership of the education system in the school. The SSA programme has a clear time frame responding to the demand for quantity based education, effective involvement and participation of the community in management of schools. The programme was to provide useful and relevant elementary education to all children in the age group of 6-14 years by 2010. The objective of the scheme was to enroll all these children in School, Educational Guarantee Centers, Alternate school, back to school by 2003, enable all children to complete five years of primary education by 2007 and enable all children to complete eight years of elementary education by 2010. Another goal of the SSA is to ensure “focus on elementary education of satisfactory quality with emphasis on education for life”. The SSA is funded by both the Government of India and Government of Assam in the ratio of 85: 15 (IX plan) 75:25 (X plan) and 50:50 thereafter.

CHAPTER-3

ORGANIZATIONAL SET UP/ MANAGEMENT STRUCTURE

- 3.1** As per the framework adopted for implementation of SSA Programme there would be a State Mission Authority for Universal Elementary Education (UEE). The State was to set up the “State Level Implementation Society (SIS)”. In DPEP States, the existing society suitably modified would meet the needs of UEE. The SIS will carry out monitoring and operational support tasks. The District and sub-districts units were to be set up by the state.
- 3.2** Assam Sarva Siksha Abhiyan Mission was established by Government of Assam as a registered society on 24 April 2001 under the Societies Registration Act XXI of 1860 as an autonomous and independent body to function as a societal mission for bringing about a fundamental change in the basic education system. The validity of registration was extended up to 29 December 2007. The implementation of SSA programme in Assam stands vested with the above named State Mission. The authorities of the society are the Governing Body and Executive Committee. The Governing Body of the Society is headed by the Chief Minister of the State with Education Minister as its Vice-Chairman. The Executive Committee, which administers the affairs of the society is headed by the Chief Secretary of the State and all the administrative heads of departments viz. Education, Social Welfare, Health and Family Welfare, Public Health Engineering etc. are the members. The Government of India has a nominee in both the Governing Body and the Executive Committee. The State Project Office (SPO) headed by a Mission Director and in the rank of Commissioner and Secretary to the State Government is the controlling unit for implementation of SSA programme. The SPO is linked with District and Sub-district level structures, NGOs, National Bureau and other concerned. The District Working group chaired by the Deputy Commissioner of the District is looking after the implementation and review on the progress of the programme. The District Elementary Education Officer (DEEO) functions as the District Mission Co-ordinator who is assisted by one full time Associate District Mission Coordinator, one part time Associate District Mission Coordinator, four District Programme Officers and one Finance and Account Officer. After the District level management structure there are Block level structure to provide academic support and supervision, monitor implementation at grass root level and act as a vital link between the field units and the District Project Office. At the bottom, the Village Education Committee (VEC) has to prepare plans for local needs and monitors school level interventions and works towards community ownership of the school.
- 3.3** The organisational chart (visual representation) showing the flow of authority from the State Mission down to school level for successful implementation of SSA programme is detailed below:



3.4 Working of State Implementation Society/ District Level Implementation Authority/ Block Level Structures.

(a) Governing Body

According to the Memorandum of Association read with Rule 13 (a) of Assam State Sarva Siksha Abhiyan Mission Authority, the Governing Body shall meet at least once in a year. However, the Governing Body met only once (16th March 2004) during 2003-04 and no meeting was held during 2001-2002, 2002-2003 and 2004-2005 (up till December 2004).

(b) Executive Committee

According to Memorandum of Association read with Rule 18 (e) of Assam State Sarva Siksha Abhiyan Mission Authority the executive Committee shall meet at least once in each quarter of the year i.e. four meetings in a year. Against this, the Executive Committee held three meetings (7th April 2003; 25th June 2003; and 12th November 2003) during 2003-04 and one meeting (30th August 2004) was held during 2004-2005 (till December 2004). No meeting was held during 2001-02 and 2002-03.

(c) District Level Implementation Authority (DLIA) – selected district – Nagaon

The DLIA shall meet once in three months and thus should have met 15 times during 2001-02 to 2004-05 (upto December 2004). As seen from the annual progress reports, 14 meetings were held during 2003-04 and 2004-05 (upto December 2004). Information on holding any meeting during 2001-02 and 2002-03 were not available.

(d) Block Level Structure – Selected Blocks – Rupohi and Kathiatoli in Nagaon district

As against quarterly meetings, only 7 meetings were held during 2003-04 and 2004-05 (upto December 2004). Records on holding any meeting during 2001-02 and 2002-03 could not be shown to study team.

3.5 Particulars of the officers who were holding the posts of State Project Director (SPD), District Project Officer (DPO), Chief Accounts Officer and Finance Accounts Officer in SPO and DPO (Nagaon) respectively are tabulated at Annexure-II, which reveals that:

- (a) Continuity factor, which is vital for the implementation of a Programme, was not maintained in respect of SPD.
- (b) SPD and DPO were also holding the charge of commissioner and Secretary, Higher Education, Govt. of Assam and District Elementary Education Officer, Nagaon respectively. In the absence of full time officers, implementation of the Programme could not be effective.
- (c) Chief Accounts Officer of SPO was never manned by Assam Finance Service Personal. Only Senior Accounts Officer was performing the functions of the Chief Accounts Officer since inception. This was contrary to staffing structure as laid down in Axom Sharba Siksha Abhiyan Mission Service and Financial Regulations 2003 Schedule 1-A (4).

Similarly up to August 2004 there was no F&AO or AAO of DPO, Nagaon, which was in contravention of para 83 of Manual on Financial Management of Procurement.

CHAPTER-4

4.1 Demographic Data

The demographic and educational profile of the State of Assam and the Nagaon district were as indicated below:

Sl. No.	Particulars	Assam	Nagaon district
(i)	Area	78438 sq.km	3831 sq.km
(ii)	Population	2.66 crores	23.15 lakh
	Male:	1,37,87,799	11,94,237
	Female:	1,28,50,608	11,21,060
Total		2,66,38,407	23,15,387
(iii)	Village	26,247	1,421 (1293 excluding 40 tea Garden Divisions furnished by DMC, Nagaon)
(iv)	Gaon Panchayats	2,489	240
(v)	Number of Community Development Blocks	219	18
(vi)	Number of Education Block (Rural – 140 Urban – 5)	145	11
(vii)	Number of Habitations	69,651	6,012 (6,537 furnished by DMC, Nagaon)
(viii)	Literacy rate – 2001 Census		
	Male:	58.10%	57%
	Female:	41.90%	43%
(ix)	Primary schools (Unaided and recognized by Government)	30,068	2,008
(x)	Upper Primary Schools – Unaided and recognized by Government – 8765 Aided and recognized by Government – 2035	10800	737
Total No. of schools		40,868	2,745
Total number of schools as per DISE 2003-04		39,459	2,659
(xi)	Teachers		
	Primary {information furnished by SIS)	83,681	5,849
	Upper Primary	48,313	5,229
	Total excluding 17,426 para teachers	1,31,994	11,078
	Total number of teachers as per DISE 2003-04	1,56,879	11,078
	Total number of teachers as furnished by SIS		
	Primary	83,681	4,321
	Upper Primary	48,313	2,056
	Total	1,31,994	6,377
	Total numbers of teachers as furnished by DMC, Nagaon		
	Primary	----	5,596
	Upper Primary	----	5,094
	Total	----	10,690

Sl. No.	Particulars	Assam	Nagaon district
(xii)	Profile of children		
	Between 6-14 years of age as on 2002-03 (furnished by SIS)		
	Boys	28.45 lakhs	2.66 lakhs
	Girls	25.91 lakhs	2.47 lakhs
	Total	54.39 lakhs	5.13 lakhs

4.2 Child population

As per village education register

2003-04

	Boys	Girls		
5-8 years	14.50 lakhs	13.53 lakhs	Boys: 26.92 lakhs	2.91 lakhs
9-13 years	12.42 lakhs	11.93 lakhs	Girls: 25.46 lakhs	2.51 lakhs
Total	26.92 lakhs	25.46 lakhs	Total: 52.38 lakhs	5.42 lakhs
Child population as per information furnished by DMC, Nagaon	Boys: 2.26 lakhs	Girls: 2.12 lakhs		Total: 4.38 lakhs

(xiii) Profile of enrolled children

(As on 2003-04 furnished by SIS and as per DISE 2003-04)

(a) Primary (in lakh Nos.)

	SC	ST	General	Total		SC	ST	General	Total
Boys	1.37	1.91	10.07	13.35	Boys	0.17	0.08	0.99	1.24
Girls	1.28	1.84	9.79	12.91	Girls	0.15	0.07	1.02	1.24
Alternative Schools	3.35			3.35	Alternative Schools			0.23	

(b) Upper Primary (in lakh Nos.)

	SC	ST	General	Total		SC	ST	General	Total
Boys	0.60	0.99	4.13	5.72	Boys	0.07	0.03	0.32	0.42
Girls	0.56	0.91	3.88	5.35	Girls	0.07	0.03	0.34	0.44

Source: Census 2001 as incorporated in statistical Hand book, Assam 2003, District Information System for Education (DISE-2003-04), base line assessment survey 2003 & information furnished by SIS, GHY & DMC, Nagaon.

CHAPTER-5

FUND FLOW

5.1 Funding Pattern and norms

SSA is financed by the Govt. of India and Govt. of Assam, in partnership, in the ratio of 85:15 during 9th Plan upto 2002,75:25 during 10th Plan upto 2007 and 50:50 thereafter upto 2010. The State Govt. will have to maintain their level of investment in elementary education as in 1999 – 2000. The contribution of State share for SSA will be over and above this investment. Preparation of District Elementary education plans, perspectives as well as Annual working plan, appraisal of plans, approval of plans and financial act lay by the Project Approval Board (PAB) precede release of funds by Central Government. The Ministry would release the approved funds in two instalments every year viz. April and September subject to certain conditions which inter-alia include the following

- (i) Commitment by the State Govt. regarding its contribution towards SSA.
- (ii) Commitment of the state Govt. to release its matching contribution to the SIS within 30 days of release of funds by Govt. of India.
- (iii) Supervision visit of the program implementation in district by National Mission before processing the second instalment.
- (iv) The progress of expenditure is atleast 50% of funds released before release of second instalment and the quality of implementation justified its release.
- (v) Utilization certificate of funds released in the first instalment is furnished before release of first instalment of subsequent year.
- (vi) The State share of SSA to be over and above the level of expenditure on Elementary Education incurred by the State for the year 1999–2000.

5.2 Both the Central and the State Govt. release the funds directly to SIS, which in turn release funds to the District Project Office (DPO). The DPO release funds to BRCS, and to the VEC (schools) through BRC excepting funds relating to civil works, which are sent directly to VEC.

5.3 SSA is not an extension of the ongoing State Scheme.

The PAB while approving the annual work plans of 2002–03 and 2003–04 had directed the Govt. of Assam to maintain the level of expenditure on Elementary Education as in 1999–2000 and give details of this to Govt. of India before release of second instalment.

The level of investments (actuals) invested by Govt. of Assam (Major Head of Account 2216) in Elementary Education in 1999–2000 and there after is as below:

(Rs. in lakhs)

Year	Plan	Non-Plan	Total
1999-2000	24,553.62	74,926.83	99,480.45
2000-2001	23,433.23	87,302.28	1,10,735.51
2001-2002	18,565.45	87,867.89	1,06,433.34
2002-2003	22,704.14	90,863.14	1,13,567.28
2003-2004	18,926.99	1,18,961.30	1,37,888.29

Source: Finance Accounts of respective years

The level of investment on Elementary Education as in 1999-2000 was maintained.

5.4 Funding Profile

The funding profile of SSA, Assam is summarised below:

(Rs. in crores)

Year	Approved Annual Outlay	Released by			Expenditure	Balance	Amount not released by center/ state
		Centre	State	Total			
2001-02	76.52	32.52	7.54	40.46	nil	40.46	30.06
2002-03	186.86	100.54	7.50	108.04	45.03	63.01	78.82
2003-04	411.37	107.99	22.38	130.37	234.85	(-)104.48	281.00
2004-05	317.46	116.54	40.00	156.54	99.00	57.54	160.92

5.5 The funds in respect of Assam and Govt. of India released for 2001-02 were received by the society (SIS), in the end of February 2002 and June 2002 respectively. One Account was prepared for both the financial years i.e. 2001-02 and 2002-03 and expenditure for both the years were shown in the year 2002-03. In 2002-03, there was an unspent balance of Rs.63.01 crores. Whereas in 2003-2004, there was excess expenditure of Rs.104.48 crores, which was met from the closing balance of the year 2002-2003. On the other hand short release of funds indicates that the implementation of programme was tardy.

5.6 Delay in flow of funds

Table below depicts the extent of delay in release of funds by Centre/ State of their respective shares:

Central Share			State Share			Delays	
Date of sanction	Amount (in crores)	Date of receipts by SIS	Date of sanction	Amount (in crores)	Date of receipts by SIS	A To B	B to D
A		B	C		D	Sanction to receipt	Central to State release
2001-2002							
27-02-02	15.00	04-06-02	12-02-02	7.54	21-02-02	3M 7D	–
27-02-02	8.00	17-08-02	–	–	–	5M 20D	
27-02-02	5.00	08-01-03	–	–	–	10M11D	
27-02-02	3.00	16-02-03	–	–	–	11M19D	
04-03-02	1.52	16-02-03	–	–	–	11M12D	
Total	32.52			7.54			
2002-03							
03-01-03	60.54	24-01-03	20-03-03	1.50	20-03-03	- 21D	26 days
31-03-03	40.00	24-04-03	25-04-03	6.00	18-07-03	-23D	1 M 24 days
	100.54			7.50			
2003-04							
18-07-03	107.99	18-07-03	19-07-03	1.00	19-07-03		
			18-10-03	21.38	5-12-03		3 M 17 days
	107.99			22.38			
2004-05 (up to December, 04)							
19-05-04	25.00	05-06-04	12-04-04	9.13	12-05-04	-16D	
29-07-04	75.00	06-08-04	20-05-04	0.33	14-07-04	-7D	
09-08-04	16.54	14-09-04	06-07-04	10.14	17-07-04	1M 8D	
			11-10-04	20.40	14-12-04		2 M
	116.54			40.00			

5.7 The above table reveals

- in none of the four years, Centre released the funds in April and September as per framework.
- in 2001-02, there was a time lag of 3 to 11 months in actual receipt of funds by SIS from date of sanction. The position had improved in 2003-04 and practically negligible delay in 2002-03 and 2004-05 since the funds were sent directly to the society.
- the time leg between date of release of central share and the date of release of state share ranged between 26 days and 3 M. 17 days during the year 2002-03 and 2004-05 (upto December 2004). Over all instalments was released by Assam within 30 days.

5.8 Fund flow from Govt. and School

A flow chart indicating funds received from Govt. of India and Govt. of Assam for the years 2001-02 to 2004-05 (upto December 2004) and subsequent release of funds to DPO/ Schools is furnished below:

(Rs. in lakh)

Date of submission of AWPB	Date of approval of PAB	Amount sanctioned	Govt. of India share		Govt. of Assam share		Balance due		Release of funds to 23 districts		Date of release of funds by DPO Nagaon to BRC/ LC	
			Date of release	Amount	Date of release	Amount	2001-02		Date	Amount	Date	Amount
							GoI	GoA				
NA	26.02.02	357.66	27.02.02	1500.00	12.02.02	754.00	3252.04	393.78	Nil	Nil		
NA	15.01.02	7294.20	27.02.02	800.00								
			27.02.02	500.00								55.87
			27.02.02	300.00								
			04.03.02	152.04								
Total		7651.87		3252.04		754.00	3252.04	393.78	Nil	Nil		
					2002-03		2002-03					
26.11.02	15.12.02	4032.94	03.01.03	6054.06	20.03.03	150.00	3960.25	3921.45	May 02	11.77	BRC 22.05.02 to 31.03.03 10 instalments	
									June 02	565.75		
									July 02	6.33		
									Aug 02	350.83		
									Oct 02	8.64		
									Nov 02	1105.75		
									Dec 02	451.0		
									Feb 03	18.00		
									March 03	4276.10		
Total		18685.74		10054.06		750.00	3960.25	3921.45		6794.77		

(Rs. in lakh)

Date of submission of AWPB	Date of approval of PAB	Amount sanctioned	Govt. of India share		Govt. of Assam share		Balance due		Release of funds to 23 districts		Date of release of funds by DPO Nagaon to BRC/ LC	
			Date of release	Amount	Date of release	Amount	GoI	GoA	Date	Amount	Date	Amount
04.06.03	11.06.03	41136.92	19.07.03	10798.94	19.07.03	100.00	20053.78	8046.05	Apr. 03	1400.00	BRC 14.06.03 to 28.01.04 in 48 instalments CRC 28.08.03 to 28.02.04 in 5 instalments SMC 14.07.03 to 08.01.04 in 5 instalments	144.24
									May 03	450.00		
									June 03	1390.00		
									July 03	1000.00		
									Aug 03	1021.00		
									Sep 03	2120.00		
									Oct 03	1875.00		
									Nov 03	12.00		
									Dec 03	3675.00		
									Jan 04	113.61		
									Feb 04	117.00		
									Mar. 04	34.84		
Total		41136.92		10798.94		2238.17	20053.76	8046.05		13208.45		642.18
					2004-05		2004-05					
27.04.04	12.05.04	31382.85	19.05.04	2500.00	12.04.04	912.70	12155.84		Apr. 03	125.35	BRC 10.04.04 to 28.03.04 in 36 instalments SMC 30.06.04 to 21.09.04 in 2 instalments CRC 21.04.04 to 29.09.04 in 10 instalments	215.89
24.06.04	10.11.04	363.60	29.07.04	7500.00	20.05.04	33.00		May 03	516.11			
			09.08.04	1654.00	06.07.04	1014.00		June 03	770.90			
					11.10.04	2040.00		July 03	1504.41			
								Aug 03	966.62			
								Sep 03	2642.52			
								Oct 03	1488.13			
								Nov 03	976.34			
								Dec 03	909.73			
								Jan 04				
								Feb 04				
								Mar. 04				
Total		31746.45		11654.00		4000.00	12155.84	3936.61		9900.10		

The following was observed in this regard:

- 5.9** Date of submission of AWPB for the year 2001-02 was not available. PAB approved the fund allocation of Rs.7651.87 lakhs during January and February 2002. Of this, Govt. of India and State Government released Rs.3252.04 lakhs and Rs.754.00 lakhs

respectively during February and March 2002. SIS did not release any funds to the districts during 2001-02.

5.10 The SIS submitted the AWPB for 2002-03 in November 2002 as against the due date of submission in March, which led to delay in submission of AWPB by 8 months. Consequently on PAB's approval in December 2002, first instalment of Rs.6054.06 lakhs was released by Govt. of India in January 2003 and second and final instalment of Rs.4000 lakhs in March 2003. Correspondingly State share of Rs.750.00 lakhs was released in March 2003 (Rs.150.00 lakhs) and July 2003 (Rs.600.00 lakh). Thus, the release of Rs.600 lakhs by State Government was delayed by 3 months. While the SIS released Rs.6794.77 lakhs to 23 districts in 9 instalments between May 2002 and March 2003, DMC Nagaon released Rs.55.87 lakhs to BRC's/ VLC's in 10 instalments during that period.

5.11 The SIS submitted the AWP&B for 2003-2004 belatedly in June 2003 as against the due date of March (2 months delay). The first instalment from Central Government (Rs.10798.94 lakhs) was received in July 2003, after a delay of three months and no second instalment was released. The corresponding State's share was received in two instalments i.e. one in July 2003 (Rs.1 crore) and the other in December 2003 (Rs.21.38 crores) after a delay of 3 months 17 days. Also SIS released fund to Districts in 12 instalments and the District released in 48 instalments to BRC and 5 instalments to CRC & SMC. Further, as against the approved outlay Rs.411.37 crores the release of funds by the Central and State governments was only Rs.130.37 crores.

5.12 The SIS submitted the AWP&B for 2004-05 belatedly in April 2004 as against the date of March (27 days delay). The first instalment from the Central Government (Rs.2500 lakhs) was released in May 2004 after a delay of 19 days. Thereafter the Central Government released funds in two instalments i.e. one in 29.07.04 (Rs.7500 lakhs) and other in 09.08.04 (Rs.1654 lakhs) instead of one instalment. The corresponding State share was released in four instalments i.e. 12.04.04 (Rs.912.70 lakhs), 20.05.04 (Rs.33.00 lakhs), 06.07.04 (Rs.1014.00 lakhs) and 11.10.04 (Rs.2040,30 lakhs) instead of two instalments. Again the SIS released funds to Districts in 9 instalments and the District (Nagaon) released it to BRCs in 36 instalments, in 2 instalments to SMCs and in 10 instalments to CRCs. As against receipt of Rs.156.54 crores (actual receipt during the period from April 2004 to December 2004) the distribution to Districts was only Rs. 99.00 crores.

5.13 Bank Balance

Both SMO and DMO held SSA funds as bank balance. In 2002-2003 and 2003-2004, a sum of Rs.20.75 crores and Rs.1.75 crores respectively remained undistributed. It is also revealed that a sum of Rs.35.78 crores and Rs.0.39 crore remained in transit. In 2003-2004 a sum of Rs.0.33 crore remained as Call Deposit. The position is detailed below:

(Rs. in Crores)

2002-2003			2003-2004		
	Bank	Fund In transit	Bank	Fund In transit	Call In Deposit
SPO	13.78	35.78	0.47	0.39	
DPO	6.97		1.28		0.33 (Karbi Along)
	20.75	35.78	1.75	0.39	0.33

Bank interest included on these balances (i.e. bank balance) Rs.0.2 crore and Rs.1.75 crores as on 31.03.2003 and 31.03.2004 respectively.

5.14 It appears from Final Accounts for the year 2001-2002 & 2002-2003 that an amount of Rs.7,69,800 is shown on the Asset side under the Head of Account Advances by SMO on behalf of Districts which remained unadjusted till December 2004.

5.15 Utilisation Certificate

As per frame work of implementation of SSA, Utilisation Certificates from Districts to State and to the National Mission for the funds released in the first instalment of a particular year would become due at the time of release of the first instalment of the subsequent year and further release would be stalled if Utilisation Certificates are not submitted as per schedule. This aspect has been reiterated while sanctioning Central shares in the sanction.

5.16 Our study revealed that utilization Certificate has not been received from any of the Districts for any of the year by the SIS. The Utilization Certificate for the period from 2002 to 2003 of AWP&B 2001-2002 and 2002-03 and utilization certificate for 2003-04 have been sent belatedly on 6th December 2003 and on 4th December 2004 respectively to the Ministry after a delay of six months.

Also the DMO at Nagaon could not show the utilization certificate sent to the SMO. During our visits to 57 schools, 13 schools could produce to us the office copy of the utilization certificate sent to BRC. Though it was verbally stated by the Headmasters of 32 schools that utilization certificates were duly sent to the BRC but copies thereof could not be shown. Nine schools did not furnish UC at all and no funds were received by three schools.

5.17 Quality of implementation of programme to release funds – supervision visits

One of the conditions for further release of funds by Government. of India is that the quality of implementation justifies the release. The SSA frame work for implementation envisaged visits of supervision by teams of the National/ State Mission once in six months for overall assessment. The teams would be constituted by the National mission in partnership with the State. As per norms four visits were to be conducted in 2002-03 and 2003-04. It was noticed that no supervision teams of National/ State Mission visited the Assam State during 2002-03 and 2003-04. However, a Plan Appraisal Team consisting of three officials from Ministry of

Human Resource Development visited State Mission office and three Districts i.e. Kamrup, Darrang and Morigoan (out of 23 District) in the month of April' 2004.

More over, Deputy Secretary (DEE&L), Ministry of Human Resource Development along with Sr. Consultant, EDCIL has visited State Mission office and Darrang District for Supervision & Monitoring during the month of December 2004. The Ministry has selected Head of Department of Education, Guwahati University as Monitoring Agency for the Monitoring and Supervision works under Sarva Siksha Abhiyan in Assam.

A team comprising of the Faculty members of Department of Education, Guwahati University made a field visit to DMOS/ BRCS/ CRCS/ SMCS/ GPEC/ EGS and DIETS under two selected Districts of Assam (Darrang and Kamrup) from 23rd December to 30th December 2003 for making an on the spot assessment of the progress of programme implementation under the scheme SSA Assam. After interacting with the component In-charge at different levels, the team has compiled a report and the same was sent (4.02.04) to the Govt. of India. As per Reports the committee observed that Programme implementation process under SSA scheme started only in July 2003. As a result the CRCS and VECS in the two Districts have not been functioning effectively.

- More over, awareness towards the SSA Mission has not been satisfactory.
- Many newly formed CRCS are lacking infrastructural facilities.
- The prescribed monitoring format has not been received by the DMOS. The preparation of the quarterly report has not been made.
- Tea Garden Education Committee has not yet been constituted as a result of which a large number of children has been left out of the SSA scheme.
- The disbursement of financial allocation on Lump sum basis without submission of budget estimate by DIET. It was observed that the principals of Mirza and Dalgaon DIET'S could not submit the UC.
- The Gaon Panchayats are not functioning wholeheartedly in the monitoring process.
- The IED programme is yet to be started.
- The system of taking feed back from the trained teachers has not yet been introduced by DIETS.

CHAPTER –6

BUDGET AND ACTUALS

6.1 The table below indicates activity wise outlay approved and the expenditure against each for the years 2002-2003 and 2003-04 both for the State of Assam and the selected District Nagaon:

(Rupees in lakh)

Sl. No.		Approved Budget 2001-02	Expenditure 2001-02	Approved Budget 2002-03	Expenditure 2002-03	Approved Budget 2003-04	Expenditure 2003-04
1.	New Primary School						
2.	New Upper Primary School						
3.	Block Resource Center.	329.40	5.80	739.20	4.42	2,698.70	1,767.75
4.	Cluster resource center	205.39		224.64		294.94	241.22
5.	Civil works	2,509.35	74.21	6,053.00	4.50	15,306.01	7,631.54
6.	Toilet, drinking water						
7.	Intervention for out of school children		61.76	1159.07	1,643.88	6754.37	1603.37
8.	Free Text Books	883.92	2.57	2706.47	13.33	2,87.66	2,548.48
9.	Innovative Activities	490.14	285.39	1640.14	0.27	1,350.00	1,113.31
10.	Intervention for Disabled children	110.20	4.91	521.63	11.28	777.58	221.28
11.	Intervention for girl children						
12.	Maintenance Grants		1,003.46	1939.95	27.10	1,993.75	1907.60
13.	Management & MIS	447.58	101.00	462.56	17.60	1,604.68	1,161.26
14.	Research & Evaluation	391.76	82.82	683.46	54.84	558.25	395.43
15.	School Grants	599.42	552.06	549.92	53.15	797.50	672.16
16.	Teacher Grants	504.96		624.31		854.02	542.57
17.	TLE	170.50		170.50		710.50	350.46
18.	Teacher Training	888.88	92.97	977.47	129.72	2,455.65	1,078.56
19.	Community Mobilization	120.39	100.44	233.43	175.45	119.74	183.78
20.	SIEMAT					156.10	
21.	Salary of Para Teacher					626.00	210.66
22.	Salary of OBB Teacher					1,391.49	1,855.32
Total		7,651.89	2,367.38	18,685.75	2,135.54	41,136.94	23,484.74

Funds released by GoI and GoA.

4046.00

10,804.00

13,037.00

**EXPENDITURE STATEMENT OF NAGAON DISTRICT
FOR THE YEAR 2001-02 2002-03**

(Rs. in lakh)

Sl. No	Component	Amount approved by	Fund received from SMO	Actual expenditure	Actual expenditure
		PAB (Rs. In lakh)			
		2001-02 & 2002-03	2001-02 & 2002-03	2001-02	2002-03
1	Teacher's salary (New / Addl.)				
2	Free Textbook	218.29			256510.00
3	Civil works	614.80			9150000.00
4	Repairing and maintenance (5000)	274.45	Lump-sum	12885000.00	13290000.00
5	TLE		Amount has been received in the year 2001-02 & 2002-03		
6	School Grant	112.10		5148000.00	5316000.00
7	Teacher's grant	108.36		5605000.00	
8	Teachers training	67.76		114416.00	3580138.00
9	Training of community leads (cm)	21.28		1050646.00	1777766.00
10	Integrated Education for disabled.	57.09			
11	Research and evaluation.	36.76		264902.00	831781.00
12	Management cost	43.47		186035.00	3689773.00
13	Innovation	87.76			1936000.00
14	Salary of BRC/CRC				
15	BRC	89.29		60000.00	1234000.00
16	CRC	33.62			623000.00
17	EGS/AIE	279.40			4121011.00
18	NPEGEL				
	Grand Total	2044.43		25313999.00	45805979.00

**EXPENDITURE STATEMENT OF NAGAON DISTRICT
FOR THE YEAR 2003-04**

(Rs. in lakh))

Component	Amount approved PAB	Fund received from SMO	Actual expenditure
1) Teacher's salary (New/Addl.)			
2) Free Text Books	20827000.00	Lump-sum Amount has been received from SMO Instalment.	397850.00
3) Civil works	116382000.00	20000000.00	64943134.00
4) Repair & Maintenance(5000/)	13485000.00	20000000.00	
5) TLE	5600000.00	25000000.00	293460.00
6) School Grant(2000/-)	5394000.00	20000000.00	
7) Teachers Grant	5792000.00	15000000.00	
8) Teachers training	16496000.00	300000.00	8887076.00
9) Training of community leaders (community mobilization)	3138000.00	500000.00	662673.00
10) Integrated education for disabled children	8156000.00		616330.00
11) Research & evaluation	2427000.00		698617.00
12) Management cost	7271000.00		3246154.00
13) Innovation	5000000.00		362155.00
14) Salary of BRC/CRC	20502000.00		14383730.00
15) BRC	242000.00		312000.00
16) CRC	3159000.00		2247205.00
17) EGS/AIE	45492000.00		10402399.00
18) NPEGEL			
Grand Total	279363000.00	100800000.00	107452783.00

Accounts should follow the budget head. In the absence of this whether item wise expenditure reported tallied with the Accounts figures cannot be checked and confirmed. To this extent accounts were found deficient.

6.2 Non-approval of AWP&B by Executive Committee (EC)

The Executive Committee of the SIS administers the affairs of the society, and it is the responsibility of the Executive Committee to ensure that the objects of the society are achieved. The AWP&B is a major planning exercise based on which funds are approved and released. It is essential that the AWP&B needs to be finalized and approved by the Executive Committee before it is transmitted to the Ministry.

It was noticed that the Executive Committee did not discuss the plan of 2001-2002 and the Project Director, GOI did not get the plan of 2002-2003, 2003-2004 and 2004-2005 approved by Executive Committee before transmission to the Ministry

(i.e. 2002-2003 to 2004-2005) .The plans were discussed by the Executive Committee after the plan out lay had already been approved by PAB. The plans for the year 2001-2002 was sent to the Ministry (date of sending is not available) without approval of by the Executive Committee.

As regards 2002-2003, 2003-2004 and 2004-2005, the PAB approved the plans on 15.12.02, 11.06.03 and 9.05.04 respectively but the Executive Committee formally discussed and approved the same in its meetings held on 07.04.2003, 25.06.2003 and 30.08.2004 i.e. 4 months, 14 days and 3 months after approval by PAB respectively.

Discussion and approval of plans by the Executive Committee should precede its despatch to Ministry, as any discussions by the Executive Committee after approval by PAB is superfluous and inconsistent with the scheme framework.

6.3 Expenditure statements

It was noticed that the expenditure statements i.e. Quarterly Report is sent with effect from October, 2003 to the Ministry by the SPO Prior to that no report was sent to the Ministry. It is also revealed that the expenditure of Rs.232.49 crores in 2003-2004 reported to the Ministry is in variance with the audited figure, of Rs.236.79 crores and the difference of Rs.4.30 crores needs reconciliation.

Also our study of the expenditure figures in the district Nagaon revealed that the expenditure statement is sent to the SMO with effect from 3rd Quarter 2004. Further it appeared that the expenditure as booked by the district DPO is at variance with that exhibited in the quarterly report by the SPO as under:

Year	Expenditure incurred by DPO	Expenditure as per SPO sent to the Ministry	Difference
2003-04	Rs.1075.00 lakhs	Rs.1647.79 lakhs	Rs.573.79 lakhs
2004-05 (September 2004)	Rs.161.77 lakhs (Reported by DPO)	Rs.622.06 lakhs	Rs.460.29 lakhs

Thus, excess booking results in reducing the unspent balance and enables the SIS to get more grants in subsequent year. The above reflects incorrect reporting of expenditure by SPO.

Further study of Receipt and Expenditure Account of DMO, Nagaon revealed that DMO released funds to the all BRCs on lump sum basis and debited the whole released amount as expenditure. As a result, cash in hand and cash in bank were shown as final expenditure in accounts. To illustrate

Year & name of the BRCs	Amount released by DMO	Actual expenditure incurred by the BRCs	Closing balance	
			Cash in hand	Cash at bank
2003-04 Batadrava, Rupahi, Kaliabar, Lanka, Lowkhowa, Jugijan, Kapili, Kathialabi, Juria, Kahgurijan	Rs.146.44 lakhs	Rs.135.62 lakhs	Rs.0.81 lakh	Rs.10.64 lakhs

6.4 In 2001-2002 & 2002-2003, in most of activities (vide sl.nos. 3, 5, 8, 9, 10, 13, 14 and 18) the expenditure was not even 50 percent of the approved AWP&B though this intervention were (priority component). Further, scrutiny revealed that the expenditure was not incurred on these priority components as under:

- (a) Cluster Resources Centre
- (b) Teacher Grants
- (c) TLE

On the other hand, it was revealed that excess expenditure under the following activities were incurred without approval of the AWP&B for the year 2001-2002:

- (a) Interventions for out of school children Rs.61.76 lakhs
- (b) Maintenance grants Rs.1003.46 lakhs

Again in some cases the expenditure were exceeded the approved AWP&B of 2002-03 as detailed below:

(Rs. in lakh)

	Budget as per AWP&B	Expenditure	Percentage of excess over budget
(a) Interventions for out of School children	Rs.1159.07	Rs.1643.88	42

6.5 Similarly, in 2003-04, the expenditure under activity sl.no 5, 7, 10, 17, 18 & 21 was less than 50 percent of the approved budget. In respect of the following activities the expenditure was in excess of the approved budget as detailed below:

(Rs.in lakh)

	Budget as approved AWP&B	Expenditure	Percentage of excess expenditure over budget
(a) Community mobiulisation	Rs.119.74	Rs.183.78	53
(b) Salary of OBB teacher	Rs.1391.49	Rs.1855.32	33

And in the following activity the expenditure was 'NIL' against the approved AWP&B of 2003-04:

	Budget as approved	Expenditure
(a) SIEMAT	156.10	NIL

6.6 In the District Nagaon the expenditure was less than 50 percent in respect of the following activities:

- (a) 2001-02 & 2002-03 Activity sl.nos. 2, 3, 11, 13, 15, 16 &17

Again, the expenditure was NIL and excess on these priority activities:

	Approved budget by 2001-02 & 2002-03	Expenditure	Percentage of excess expenditure over budget
(a) Integrated education for disables	Rs.57.09 lakhs	Nil	
(b) Training of community leaders	Rs.21.28 lakhs	Rs.28.28 lakhs	33

6.7 Similarly, in 2003-04 the expenditure under activity serial no. 2, 9, 10, 11, 12, 13 & 17 was less than the 50 percent of the approved budget and the expenditure under activity serial no.15 was excess than the approved budget (i.e. 29 percent exceeded over the budget).

For following activities the expenditure was 'NIL' against the approved budget:

		Approved budget	Expenditure
(a)	Repair and maintenance grants	134.85 lakhs	Nil
(b)	School grants	53.94 lakhs	Nil
(c)	Teacher's grants	57.92 lakhs	Nil

It was noticed that as per AWP&B the provision of grants was made at Rs.56.00 lakhs in respect of the item TLE and the expenditure of Rs.2.93 lakhs was booked under this head. In fact, the expenditure was not related to TLE activities. The said expenditure was incurred for computer aided learning under Integrated Education System (CALIES)

6.8 The Nagaon district received lump sum amount against the approved budget from SMO and the said amount is less than 50 percent of the approved by PAB as detailed below:

(Rs. in lakh)

Year	Amount approved by PAB	Lumpsum amount received from SMO
2001-02 & 2002-03	2044.43	783.02
2003-04	2793.63	1008.00

6.9 It was also noticed that the Nagaon district booked expenditure amounting to Rs.19.36 lakhs (as detailed below) under the head of 'innovation' during the year 2002-2003:

Reading skill development grant	
Upper primary school 443 x Rs.200	Rs.8,86,000.00
Composite school 110 x Rs.5,000	Rs.5,50,000.00
Total	Rs.14,36,000.00 or 14.36 lakhs
Add. Amount given to Assam Mohila Society	Rs.5,00,000.00
Total	Rs.19,36,000.00 or 19.36 lakhs

In fact, the said expenditure was not incurred as per instruction of the SMO dated 14.05.03. As a result, the amount of Rs.14.36 lakhs remained in bank though cheques were drawn but not issued and Rs.5.00 lakhs was rectified (February 2004) and the said amount is also remained at bank.

Huge unspent balance with reference to AWP&B is indicative of excess projection in the annual plans compared to actual requirements.

6.10 Budgetary Control

The approved AWP&B gives intervention wise financial out lay, which was taken as 'Receipts' in the expenditure statement. It was noticed that there was variation in almost all interventions between Approved Budget and expenditure statement. The difference ranged between (-) Rs.19.13 lakhs to Rs.1639.87 lakhs during the 2001-2002 & 2002-03 and between (+) Rs.463.83 lakhs or (-) Rs.53.72 lakhs to Rs.1377.09 lakhs during the year 2003-04 respectively. To illustrate, in 2001-02, 2002-2003 and in 2003-04 the position was as under:

(Rs. in lakh)

Activity	Approved budget			Expenditure		
	2001-02	2002-03	2003-04	2001-02	2002-03	2003-04
BRC	329.40	739.20	2698.70	5.80	4.42	1767.75
CRC	205.39	224.64	294.94	--	--	241.22
Innovative activities	490.14	1640.14	1350.00	285.39	0.27	1113.31
Interventions for disabled children	110.20	521.63	777.58	4.91	11.28	221.28
Maintenance grant	---	1939.95	1993.75	1003.46	27.10	1907.60
Salary to OBB teacher	---	---	1391.49	---	---	1855.32
Teachers training	888.88	977.47	2455.65	92.97	129.72	1078.56
Community mobilization	120.39	233.43	119.74	100.44	175.45	183.78

These variations between one intervention and another needs re-appropriation sanction by the authority empowered for the purpose. The basic principles of re-appropriation are that grants given for a specific purpose shall not be appropriated without previous sanction, and re-appropriation cannot be done to meet expenditure not sanctioned. The central/ state share together actually released has been less than that approved by PAB. The state project office while releasing the funds does not distribute the amount intervention wise. Monitoring of expenditure, therefore, is not done with reference to the approved budget as funds received are less than that approved. In the present Monitoring system the unspent balance is worked out with reference to the PAB approved budget and reported expenditure. It is not a realistic figure, as the same includes spill over as well as amounts not released (Rs.3605.89 lakhs in 2001-02, Rs.7881.75 lakhs in 2002-03 and Rs.28099.94 lakhs in 2003-04). No re-appropriation sanction had been accorded by the Executive committee, which formulates the State work plan for submission to Government of India. There is a need for better Budgetary control with reference to actual funds made available. Also, intervention wise break up of funds received needs to be indicated and expenditure monitored intervention wise. Re-appropriation sanctions are to be accorded wherever necessary prior to incurring the expenditure. The spill over and

the amount not released, which is presently included in unspent balance, needs to be indicated separately.

6.11 Interest

The Government of India sanctions issued for the release of each instalment of grant under SSA, stipulates execution of a bond for the full amount in the prescribed form by the SIS to the Ministry of Human Resource Development. Only on receipt of this bond funds are released. The bond conditions stipulates that “if a part of the grants is left unspent after expiry of the period within which it is required to be spent, the obligators agree to refund the unspent balance along with interest at 6 percent per annum, unless it is agreed to be carried over”. The unspent balance at the end of the financial year is not allowed to be carried forward, but fully adjusted from out of the first instalment released from the subsequent year.

It was noticed that SIS neither adjusted the unspent balance from out of any instalment released funds for the subsequent years nor the balances were refunded to the Central Government. Govt.’s order was also not obtained for carrying over the unspent balance of the central grants.

The unspent balance of Rs.32.92 crores and Rs.63.01 crores of 2001-02 and 2002-03 respectively were not adjusted from the first instalment of 2003-04. As the unspent balance is not allowed to be carried forward and not reduced from subsequent years outlay, the bond conditions are attracted. The interest on the Central share (85%) of the unspent balance of Rs.32.92 crores and Rs.63.01 crores relates to the period 2001-02 & 2002-03 respectively amounting to Rs.95.93 crores was not adjusted from the first instalment of 2003-04.

Ministry may like to consider follow up of this condition with Government of Assam.

6.12 Diversion of funds

Scrutiny of records revealed that during the year 2003-04, Rs.75.50 lakhs was transferred to DMO, Hailakandi from SSA fund for construction of primary schools building (50 number) under XI Finance Commission vide SMO’s order dated 21.05.2003. The amount remained unadjusted (2005).

During 2003-04 State SSA had received Rs.35.74 lakhs from Sajal Dhara a scheme under XI Finance Commission. The amount has not yet been transferred to the Sajal Dhara Account till March 2005.

6.12.1 Diversion of SSA funds to meet IEDC Expenditure

The SIS received grants of Rs.24.87 lakhs in February 2003 (Rs.12.50 lakhs) and September 2003 (Rs.12.37 lakhs) from Govt. of India for implementation of integrated education for Disabled Children (IEDC) under SSA programme. Of this, the SIS spent Rs.23.29 lakhs till September 2003 for school uniform/equipments (Rs.10.92 lakhs excluding advance cash payment of Rs.0.97 lakh out of SSA funds) and remitted (Rs.12.37 lakhs) to 9 DPEP Districts. The unutilized balance of Rs.1.58 lakhs (Rs.24.87 lakhs – Rs.23.29 lakhs) remained locked up in Bank Account No. 8010 till December 2004.

School uniform and equipments worth Rs.11.89 lakhs were to be sent to the districts directly. The name of the districts to which these were to be supplied could not be shown to study team. There was, however, no evidence to verify that these items were actually supplied and received by the concerned districts for their utilization for the purpose for which these are meant.

Also, the utilization certificates for Rs.12.37 lakhs from the concerned districts could not be shown to study team.

Further on 16.8.2003 the SIS made advance payment of Rs.10.59 lakhs by diverting SSA funds for procurement of 45 sets each of hearing sets and specimen items through National Institute of Orthopaedically handicapped and National Institute of visually handicapped. Study team was informed that because of non-receipt of equipments and final bills there-against, the advance of Rs.10.59 lakhs remained unadjusted for over 16 months as of December 2004.

SSA funds aggregating Rs.11.56 lakhs (Rs.0.97 lakh + Rs.10.59 lakhs) diverted for meeting IEDC expenditure had not been recouped since August 2003.

6.13 Diversion of SSA funds for implementation of UNICEF Assisted Schemes

For implementation of as many as 26 UNICEF assisted schemes by SSA Assam during 2002-03 to 2004-05 at an approved cost of Rs.357.49 lakhs, the UNICEF provided Rs.207.84 lakhs against which SIS spent Rs.238.35 lakhs leading to expenditure of Rs.30.51 lakhs in excess of UNICEF funds. This excess expenditure was met by diverting SSA funds. Although SIS had furnished utilization certificates for Rs.229.57 lakhs out of Rs.238.35 lakhs, the UNICEF did not reimburse any expenditure beyond Rs.207.84 lakhs till December 2004.

However, the annual accounts of SIS for the year ended 31st March 2004 reflected transfer of SSA funds of Rs.50.03 lakhs to implement UNICEF schemes. But this was not supported by any schedule to the accounts nor by any entries in the ledger account.

CHAPTER-7

CIVIL WORKS

7.1 The following table indicates the progress made on civil works both in physical and financial terms for the years 2001-2005 (upto December 2004) under SSA in the State of Assam:

Sl. No	Physical							Financial		Overall progress of works
	Type of construction	Approved by PAB	Actually taken up for execution	Works completed	Works in progress	Percentage of progress of the incomplete works	Difference (+) or (-)	Approved outlay 2001-05	Expenditure 2001-05	% Of works completed (a) With ref. to target (b) With ref. to work taken up for execution.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	School building for building less school	2998	2111	281	1830	60-75	(-)2717	N.A	1313.49	(a) 9.37 (b) 13.31
2	School building with selvage of some materials/construction of dilapidated school building including additional class rooms / repair and renovation (priority I - VII)	13056	8369	555	7814	60-75	(-)12501	N.A	7355.29	(a) 4.25 (b) 6.63
3	Toilets	785	N.A	436	N.A	N.A	(-) 349	N.A	117.78	(a)55.54 (b) N.A
4	Drinking Water	461	Nil	Nil	Nil	Nil	(-) 461	N.A	1.50	(a)Nil (b)Nil
5	Construction of BRC	117	80	4	76	60.75	(-) 113	N.A	123.50	(a)3.42 (b)5
6	Construction of CRC	146	N.A	N.A	N.A	Nil	(-) 146	N.A	1.34	Nil
7	Construction of other U.R.C	142	57	3	54	60.75	(-) 139	N.A	7.12	(a)2.11
	Total	17,705	10,617	1279	9774		(-) 16,426	20651.75	8920.02	(a)7.22 (b)12.05

(Source: as per statement furnished by SPD)

7.2 Only 2.11 percent to 9.37 percent of the physical target could be achieved during the period from 2001-2005 (up to December 2004) at a total cost of Rs.89.20 crores against the approved outlay of Rs.206.52 crores. Thus 97.89 percent to 90.63 percent school building, toilets and drinking water etc. etc. were not provided with essential infrastructural facilities.

7.3 Against the approved AWPB of 17,705 school buildings, toilets, drinking water, BRC & CRC, etc. only 10,617 (all categories) could be taken up for execution by the SIS during the said period (2001-2005 up to December 2004). Out of that only 1279 have been completed (i.e. 12 percent) leaving 9338 works (88 percent) incomplete. Percentage of progress of incomplete works were 60-75 percent (as furnished to the study team) Condition of incomplete works were deteriorated day by day due to exposure to weather. It was also seen at the time of field visit that the wooden frame in some cases were completely damaged.

All the works were done through SMC & BRC. It was stated by the SIS that the works could not be completed due to non-release of 2nd instalment of fund.

7.4 In the selected District, Nagaon the table below indicates the progress made on civil works both in Physical and financial terms for the period 2001-2005 (up to December 2004).

Sl. No	Physical							Financial		Overall progress of works
	Type of construction	Approved by PAB	Actually taken up for execution	Works completed	Works in progress	Percentage of progress of the incomplete works	Difference (+) or (-)	Approved 2001-05	Expenditure 2001-05	% of works completed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	School building for building less school	96	96	30	66	60	(-) 66	253.78	148.25	(a)31.25 (b)31.25
2	Additional class room	302	294	37	257	60	(-) 265	440.11	392.62	(a)12.25 (b)12.59
3	Construction/ renovation and repair of decapacitated School work.	228	226	38	188	60	(-) 190	370.53	192.57	(a)16.67 (b)16.81
4	Construction of BRC Building	10	8	Nil	8	60	(-) 10	70.00	7.50	Nil
Total		636	624	105	519	531	1134.43	740.94	(a) 16.50 (b) 16.82	

(Source: as per statement furnished by SPD)

7.5 Only 12.25 to 31.25 percent of target during the period 2001-2005 (up to December 2004) could be achieved by the District Mission Co-coordinator (DMC) SSA, Nagaon at a total cost of Rs.7.41 lakhs against sanctioned amount Rs.1134.42 lakhs. As such 87.75 to 68.75 percent schools were deprived of these infrastructural facilities.

7.6 As against the 636 approved civil works only 105 works could be completed (16.5 percent) and balance works 519 (624-105) remained half done. (60 percent) It was stated by the DMC, that due to non-release of 2nd instalment the works remained incomplete. During field visit it was seen that half done buildings were badly deteriorated and wooden frames were severely damaged due to exposure of sun and rains. This was also due to unrealistic model estimate and planning.

7.7 The construction of buildings etc. was done by the SMC & DMC is personally responsible for timely, effectively and qualitative implementation of civil works activities including convening of weekly review meeting of civil works with DPE and JES for reviewing performance of previous week and preparation of 15 days work programme and visit of construction sites for speedy implementation of civil works at least within a week.

However, any record regarding weekly review meeting of civil works with DPE & JES for reviewing performance of previous week & preparation of 15 days work programme could not be shown to study team. Visit of construction sites for speedy implementation of civil works by any officer was also not available on any record.

7.8 The Civil works done were never measured and recorded in the measurement book. In absence of any measurement how the value of work done were assessed by DMC & DPE are not clear to the study team. Thus the progress of incomplete civil works

as shown in the above table is not reliable. Moreover no works were technically sanctioned by any competent authority. In the absence of technical sanction, strength and technical soundness of the school building could not be ensured.

7.9 Construction of State Institute of Educational Management and Training (SIEMAT) Building at Kahilipara, Guwahati under SSA programme

Total estimated cost of the SIEMAT building was Rs.124.73 lakhs as per SOR, PWD (building) for 2001-2002 of civil work, water supply, sanitation and electrical works. Administrative approval and technical sanction of the building was accorded by the competent authority. NIT was floated in November 2003. All together 11 tenders were received and these were found valid. Tender committee was constituted headed by Mission Director, SSA. Tender committee evaluated the tenders. After detailed evaluation, committee recommended Sri Pranab Deka for allotment of work at his lowest quoted rate i.e. 10 percent below the SOR, PWD (B) for 2001-2002 at a tender value of Rs.112.38 lakhs and work order was issued in July 2004 with stipulation to complete the work within 18 months from the date of issue of work order. But no formal agreement in form f-2 was made. As such the interest of SSA was not safe guard in the event of failure on the part of the contractor to complete the work for liquidation of any damage.

The construction work is in progress and 1st RA bill for Rs.7.66 lakh was paid to the contractor in March 2005.

7.10 Implementation of Drinking water and sanitation facilities to primary and upper primary schools under 10th Finance Commission

SSA Assam received total amount of Rs.1170.48 lakhs between 26.12.03 and 31.1.04 from Directorate of Elementary Education for providing drinking water facilities to primary schools and sanitation facilities to upper primary (middle) schools through Sarva Siksha Abhiyan (SSA) under the supervision of Public Health Engineering Department. SSA released total amount of Rs.1170.08 lakhs to 23 district between 09.01.04 and 16.02.04 leaving a balance of Rs.0.40 lakh retained by SSA till March 2005.

Component wise fund received and released are as under:

(Amount in lakh of Rs.)

Fund Received				Fund Released				
Sl. No	Date	Component	Amount	Date	No of District	First installment of drinking water	First installment of Sanitation	Total
1	26.12.03	Drinking water facilities to primary school under 10 th finance commission	1058.83	9.1.04 to 16.2.04	23	1058.48		
2		Sanitation facilities to upper primary schools under the award of 10 th finance commission	111.65				111.60	
Total			1170.48			1058.48	111.60	1170.08

As per information furnished, Drinking water facilities to 1011 Primary schools have been completed out of 5896 schools targeted during 2003-04. While 201 upper primary schools have been provided with sanitation out of 794 schools targeted during 2003-04.

DMC, Nagaon received Rs.56,02,500 (Rs.49,05,000 for drinking water and Rs.6,97,500 for sanitation on 18.02.2004 from SMO and deposited the same into Lakhimi Gaolia Bank, Nagaon under a/c no 8182/28) Fund so received remained unutilized till March 2005. Thus students of 340 primary schools and 50 upper primary schools in Nagaon district targeted for 2003-04) are denied of drinking water and sanitation facilities respectively. The entire fund of Rs.56.02 lakhs is lying with DMC unused for more than one year while students of many schools are denied drinking water. The reason for non-implementation of the scheme was not assigned.

7.11 In AWPB 2003-04 there was no provision of fund against any physical target for providing toilet and drinking water facilities. According to the information furnished to study team the SIS did not incur any expenditure on these interventions during 2003-04. But as per AWPB 2004-05, achievement against target (Physical and financial) for the year 2003-04 and approval for the year 2004-05 were shown as follows:

(Amount in lakh of Rs.)

Intervention s	2003-04						Spill over		Proposals 2004-05		Approval 2004-05			Total
	PAB approval		Achievement		Balance									
	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Unit cost	Physi cal	Finan cial	
Toilet/Urinals	605	121.00	171	69.62(59%)	434	51.38	389	48.48	409 (includes 389 spill over)	62.48	0.20	20	4.00	81.80
Water facility	461	80.25	45	6.75(8%)	416	73.50	461	73.50	461	73.50	-	-	-	73.50

CHAPTER-8

ACCOUNTS AND INTERNAL AUDIT

- 8.1** Government of Assam had formulated Financial Rules and regulation and delegation of financial powers. The SIS has not adopted coding system for accounting of expenditure at the state/ district level. At the State Mission office, there is one post of Chief Accounts Officer lying vacant since inception of the scheme. One Senior Accounts officer (looking after the charge of CAO) two Accounts Officers, three Accountants one cashier and two Accounts Assistants and at the District level there is one Finance & Accounts officer, one Jr. Accounts Asstt. are on contract basis. Others are drawing their pay and allowances on deputation basis from the different organizations of the Govt. of Assam. Two days training was imparted to all accounts staff including those at Districts level.
- 8.2** The funds released by SIS to districts are initially shown as lump sum fund released to implement the activities. On receipt of monthly “Receipt and Payments” accounts consolidated report is prepared and furnished to Ministry of Human Resource Development Annual Accounts are prepared by the Chartered Accountant along with district accounts, which are compiled on the basis of audited District Accounts.
- 8.3** Following deficiencies in the maintenance of accounts were noticed.
- (a) Cash Book**
- At SPO there were 3 (three) Cash Books instead of a single cashbook i.e. from 22.02.2002 to 30.06.2003 and thereafter single Cash Book was maintained.
- The entries were not attested by Authorised signatory everyday nor the daily closing balance was authenticated. There was no physical/ surprise verification of cash balance conducted at any time.
- (b) Accounting Records**
- The following registers/ books of accounts were either not maintained or not maintained properly by SPO/ DPO. Journal Registers were maintained without balancing and authentication by authorised signatory. Asset Registers were not maintained by SPO and DPO and extract/ certified copy sent to the Ministry every year. The value of fixed assets of the society as at 31st March 2004 was Rs.2.56 crores. Stock items were not physically verified annually nor issue/ receipts authenticated.
- Register of Investments, Register of works, classification of Projects, Register of advance to the contractors & suppliers, Register of Monthly accounts of receipt and payment and register of Advances to Agencies/ NGOs were not maintained.

8.4 The entire accounting system from voucher level to finalisation of accounts needs to be streamlined and revamped to ensure that proper accounting systems are introduced. It is also recommended that the accounting system may be fully computerized and the present government accounts system be followed, as is mentioned in the manual also.

8.5 Internal Audit

Scope and extent of internal audit etc. are given in the “Manual of Financial Management and Procurement” which has since been made mandatory. The reports of the internal audits are to be placed before the executive committee.

The Internal Audit wing was set-up on 01.07.03 and conducted audit of District unit once in a year except SMO. The internal audit of SMO was conducted for the period from 01.04.03 to 31.03.04 during the period from 25.10.04 to 06.11.04.

Constitution of competent internal Audit team is essential to guide at various levels and to conduct regularity check of accounts/ records on sample basis to verify that expenditure is booked under proper head of account and to highlight whether the expenditure is incurred in excess of the approved Budget

8.6 Annual Accounts (2002-03 and 2003-04)

As per the sanctions issued by the Govt. of India for the release of funds under SSA, the annual Audited statement of the accounts along with the utilization certificate will be submitted to the GoI, Ministry of Human Resource Development within 3 months of the close of the financial year i.e. by June 2003 and June 2004 for the accounts of 2002-03 (along with 2001-02) and 2003-04 respectively. Also an annual administrative report of the society will be submitted to the Ministry within 9 months from the close of the financial year i.e. 2002-03 and 2003-04.

However, the Audited accounts for 2002-03 and 2003-04, were completed by the Chartered Accountant on 04.11.03 and 23.11.04 respectively were adopted by the executive committee, and sent to the Ministry belatedly on 06.12.03 and 15.12.04 respectively after a lapse of 6 months. The Annual Administrative Reports due on 31.12.03 and 31.12.04 were sent on 08.04.04 and 05.03.05 after a lapse of 3 months and 2 months respectively.

8.6 General observation on the accounts

- (a) During the year 2001-02 and 2002-03 (together) grant of Rs.754 lakhs received from Govt. of Assam was shown as opening balance in the Receipt & Payment Account instead of showing “Nil” balance, as there was no closing balance in the previous year.
- (b) The following discrepancies in the figure shown in ‘Annual Accounts’ and ‘Ledger’ under different sub-heads have been noticed:

Year	Head of Account SMO	Amount as per Annual Accounts	Amount as shown in the Ledger	Ledger folio No.	Discrepancy
2002-03 (Receipt & Account Sch.b)	Income Tax	17145.00	141362.00	458 vol – Exp.	Rs. (+) 124217.00
2002-03 (Receipt & Account Sch.)	AGST	(-) 46756.00	19554.00	410 vol. Exp	Rs. (-) 27202.00
2003-04 (Receipt & Account Sch.)	Bank Interest	Rs.269,038.07	Nil	Nil	Rs.269038.07
2003-04 (Receipt Sch.N)	Income Tax	Rs.38935.00	Rs.17176.00	364.vol II	Rs.21759.00
(Receipt Sch.N)	C.S.T	Rs.178550.00	Rs.108240.00	Rs.350 vol II	Rs.70310.00
Payment Account Sch. 9	Advance to SCRT	Rs.1506571.00	Rs.10200000.00	299 vol II	Rs.8693429.00
Payment Account Sch. 9	Advance to UNICEF	5003158.00	Nil	343 vol II	Rs.5003158.00

(c) Discrepancies were also noticed in the accounts of DMO, Nagaon as under:

Year	Head of Account DMO	Amount as per Annual A/c	Amount as shown in the Ledger	Ledger folio No.	Discrepancy
2003-04	Govt. deduction (details of nature of deductions were not recorded in the ledger)	Rs.889323.00	Rs.1230570.00 Debit Balance.	56 & 285	Rs.341247.00 Debit Balance.
	Equipments	Rs.2155019.00	Rs.4928713.00	56 & 285	Rs.2773694.00
	Training of primary school teachers	Rs.4717200.00	Rs.4619648.00	F.I	Rs.97552.00

8.8 The amount of advance as per ledger account of the District Mission Office, Nagaon was shown Rs.1,98,35,643 during the period from 2002-03 to 2003-04 (i.e. 2002-03, Rs.1,26,50,394 and 2003-04, Rs.71,85,249) whereas in the Chartered Accountant's report "Advance Outstanding" (in the assets side of the balance sheet for the year 2003-04) was shown as Rs.1,51,04,968 which resulted in discrepancy of Rs.47,30,675 (i.e. Rs.1,98,35,643 minus Rs.1,51,04,968)

Out of the total outstanding advance of Rs.1,98,35,643, Rs.25,65,102 was adjusted till December 2004 and balance Rs.1,72,70,541 remained as "Outstanding Advances". No journal entries against these advances have been made and produced to the Study Team.

8.9 SSA, Assam paid advance of Rs.173.23 lakhs to State Council of Educational Research and Training (SCERT) during September 2002 to August 2004 for development of free text books, pupil evaluation, and monitoring and teacher training etc. subject to submission of statement of expenditure along with utilization certificates.

As per information furnished by SCERT against advance of Rs.173.23 lakhs they submitted utilization certificate for Rs.165.21 lakhs leaving a balance of Rs.8.02 lakhs for which utilization certificates were not furnished as of December 2004.

The study revealed that amount of advance remained unadjusted as per ledger account up to December 2004 stood at Rs.86.30 lakhs (total advance during 2001-02 to 2004-05 Rs.173 lakhs only amount adjusted during the period was adjusted Rs.86.23 lakhs under journal voucher No. 66 of 2003-04).

The amount of advance thus awaiting adjustment was Rs.86.30 lakhs and this was not shown in the account, instead entire unadjusted amount was treated as expenditure.

As per the Manual on Financial Management advances not adjusted are to be shown as advance and not as expenditure. This practice is not being followed by SIS, Assam. The accounts branch of SMO office failed to ensure that proper accounting procedure to watch the adjustment of advance is followed.

CHAPTER-9

PRE-PROJECT ACTIVITIES

- 9.1** With a view to achieving the objectives of Sarva Shiksha Abhiyan (SSA), the Ministry of Human Resource and Development launched Pre Project Activities (PPA) before implementing the SSA scheme. In this connection, the Ministry of Human Resource Development sanctioned to the State Implementing Society (SIS) of Assam, a sum of Rs.4.17 cores in three instalments as follows:

Sanction order No. of Govt. of India	Amount sanctioned (Rs.)	Date of receipt by SIS
F.2-21/2000 desk (EE) dt. 14.09.2000	74,00,000	25.05.2001
F.2-21/2000 desk (EE) dt. 09.07.2001	2,21,13,000 (for 10 districts)	21.02.2002
	1,21,86,000 (for 9 districts)	06.09.2002

- 9.2** Balance available as on 31.03.2004 was Rs.38.76 lakhs. But balance as on Dec.2004 stood at Rs.59.63 lakhs, increase was due to refund of unspent balance form district offices.
- 9.3** Study further revealed that the procedure prescribed by the Ministry of Human Resource Development and Government of Assam in their sanctions were not followed in the following cases.
- (a) The first instalment of Rs.74.00 lakhs was received on 25.05.2001 and deposited in Canara Bank, Dispur under PPA account (Bank Account No.7967). The grant was later released to Districts during February 2002 i.e. 9 months after the receipt of fund (May 2001). The reason was recorded in the cashbook as “Not to operate till order of the authority”. Thus implementation of the programme was delayed by 9 months.
 - (b) Despite having fund available from May 2001, expenditure on PPA between January 2002 to April 2002 amounting to Rs.0.60 lakh was incurred from DPEP funds, which was later reimbursed. This could have been avoided had the fund (PPA) received been utilized on receipt of the same.
 - (c) Annual Audited statement of account for 2001-02 and 2002-03 along with utilisation certificate due in July 2002 and July 2003 respectively was sent belatedly together in December 2003 after a delay of 17 and 5 month in respect of account for the year 2001-02 and 2002-03 respectively.
 - (d) The unspent balance of Rs.38.76 lakhs as on 31.03.2004 has not yet been refunded to the ministry of Human Resource Development as per sanction orders together with interest at 6% per annum.
 - (e) Under letter No. A (1) E.720/2001/16 dated 05.02.2002 while releasing grants in aid amounting Rs.22,113 lakhs as final instalment for the preparatory

activities for 10 districts for the year 2001-2002, Government of Assam categorically mentioned that no expenditure should be made on purchase of vehicles. But defying Government instruction, the SIS, Assam has incurred expenditure of Rs.4,33,043 on purchase of vehicle during 2002-03. This involves unauthorized expenditure.

- 9.4(a)** In addition to total fund of Rs.23,60,900 received from SIS between February 2002 and July 2002 DMC, Nagaon proposed (July 2002) additional funds of Rs.6,56,233 including unspent balance of Rs.2,79,413 under pre-project activities for payments to DRP, BRP, village volunteer training, TA and boat hire charge etc. Against net additional funds required Rs.3,76,810 (Rs.6,56,223 – Rs.2,79,413 balance remained unspent), SMO, Assam approved (October 2002) additional funds of Rs.3,46,290.

But DMC, Nagaon has withdrawn Rs.5,98,615 from SSA plan fund and transferred the same to pre project Activities Account (February 2003) and paid to 10 BMCs as advance for meeting additional expenditure with unspent balance Rs.2,79,413 remaining unspent.

Thus DMC, Nagaon drew excess amount of Rs.2,52,325 (amount withdrawn Rs.5,98,615 additional fund approved Rs.3,46,290). Lack of cash management and financial control has facilitated excess drawal.

- (b) The study further disclosed that Rs.5,98,615 so withdrawn and transferred from SSA plan account during 2002-03 to PPA account remained unadjusted till March 2005. Activities under plan account worth Rs.5,98,615 has been suffered.
- (c) In spite of repeated request made by SMO (August 2004) to refund unspent balance along with Bank interest accrued thereon under PPA account, neither DMC, Nagaon nor BMCs under him responded to SMOs request but retained unspent balance totaling Rs.3,36,329 (DMC: Rs.2,79,413; BMCs: Rs.56,916) till March 2005. This is attributed to lack of administrative control and monitoring system.

CHAPTER-10

SOME KEY FACTORS ON OPERATIONAL/IMPLEMENTATION ASPECTS WITH VITAL LINKAGE TO FINANCIAL ASPECTS

10.1 Planning

The main objective of the SSA programme is to ensure that all children complete 5 years of primary schooling by 2007 and 8 years of elementary schooling by 2010. Another stated goal of the SSA is to ensure "Focus on elementary Education of satisfactory quality with emphasis on education for life."

- (a) The SSA programme envisaged bottom up approach of planning for assessing and creating infrastructure for imparting quality education based on the felt needs of the people and their children at grass root level. This involved micro planning exercise and included the following:
 - (i) Mobilizing local community to make plans more participatory and specific to local needs,
 - (ii) Providing a support system for the school and teachers by developing better linkage and interaction between schools and community:
 - (iii) Ensuring that all children in the relevant age group attend schools or its alternatives.
 - (iv) Ensuring that schools function regularly.

The SSA programme further contemplated that the need based plans be formulated at village and school level after close interaction among community and the school.

- (b) A study of the process of formulation of annual plan revealed that during the period 2001-02 to 2003-04 annual plans were prepared at state level on the basis of statistical data collected from district level but without community participation since the study team did not find any evidence in the village schools visited that any such plans, suggestion etc. were formally communicated to the BRC/ District by the VEC. In fact, the grass root level organizations and functionaries were not involved in the plan processing exercise and the annual plan till 2003-04 emanated from District level only. Thus, participatory planning approach was not adopted as the plan proposals were not initiated at the village level with the involvement of community.
- (c) During discussion the study team was informed that this deficiency in planning will hence forth be rectified since block and cluster resource persons in each block have been posted to oversee the grass root level implementation of activities under SSA Programme.

10.2 Community Mobilisation

- (a) Under the community mobilization component fund provision of Rs.332.62 lakhs against physical target for training of 554368 VEC, TGEC, WEC, GPEC and SMC members at unit cost of Rs.60 for two days training at Rs.30 per person per day was approved in the AWPB 2003-04. But in AWPB for

2004-05 showing previous years target and achievement, Physical and financial achievement was 199560 (36 percent) and Rs.119.74 lakhs (36 percent) respectively during 2003-04. Thus, provision of funds to the extent of Rs.212.88 lakhs (64 percent) (Rs.332.62 lakhs – Rs.119.74 lakhs) was proved to be largely unrealistic and far in excess of actual requirement. Further, examination of records of SMO with the information furnished to study team by the Chief Accounts Officer (CAO), SMO, the expenditure of Rs.183.78 lakhs under community Mobilisation against fund allocation of Rs.119.74 lakhs during 2003-04 resulted in excess expenditure of Rs.64.04 lakhs (53 percent). This was violative of the provisions contained in the Manual on Financial Management.

- (b) According to the information (relevant to AWPB 2004-05) furnished by SMO total number of 175908 committee members in the State were covered by training as detailed below:

Total VEC, TGEC, WEC, Members covered by training	94236
Total SMC members covered by training	81672
Total	175908

The actual number of VEC/ SMC, etc. members in the entire State to be covered by 2 days training could not be shown.

- (c) Applying the unit cost of Rs.60.00 per person total expenditure on training of 175908 members work out to Rs.105.54 lakhs. But it was found that the SMO spent Rs.459.67 lakhs on Community Mobilisation against approved allocation of Rs.473.56 lakhs during 2001-02 to 2003-04 as under:

(Rs. in lakh)		
Year	Allocation of funds	Expenditure
2001-02	120.39	100.44
2002-03	233.43	175.45
2003-04	119.74	183.78
Total	473.56	459.67

- (d) Thus with reference to the number of members covered by training and amount spent by SMO on Community Mobilisation, there occurs an unexplained difference in expenditure of Rs.354.13 lakhs (Rs.459.67 lakhs – Rs.105.54 lakhs) under the component during 2001-02 to 2003-04.
- (e) The instances of unrealistic and excess fund flow (Rs.212.88 lakhs) vis-à-vis expenditure of Rs.64.04 lakhs in excess of fund provision under Community Mobilisation during 2003-04 alone mentioned in the foregoing paragraph indicated the possibility of diversion of Rs.354.13 lakhs for other purposes/ activities although the expenditure were booked. in accounts under Community Mobilisation during those years.
- (f) Similarly, in Nagaon district approved physical and financial target was 52296 VEC/ SMC, etc. member to be trained at a cost of Rs.31.3776 lakhs during 2003-04. Against this actual physical achievement worked to 11050

with reference to financial achievement of Rs.6.63 lakhs resulting in excess and unrealistic fund flow of Rs.24.75 lakhs (79%) (Rs.31.38 lakhs – Rs.6.63 lakhs). Further, in the context of total No. of VEC/ SMC, etc. members covered by training (11198) in Nagaon District for which Rs.6.72 lakhs was needed in all, the expenditure of Rs.34.91 lakhs incurred by DMC on training of Community leaders (Community Mobilisation) during 2001-02 (Rs.10.51 lakhs) 2002-03 (Rs.17.77 lakhs) and 2003-04 (Rs.6.63 lakhs) led to unexplained difference of Rs.28.19 lakhs (Rs.34.91 lakhs – Rs.6.72 lakhs) which appears to have been diverted for other activities/ purposes.

Ministry may consider reviewing the implementation of Community Mobilisation component by SSA Assam with reference to District level comprehensive and authentic data before release of further fund under the intervention.

10.3 Teacher Pupil Ratio

- (i) Framework for implementation of SSA laid down the norm of one teacher for every 40 children in Primary School (at least two teachers in each primary schools) and one teacher for every class in the upper primary schools. The pupil teacher ratio in 57 schools (upper primary: 20; primary: 7) of two blocks (Rupohi and Kathiatoli) in Nagaon District visited by the study team revealed that there was imbalance in deployment of teachers in 37 schools as detailed below:

	No. of schools	No. of teachers per school as in col (1)	Enrolment of children during 2002-04
	(1)	(2)	(3)
Upper primary school	2	18	140-403
	1	15	21-28
	1	12	98
	1	10	233-252
	3	9	80-295
	8	7-8	59-502
	2	6	87-250
Total	18	-	-
Primary schools	3	8	140-304
	1	7	83-106
	1	6	280-312
	4	5	26-270
	5	4	34-223
	5	1	31-398
Total	19	-	-

In seven of these schools, 10 teachers were found to be deployed on non-teaching duties like census, election enumeration, correction of voter list, etc. for period ranging from 2 to over 6 months during 2004.

- (ii) According to the information furnished to study team by the Block Mission Coordinator cum Block Elementary Education officer Rupohi and Kathiatoli, 850 (40%) of the 2142 teachers were deployed in census duty for a period of about 3 months during 2004. Besides the drawbacks this system produces, it can be concluded that the services of this teachers are being misutilised.

10.4 Salary of Para Teacher

- (i) During 2003-04, salary of 4637 para teacher for Rs.626 lakhs (Rs.1500 X 9 months) was approved by the Project Approval Board. Against this, the SIS had furnished to study team, expenditure on salary of para teachers for Rs.210.66 lakhs during 2003-04. Evidently, the expenditure of Rs.210.66 lakhs would be for 1560 para teachers for 9 months during 2003-04.
- (ii) But in the annual work plan budget 2004-05 (Proposed and recommended) physical and financial achievement during the previous year (2003-04) were reflected as 1321 and Rs.136.97 lakhs respectively. This compare to budget approval and actual expenditure indicated shortfall in physical achievement by 3316 para teachers (4637-1321 para teachers) (72%) and inflated expenditure to the tune of Rs.73.69 lakhs (Rs.210.66 lakhs – Rs.136.97 lakhs) (35%). Further, the unutilized balance of Rs.489.03 lakhs (Rs.626 lakhs – Rs.136.97 lakhs) at the end of 2003-04 shown in the budget approval for 2004-05 became nugatory.
- (iii) Thus, the approval of salary aggregating Rs.460.62 lakhs for 2559 para teachers @ Rs.1500 per teachers for 12 months during 2004-05 against actual Nos. of 1321 para teachers (1560 para teachers paid for) during 2003-04 proved largely unrealistic. Also, the figure of 17426 para teachers in position at primary level during 2003-04 furnished by SIS to study team without showing their district wise distribution was unreliable.
- (iv) District Mission Coordinator, Nagaon furnished to study team the position of Para teachers in the district as follows:

Year	No. of para teachers in position		Salary expenditure
	Primary	Upper primary	
2001-02	NIL		Nil
2002-03	NIL		Nil
2003-04	2139	25	Nil
2004-05 (up to Dec' 04)	470	27	Nil

Block-wise deployment of para teachers in position could not be furnished. Reason for not incurring expenditure on salary of para teacher was neither on records nor clarified. Taking into account the information of 1321/ 1560 para teachers during 2003-04 furnished by SIS for the State as a whole, 2139 para teachers in position at primary level furnished by DMC, Nagaon was largely unreliable.

10.5 Excess Payment of Rs.463.83 lakhs on Salary of Obb Teachers.

- (i) Instead of making direct payment to State Government for payment of salary to teachers appointed under operation blackboard, funds equal to 75% of the annual salary of OBB teachers (a non-SSA component) is released by Govt. of India to SIS for onward transmission to State Govt. The balance 25% salary of OBB teachers is born by State Govt.
- (ii) After ascertaining the requirement of fund for this purpose from the State Government the SIS included 75% of OBB teachers salary aggregating Rs.2113.82 lakhs for 8677 teachers in AWPB 2003-04. The Govt. of India vide order dated 31st March 2004, modified and approved the salary of Rs.1391.49 lakhs for 2851 OBB teachers. This amount stands included in the funds of Rs.13037 lakhs released by Govt. of India to SIS.
- (iii) Against the modified approved funds of Rs.1391.49 lakhs, SIS spent Rs.1855.32 lakhs resulting in excess payment of Rs.463.83 lakhs, which represents 25% of State Share of OBB teachers salary. This excess expenditure, which was evidently met from SSA funds was subsequently allowed by the Project Approval Board in its 50th meeting held on 19 May 2004. But as the SIS did not obtain additional fund from Govt. of India to recoup the excess payment nor the State Govt. made available the amount to SIS, the SSA funds got utilized to meet the non-SSA expenditure to the extent of Rs.463.83 lakhs.
- (iv) In 2004-05, approval for salary of Rs.2052.72 lakhs in respect of 2851 OBB teachers was reflected in the recommended budget for the year 2004-05. As against modified figures of Rs.1391.49 lakhs approved by Govt. of India for 2851 OBB teachers during 2003-04, the amount for 2004-05 was increased by Rs.661.23 lakhs (Rs.2052.72 lakhs – Rs.1391.49 lakhs). The reason for the increased allocation of fund could not be found on record.

10.6 Excess flow of funds on salaries of Resource teachers

- (i) In AWPB 2003-04, approval of PAB was obtained by SIS for payment of salary totaling Rs.2665.26 lakhs in respect of 3484 Resource teachers in the State for 9 months. According to the information on district-wise Resource persons furnished to study team by SMO, there were 3452 Resource persons (CRCG: 2472; ABRCCs: 140; Resource teachers: 840). Thus, funds to the tune of Rs.24.48 lakhs for 32 Resource teachers (32 x Rs.8500 x 9 months) was approved and received in excess. In the AWPB 2004-05, physical and financial achievement during the previous year (2003-04) under the head “salary of Resource teachers” was shown as 3432 teachers and salary payments Rs.1637.71 lakhs respectively. But the activity wise statement of accounts furnished to study team by the Chief Accounts Officer of SMO did not indicate the position of approved budget and expenditure under any such head of accounts except salary of para teachers and OBB teachers. Thus, the extent to which the physical and financial achievement was valid could not be verified by study team.
- (ii) However, in Nagaon district the activity wise statement of expenditure reflected the expenditure of Rs.143.84 lakhs against the approved allocation of Rs.205.02 lakhs with physical achievement being 188 Resource teachers

against approved target of 268 during 2003-04. Thus Rs.61.18 lakhs (30%) (Rs.205.02 lakhs – Rs.143.84 lakhs) out of Rs.205.02 lakhs proved to be in excess of requirement and consequently remained unutilized.

Plans need to be worked out according to actual requirements.

10.7 Interventions for out of school children 2003-04

- (a) In 2003-04, expenditure of Rs.1603.37 lakhs was incurred against approved budget of Rs.6754.37 lakhs under interventions for out of school children comprising the following sub-components

Sl.No	Component	Figures as per approved budget		Unit cost per child per annum (Rs.)
		Physical (Nos)	Financial (Rs. in lakh)	
(i)	EGS Centers Primary	264800	2237.56	845.00
(ii)	Short term bridge courses	49249	184.68	375.00
(iii)	Long term bridge courses	1,14,405	966.73	845.00
(iv)	Residential bridge courses	10,080	302.40	3,000.00
(v)	AIE provision	23	23	1,00,000.00
(vi)	Remedial Teaching	12,16,000	3040.00	250.00
Total			6754.37	

As expenditure of Rs.1603.37 lakhs against the provision of Rs.6754.37 lakhs was clubbed together as per records maintained by the SIS, the sub-component-wise expenditure was not ascertainable by study team.

- (b) Scrutiny of funds provided by the Govt. of India as per budget approval and relevant information made available to the study team revealed that the fund allocation in respect of 4 out of the six sub-components mentioned in the foregoing paragraph was largely unrealistic and high to the extent ranging between 6 and 1303 percent as detailed below:

(Rs. in lakh).

Sub-component	Enrolment during 2003-04 (Nos)	Funds required with ref. to enrolment	Funds provided in the AWPB	Extent of unrealistic and high allocation	Percentage
EGS Centers Primary	76469	646.16	2237.56	1591.40	246
Long term Bridge Courses	107663	909.75	966.73	56.98	6
Residential Bridge Courses	1074	32.22	302.40	270.18	839
Remedial Teaching Total no of out of school children as per VER as on 31-12-2003 Primary – 396147 Upper Primary –470698	@ 866845	216.71	3040.00	2823.29	1303
866845					

@ Although many of the out of school children are covered under other sub-component, total out of school children (866845) has been taken to show that 12,16,000 out of school children taken for budget allocation was far in excess of the existing number as per enrolment on record

- (c) In Nagaon, year wise position of Physical and Financial progress on interventions for out of school children during 2004-05 (upto December 2004) is indicated in the following table:

Year	Sub-component	Physical achievement/ Enrolment		Unit cost as per norm Rs.	Expenditure Rs.	Unit cost at which expenditure was incurred Rs.
		As per records of SIS	As per records of DMC Nagaon			
2002-03	Short term Bridge Course	-	9269	375	41,16,611	444 (excess expenditure Rs 640736)
2003-04	EGS Centers primary	5856	17154	845	33,00,195	564/192
	Short term Bridge Course	6253	-	375	6,67,170	107
	Long term Bridge Course	13896	14197	845	49,75,354	358/350
	Remedial Teaching	-	-	250	14,59,680	-
2004-05 upto Dec. 04	EGS Centers primary	10,110	5605	845	66,46,915	657/1186
	AIE provision (Hard to reach)	-	-	-	4,22,053	-
	Remedial Teaching	-	-	250	3,87,700	-

- (d) From the above table it would be seen that:
- (i) There was an expenditure of Rs.6,40,736 in excess of the prescribed norms under STBC during 2002-03.
 - (ii) In respect of EGS Centers Primary, STBC, LTBC, during 2003-04 and 2004-05 (upto Dec.2004) the unit cost at which expenditure was incurred worked out to significantly lower/higher than the prescribed norm indicating that either the enrolled children were partially covered or there was deviations in expenditure under these sub-components detail of which were neither on record nor could be furnished to study team.
 - (iii) Due to non-availability of information on block-wise/ center-wise number of out of school children actually covered in Nagaon district by remedial teaching (expenditure Rs.18,47,380 during 2003-04 and 2004-05 upto December 2004) and intervention under Hard to Reach (expenditure Rs.4,22,053 during 2004-05 upto December 2004) at a total expenditure of Rs.22,69,433 under these two interventions could not be verified by study team.
- (e) Checking of records of “Sodou Asom Gramya Puthi Bharal Santha’ a NGO in Nagaon revealed that against the funds allotted by SIS till March 2004 the NGO had, interalia, undertaken the interventions on HTR and Remedial teaching as follows:

Period	Interventions	Physical Achievement	Expenditure	Remarks
Feb'03 to Mar'04	HTR	466	3,19,157	Remuneration of Para Teachers
July'03 to Mar'04	Remedial Teaching	498	2,44,020	Applying the prescribed norm of Rs.250 per child there was an excess expenditure of Rs.1,19,520 over the norm

Even after receipt of Utilisation certificate from the NGO, the SIS had not reviewed and monitored the physical and financial achievement reported by the NGO vis-à-vis anomalous position there to. Funding of this NGO was stopped by SIS since March 2004 for reasons not on record.

As the NGO had also discontinued the SSA activities since then, the adjustment or recovery of the excess expenditure of Rs.1,19,520 from NGO is yet to be affected.

(f) The position of out of school children in Nagaon District was as below:

Particular	5 Years to 8 years	9 years to 13 years	Total
Total Child Population as per VER Dec'03	291323	250730	542053
Out of school children as per VER	48186	61699	109885
Out of school children covered through enrolment drive Feb'04	43932	11115	55047

Total habitations 6012

School less habitations

Primary 1316

Upper Primary 135

Total 1451

(g) Number of out of school children covered through EGS/STBC/LTBC, etc. till 2004-05 (upto Dec '04) was as indicated below:

Component	No. of Children
EGS	22759
STBC	9269
LTBC	<u>14197</u>
Total	<u>46225</u>

Out of school children to be covered by enrolment from January 2005 onwards comes to 63660 (58 percent) i.e. 1,09,885 – 46,225.

- (h) In quarterly report as on March'2004 submitted by SSA monitoring Institute of Guwahati University in July 2004 It was observed that the system of reporting of out of schools children in Nagaon District was inaccurate and the data presented in the VER in some cases was unreliable. Total out of school children in Nagaon was found by the monitoring Institute as 1,34,344 as per VER on December 2003 but the study team found the figure as 1.09,885 as per the same record.

10.8 Innovation Activities

- (a) SSA framework envisages the following cost norms for innovative activities comprising four sub-components:

Sl.No.	Sub-components	Cost Norms
(i)	Early Child care and Education (ECCE)	Upto Rs.15 lakhs
(ii)	Support to Children in Tea Garden /Special area school	- do -
(iii)	Support to Girls Child Education/ Education for Children of minority communities	Upto Rs.5 lakhs
(iv)	Computer aided Learning	Upto Rs.15 lakhs

Thus for innovation activities total provision of Rs.50 lakhs would be available for a district per year.

- (b) Approved funds allotment and expenditure under Innovation activities for the State of Assam during 2001-02 to 2004-05 (upto Dec' 2004) were as follows.

(Rs. in lakh)

Sl. No.	Sub-component of innovation activities	2001-02		2002-03		2003-04		2004-05	
		Approved Budgets	Expenditure	Approved Budgets	Expenditure	Approved Budgets	Expenditure	Approved Budgets	Expenditure
1	Early Child care and Education (ECCE)	Not available	Not available			345.00	121.14 (35 %)	345	
2	Support to children in Tea Garden/Special Area school	Not Available	Not Available	Not Available	Not Available	345.00	116.64 (34 %)	345	
3	Support to Girl Child education for Children of minority communities	Not Available	Not Available	Not Available	Not Available	115.00	23.47 (20 %)	115.00	
4	Computer aided learnings	Not Available	Not Available	Not Available	Not Available	345.00	*587.26 (170 %)	*102.74	
Total		490.14	285.39 (58 %)	1640.14	0.27 (0.02 %)	1150.00	848.51 (74 %)	907.74	157.26 (17%)

*There was excess expenditure of Rs.242.26 lakhs during 2003-04 under computer-aided learning. The excess expenditure was shown as deduction out of recommended fund allotment during 2004-05 as detailed below:

Recommended budget provision	Rs.345.00 lakhs
Less deduction of excess	<u>Rs.242.26 lakhs</u>
Expenditure in 2003-04	<u>Rs.102.74 lakhs</u>

- (c) The excess expenditure over the approved allotment of fund under Computer Education during 2003-04 indicated lack of control of expenditure as outlined in para 85 of the Manual on Financial Management and procurement. Further, para 86.3 (iii) of the said Manual envisaged that re-appropriation of fund to meet the excess expenditure was not permissible in respect of computer education to which excess of Rs.242.26 lakhs occurred during 2003-04.
- (d) Sub-components wise approved budget and expenditure for the year 2001-02 and 2002-03 could not be furnished by SIS. For the year 2003-04, the SIS furnished the consolidated figures of approved budget (Rs.1350 lakhs) and expenditure (Rs.1113.31 lakhs) under innovation activities which did not tally with the figures of Rs.1150 lakhs and Rs.848.51 lakhs respectively as reflected in AWPB of SSA Assam for the year 2004-05 vis-a-vis previous year's Physical and Financial achievement. The expenditure against approved budget erratically ranged between 0.02% and 74% during 2001-02 to 2004-05 with 70% excess expenditure on computer education during 2003-04. Sub-component-wise physical achievement on various innovation activities against the amount spent could not be made available for verification by study team.
- (e) Scrutiny revealed that out of the total expenditure of Rs.1398.97 lakhs on innovation activities during 2001-02 (Rs.285.39 lakhs) 2002-03 (Rs.0.27 lakhs) and 2003-04 (Rs.1113.31 lakhs) furnished by State mission office to study team the SIS had spent Rs.33.36 lakhs as detailed below and remitted the balance Rs.1365.61 lakhs to the districts during 2001-04:

		(Rs. in lakh)
(i)	Early child hood education	0.04
(ii)	Meeting for Orientation of District Level Resource Group	10.49
(iii)	Cost of Printing of Materials	3.40
(iv)	Supervision of field visit	0.62
(v)	Training/ workshop/ seminar	14.90
(vi)	Consultancy	1.66
(vii)	Exposure visit	0.63
(viii)	Net working	0.21
(ix)	Support services	1.41
Total		33.36*

The expenditure of Rs.33.36 lakhs (2 percent) out of Rs.1398.97 lakhs during the period of three years ending 2003-04 was of very little significance and

* Include TA etc. advances Rs.1.67 lakhs remaining unadjusted since 2001-2002.

did not appear to be of any direct benefit to the children under the intervention.

Also there was no evidence available in SIS to ascertain the utilisation of Rs.1365.61 lakhs stated to be remitted to the districts.

- (f) In Nagaon district, according to the AWPB, year wise provision of funds and expenditure under innovation activities during 2001-02 to 2004-05 (upto December 2004) were as under:

(Rs. in lakh)

Year	Fund Provision/ Approval by PAB	Expenditure
2001-02 to 2002-03	87.76	Nil
2003-04	50.00	3.62 (7percent)
2004-05 (upto Dec'04)	44.10	9.86 (22 percent)
Total	181.86	13.48 (7 percent)

Non-utilisation of entire approved funds (Rs.87.76 lakhs) during 2001-02 and 2002-03 and utilisation of meager 7 percent and 22 percent of approved funds during 2003-04 and 2004-05 (upto Dec'04) respectively indicated lack of initiative on the part of DMC, Nagaon leading to poor implementation of the innovation activities in the district persistently since 2001-02. Non-utilisation of funds aggregated 93 percent during 2001-02 to 2004-05 (upto December 2004)

Scrutiny revealed that out of total expenditure of Rs.9.86 lakhs during 2004-05 (upto December 2004), Rs.9.62 lakhs was spent by DMC, Nagaon for purposes other than the specified Innovation Activities as detailed below:

Honorarium to Anganwadi Workers and hard to reach workers including payment of arrears of honorarium	Rs.5.05 lakhs
Meetings, orientation training, induction training, reinforcement training, summer camp	Rs.4.57 lakhs
Total	Rs.9.62 lakhs

10.9 Computer Aided Learning in Elementary School

- (a) Axom Sarva Siksha Abhiyan Mission on behalf of the Government of Assam has moved a head to tap these new opportunities for 500 Upper Primary Schools across the State by harnessing the potential of Information Technology to aid educational transaction to improve its quality education. It was launched in the State w.e.f. 2002-03. The project commenced in the year 2003-04. Major activities of smart school-Computer Aided Learning in Elementary Schools are as follows:
- (i) A total of 500 schools are covered on pilot basis across the State with 20-25 Schools in each district.

- (ii) Each school is provided with 4 computers, 1 dot matrix printer and two UPS system.
 - (iii) Each school is provided with multimedia based Teaching Learning aids on CD for selected 31 hard spots (topics) in Science, Mathematics and English Subjects.
 - (iv) Two teachers (Science & English) from each school have been trained on how to transact the classroom processes and operation of computers.
 - (v) Additional classrooms were provided in selected schools under Civil Works Programme wherever necessary.
- (b) All Codal formalities and procedures including inviting Global Tender, evaluation of tenders etc. were completed by March 2003. The suppliers (M/s Wipro Limited, HCL, IBM) SUPPLIED 2000 COMPUTERS, 1000 UPS and 1000 DOT Matrix Printers during the period from August'03 to Sept'03 worth Rs.914 lakhs (upto December 2004) and installed the same in the selected schools with effect from Sept'03 to December 2003 as per statement furnished to study team.
- (c) Records revealed that during the year 2003-04 an amount of Rs.345 lakhs was approved by the Project Approval Board (PAB) under Innovation Activities where as expenditure booked there against was Rs.587.26 lakhs during the said period as detailed below:

Year	Head of Activities	Provision	Expenditure
2003-04	Innovation (Sub-head Computer aided Learning)	Rs.345.00 lakhs	Rs.587.26 lakhs

Therefore, there is an excess expenditure of Rs.242.26 lakh (i.e. Rs.587.26 lakhs minus Rs.345 lakhs) during the year 2003-04. Further, out of the total expenditure of Rs.914 lakhs till December 2004 component under which the balance expenditure of Rs.326.74 lakhs (i.e. Rs.914 lakhs minus Rs.587.26 lakhs) was booked could not be shown to team.

- (d) Despite pursuance, the SMO did not furnish the status report indicating the condition of computer peripherals procured and installed at Upper Primary schools (Smart School) Out of 100 computers, 25 Dot Matrix Printer and 50 UPS system provided to 25 schools in Nagaon district status on functioning of the computer and peripherals was furnished to study team as follows:

		No. of schools
(i)	Problem with the Monitor and UPS	5
(ii)	Problem with both the UPS	5
(iii)	Problem with one UPS	6
Total		16

- (e) Status of functioning of computers and peripherals noticed during visit of study team in six of the seven schools in two blocks of Nagaon district to whom the computers were supplied and installed during September-December 2003 was as under:

Name of the school	No of computers peripherals installed	Enrolment	No. lying out of order /defective			Remarks
			Computers	UPS	Printers	
Rupohi M.V. School	Computer –4 UPS – 2 Printer - 1	276	1	-	Not used at all	Head master stated that the computer developed problem since Dec'04 due to cutting of cable by rats
Padumoni Silpukhuri M.E.School	-DO-	104	2	-	-	One computer was not functioning since installation. Another computer went out of order since Dec'03
Marar M.E.School	-DO-	250	3	2	1	2 computers were out of order since installation and one computer become non-functional since Mar'04. One Printer and 2 UPS remained out of order since Oct'03
Rupohi H..S.School	-DO-	252	2	-	-	Two computers were out of order since Jan'05
Nanoi Sr. Basic M.V. School	-DO-	203	2	-	-	Two computers were out of order since installation
Doboka Vidya Mandir M.E.School	-DO-	88	2	-	-	-DO-

- (i) Headmaster of the schools stated that the defects and non-functioning of computers and peripherals were reported to the SMO/ DMC but no action to make them functional was taken till February 2005.
- (ii) Except Rupohi Higher Secondary School, sitting arrangement for students in the Computer rooms of five other schools did not exist. Computers installed in rooms measuring 12' x 13' or there about found to be cramped/ inadequate. Moulded steel Joist bench/ desk with wooden top (14 pairs) supplied for sitting arrangements of students in computer rooms of Rupohi MV School and Padumoni Silpukhuri ME School could not be used as these were defective and could not be fitted even by engaging local mechanics/ fitter man.
- (iii) CDs on Science, Mathematics and English as provided to the Schools are operated by the two trained teachers and displayed to students of class V to VII in batches/ groups. Picture and sound quality of the functional computers were found to be good. The concerned teachers stated that in course of their training they were cautioned by the SMO in allowing the children to handle the computers. Thus the students are yet to be familiar with the technology and develop interest in computer aided learning. Head master of schools stated that erratic power supply, problems with UPS and non–functioning of computers largely contributed to the non-achievement of desired level of computer education by target group of students.

10.10 Provision for Disabled Children

- (a) According to paragraph 35 of the manual of Financial Management and procurement every child with special needs (CWSN) irrespective of the kind

category and degree of disability, is provided education in an appropriate environment. SSA will adopt “Zero rejection” so that no child is left out of the education system. CWSN covers children who are challenged with various problems such as vision, hearing, movement, learning, Cerebral palsy or mental retardation.

- (b) Disabled children identified during survey are to be provided special service viz. educational placement, aids and appliances and support services like physical access, special equipments etc. upto a ceiling of Rs.1200 per child per annum. Any amount in cash shall not be given to the children with special needs. The district SSA authorities should spend the amount at a ceiling of Rs.1200 per child per annum on providing special services to children with special needs in schools, EGS schools and AIE Centers.
- (c) In Assam vis-à-vis in Nagaon district, identification of child with special needs was as follows:

Assam					Nagaon District		
		Total	Boys	Girls	Total	Boys	Girls
(i)	Visual impairment	14525	7844	6681	2132	1002	1130
(ii)	Orthopedic impairment	18008	10190	7818	1219	603	616
(iii)	Speech and Hearing impairment	20308	11174	9134	1726	922	804
(iv)	Mental Retardation	7968	4367	3601	796	448	348
(v)	Learning Disabilities	8527	4440	4087	1761	821	940
Total		69336	38015	31321	7634	3796	3838

Financial and physical achievement against the target during 2001-02 to 2004-05 (Up to December 2004) were as under:

Assam

(Amount in lakhs of Rs.)

Year	Target		Achievement		Approved budget	Expenditure	Physical achievement computed on the basis of expenditure and with ref. to unit cost of Rs.1200 per child
	Physical	Financial	Physical	Financial			
2001-02	9183	-	-	-	110.20	4.91(4%)	409
2002-03	43469	-	-	-	521.63	11.28(2%)	940
2003-04	64796	777.58	18798	141.71	777.58	221.28 (28%)	18440
2004-05 (up to Dec. 04)	17837	214.06	-	-	214.06	43.52 (20%)	3627
Total					1623.47	280.99(17%)	23416
NAGAON							
2001-02	-	-	-	-	9.61	-	
2002-03	-	-	-	-	57.09	-	
2003-04	6797	81.564	-	-	81.56	6.16(8%)	513
2004-05 (up to Dec. 04)	7863	-	-	-	94.36	9.01(10%)	751
Total					242.62	15.17	1264

- (d) In respect of Assam, utilization of funds against the approved fund position varied from 2 percent to 28 percent aggregating the financial achievement of 17 percent only during 2001-02 to 2004-05 (up to Dec.2004). In the absence of physical achievement against the total amount spent by SIS, even by taking that the entire expenditure of Rs.280.99 lakhs was utilized towards various categories of 23416 disabled Children (computed at the unit cost of Rs.1200 per child against the total expenditure of Rs.280.99 lakhs) out of 69336 identified disabled children the short fall in coverage of these children in the State worked to 45920 (66%) (69336 - 23416) during the period close to 4 years ended December 2004.
- (e) Examination of records of SIS and information furnished to study team disclosed that out of the total expenditure of Rs.280.99 lakhs the SIS has directly spent Rs.21.95 lakhs as detailed below and stated to have remitted the balance amount of Rs.259.04 lakhs (Rs.280.99 lakhs – Rs.21.95 lakhs) to the districts.

Year	Amount spent (Rs. in lakh)	Purpose
2001-02	1.95	Meetings Orientation of District Level Resource Group, Training, Workshop, Seminar, Consultancy support services on short term contract etc.
2002-03	0.98	- DO -
2003-04	19.02	- DO -
Total	21.95	

- (f) Scrutiny of records of District Mission Co-ordinator (DMC) Nagaon along with information furnished to study team revealed that the DMC spent Rs.15.26 lakhs during 2003-04 (Rs.6.16 lakhs) and 2004-05 till December 2004 (Rs.9.10 lakhs) on conducting awareness Camp, Training of Primary Teachers, ABRCCs, CRCCs, RTs, etc. Medical assessment camp, distribution of aids and appliances, Block-wise observation of International day for Disabled and salary for RTs, Volunteers etc. The discrepancies of Rs.0.09 lakh between the expenditure of Rs.9.01 lakhs booked in the accounts and details of expenditure of Rs.9.10 lakhs during 2004-05 (upto December 2004) made available to study team need reconciliation.
- (g) While the entire approved funds of Rs.66.70 lakhs for the year 2001-02 and 2002-03 remained unutilized, the DMC could spend Rs.15.17 lakhs (9%) of the approved funds of Rs.175.92 lakhs with shortfall in coverage of disabled children in the district worked to 92% and 90% during 2003-04 and 2004-05 (upto December 2004) respectively.
- (h) Out of 7634 children (Boys 3796; Girls: 3838) with special needs in Nagaon district the actual number of disabled girl child covered by the intervention could not be shown. Also, there was no evidence to show the number of child with Special Needs placed in regular schools with needed support. Thus the provision of Manual was not adhered to by the DMC in its proper perspective.

- (i) Examination of records of DMC Nagaon further revealed that the following Aids and appliances were distributed (February 2004) to 431 CWSN identified in 5 of the 11 education blocks in the district.

Aids and Appliances	Piece/ Sets distributed	Remarks
Hearing Aid	194	(includes 10 pieces distributed to persons beyond 18 years of age)
Wheel Chair	63	
Tricycle	65	(includes 3 Pieces distributed to persons beyond 18 years of age)
Elbow Crutches	36	(Includes one piece distributed as above.)
Auxiliary Crutches	69	(Includes 7 pieces distributed as above)
Walking Stick	4	(Includes 3 pieces distributed as above)
Total	431	24

In the selected Kathiatoli Block it was noticed that one piece. Auxiliary Crutches was issued to a person of 30 years of age.

Thus, distribution of 24 out of 431 pieces/ sets of aids and Appliances was outside the perview of the provision for assisting the CWSN.

10.11 Intervention on Deprived Urban Children (DUC)

- (i) State Mission office (SMO) of SSA, Assam started the intervention on deprived urban children (DUC) component with effect from Oct'02 with the participation of 13 selected NGOs in the head quarter towns of 10 of the 23 districts of the State. The NGOs responding to newspaper publication were selected by the District Level Selection Committees. The Grant in aid Committee approved the financial grant for the selected NGOs to under take the SSA activities viz. enrolment drive in the disadvantaged/ slum areas, conducting Short term Bridge Course, Long Term Bridge Course, Center for Hard to Reach Children (Working Children). After the approval, Memorandum of Understanding (MoU) was signed with the NGOs.
- (ii) For monitoring the utilization of funds the NGOs were to –
- Submit the detailed activity reports to the concerned DMC for the transmission of the reports to SMO;
 - To submit utilisation certificate for each instalment of grant released to the NGOs and
 - After completion of each project NGOs submitted the detailed project ending reports based on which final instalment of approved grant were released to the NGOs
- (iii) Position of Grants released to the NGOs totaling Rs.134.14 lakhs and activities and achievements reported by the NGOs to SIS during February 2003 to February 2005 are furnished below:

Period	No. of NGOs in Towns	Funds Approved	Funds Released	Purpose	Funds Utilised (Rs. in lakh)	Achievements
		Rs in lakh				
Feb'03 to June'03	13	29.06	29.06	Innovative Activities, Volunteers for enrolment drive, Remuneration for programme Co-ordinator and Project Assistants, Cost of Bridge Courses, Intervention for HTR Children, Remedial teaching	29.06 (utilization certificate furnished)	Enrolment to formal School and Remedial teaching = 6490 STBC main streaming and Remedial teaching = 2513 Identification of HTR children = 3659 Reading enhancement programme = 4571 Total = 17233 Guardian meeting Slum meeting with teacher
July'03 to Mar'04	13	112.21	87.27	Various SSA activities Rs 99.75 lakh as per MOU Para teacher remuneration Rs. 10.50 lakh HTR Rs. 1.96 lakh Rs.112.21 lakh	87.27 (utilization certificate furnished)	Direct enrolment and remedial teaching support = 6243 Main streaming through STBC and remedial teaching support = 2003 Main streaming through LTBC = 5647 HTR Centres = 3884 (98 centres) Total No of children targeted by all programme = 17777 Total No of children retained = 12201
Aug'04 to Feb'05	10 (in 7 Districts)	44.54	17.81	Coverage of working children with HTR centers	Utilisation certificates not received as of January 2005	No of HTR children covered (251 centres) = 7988
Total		185.81	134.14			

There was no evidence to indicate a clear position on activities vis-a-vis Physical target and achievement. It was to be ensured by the SMO that utilization certificates of funds disbursed since August 2004 are received gradually

- (iv) Out of 4 NGOs at Guwahati, 2 NGOs (Voluntary Health Association of Assam and Gyan Vigyan Samittee of Assam), were selected for spot verification by study teams. While Gyan Vigyan Samittee of Assam responded and arranged study team visit to Administrative office of the NGO and Bridge Courses and HTR Centre etc. run by them the other NGO did not respond. Results of visit of Gyan Vigyan Samittee by study team are indicated below:

- (a) The Gyan Vigyan Samiti Assam (GVSA) was established in 1990 as an organ of the Assam Science Society, one of the premier NGOs of India (established in 1953), Guwahati with head quarter at GNB Road, Ambari, Guwahati – 1 (duly registered. under the Societies Registration Act/ 1860 (21)1994, vide its Registration No. 1516 of 1994)

The aim and objective of the Society, interalia is to:

- (i) formulate and conduct a Total Literacy Campaign in Assam.
- (ii) work for the achievement of Total Literacy and for building of mass awareness amongst the people for attainment of self-reliance under programme of people empowerment.

As a collaborating agency of Assam Sarva Siksha Aviyan Mission, GVSA have been working for Deprived Urban Children of Guwahati City with its 10 GMC wards since February 2003. Number of children benefited against each of the activities are as follows:

(a)	Enrolment drive	722
(b)	Long term bridge course	357
(c)	Residential teaching for Class-I	336
(d)	Hard to reach children programme	345

GVSA received and spent total fund of Rs.9,25,079 up to March 2005 as under:

(i)	From February 2003 to June 2003	Rs.34,051
(ii)	From July 2003 to March 2004	Rs.4,10,597
(iii)	From August 2004 to March 2005	Rs.4,80,431
Total		Rs.9,25,079

Accounts for the year 2002-03 and 2003-04 (up to March 2004) have since been audited by Chartered Accountant

GVSA launched 7 centers under Guwahati urban area under Hard to Reach programme. As per Project ending Report up to March 2004; out of total 317 children registered under 7 HTC, 35 students were taken to mainstream, 63 was dropped out, 219 Nos. left the centers. It was also reported that centre No. 1 under ward No. 37 with 22 children registered has been closed down. Reason was stated to be low attendance in the center. No of children successfully taken to mainstream was 11% (35 taken to main stream out of total 317 children registered)

The study team visited Hard to Reach centre at Shalbari, Noonmati (school timing 2.30 p.m. to 5.30 p.m.). Under ward No 46 of Guwahati Municipal corporation and found 18 children present out of 34 enrolled. Standard of learning found to be satisfactory.

The volunteer (Teacher) reported that only 65 books (Arithmetic 25 and Literature 40 of Class-I) under Bridge Course have been received. He further added that books prescribed for "Hard to Reach" course have not yet been supplied by SSA Assam. The SSA as well as the NGO may take initiative to ensure that prescribed books and other learning materials are provided to the children under HTR center to attract more children and improve attendance.

- (c) In Nagaon only one NGO namely “Sadou Assam Gramya Puthi Bharal Santha” was provided with SSA grants to carry out SSA activities. During study teams, visit the General Secretary of the NGOs stated that due to non-receipt of any funds since March 2004 running of STBC, LTBC and HTR centers and other SSA activities were discontinued by the NGOs since then.

Scrutiny of cashbook with other records revealed that the SMO and DMC provided a grant of Rs.7,83,770 to the NGO during February 2003 to March 2004. But the cashbook which was written up to March 2004 showed the receipt of funds as Rs.4,76,856 (discrepancy Rs.3,06,914). Expenditure recorded was Rs.9,69,067 upto March 2004.

On this being pointed out by study team the NGO resubmitted the cashbook to study team few days later showing further entries of receipt and expenditure during March to Sept’2004 as follows:

	Receipt	Expenditure
Add previous cash	Rs.3,18,914	Rs.3,76,979
Book entries	Rs.4,76,856	Rs.9,69,067
Total	Rs.7,95,770	Rs.13,46,046

Thus, the entries of receipt in cashbook was inflated by Rs.12,000 (Rs.7,95,770 – Rs.7,83,770) over the amount remitted by SMO and DMC. Expenditure recorded in cashbook was in excess of receipt by Rs.5,62,276 (Rs.13,46,046 – Rs.7,83,770).

It was found that none of the entries in the cashbook were attested by the General Secretary. The cashbook was never closed daily/ monthly as required under Rules.

It is recommended that Internal Audit wing may be deployed to guide NGOs and to conduct regularity check of account/records besides verification of NGOs performance vis-à-vis achievement against target for various SSA activities undertaken by the NGOs on sample basis.

CHAPTER-11

TEACHERS TRAINING AND QUALITY IMPROVEMENT VIS-A-VIS ROLE OF DISTRICT INSTITUTE OF EDUCATION & TRAINING (DIET)

11.1 Teachers Training

Paragraph 32 read with Sl.no.12 to Annexure II of the Manual on Financial Management and Procurement provide the following training courses for quality improvement and professional development of teachers.

- In service course of 20 days training for all teachers;
- Refresher course of 60 days training for untrained teachers.
- Orientation Course of 30 days training for fresh recruits.

The unit cost for training of teachers is Rs.70 per teacher/ day inclusive of all training cost. If payment of TA/ DA becomes unavoidable the requirement of fund may be met from the management head without exceeding the six percent ceiling fixed for management cost.

11.2 In Assam, SIEMAT has not yet been established. The existing state organization, viz. State Council of Education, Research and Training (SCERT)/ DIET are associated with imparting training to the teachers including Resource teachers.

11.3 Year-wise approved budget, physical and financial achievement against target of teachers training during 2001-02 to 2003-04 were as follows:

(Amount in lakhs of Rs.)

Year	Approved Budget	Expenditure	Physical achievement shown by SMO		Expenditure with reference to physical achievement	Physical achievement worked out commensurating with reported expenditure as in col. (3)	Physical achievement shown in excess col (4) - (7)	Money value of excess physical achievement
			No of teacher	Training days				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)
2001-02	888.88	92.97	19480	20	272.72	6641	12839	179.75
2002-03	977.47	129.72	65624	20	918.74	9266	56358	789.01
Total		222.69	85104		1191.46	15907	69197	968.76

(Amount in lakhs of Rs.)

YEAR	Figures as reflected in AWPB 2004-05				Figures furnished by SMO			Fund required commensurating Physical achievement as in Col-8	Physical achievement worked out with ref. to expenditure as in col. (5)	Excess physical achievement col (4)/col (8) (-)col (10)	Money value of excess physical achievement
	Approved by PAB		Achievement		Approved budget	Expenditure	Physical achievement				
	Physical (Nos)	Financial	Physical (Nos)	Financial							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2003-04											
20 Days in-service training for primary teacher 87509 Upper Primary teacher 76394	1,63,903	2294.65	110260	983.81	2294.65	-	1,10,260	1543.64	70272	39988	559.83
60 days refresher training for untrained teachers	2300	96.60	1844	67.05	96.60	-	1844	77.45	1596	248	10.42
20 days orientation training for new recruits (para teachers)	4600	64.40	1619	21.92	64.40	-	1619	22.67	1566	53	0.74
Total	170803	2455.65	113723	1072.78	2455.65	1078.56	113723	1643.76	73434	40289	570.99

Training, days-wise details of budget provision, expenditure vis-à-vis physical and financial target/ achievement for the years 2001-02 and 2002-03 were not available.

- (i) From the above table it is seen that during 2001-02 and 2002-03, physical achievement (85104) on training of teachers shown by SMO did not commensurate with the expenditure (Rs.222.69 lakhs) which actually worked out to Rs.1191.46 lakhs to achieve the physical target reported during the years. It was therefore, evident that physical achievement which worked out to 15907 commensurating the expenditure of Rs.222.69 lakhs was overstated by 69197 (435 percent) with consequent inflated expenditure aggregating Rs.968.76 lakhs during 2001-2003.
- (ii) Further, it is seen from the Annual Report 2002-03 (Page-13) of SSA Assam that the Mission Director (MD) attributed the delay in imparting training to Primary teachers and not starting the training programme of Upper Primary teachers to delay in publication of new text books and non-availability of Resource Teachers. Obviously, achievement against target must have suffered a set back and progress in imparting training was tardy. Thus, the inflated reporting of physical achievement not commensurate with the expenditure etc. on training of teachers during 2001-02 and 2002-03 not only contradicted MD's observations depicted on the above mentioned Annual Report but the figures reported also proved to be largely unreliable.
- (iii) Scrutiny of information available for the year 2003-04 revealed the following:
 - (a) The records of SIS furnished to study team indicated the number of teachers in position during 2002-03 and 2003-04 as under:

Category of Teachers	2002-03	2003-04
Primary teachers	83681	83681
Upper Primary Teachers	48205	48313
Total	131886	131994

Further, the information relevant to AWPB 2004-05 furnished to study team by MIS of SMO revealed the position of teachers etc. as follows:

Category of Teachers	Total No of Teachers	No of trained teachers and percentage to total No.	No of untrained teachers with percentage in bracket
Primary Teachers	85356	53685 (63%)	31671(37%)
Upper Primary Teachers	49279	8381(17%)	40898(83%)
	134635		

However, the number of teachers, 131886 and 131994 for the year 2002-03 and 2003-04 respectively which appeared in most of the records have been adopted in this report. Taking the figure 131994 for the year 2003-04, fund position of Rs.2294.68 lakhs for 20 days in-service training of 163903 primary and upper primary teachers projected in AWPB 2003-04 was on the higher side by 31909 teachers involving excess fund to the tune of Rs.446.73 lakhs (31909 x Rs.70 x 20 days) besides the projection being unrealistic.

- (b) Total physical achievement (113723) on training of teachers furnished by SMO did not commensurate with the expenditure of Rs.1072.78 lakhs (Rs.1078.56 lakhs vide Col. (6) of the table) which worked out to Rs.1643.76 lakhs to achieve the physical target of 113723 in 2003-04. Evidently, the physical achievement of 73434 as worked out in conformity with the expenditure of Rs.1072.78 lakhs was overstated by 40289 (55 percent) and consequently the expenditure stands inflated by Rs.570.99 lakhs during 2003-04.
- (c) The short fall in training to the extent of 37 percent for primary teachers and 83 percent for Upper Primary teachers was projected by SMO. Also in para 2.2 of the minutes of the 50th meeting of PAB for SSA 2004-05 held on 19th May 2004, the Mission Director admitted the shortfall in meeting the targets of teachers training because of an inconclusive dialogue with IGNOU for Distance Mode of Teachers Training Programme for untrained teachers. The study team noticed that the Govt. of India, Ministry of Human Resource Development vide letter No. F.1-2/2004-EE14 dated 10th November 2004 approved a supplementary budget for Rs.363.60 lakhs for clearing the backlog of untrained elementary teachers through the Distance Education Mode Training of IGNOU as indicated below:

Number of Districts	Clearance of backlog of untrained teachers at Rs.3030 per teacher			
	No. of primary teachers	Fund allotted (Rs.in lakh)	No. of upper primary teachers	Fund allotted (Rs.in lakh)
23	4000	121.20	8000	242.40

- (d) Although the SMO has not commenced the process of clearance of backlog of untrained teachers through Distance Education Mode Training of IGNOU during 2004-05 (till December 2004), the scrutiny of records of SCERT revealed that it had received Rs.30.30 lakhs from SMO during May to July 2003 for imparting Distance Education Mode of Training (IGNOU) to 1000 teachers in ten districts through SCERT/ DIETs at 100 teachers per district. Cost of training was Rs.3000 as course fee and Rs.30 as prospectus fees for each teacher (total Rs.3030 per teacher). Training to 1000 teachers was imparted during June 2003 – December 2003 but result of the test of trainees taken in December 2003 was yet to be declared by IGNOU, New Delhi as of January 2005. Since the supplementary budget for clearance of training backlog through Distance Education Mode of IGNOU for the year 2004-05 was approved by Govt. of India in November 2004 and there was no budget provision under this head during 2003-04, Rs.30.30 lakhs spent by SMO during June to December 2003 (2003-04) on such training was apparently without any approval and budget provision. Besides, the training of teachers involving unit cost of Rs.3030 (as against the prescribed norm of Rs.70) is however, not covered by the provision of SSA's Manual on financial Management.

- 11.4** While approving AWPB 2003-04, PAB has accorded approval of 4637 para teachers as against the State Govt's proposals for sanction of 11442. This approval was in force during 2004-05 (till December 2004) During 2004-05, the approved provision was Rs.35.82 lakhs for 20 days training of a target No of 2559 new recruits (para teachers). But scrutiny of SMO's records with reference to information furnished to study team revealed that the SMO has imparted 30 days training to 6015 para teachers involving a cost of Rs.126.32 lakhs (6015 x Rs.70 x 30 days) resulting in an excess expenditure of Rs.90.50 lakhs (Rs.126.32 – Rs.35.82 lakhs) over the approved budget provision. Also, there was entertainment for training of 1378 para teachers (6015 – 4637) in excess of 4637 para teachers approved by the PAB
- 11.5** It is suggested that the inputs for training programmes of teachers required to be streamlined properly both in terms of physical and financial proposals and approvals vis-a-vis target/ achievement on record. Based on actual requirement execution of the programme for training should conform to the manualised provisions. The unit cost for training of teachers through Modes other than those prescribed in the Manual needs downward revision.

11.6 Role of DIET

In Assam SIEMAT has not been established as yet. Therefore District Institute of Education and training (DIET) at district level served as a nodal institution and required to undertake the responsibility of improving the quality of elementary education by providing academic guidance and performance support for teachers training programme. DIET has also to develop curriculum related teaching & learning materials, undertake evaluation studies, conduct innovative interventions and academic supervision through BRCs and CRCs besides, training of village community leaders, upgrading skills and training and evaluation of the district level functionaries. DIET Nagaon was to take up district level SSA research programmes from various faculty members (district specific) with funds required for the propose and time schedule to complete the research work.

According to State Govt. orders (September 2002 and July 2003) District Academic Core Group (DACG) has been functioning in Nagaon district with 52 members under the presidentship of Principal, DIET, Nagaon. The objective of DACG was to improve the quality of education at grass root level through mobilization of joint effort initiated by the district and block level functionaries, analyze the feedback on supervisor and support in the relevant fields and address the academic/administrative problems and procedure in implementation of various activities/Programme under SSA.

11.7 Infrastructure and staffing

DIET Nagaon (upgraded since August 1989 from erstwhile Basic Training Centre established in 1949) with an area of over 22 bighas of land (1 acre: 27 bighas) is located by the side of NH 37 and easily accessible by road from different block areas in the districts. The DIET has on roll one principal, one vice principal, 21 Sr. lecturers and 23 other categories of Administrative/ Accadematical staff. The DIET has 16 administrative/ academic buildings/ Teaching hall/ hostels besides two kitchens, 14 quarters and a storeroom with total floor area coverage of 6293 sqr mts. The provisions of water supply, electricity and sanitation system in the DIET campus is adequate, satisfactory and in working condition. Two lecturers of DIET were placed on deputation as DPO with DMC Nagaon.

11.8 Preparation of annual work plan and budget for DIET

Although the DIET has a planning and management department no funds were provided in AWPB for taking up any SSA activities by DIET Nagaon during 2001-02 to 2004-05. The DIET was not involved for the preparation of the district plan during 2001-05. In Assam, SEIMAT is yet to be established and there has been no direct funding to DIET except for 7 days mass teachers training programme of lower Primary and upper Primary teachers, institutional capacity building and DACG as detailed below:

Activities	Period	Funds received from Mission Director/ DMC	Expenditure reported	Balance refunded	Remarks
		Rs	Rs	Rs	
Mass Teachers Training (LP teacher) for 7 days in 4 batches/ cycles	March 2003- June 2003	28,19,104	25,83,483	235621	5581 Teachers were imparted training in 148 venues spread over different blocks in the District U.C. furnished
Mass Teachers Training (upper primary teachers) for 7 days in two batches	July 2003	17,74,140	16,88,949	85191	1787 Teachers were imparted training in different venues U.C. furnished
District academic core group (DACG)	Oct. 2002 to Sept 2004	3,40,210	3,09,535	-	Balance of Rs.17175 is yet to be refunded. Accountal and expenditure details of Rs.1,13,500 could not be shown.
Institutional capacity building	Oct 2003				
-do-	April 2003	5,00,000	4,77,762	-	Balance of Rs.22238 is lying in DIET'S Bank A/C Adjustment of the advance aggregating Rs.9,40,210 was waited

Some of the major items of expenditure under DACG and institutional capacity buildings were as under:

- (a) DACG expenditure: TA to participants and DIET faculties, supply of stationary and other consumable articles, refreshment, lunch, tea, payment of telephone bill of DIET office, hire charges of vehicles, renovation of computer room and computer related expenditure
- (b) Institutional capacity building: Purchase of wooden and steel furniture, Black Boards, Installation of EPABX connection and FAX Machine, at DIET, Ceiling Fan, Godrej typewriter, repairing charge of furniture, duplicating machine, TV, VCR and Fax machine, payments of carrying charges and purchase of miscellaneous stationeries and other articles.

11.9 Details of purchase etc in respect of some special items have been discussed in Procurement Chapter of the Report.

Besides the above the DIET Nagaon received Rs.7,09,050 from Mission Director SSA, Assam during November 2002 to January 2005 for implementation of UNICEF assisted school improvement programme. Of this, Principal had spent Rs.6,31,915 and balance Rs.77,135 was lying in the Bank Account. Expenditure statement and utilization certificate for Rs.1,70,000 are yet to be furnished by the Principal.

From the records of DIET, Nagaon it was seen that the training of 7368 teachers (Primary: 5581; Upper Primary: 1787 in batches of 7 days (51576 units) was conducted against training provision of 11283 teachers (primary 6230, upper: 5053) for 20 days training (225660 units) provided in AWPB 2003-04. The achievement of target was to the tune of 22.71 percent. According to the expenditure norm of Rs.70 per trainee per day, the total expenditure on training of 7368 teachers worked out to

Rs.36,10,320 (7368 x 70 x 7).But the principal DIET spent Rs.42,72,432 on 7 days training of 7368 primary and upper primary teachers imparted in as many as 148 venues spread over different locations in the block area leading to an expenditure of Rs.6,62,112 in excess over prescribed norm. The excess expenditure was due to payment made on wages to labourers engaged and sitting arrangements for each venue, venue contingency and book grants to the trainee teachers, which were beyond the scope of SSA norm. DIET Nagaon had not conducted any other training till December 2004.

- 11.10** The DIET had neither formulated any action plan nor had the State SSA mission taken any steps for effective and meaningful involvement of DIET in SSA activities. Thus due to poor planning, huge infrastructure, man power and all required facilities available in DIET remained unutilized or underutilized since last three years or more. In a status report prepared by the Principal, DIET in November 2003, it was indicated that communication gap and detachment from the district and block level functionaries/ personnel contributed to the disadvantages in executing the Mission activities.

CHAPTER-12

PROCUREMENT PROCEDURE

12.1 District Mission Coordinator (DMC) Nagaon spent Rs.60.70 lakh for printing of 130.70 lakhs sets of questions papers at Rs.0.50 p per set on different mediums (i.e. Assamese, Bengali, Hindi, Bodo, Arabic and Diniyat and Sanskrit) for evaluation of primary and upper primary students during 2003 and 2004 as detailed below:

Sl.No	Particulars	2003		2004	
		Primary (class I to IV)	Upper Primary (class V to VII)	Primary (class I to IV)	Upper Primary (class V to VII)
I	Enrolment of children taken by DMC for assessment of requirement for question papers (in lakh Nos)	3.24	-	4.10	1.93
II	Requirement of question paper assessed on enrolment as in (I) above (in lakh Nos)				
	(a)1 st evaluation	17.46	-	18.49	19.22
	(b)2 nd evaluation	14.60	-	11.44	12.08
	(c)3 rd evaluation	29.21	-	-	-
	Total	61.27		29.93	31.30
III	Question papers printed	69.47	-	29.93	31.30
IV	Expenditure (Rs. in lakh)	30.79	-	29.91	
V	Enrolment of children as per DISE 2003-04 (in lakh Nos)	2.49	-	2.49	0.86
VI	Question paper required as per enrolment as in (v) above (in lakh Nos)	53.39 (69.47 x 2.49) 3.24	-	18.18 (29.93x2.49) 4.10	13.95 (31.30 x0.86) = 1.93
VII	Question paper printed in excess (Sl No III - Sl.No VI)	16.08	-	11.75	17.35
VIII	Value of question papers printed in excess (in lakh of Rupees)	8.04	-	5.87	8.68
IX	Total value of excess quantity	Rs 22.59 Lakh			

The expenditure on printings totaling Rs.60.70 lakhs was booked in accounts by DMC Nagaon under teachers training which was not covered by the provision of Manual on Financial Management and Procurement. All the question paper printed for 1st and 2nd evaluation 2004 were found to have been received and distributed during April 2004 and June 2004. But the receipt and distribution of 69.47 lakhs question papers against the assessed requirement of 61.27 lakhs, which were in excess by 8.20 lakhs question papers, for 1st to 4th evaluation 2003 could not be shown for verification by study team.

Irregularities in the purchase of furniture, EPABX, fax machine etc. by Principal, DIET, Nagaon

12.2 Principal, DIET Nagaon received (April 2003) from Mission Director, SSA advance of Rs.5 lakhs for taking up activities under 'Institutional Capacity Building' at DIET, Nagaon. The amount lodged in bank account earned an interest of Rs.14,362. Of the total amount of Rs.5,14,362 the Principal spent Rs.4,77,7620 during February-

March 2004 and retained the unspent balance of Rs.36,600 in the Bank account. Although the Principal had submitted expenditure statement towards utilization of Rs.4,77,762 to the District Mission Coordinator, Nagaon in June 2004, no action was taken to consider adjustment of the advance by DMC till December 2004.

Checking of expenditure statement with vouchers (cash memos) made available to study team revealed that the Principal purchased from local market the items of steel and wooden furniture, black boards, electric pumps, typewriters, ceiling fans, EPABX, fax machine and also incurred expenditure on repair charges of wooden furniture, TV/ VCR, duplicating machine at a cost totaling Rs.3,47,987 as detailed below:

Name of the firm	Items	Quantity	Value (in Rs.)
M/s Subham Furniture A.T.Road, Haibargaon, Nagaon	Steel Almirah	5	24,500.00
-do-	Steel Secretariat Table and executive revolving Chair	1 each	14,350.00
-do	Steel revolving Chair (Deluxe)	8	24,800.00
-do-	Steel revolving Chair	12	24,600.00
Ms Bisha Furniture Haibargaon, Nagaon	Wooden Bench	30	22,500.00
-do-	Wooden Desk	30	24,900.00
-do-	Wooden Cot	20	24,500.00
-do-	Repairing Charges of wooden furniture/ fixture	-	24,300.00
-do-	Black boards with Stand	4	8800.00
-do-	-do-	4	18,000.00
M/s Steel Trading Co. Dhing Road Nagaon	Electric Pump (5.H.P)	1	14,250.00
M/SphoenixAutomobiles (p) Ltd Nagaon	Type writers (Godrej)	2	22,837.00
M/s Seashills ,Guwahati	EPABX with 8 connections	-	17,798.00
M/s J.P. Compact Nagaon	Fax Machine	1	12,800.00
-do-	Repairing of Fax Machine	-	22,882.00
M/s Lachit Electricals , Nagaon	Usha Ceiling Fans	10	14,160.00
M/s Disha service Point J..M.Road Nagaon	Repairing charges of Amtron T.V. with V.C.R	2	17,000.00
M/s Mingto, A.T. Road Nagaon	Repairing Charges of Duplicating Machine	-	15,010.00
Total =			3,47,987.00

The scrutiny of purchase records revealed that:

- (i) Requirement of these purchases was not assessed properly,

- (ii) No tender was floated to obtain quotations for determining competitive rates to ensure economy in above purchases, etc. It was also not indicated in the records that either the rate of manufactures or authorized distributors were followed/ adopted.
- (iii) In almost all this purchases specification, size, brands/ quality etc. were neither mentioned nor insisted
- (iv) While 4 black boards with stand were purchased at Rs.2200 each on 22.03.2004, 4 more black boards with stands were purchased on 26.03.2004 from the same supplier at Rs.4,500 each. In no case size, brand, quality etc. were mentioned
- (v) A FAX Machine was purchased on 26.03.2004 at a cost of Rs.12,800. Repairing charges of the Fax Machine amounting to Rs.22,882 was paid on 31.03.2004 within 6 days of purchases without availing the usual free repairing services available within the warranty period of at least 1 year or more.

12.3 Procurement and distribution of TLE Kits (Early Child Education)

In the year 2003-04 it was decided to procure and supply TLM Kits and play materials for children of 'Ka Shreni' to about 8000 L.P. Schools

Accordingly, a tender notice was issued by the Sr. Administrative Officer, SSA and DEEP Assam, vide the No. SSA/ESTT/Purchase/159/2003 dated 23rd May 2003 Inviting sealed technical and commercial bids from reputed authorized dealers/ distributors/ manufacturing units for supply of teaching learning materials for early childhood education with the stipulation that the tender will be received up to 11th June 2003 till 2.00 p.m. Again a subsequent notice dated. 10th June 2003 was issued with the time for submission extended up to 19th June 2003.

Altogether 15 firms had submitted their tenders. A technical committee was constituted by the Mission Director dated 17th June 2003 for evaluation of technical bids and committee met for evaluation on 3rd July 2003 at State mission office, SSA and submitted written minutes. Thereafter, State level purchase committee under the chairmanship of the Mission Director, SSA Assam held a meeting on 20.08.03 for procurement of TLM (TLE) and their recommendation were recorded in the minutes of the said meeting as reproduced below:

“Where as, it was found that the Technical Committee did not take the process of Technical evaluation very seriously and even recommended parties against whose items they themselves commented as “very e rude from finishing nor good” whereas the recommendation of the State Level Purchase Committee also not in consistence with the recommendation of the Technical Committee evaluated the Technical Bids of only firms leaving it to be explained why they did not take the remaining 2 firms for evaluation and at the same time the State level Purchase Committee has observed that the technical bids of 14 firms were evaluated by the Technical Committee. In contrary to what is recorded in the minutes of the Technical Evaluation Committee for procurement of teaching learning materials where they recommended only 3 firms, the State level Purchase Committee included a 4th firm in the last recording it as to have been recommended by the Technical Committee to be eligible, which is not a fact.”

As such, the Sr. Administrative Officer, SSA Assam issued tender notice vide tender notice No. SSA/ECE- Ka-Sreni /264/2002 dated 05.12.03.

The technical committee constituted for examination and evaluation of samples of TLM met on 23.12.03 at state mission office, SSA, Assam and assessed the samples of TLM submitted by the following 6 out of 13 bidders, technical bids of which were found proper by the committee:

- (i) M/s United Communication Guwahati
- (ii) M/S General Suppliers, Guwahati
- (iii) M/S Trimurty Traders, Jorhat
- (iv) M/S Relax enterprise, Guwahati
- (v) M/S Bani Trading Corporation, Guwahati
- (vi) M/S Brahmaputra Enterprise, Guwahati

The purchase committee consisting of 2 members i.e. senior administrative officer, SSA and Senior Accounts Officer, SSA, held a meeting on 06.01.04 at State Mission office and their recommendations were recorded in the minutes. According to the 50th minutes 4 firms i.e. M/S United Communications, M/S Relax enterprise, Bani Trading Corporation & Trimurty Traders had quoted the estimated price of SSA as mentioned in the tender papers at their rates and fifth firm M/s General suppliers had quoted lower rates for some of the items, but as the procurement involve quality of the items as per specification of SSA as well as reasonable rates the purchase committee suggested to arrive at a decision by taking into consideration both reasonable rates as well as technical evaluation of samples.

The Senior Administrative Officer issued supply order among the said 5 firms as per rates not above the estimated price.

All the said firms supplied the materials worth Rs.33,48,864 at the approved and estimated rate as per specification and payment was made on 10.08.04. The materials were duly entered in the stock register and delivered before 31.05.04 to 10.08.04 to all the districts for supply to the ka-shreni students L.P. schools.

In this connections the study team observed that Rule 34 (VII) of the by laws of the Mission provide that only Executive committee has the power to acquire stores and services for discharge of the function of the Mission. The approval of the executive committee, which was mandatory in the absence of delegations of powers, was not obtained. Study team also failed to understand as to how the authority constituted a Committee consisting of two members i.e. Senior Administrative Officer and Senior Accounts Officer to procure materials worth Rs.33.49 lakhs. In the existence of a constituted State Level Purchase Committee.

Technical parameters should have been precise in second NIT leaving it to vague consideration of quality and reasonable rate was carrying an undependable risk of discretion this system was not scanned.

Records in respect of proper assessment of requirement and basis of estimated cost per unit of TLM could not be made available to study team. M/s General suppliers quoted lower rates than the estimated price for some of the items but supply order were given to the other firms at their quoted rate which resulted in extra expenditure amounting to Rs.1,02,000 as detailed below:

Name of the Firm to whom supply order was given at the estimated price	Rate per unit and name of the items		Lower rate quoted by the firm M/s general suppliers rate per unit (Rs.)	Difference (Rs.)	Quantity supplied nos/ Set	Extra Expenditure (Rs.)
	Item	Rate per unit (Rs.)				
M/S Trimurty Traders, Jorhat		70.00	64.00	6.00	2000	12000.00
	Plastic block of Assamese Alphabet	50.00	42.00	8.00	2000	16000.00
	Sequential Cards	85.00	80.00	5.00	2000 (set)	10,000.00
M/S Bani Trading Corporation, Guwahati	Alphabet Cards	70.00	55.00	15.00	2000	30,000.00
M/S Relax enterprise, Guwahati	Number matching board	150.00	145.00	5.00	2000	10,000.00
	Counting Board	75.00	73.00	2.00	2000	4000.00
M/s United Communication Dispur Guwahati	Stacking Pieces	50.00	47.00	3.00	2000	6000.00
	Abacus	80.00	73.00	7.00	2000	14,000.00
Total						= Rs. 1,02,000.00

The above procurement of TLM was based as per budget for the year 2002-03 for “innovation” activity. As no budget provision was made under TLM during the Year 2004-05 the amount was booked under the head “innovation” which resulted in wrong booking of the expenditure of Rs.33,48,864.

12.4 Procurement of Furniture and Equipments

The SSA State mission formulated financial regulations regarding procurement of furniture and equipment and constituted purchase committee at State and District level to implement purchasing of required materials worth above Rs.2 lakhs by State level committee and material worth above Rs.50,000 but not exceeding Rs.2 lakhs by District Level Committee. The Purchase committee will approve item wise rate after calling tender for identified estimated quantity required for different items considering quality and reasonable prices.

In Nagaon, District Level Purchase Committee was constituted (April 2003) with DC or his representative as chairman and 4 members (i) District Mission Coordinator, (ii) Associate District Mission Co-coordinator, (iii) Finance and Accounts Officer its member convener, and (iv) Mission Director’s representative. A minimum of three members with the chairman and the Member convener shall form a quorum. DMC Nagaon procured furniture and equipment for entire District worth Rs.47.71 Lakhs during 2002-03 and 2003-04.

Study on records relating to purchases of material revealed the following deficiencies with regard to financial and Store management.

- (a) The notice inviting tender (22.05.03 for furniture of DMC and BMC) did not contain particulars and specifications of materials to be supplied. Neither earnest money nor security deposit was obtained to safeguard/ protect the

implementing agency in case of defective supply and breach of contract by the suppliers. The tender document did also not clearly set forth the specification of item to be supplied, place of delivery, installation and the warranty.

- (b) The tenders were not opened in public i.e. in the presence of tenderers or their representatives.
- (c) The minutes of tender opening was not prepared and the implementing agency did also not prepare detailed report on the evaluation and comparison of tender setting forth the specific reason on which the recommendation is based for the award of the contract. The reason for non-acceptance of first to third/ fourth lowest tender was not justified and recorded in the comparative statement. Non-acceptance of lowest rate quoted by M/S Assam Valley Enterprise for supply of furniture for DMC office under tender No. SSA/FUR/02/2003/5336-37 dated 12.4.03 without recording any reasons/ recommendations in tender opening document was not justified.

The team has also noticed that the decision of finalization of rate (s) was taken by 2 members only (DMC and FAO) by putting their initial only in case of supply of furniture for DMC and BMC offices under NIT number nil for which the last date of submission of tender was 21st May 2003. Interestingly other 3 members i.e. Associate District Mission Coordinator, representative from DC and Mission Director had never attended in the tender opening meeting.

- (c) Manufacturer/ Authorised Agent/ Distributor was not consulted for genuiness/ reasonability and competitiveness of rates quoted by the suppliers/ tenderers. More over procurement was not based on actual requirement and creditability of the supplier was not ensured before placing the supply order. As a result the following equipments worth Rs.8.78 lakhs procured and distributed to BMCs between June 2003 and September 2003 have remained inoperative due to mechanical defects and were not put to use yet (March 2005).

Sl. No.	Particulars of item	Nos.	Value (Rs. in Lakh)	Source of Purchase	Vr.No & Date
1	Birla Yamaha Portable Generator Set 11 Nos. @ Rs.35,483 1 No. @ Rs.53,118	12	4.43	M/S Pankaj Cycle Store, Nagaon	184 dt. 29-06-03
2	Duplicating gastetner (machine 11 Nos. hand operated @ Rs.21196 and 1 no electrically operated) @ Rs.57964	12	2.91	M/s Gastetner (India) Ltd.	179 dt.28-6-03
3	Spiral Binder Machine	12	0.59	M/s Rumi Rupak	180 dt. 29-06-03
4	Comb Binder Machine	13	0.85	M/s Rumi Rupak	- Do -
Total			8.78		

For items 1 & 2 Mission Director urged upon (May 2003) the DMC, Nagaon to procure generator set (1600 VA) of Honda Brand at Rs.38,000 and Duplicating Gastetner at Rs.15,000 + excise duty and sale tax extra preferably at DGS&D rate from authorized distributor. DMC, Nagaon procured the equipments at DGS&D rates as per companies price list produced by the supplier. But company's authority letter as to their authorized dealer (distributor) was not insisted from the supplier. The equipment remained in operative since the date of receipt by BMCs. Installation certificate as to equipment being satisfactorily installed duly signed both by the supplier and the recipients could also not be made available on demand. Moreover one-year warranty period was over by June 2004. The equipments under item No 3 and 4 are not required to put to use yet (March 2005). The study team was informed that these equipments were never required/indented by BMC with whom equipments lying unused since June 2003. These irregularities are attributable to faulty store procurement method adopted by District Purchase Committee. In such case, the District Level Purchase Committee failed to verify credibility of dealer and get the equipments installed satisfactorily before expiry of the warranty period.

- (e) Mission Director asked all DMCs including Nagaon (April 2003) to procure Furniture and equipments only for BMC offices as per item wise specification and approximate cost. On being asked to submit their requirements all 10 BMCs in Nagaon district had furnished their requirement to DMC (April 2003). DMC, Nagaon procured furniture and equipments worth Rs.10.24 lakhs (June and July 2003) far in excess of BMCs requirement after calling tender (May 2003) and also at much higher rate than the approximate cost given by Mission Director as detailed below:

Sl.No	Particular of items	Nos. purchased	Required by BMCS	Excess No. Purchased	Rate at which purchased (Rs.)	Approximate rate given by SMO (Rs.)	Value of excess Nos. purchased (Rs.)
1.	Almirah	61	26	35	7180	3500	2,51,300
2.	Table (Big)	15	-	15	5438	4500	81,570
3.	Book Shelves	32	-	32	4142	4000	132544
4.	Meeting chair	240	-	240	326	1300	78240
5.	White Board	13	-	13	906.40	3800	11,783
6.	Black Board	30	6	24	453.20	-	10,876
7.	Revolving chair	25	-	25	3800	-	95,000
8.	File Reck	43	28	15	5000	750	75,000
9.	Iron safe	12	-	12	18000	-	216,000
10	Table (Small)	59	44	15	4758.00	3800	71370
Total							10,23,683

Rate(s) of item Nos 1,2,3,8 and 10 were much higher than the approximate rate(s) given by SMO, Assam. Interestingly furniture under item Nos. 6,7 and 9 worth Rs.3,21,816 was unauthorizedly procured as the same were not included in the approved list of item for BMCS furnished by SMO, Assam. Approval from Executive Committee as to purchase of non-included item and other items at higher rate than the approximate rate fixed by SIS was not obtained.

Study team observed that these type of financial irregularities were facilitated due to lack of control of store procurement mechanism, monitoring and administrative control system.

12.5 Supply of free text book

State Implementing Society (SIS) of Sarva Siksha Abhiyan entered into an agreement with the Assam State Text books Production and Publication Corporation Limited (ASTPPC) and Assam Rashtra Bhasa Prochar Samiti (ARPS) both State Government Undertaking for printing and supply of Non-Hindi Text books and Hindi Text books respectively to the students of class 1 to VII.

As per agreement the SIS is to assess requirement of Textbook for the next academic session starting from first January to 31st December each year and will place preliminary order along with requirement to the suppliers on or before 30th June of each year. After having satisfied about quantum of advance fund sought by the suppliers, the SIS will make advance available to the supplier for purchase of paper. Final payment by adjustment will be made after verification of the actual expenditure including the cost of paper, cost of printing, cost of distribution/ transportation and cost of storage incurred by suppliers by a chartered accountant firm duly selected by the SIS. The suppliers shall hand over the text books to the District level or Block level officers as may be decided mutually within the stipulated period well before commencement of session.

The revealed the following deviations:

- (a) Year wise amount of advance remained unadjusted against ASTPPC and ARPS as shown below were not properly exhibited in the accounts.

(Amount in Rs.)

Name of Supplier	Year	Balance	Advance paid during the year	Total amount remained unadjusted	Amount adjusted duly audited by CA	Amount of advance remained unadjusted at the end of the year
ASPPTC	2002-03	-	13,00,00.000	13,00,00.000	-	13,00,00.000
	2003-04	13,00,00.000	22,78,00.000	35,78,00.000	1600,00.000	19,78,00.000
ARPS	2002-03	-	100,00.000	100,00.000	-	100,00.000
	2003-04	100,00.000	189,74,828	289,74,828	100,00.000	189,74,828

But unadjusted amount of advance at the end of each year shown above were not shown in the books of account to watch adjustment of the same. Instead entire advance amount was shown as expenditure. This represents mis-management of account. As per the Manual on Financial Management advances not adjusted are to be shown as advances and not as expenditure. This practice is not being followed by the SIS, Assam.

- (b) As per time schedule framed, preliminary print order along with requirement for academic session 2004 starting from January was to be placed on or before 30th June 2003 to enable printers to ensure completion of printing of textbook within 30th November 2003. ASTPPC informed Director of Elementary Education that they had not received requirement of Text book as of 29th July 2003 and further requested to furnish the same immediately to enable them to take up printing works by 30th November '03 and distribute to the Districts in time. Our study revealed that State SSA Authority thereafter

only i.e. late by two months, submitted medium wise enrolment of the Government provincialised primary and middle school including EGS and Bridge course except recognized school to the Government (Elementary education department) for onward transmission to the Printer.

Due to late receipt of enrolment from SSA, ASTPPC could not supply all textbooks in time. The printer supplied some sets of books to the DMCs between May and July 2004 i.e. 4 to 6 months after commencement of 2004 academic session (started from January 2004). The abnormal delay occurred in the printing, production and distribution of free text books in time caused immense suffering to the student community in particular and their parents in general. In this connection, Mission Director constituted (May 2004) a one man Enquiry Committee with Shri P.K. Tiwari, Executive Director to enquire in to the anomalies leading to such delay and submit report by 15th June '2004. Report (if any) submitted by the committee could not be made available on request.

Out of 23,55,240 copies of Textbooks supplied by ASTPPC, 5,03,958 copies were received by BMC and DIs of Nagaon District almost mid season of the academic year. In Nagaon district, our study revealed that 10 BMCS and 2 Deputy Inspector of schools received 5,03,958 copies of textbooks for primary and upper primary classes between May 2004 and July 2004 i.e. 4 to 6 months after commencement of 2004 academic session. This constituted 21 percent textbooks received abnormally late. This belated receipt of some textbooks affected the studies of the students. The SSA Authority failed to ensure delivery of the Text books at the beginning of academic year 2004. Belated supply of text books are attributable to lack of supervisory and administrative control and also monitoring system at various level.

- (c) Our study also revealed non-supply of Hindi Text books in time. DMC, Nagaon reminded (June 2004) the Secretary, ARPS of short receipt of 49,556 Hindi textbooks of primary and upper primary classes and requested him to provide the same early without further affecting studies of the students. Out of 77,000 copies of 17 nos different class wise textbooks required, DMC, Nagaon received only 27,444 copies from APRS till June 2004 (Mid session of 2004 academic year) leaving shortfall of 49,556 copies. The student community of the district were denied 64 percent of Hindi textbooks till mid session of 2004 academic year. No confirmation as to whether the balance copies of textbooks were supplied/ distributed could be furnished. Non-maintenance of time schedule and lack of monitoring over timely supply of books attributed to irregular distribution of books to the student community in Nagaon districts.
- (d) Under the Sarva Shiksha Abhiyan, free textbooks are supplied to all focus group children i.e. girls and SC/ST students only. As such boys of general category are not entitled to free textbooks. But our study revealed that SSA Assam distributed free textbooks to 26,91,214 general boys students for primary and upper primary schools during the year 2002-03 and 2003-04.

On being enquired, the state SSA authority informed that textbooks were supplied to general boys students of primary and upper primary school free of cost as per decision taken by State Government. The study team observed that SSA, Assam incurred irregular expenditure on the cost of supply of free

textbooks to general boys students beyond SSA norms. Total of such expenditure worked out to Rs.3961.82 lakhs on the cost of textbooks issued to 26,91,214 boys general students @ Rs.150 being upper ceiling cost of textbooks per child under SSA norm. The cost of textbooks supplied to general boys students free of cost beyond SSA norms was required to be got reimbursed from Government of Assam. No effort has so far been made by the state SSA authorities to get Rs.3961.82 lakhs reimbursed from Government of Assam.

- (e) The implementation of the national programme under SSA entails, inter-alia, procurement and supply of free Textbooks to all focus group students as per requirement. But SSA Authorities could not furnish record to show the assessment of required Textbooks for the academic year 2004. Study team also noticed that even preliminary print order along with requirement was not placed with the printers. Instead only enrolment along with list of books required for each class of Government/ provincialised Schools including EGS and Bridge course centers except recognized (private) schools were furnished to the printers. In the absence of required number of subject wise copies of Text books furnished by SSA, the printers assessed the requirement at their own volition and printed excess numbers of books for each medium of student and supplied to all DMCs/ BMCs for onward distribution to students through BRCs/ Head Master.

As number of Textbooks printed/ supplied to DMCs/ BMCs was not properly assessed, excess number of books over requirement issued to them have been reported by BMCs. Having been requested, the state SSA authorities have furnished number of Textbooks printed and supplied to DMCs by the printers as 323,37,633 for 2004 academic year. Study team noticed from a DISTRICT-WISE consolidated report that BMCs returned 20,18,818 numbers Textbooks remained with them unused to district sale depot of the printers. Copies returned (20,18,81 Nos) constituted 6.25 percent over copies printed/ delivered (323,37,633 Nos) for 2004 academic session.

It was also observed that state SSA Mission did not maintain records to show detailed class wise (medium wise total book required, ordered for, printed, delivered distributed. State mission may formulate detailed procedure and time schedule governing every stage from requirement to distribution)

12.6 Printing and supply of Karjyapatras (workbooks) under Education Guarantee Scheme (EGS)

As per procedure adopted for printing works, state SSA authorities were to prepare a panel of reputed printers through paper advertisement in the beginning of the years giving details of printing capacities. In case of urgent printing works, the work was to be awarded from amongst 3 or more quotation collected from selected firm of the panel based on performance and capacity for such urgent works.

Our study revealed that tender was invited in June 2004 through News paper for printing and supply of 580,700 Nos Karjyapatra (workbooks) volume 1 to 6 for class I (3,09,080 Nos.) and volume 1 to 3 for class II (2,71,620 Nos.) respectively under Education guarantee scheme (EGS) within 15 days from the date of work order. Item-wise lowest rate was accepted from amongst 66 tenderers and work orders were

issued on 1st September 2004 for supply of printed books within 15 days from the date of work order. In view of urgency of work for providing workbooks to EGS center, term and condition of the tender, inter-alia provides if the full quantity of books as ordered is not delivered within the stipulated period, then fine may be imposed @ Rs.500 per day for delay of each day.

- (a) Study further noticed that 580,431 Nos of workbooks were delivered between 16.09.04 and 14.10.04 i.e. 1 to 29 days after stipulated date of delivery being 15th September 2004 but no fine was imposed for delayed delivery of books as per stipulated term and condition.
- (b) Study team also observed that though 408,431 books were urgently printed for immediate supply to EGS center but 29,971 Nos books remained unissued out of 480,431 books. It was further observed that out of total 2,510,206 books printed upto February 2005, 2,318,386 Nos only could be issued to EGS centres leaving balance 191,820 books till March 2005. On being enquired the team was informed that out of 191,820 books remaining unissued, 1,54,252 books were issued to “Hard to reach” centers. It is, therefore, clear that 1,54,252 Nos books were issued (HTR) other than the purpose (EGS) for which books were printed. This is attributable to lack of planning and non-assessment of actual requirement.
- (c) It was also noticed that cost of books Rs.46,83,655 paid (out of total cost Rs.60,91,055 for 580,431 books procured under tender of June 2004) was booked under District Activities of F.2 (Free Textbooks for upper primary) instead of E.I. district EGS center (primary) under E. Intervention for out of school children. This shows lack of budgetary control of the authority. Similar position may exist in other districts as well.

CHAPTER-13

FIELD VISIT

13.1 In the selected district Nagaon, the teams visited 57 schools (upper primary: 20; primary: 37) in two educational blocks (Rupohi and Kathiatoli). This included one Government Primary school in an area inhabited by plains tribes, two schools in SC/ST dominated areas, 10 schools in tea garden and 11 schools in minority areas. The team also visited two BRCs presently functioning from BMC offices and Six CRCs in two blocks. The team had extensive interaction with VEC chairman/ secretary/ other functionaries, secretary, SMC, functionaries of Mother groups, the head masters, teachers and parents.

Interviews were conducted with around 102 students and 163 parents/ VEC /SMC and Mother groups functionaries, Head master/ Teachers based on a structured questionnaires. In addition, the basic records maintained by the schools, namely Village Education register (VER), household survey of children, Cash Books, Bank Pass Books, vouchers and copies of utilization certificates were checked. Physical verification of constructional works was also carried out. The result of field study is indicated in the succeeding paragraphs.

13.2 Community Participation

- (i) The participation of VEC members in the meetings except the VEC chairman and head master was poor. In none of the schools, a core planning team was constituted. The schools could not show any village plan initiated at a grass root level. It was therefore apparent that the plans have been drawn by BRC in consultation with CRCC and VEC.
- (ii) Though the VECs/ SMCs were to meet four times in a year only two to three meetings were held on an average in two blocks. In 24 of the 57 schools meetings were not held or proceeding books of the meetings could not be shown. The participation of members in the meetings was erratic and ranged from 3 to 125. In two schools, chairman attended 11 of the 20 meetings.
- (iii) Parents/ teacher meetings were held only once in a year on an average against the stipulated 24 meetings per school per year. Meetings were either not held or proceedings books of meetings could not be produced by 17 of the 57 schools. Around 8 to 105 members on an average attended the meetings.
- (iv) The SSA norms provide for VEC meetings. But SIS Assam did not project any funds under this intervention. Funds for training of VEC, SMC etc members were only provided in AWPB. Discussion with teachers, parents, SMC functionaries, CRCCs and BMC revealed that due to non- provision of any fund to SMC/ Head master they were not in a position to convene and conduct VEC/ SMC meetings, parent/ teachers meetings as effectively and regularly as it should have been held. If funds are provided for VEC /SMC meetings it would have encouraged holding more meetings with more participation of members and others. The VEC/ SMC decisions in the meetings were stated to be communicated to BRC/ BMC/ DMC but no evidence to that effect could be shown by any of the schools

13.3 Primary Records

(i) Maintenance of Village Education Register (VER)

Out of 57 schools, VER was not maintained by three schools and VER were updated up to Jan'05 by five schools. The following defects in maintaining the VER were noticed.

- (a) Survey of children 06-14 years was not indicated in the VER of one Government LP school on Tribal areas (plains).
- (b) Identification of SC/ST tea garden children was not recorded in VER of 39 out of 57 schools.
- (c) None of the VER indicated the data on dropout children, school-going children and out of school children.

(ii) Maintenance of Cash Books/ Bank Accounts for receipt and expenditure out of various grants

- (a) The school received annual maintenance and furniture grant of Rs.14,000 per school in cash through VEC and GPEC during 2004. The amount was entered in cash books maintained in manuscript form but not in prescribed form by almost all the 57 schools visited by the study team. The expenditure fully incurred out of these grants by the SMC/ Headmaster were also recorded therein.
- (b) Funds for constructional works (Building for building less schools, Addl. Classroom and Repairs/ renovations). LTBC centers were received by 16 of the 57 school Management Committees. On receipt of the funds they credited the same to local bank accounts. Bank Pass Book shown in respect of 15 of the 16 schools indicated bank balance varying between Rs.1,000 and Rs.6,000 in five schools of Rupohi Block and works in these schools were in progress. In 10 of the remaining schools balance at banks were less than Rs.500. One school could not produce the Bank Pass Book.
- (c) In villages, bank debits substantial amount (Rs.200 to Rs.400 on average) as commission charges for collection of out station cheques received by school authorities as grants from DMC, Nagaon. This deprives the schools of their full entitlement of funds for constructional grants on civil works. The matter needs to be taken up with the regional offices of the bank to eliminate the element of such bank commission to safe guard the financial interest of schools.

(iii) Status of Civil Work

- (a) Of the 16 schools mentioned above, construction of school building and repair/ renovation were completed in respect of three schools. But completion certificates were not furnished. Formal handing/ taking over the completed works was not done and assets created were not taken in Asset Register.
- (b) In respect of the remaining 13 of the 16 schools around 60 percent work were completed mostly upto roof level. In almost all these cases

works on roofing, verandah doors and windows, plastering and flooring remained incomplete for over one year for non-release of second or subsequent instalment of approved funds. Wooden frames fitted for doors and windows remain exposed to rain and sun and there by got damaged or the strength of the woodwork got depleted. Beside, due to non-completion of constructional works as many as 707 enrolled children from class I to IV in two L.P schools were either sitting on the floor of the incomplete building under extreme heat of the sun or they are taken to some shaded areas out side the building to conduct the classes. The teacher, parent/ Headmaster and VEC secretary present during the visit of schools by study team narrated that the classes could not be held as and when it rains.

- (c) Headmaster, Rupohi MV School shown to study team that bottom parts of few wooden posts of the schools building were damaged by white ants and there-by the strength of the structure with CI sheet roofing got weekend and fraught with serious risks for children and teachers. Some parts of building walls were found to have been damaged/ broken due to normal wear and tear. Headmaster stated that despite repeated pursuance no maintenance grant was received since last two to three years.
- (d) In course of discussion, BMC Rupohi informed the study team that for various constructional activities under “civil works” the concerned JE of the block who is kept posted in the office of the DMC at district head quarter town visited the schools in the villages for preparation and submission of proposals, estimates etc. for construction works. While doing so, the JE formed his own opinion and take decision by himself without consulting or involving the Block Level or village level functionaries. BMC also stated that he was never made aware of submission of any such proposal, which are submitted by JE to DMC directly. Consequently BMC was of the view that the civil works activities got approved and taken up for execution were not according to the actual needs and requirements of the schools in the villages/ clusters.

(iv) Asset Register

Out of 57 schools visited by study team, Asset Register was maintained by 26 schools and verification of asset was done by 4 of them

(v) Utilisation Certificate

Position showing submission of utilization certificate by SMC/ Headmaster in respect of 57 schools was as under:

		No. of schools
(i)	Copies of UCs shown	13
(ii)	UCs stated to be submitted but copies could not be shown	32
(iii)	UCs not furnished	9
(iv)	Funds not received	3
Total		57

13.4 Transparency

The school display board has to show the year wise position of receipt and utilization of grant received for various purposes to focus transparency in activities taken up under SSA programme. Display board were not seen in three of the 29 schools in Rupohi Block. Details of grant received and expenditure incurred were not exhibited in any of the remaining 54 of the 57 schools.

13.5 Children's Learning Levels

- (i) The Sarva Shiksha Abhyan (SSA) document of Government of India declare the universal primary education as one of the "Millennium Development Goals" under which all, Six to fourteen years children must be in school by 2003 and all children complete 5 years of elementary education with emphasis on universal retention by 2010.
- (ii) While the data on total child population, school going children, out of school children, availability of teacher, infrastructure and other basic facilities etc. is usually available the information of the status and level of learning of the children are not available. Neither the SMO nor the DMO could furnish any assessment report on children's learning level in the State undertaken by Research and Assessment, Pratham Resource Centre or any other agencies/ organizations.
- (iii) In course of field visit the study team noticed that:
 - (a) In Chalchali Girls MV school (Class I to VII) there were 12 teachers on roll with enrolment of a total number of 98 children. On the day of team's visit 6 of the 7 class VII students were present but none of the students could read or write a simple sentence and could not do arithmetic tasks to solve a three digit/ two digit subtraction problem with borrowing and multiplication/ division problem in which a three digit/ two digit number was to be multiplied/ divided by one digit number.
 - (b) In Jalah Chuk L.P. School (Class I to IV) there were 7 teachers in position with an enrolment of 97 children. Out of 12 of the 17 Class IV students present on the day of visit, reading and writing a simple sentence/ words could be done by 6 children (50 percent) and two-digit subtraction by borrowing was solved by 8 children (67 percent).
Children's level of learning needs to be assessed adequately for steady improvement.

13.6 Mid-Day Meal Programme

National programme of Nutritional support to primary education (commonly known as the Mid Day Meal Scheme) was launched as a centrally sponsored scheme on 15th August 1995 with the objective to boost universalisation of primary education by increasing enrolment, retention and attendance with simultaneous impact on nutrition of primary students [from class I to VI in Government, Local Body and Government aided schools and was extended in October 2002 to cover Children studying in Education Guarantees Scheme (EGS) and Alternative and Innovative Education

(AIE) centers also. The scheme (NPNSPE) has further been revised with the objective, inter-alia, for retention and learning levels of children, especially those belonging to disadvantaged section.

The scheme (cooked mid-day meal) covers free supply of food grains (wheat/ rice) from the nearest godown of Food Corporations of India (FCI) @ 100gm per student per school per day (cost of which including transportation cost is re-imbursed to FCI by the Government of India) and cost of cooking, pulses, vegetables, cooking oil and condiments @ Rs.1.00 per child per school per day is made available by Government of India from 15% Additional Central Assistance (ACA) under Pradhan Mantri Gramodaya Yojana (PMGY) with effect from 01.09.2004.

Under the scheme, the Education (Elementary) department has been designated as the Nodal Department at the State level while Deputy Commissioner was made the nodal officer at the district level and shall hold the overall responsibility of effective implementation of the programme in the district. In turn DC may assign the responsibility for implementation and supervision of the programme to an appropriate body viz. Gram panchayat, municipality, village education committee (VEC), Parent teacher Association or school management-cum-development committee.

Instead of providing cooked meal to the students the Government of Assam has been continuously distributing only food grains (Rice) @ 3kg per student per month even after request (December 2003) made from planning commission to earmark a minimum of 15% of additional central assistance (ACA) from PMGY funds for meeting the cost of cooked food under mid day meal scheme. In Nagaon district, primary students from class I to V including bridge course centers have been provided Rice @ 3kg per head for 7 months each during 2002 and 2003 and 5 months during 2004 academic years. Rice even could not be provided for 10 months a year excluding holidays for 2 months.

Thus the scheme is not being implemented in its proper perspective and supplying cooked mid day meal with maximum 300 calories and 8-17 gms of protein contents to each of the primary school Children have been largely denied. The program of providing MID DAY MEAL in primary schools expected to help improving enrolment and regularity of attendance and there by reducing dropouts has been suffered. In course of our study a close interaction with parents/guardians revealed that 43 percent parents mostly in tea garden and minority areas accorded priority in sending their children to schools with the hope of getting supply of rice.

Study of the relevant records further revealed the following:

- (a) During January and February 2003, Food grain was not allotted by Government of India While during March 2003 rice was not lifted from FCI Godown although allotment of 803.252Qt of rice was released by the DC, Nagaon. Further during seven months period from March 2003 to September 2003, total 4049.858 M.T. of rice was lifted / distributed out of 4875.898 M.T. allotted by the DC Nagaon leaving 808,040 M.T. rice unlifted. This resulted in non-supply of 808,040 kg rice to 269347 children at 3 kg per head including children studying in EGS and AIE centers
- (b) In pursuance of Govt. sanction, Director of Elementary Education placed funds of Rs.158.89 lakhs to the DC, Nagaon during 2004-05 towards

expenditure to provide cooked meal limited to Rs.1 per child per school day for 40 days covering 3,95,235 children. But cooked meal is yet to be supplied.

- (c) Monitoring of programme implementation and its impact on children, regularly getting food grains of satisfactory quality and improving children regularity of attendance, retention in and completion of primary education was not carried out by VEC, SMC, Gaon panchayat and officers of food and nutrition and officers of State Government/ nodal department. It was further observed that most of the grantee institutions have not maintained stock book showing monthly quantity of rice received and distributed to students.

13.7 EGS Centers

- (a) Out of 342(including 19 new centers) EGS centers in Nagaon District there were 51 EGS centers in two selected blocks at Kathiatoli (33 centers) and Rupohi (18 centers). In course of inspection of selected schools the study team visited the following 5 EGS centers in two blocks.

Rupohi Block

- (I) Brahmabil Kalangpar EGS Center
 (II) Kaoimari EGS Cente
 (iii) Rupohi Daccaipatty EGS Center

Kathiatoli Block

- (iv) Uriagrant Tubuki Egs Center
 (v) Rangaloo Suter EGS Center

These centers were established in August 2003. Four of the five centers were housed in small kachha structure built out of bamboo and locally available material by the community and the concerned VECs in the space provided by village people. One EGS center (Brahmabil Kalangpar) was functioning in a semi pakka house built out of grant provided under MLAs local Area Development Fund. These centers enrolled the children from class I to III and located in schoolless habitations (minority areas) beyond 1.5 K.M. from the available regular primary schools.

Particular of the centers are tabulated below:

Name of EGS Center	Enrolment in August 2003 Class I to Class III	Enrolment during February - March 2005 Class I to Class III	Percentage of average attendance Class I to Class III	No of Siksha Mitra (teacher) and whether trained	Position of receipt of grants, TLM, furniture etc.	Level of learning
(1)Brahmabil Kalangpar	49	93	50 to 75	1(Yes trained)	No cash grant, furniture grant etc.received except remuneration of Rs 1000/- p.m. per siksha Mitra, TLM (letter cards pictorial letter chart etc) and text books received, Rice distribution to children not started . VEC meeting held monthly	Around 80% of the students especially of class II and III can read, write (Assameese, English) and they could do arithmetic task, multiplication, addition and subtraction by borrowing

Name of EGS Center	Enrolment in August 2003 Class I to Class III	Enrolment during February - March 2005 Class I to Class III	Percentage of average attendance Class I to Class III	No of Siksha Mitra (teacher) and whether trained	Position of receipt of grants, TLM, furniture etc.	Level of learning
(2) Kaoimari	36	62	35 to 68	1(Yes trained)	-Do - Text books were received partially	-Do -
(3)Rupohi Daccaipatty	71	71	50 to 65	2 (Yes trained)	No cash grant, furniture grant etc. received. Furniture not available, TLM not supplied. Textbooks received except for class I, VEC meeting not held. Rice distributed to children up to Feb'05	Around 60% of the activities as above
(4) Uria grant Tubuli	58	58	72	1(Yes trained)	No cash grant etc received. Furniture not available Free text books, TLM and distribution of rice to children provided	About 50% of the activities as in (1) above
(5) Rangaloo Suter	63	63	57	1(Yes trained)	-Do -	-Do -

- (b) It would be seen from the above that enrolment and percentage of average attendance of children in classes I to III of the centers was quite encouraging. Also the assessed level and status of learning of the children was uniformly found to be largely satisfactory.
- (c) Compared to the children of regular primary schools, the ability to read, write (Assamese and English) and to perform simple arithmetic task on addition, multiplication and subtraction by borrowing [similar to those mentioned in Para 13.5 (iii)] by the children in EGS centers visited by the study team and their assessed performance ranged between 50 to 80 percent.
- (d) In addition to supplying them TLM and usual textbooks some supplementary text books, guide books/ workbooks are supplied free of cost to the children of EGS centers from SMO. But the accommodation for the children are found to be very cramped. Sitting arrangement of children did not exist and most of the centers are functioning in small Kachha houses. All these require improvement. Also it needs to be ensured that the children of EGS centers, on promotion are not deprived of getting themselves enrolled to class IV and then to elementary level and even beyond and the momentum of learning status gained by the children in the centers did not go waste because of lack of infrastructural facilities including teachers.
- (c) In the school visited by study team it was found that 67 children from Long Term Bridge Course (LTBC) and Short Term Bridge Course (STBC) were streamlined by enrolment in three primary schools. But streamlining of children from EGS center were not noticed.

13.8 Infrastructure Facilities

- (i) The essential facilities of Toilet, Drinking water, play ground and Boundary walls are either denied or poorly provided to the children. Study revealed that out of 57 schools the position of the above mentioned facilities was as under:

Drinking Water	
Not available	19 schools
Hand pump out of order	6 schools
Toilet	
Not available	20 schools
Common toilets for boys and girls	4 schools
Incomplete, damaged and poor condition	5 schools
Play Ground	
Not available	21 schools
Boundary Wall	
Not available	46 schools

- (ii) In one primary school (Belguri Govt. Primary School located in plain tribal area) under Rupohi Block, water drawn from a hand pump contains heavy iron making the water unusable. In Chalchali Girls M.V Schools (Class I to Class VII) did not have any toilet facility although the school was found to be preparing for celebration of its Golden Jubilee in March/ April 2005. While this is the ground situation, the SIS had not provided any funds in AWPB for drinking water and toilet facilities during three years ending 2003-04. In one primary school (Birbal Kalindi L.P. School in the tea garden area) under Rupohi Block enrolment of children was 285 in 2004 and 244 in 2005 against which only six pairs of bench/ desk were provided. The students are required to sit in kachha floor using gunny bags etc. brought by the children. Electricity is not available in many schools.

ANNEXURE-1

LIST OF SCHOOLS VISITED IN TWO BLOCKS KATHIATOLI BLOCK

Upper Primary (ME/ MV Schools)

1. Uriagaon Girls	MV School,
2. Nanoi Sr.Basic	MV School,
3. Kandali Binapani	ME School,
4. Pachim Nanoi	ME School,
5. Nibokali	ME School,
6. Bhelowguri	ME School,
7. Doboka Bidyamandir	ME School,
8. Doboka Bangla Bidya Nikatan	ME School,

Primary Schools

9. Krishna Debi Agarwalla	LP School,
10. Rangalow Grant	LP School,
11. Barhampur Battalion	LP School,
12. Garubandha Jalah	LP School,
13. Pachim Garubandha	LP School,
14. 403 Kandali Darangial	LP School,
15. Chota Kandali	LP School,
16. Kacharigaon	LP School,
17. Mikirgaon Urigaon	LP School,
18. 607 No. Kachupith	LP School,
19. Lakhinath Bezbaruah	LP School,
20. 281 No. Barhampur	LP School,
21. 47 No. Singia Potani	LP School,
22. 209 No. Uriagaon Boys	LP School,
23. Gamari Ali	LP School,
24. Ahutoli	LP School
25. Nabjyoti	LP School
26. Doboka Bidya mandir	LP School
27. Nizkathiatoli	LP School,
28. Changmura Muktab	LP School,

RUPOHI BLOCK

Upper Primary (ME/MV Schools)

1.	Banbahani Mikir Gaon	M.V. School
2.	Halowa Gaon Girls	M.E. School
3.	Birbal Kalindi	M.E. School
4.	Rupohi	M.V.School
5.	Rupohi Town Tinali Girls	M.E. School
6.	Loong Soong Chamgaon	M.E. School
7.	Balizuri Kaziranga	M.E. School
8.	Padumani Silpukhuri	M.E. School
9.	Bapuji	M.E. School
10.	Marar	M.E. School
11.	Rupahi Higher Secondary	M.E. School
12.	Chal Chali Girls	M.V.School

Primary School

13.	Banbahini Mikir Gaon	L.P.School
14.	Banbahini	L.P.School
15.	Balizuri Grant	L.P.School
16.	Nalbora Gaon	L.P.School
17.	2. No Amani Basti	L.P.School
18.	Birbal Kalindi	L.P.School
19.	2. No. Geruamukh Mktb	L.P.School
20.	868 Penai Mktb	L.P.School
21.	Geruagaon Balika Prathamik	L.P.School
22.	Matia Parbat	L.P.School
23.	2. No. Chamgaon	L.P.School
24.	Jalah Chuk	L.P.School
25.	342 No Chalchali Bamungaon Girls	L.P.School
26.	Sialbasti	L.P.School
27.	14 no Khatowal	L.P.School
28.	112 No. Geruamukh	L.P.School
29.	Belguri Govt.	L.P.School

ANNEXURE-II
(Refer paragraph - 3.5)

Particulars of the Officers who were holding the posts of SPO/ED/DPO and in-charge Finance and Accounts wing

Name	Designation	From	To	
(A) State Project SSA Director				
1. Shri H. Narary, IAS	Mission Director SSA	01-04-2001	20-12-2001	
2. Shri D. Jhingrag, IAS	-Do-	21-12-2001	25-08-2003	
3. Shri S. Das, IAS	-Do-	26-08-2003	06-08-2004	
4. S. Panda, IAS	-Do-	07-08-2004	08-12-2004	
5. J.B. Singh, IAS	Commissioner and Secrtery Higher Education and Mission Director SSA (Dual Charge)	09-12-2004	Till date	
(B) Executive Director SSA				
1. Shri K.K. Dwivedi, IAS	Executive Director SSA	01-04-2001	31-03-2003	
2. Shri P.K. Barthakur, IAS	-Do-	01-04-2003	25-03-2004	
3. Shri P.K. Tiwari, IAS	-Do-	26-03-2004	Till date	
(C) Chief Account Officer of SPO				
1. Shri J Barman	Senior Accounts Officer and In-Charge Chief Accounts Officer of SPO	01-04-2001	09-11-2004	
2. Shri S.N. Goswami	Senior Accounts Officer and In-Charge Chief Accounts Officer	10-11-2004	31-03-2005	
(D) District Project Officer Nagaon District				
Shri P.C. Sarma	District Elementary Education Officer and District Mission Co-coordinator, SSA (Dual Charge)	01-07-2003	Till date	Since creation of DPO .SSA
(E) Finance and Accounts Officer SSA Nagaon				
Shri Nilkamal Das	Finance and Accounts Officer SSA Nagaon	05-08-2004	Till date	No. F&AO prior to that