

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

**SPONSORED BY**

**MINISTRY OF HUMAN RESOURCE DEVELOPMENT  
(DEPARTMENT OF ELEMENTARY EDUCATION AND LITERACY)  
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# **CHAPTER-1**

## **SSA MISSION IN RAJASTHAN**

### **1.1 INTRODUCTION**

Rajasthan is the largest State of India in terms of total area occupied. The State also has significant diversities of terrain, livelihood pattern as well as dispersal pattern of habitations in rural areas and basically an arid and semi arid State with scanty to moderate rainfall and therefore prone to famine conditions often. Communication network is poor and climatically it has severe summer as well as severe winter weather. Historically, the society has been conservative due to the legacy of princely and feudal rules but after independence, though social upliftment is taking place yet practices like child marriage, Parda system etc. still prevail. Resultantly, the impact of all these on the spread of education specially amongst the females has been adverse, this was reflected in the dismal literacy rate of the State as per 1991 census, when it was second lowest in the country at 38.55% for men and the female literacy rate at 24.44% was the lowest in the country. Since then the State as per their statistics has registered remarkable growth over the past decade – literacy has gone up to 61.03% in 2001 and the female literacy percentage from 24.44% (1991) to 44.34% in 2001. In fact, Rajasthan today has a higher male literacy percentage than the national average. Several factors have contributed to this tremendous improvement. The State has been fortunate in implementing several programmes on elementary education like Lok Jumbish, Shiksha Karmi Project, DPEP, Jan-Shalas, etc. As a result of these schemes and other initiatives the State had in place a well-established and organized structure in the educational field when the SSA was launched in 2001-02 in the State.

### **1.2 SARVA SHIKSHA ABHIYAN (SSA)**

Sarva Shiksha Abhiyan (SSA) launched by Government of India in partnership with State Governments, and local self Governments, is a comprehensive and flagship programme to attain Universal Elementary Education (UEE) within a definite time frame, in a mission mode. It aims to provide useful and relevant education to all children in the 6-14 age groups by 2010, effectively involving the participation of community in management of schools. Due stress is also given on improving the quality of basic education by modernizing the teaching techniques and by providing necessary infrastructure and other amenities. The programme envisages enrolment of all children in regular or alternative schools by 2003, completion of their primary schooling by 2007 and completion of 8 years of elementary education by 2010, thus bridging all gender and social category gaps and attaining universal retention by 2010.

The Institute of Public Auditors of India was engaged by the Government of India, Ministry of Human Resource Development to undertake study of the implementation process of SSA in Rajasthan specially the financial aspects. The terms of reference, inter-alia included study of:

- Its financial aspects and such operational aspects as had linkages with financial aspects.
- Financial management, fund flow and auditing arrangement.
- Monitoring and utilization of funds released to the State Societies during 2002-03, 2003-04 and 2004-05.
- Accounting of funds and maintenance of records.
- Timely release of State's share by the State Government and maintenance of expenditure level by the State Government.

The Institute carried out the study at the State Project Office (SPO) level and District Project Office (DPO) of two selected districts viz. Alwar and Bhilwara. The study team visited 50 schools in all – 30 in Alwar district and 18 in Bhilwara district and 2 schools in Jaipur district. The methodology of the study was basically record based. In schools, primary records were scrutinized and in addition, interviews based on structured questionnaire were conducted by the team with members of the VEC (SDMC in Rajasthan), parents, teachers, leaders of the community at large and panchayat members. A feedback was also obtained from the students of the schools visited by the team. Extensive discussions were held at the SPO with the State Project Director and the DPO at district level. At the Secretariat level a “briefing” was also held with the Principal Secretary (Education).

The present system of schools education in the State can be divided into four level schools – Primary, Upper Primary, Secondary and Senior Secondary schools. The Primary and Upper primary schools admit students of their respective levels only. But secondary and Senior secondary schools have overlapping levels, where secondary schools have also middle and secondary levels and senior secondary schools have three levels viz. Upper primary, secondary and senior secondary.

Primary and Upper primary schools are also being run by private management as aided schools, non-aided recognized schools and even non-recognized schools. The State Government has 32,331 Primary and 12,511 Upper primary schools, of which 28,602 (i.e. 88.5%) and 9,445 (i.e. 75.5%) respectively are Government schools. In addition, there are 100 Anganwadi Pathshalas for Girls in remote areas. The number of teachers is 1,74,236 in Government schools and 74,765 in private schools. Of late, a large number of Primary/ Upper primary schools have been setup in the State as private schools mostly in urban areas as the Government of Rajasthan is encouraging participation of private sector for providing good quality education by giving a package of incentives in the form of land at concessional rates along with other facilities.

Before the launch of SSA in Rajasthan in 2001-02 (in effect 2002-03) 13 districts were covered under Lok Jumbish Parishad (from 1992 to June 2004) & 19 districts under DPEP (10 district in Phase I from October 1999 and 9 districts in Phase II (from September 2001 to date).

### 1.3 ORGANIZATIONAL SET UP/ MANAGEMENT STRUCTURE

The Rajasthan Government, established on 3<sup>rd</sup> November 1997, a registered society named Rajasthan Council of Primary Education (RCPE) as an independent and autonomous body for implementation of the elementary education project and to function as a social Mission for bringing about a fundamental change in the basic education system in the State. The implementation of SSA in the Rajasthan State was entrusted to this society (RCPE) from the year 2001-02. The society is managed through Governing Council and an Executive Committee. Organisational Chart of the State Mission is at *Annexure-I*.

### 1.4 WORKING OF STATE IMPLEMENTATION SOCIETY (SIS)

#### (a) Governing Council

The State Mission consists of Governing Council headed by the Education Minister (as President) and an Executive Committee with the Secretary Education Department as the head of the Committee (as Chairman). The Governing Council is empowered to create administrative mechanism through participation of various departments and autonomous agencies of State/ Central Governments for achievement of the objectives of the Mission. The affairs of the Mission, subject to rules and regulations of the Mission are to be administered by the Executive Committee. As per the amended clause 16 (a) of the Memorandum of Association of the SIS, the Governing Council shall meet at least twice in a year. Against this, Governing Council did not hold any meetings in 2002-03 and in 2003-04, Governing Council met only once (on 6.5.03). However, during the financial year 2004-05 Council was active and 3 meetings were held (on 28.6.2004, 6.9.2004 and 14.12.2004).

#### (b) Executive Committee

Clause 24(d) of the Memorandum of Association of the SIS stipulates that the Executive Committee shall meet at least once in every quarter of the year. Against this, the Executive Committee met only once each in the year 2001-02 (28.7.2001) and in 2003-04 (12.1.2004) and met twice in 2002-03 (19.4.2002 and 22.3.2003).

However, there are no separate sub-committees like Finance Committee, Programme implementation Committee, etc. This has meant that practically most of the decisions are taken at the State Project Director's level.

- (c) **State Project Office (SPO)** headed by the State Project Director is the principal executing agency of the Programme. He is assisted by Additional Director, Joint Director, Controller of Finance and Chief Engineer. In addition, there are Dy. Directors and Asst. Directors with supporting staff. The Controller Finance is incharge of Finance, Payment and Procurement, Accounts, Cash, Computer Operation, etc. The civil construction work is under the control of Chief Engineer. The work of planning and monitoring and evaluation, Girls child education,



ECCE and IED, NPEGEL, Research, Administration, store, etc. are supervised by Additional Director. All these work under the overall supervision of Project Director. The management chart is enclosed as *Annexure-II*. In Rajasthan, we noted frequent transfers of the SPD as indicated below, specially after the first incumbent in this list who functioned from October 2000 to January 2002. A quick turnover of the Chief Executive is bound to have adverse impact on the Programme achievements and success.

- (i) Shri Sanjay Dixit, IAS 17.10.2000 to 18.01.2002
- (ii) Shri Atul Kumar, IAS 18.01.2002 to 13.08.2002
- (iii) Shri A.K. Hemkar, IAS 13.08.2002 to 10.06.2003
- (iv) Shri B.L. Jaimen, IAS 10.06.2003 to 14.07.2004
- (v) Shri Vikas Bhale, IAS 14.07.2003 to 05.09.2004
- (vi) Shri Anand Kumar, IAS 05.09.2004 to 29.06.2005
- (vi)i Shri Abhay Kumar, IAS 29.06.2005 continuing

**(d) District Level Committees**

At the district level also, there is a Governing Council headed by Zila Pramukh and an Executive Committee headed by the District Collector.

At Block level, Block Education Committee is headed by Pradhan with BRC as Member-Secretary. At the village level – the School Development Management Committee (SDMC) is headed by Headmaster and comprises 13 members.

**Profile of Teachers**

Year	No. of Teachers required		Teachers appointed under SSA	
	Primary	Upper Primary	Primary	Upper Primary
2002-03	--	105	--	52
2003-04	168	165	40	31
2004-05	132	114	46	160
<b>Total</b>	<b>300</b>	<b>384</b>	<b>86</b>	<b>243</b>

Thus, against 684 required teachers, 329 teachers were appointed under SSA leaving un-appointed/vacant post of 355 teachers. Against actual requirement of these teachers salary of Rs.79,28,301 in Upper Primary and Rs.30,89,641 in Primary School, a sum of Rs.2,97,96,000 and Rs.1,59,36,000 were claimed respectively. Thus extra claim in respect of teachers salary needs to be looked into by Ministry of HRD.

## CHAPTER-2

### FUND FLOW, BUDGET AND UTILIZATION OF FUND

#### 2.1 FUNDING PATTERN AND NORMS

SSA is funded by the Government of India and Government of Rajasthan, in the ratio of 85:15 during IX Plan and 75:25 during X plan and at 50:50 basis thereafter. The State Government is also required 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, perspective as well as annual working plan, appraisal of plans, approval of plans and financial outlay by Project Approval Board (PAB) precede release of funds by Centre. The Ministry would release the funds approved in two instalments every year viz. April and September subject to fulfillment of certain conditions, specially satisfactory implementation of approved work plans, submissions of utilization certificates, etc.

Both the Central Government and the State Government release the funds directly to SIS (except in the year 2001-02 when it was initially released to State Government). The SPO releases funds to DPOs who release these to BRCs and to SDMC (schools). The cheques to SDMC are routed through BRC/ CRC except for civil works, which are sent directly to the SDMC by the DPO.

Apart from the funds received from Central and State Governments, SIS also can get funds from other sources (contribution from community) and interest income.

The level of investment made by the Government of Rajasthan in Elementary Education in 1999-2000 and thereafter every year upto 2003-04 was as below:

(Rs. in crore)

Year	Plan	Non-plan	Total
1999-00	224.06	1515.78	1739.84
2000-01	254.31	1564.03	1818.34
2001-02	288.50	1572.06	1860.56
2002-03	127.29	1744.25	1871.54
2003-04	208.27	1824.74	2033.01

The overall level of investment was maintained at 1999-2000 level by the State Government. It is to be noted, however, that there has been, over the years a steady and significant increase in the non-plan outlay and decline in plan outlay in the years 2002-03 and 2003-04 vis-à-vis 1999 outlay.

#### **Preparation and finalization of Annual Work Plan and Budget (AWP&B)**

Para 48 of FMP Manual preserves time schedule for and the stages involved in preparation and finalization of Annual Work Plan and Budget, document and

inter-alia provides that the work at the District level should be taken up on 1<sup>st</sup> January and approval of Project Approval Board (PAB) and circulation of minutes of PAB should be completed by 15<sup>th</sup> April. The work of preparation of Annual work Plan and Budget for 2003-04 and 2004-05 was taken up in March/ April and PAB approved the same on 13<sup>th</sup> August 2003 and 18<sup>th</sup> June 2004 respectively; the minutes of PAB were circulated in August 2003 & 2004 respectively. It would thus be noticed that there was initial delay of about 3-4 months causing corresponding delays at every stage.

The Annual Work Plan and Budget for 2003 were not got approved by the Executive Committee of RCPE before transmitting the same to EE Bureau for getting approval of PAB. The same position persists for 2005-06 also.

## 2.2 FUND FLOW

Funding to the SSA programme during the years 2001-05 is given below:

(Rs. in Crore)

Year	Approved Annual outlay including spill over	Opening balance	Released by			Expenditure	closing balance at the end of the year
			Centre	State	Total		
2001-02	5.53	--	3.20	--	3.20	--	3.20
2002-03	174.34 #	3.20	64.07 35.88@	33.65 0.57 *	134.17	57.32	80.05
2003-04	430.36	80.05	152.52	62.55	215.07	220.29	74.53
2004-05	617.64	74.53	230.00	75.00	305.00	385.89@@	--

# Does not include project cost of EGS centres, (See Note @ below)

@ Represents Central Share (first and final instalment) as reimbursement to Rajasthan Council of Primary education for EGS centres set up by them in 2001-02. The total project cost was Rs. 47.85 crore with State Share being 25% of this.

\* Represent State share of 2001-02

@@ Figures as per the statement of expenditure given by SPO.

## 2.3 DELAY IN FLOW OF FUNDS – GOI/ STATE TO SIS

Table below depicts the extent of delay in release of funds

(Amount in Crore)

Year	Central Share			State Share			Delay	
	Date of Sanction (A)	Amount	Date of Receipt by SIS (B)	Date of Sanction (c)	Amount	Date of Receipts by SIS (D)	Sanction to receipt A to B	State sanction to receipt C to D
2001-02	27.3.2002	3.20	25.9.2003	--	--	--	18 months (*)	--
2002-03	9.8.2002	35.88	8.11.2002	3.3.2003	0.57 (***)	25.9.2003	3 months	6 M 25 days
	15.2.2003	64.07	28.3.2003	28.3.2003	12.28	28.3.2003	--	--
				31.3.2003	21.36	25.9.2003 (**)	--	6 Months
2003-04	10.9.2003	112.52	6.10.2003	24.12.2003	37.50	17.2.2004	--	2 M 10 days
	17.2.2004	40.00	1.3.2004	18.3.2004	13.33	31.3.2004	--	--
				29.5.2003	11.72	29.5.2003	--	--
2004-05	21.5.2004	30.00	29.6.2004	16.9.2004	10.00	30.9.2004	1M 8 days	Through

Year	Central Share			State Share			Delay	
	Date of Sanction (A)	Amount	Date of Receipt by SIS (B)	Date of Sanction (c)	Amount	Date of Receipts by SIS (D)	Sanction to receipt A to B	State sanction to receipt C to D
2001-02	27.3.2002	3.20	25.9.2003	--	--	--	18 months (*)	--
	6.8.2004	75.00	9.9.2004	27.10.2004	25.00	1.11.2004 20.1.2005	--	Journal Entry --
	19.1.2005	125.00	7.2.2005	7.1.2005	40		--	--

\* Due to delay by State Government in disbursing the amount received from Centre to SIS.

\*\* The amount, meant for the year 2002-03, was actually received by SIS in Sept 2003, since it was kept in PD A/c of Shiksha Karmi Board but accounted for by them in 2002-03.

\*\*\* Represents Central Share of Rs.3.20 crore released by Centre in 2001-02.

# Advance State Government share for 2005-06.

The above table reveals that the funds did not flow as per the prescribed dates and the extent of delay between the date of sanction and the actual release of funds was marked in the case of State releases.

**2.4** In this context, an aberration noted in the transfer of fund by the State Government was that these were initially credited to Shiksha Karmi Board PD A/C from where the amounts were transferred to SPO subsequently. Besides, being against the provision of the SSA Rules for such transfer of funds, this practice deprives the State Project Office of the timely receipt of funds, and renders the funds withdrawal a cumbersome exercise making them dependent on Shiksha Karmi Board for release of funds, which are often delayed. It is necessary that the Government of Rajasthan is informed by the Ministry to pay their share directly into the Bank account of SSA.

**2.5** The available State share of Rs.0.57 crore and Rs.21.36 crore released by the State on 25.9.2003 for 2002-03 was taken as received during 2002-03 itself, which resulted in incorrect exhibition of unspent balance. Similarly, Central share of Rs.3.20 crore for 2001-02, which was sanctioned in 2001-02 but received in 2003-04 was taken as receipt in 2001-02, which also resulted in incorrect exhibition of unspent balance.

## **2.6 FUND FLOW FROM SIS TO DISTRICTS**

Funds from SIS to districts are to be remitted within 15 days of the receipt of the same. During the study of Alwar and Bhilwara districts, we noted that the funds from SIS were received in the districts during the years 2002-03 to 2004-05 (up to February 2005) as per details given below:

(Amount in crore)

Release of funds to DPC Alwar from SIS			Release of funds to DPC Bhilwara from SIS	
Year	Date	Amount	Dates	Amount
2002-03	4.3.2003	0.67	4.3.2003	0.55
	31.3.2003	0.033		One instalment
		2 instalments spread over a month on 31.3.2003		
2003-04	30.4.2003	12,54 17 instalments during the financial year	30.4.2003	8.73 15 instalments during financial year
	31.5.2003		31.5.2003	
	17.7.2003		17.7.2003	
	24.7.2003		24.7.2003	
	26.8.2003		26.8.2003	
	25.9.2003		23.9.2003	
	27.9.2003		25.9.2003	
	8.10.2003		8.10.2003	
	28.10.2003		9.10.2003	
	26.12.2003		18.12.2003	
	20.1.2004		26.12.2003	
	4.2.2003		20.1.2004	
	11.3.2004		19.2.2003	
	21.9.2004		11.3.2004	
	27.9.2004		31.3.2004	
	26.3.2004			
	31.3.2004			
2004-05	13.4.2004	22,10 7 instalments upto February 2005	13.4.2004	18.31 10 instalments upto February 2005.
	21.5.2004		4.5.2004	
	9.9.2004		21.5.2004	
	3.11.2004		7.8.2004	
	24.12.2004		16.9.2004	
	20.1.2005		22.9.2004	
	9.2.2005		3.11.2004	
			24.12.2004	
			20.1.2005	
			9.2.2005	

It may be noted that even though SPO had sent funds to Alwar DPO in 2002-03 on 4.3.2003 and 31.3.2003, these could not be credited to the Dist. bank account during that year, the funds were therefore available to DPO only in 2003-04.

The table clearly brings out that SPO was not able to remit funds to the districts in 2 instalments these were sent in several tranches making it difficult for the district authorities to do any proper planning for efficient fund management. Additionally, transferring funds in several tranches is also costly in terms of more outgo by way of bank commission for cheque clearances. (see Para 2.8 below)

## 2.7 FLOW OF FUNDS TO BRC/ CRC/ VEC

As per guidelines of SSA, funds received by Districts from SPO are to be redistributed to BRC/ CRC/ VEC within 15 days from the date of receipt. The position regarding release of funds from DPC Alwar to BRC/ CRC/ SDMCs is as under:

<b>Date</b>	<b>Amount</b>	<b>Activities</b>
<b>BRC, Umren</b>		
23.5.2003	81270.00	9 days training
7.8.2003	62000.00	-do-
5.7.2003	8820.00	RP Training
25.9.2003	117000.00	TM Meeting
30.9.2003	19800.00	SDMC
30.10.2003	69000.00	TLM
31.3.2004	100000.00	TLE for UPS
31.3.2004	40000.00	TLE for PS
31.3.2004	20000.00	CTS
<b>CRC, Kalsara</b>		
17.9.2003	11200.00	Monthly meeting
30.9.2003	1980.00	SDMC
<b>UPS, Dadar</b>		
28.3.2003	2000.00	SFG
31.3.2003	2000.00	TLM
30.10.2003	7500.00	Toilet Construction
14.5.2004	2500.00	-do-
29.3.2003	5000.00	Repairs
22.10.2003	5000.00	-do-
23.10.2003	60000.00	Construction of Addl. Room
28.2.2004	42000.00	-do-
30.10.2003	50000.00	Construction of H.M. Room
28.2.2004	35000.00	-do-
16.4.2004	10000.00	-do-
14.5.2004	5000.00	-do-
<b>UPS, Mahua Khurd</b>		
28.3.2003	2000.00	SFG
31.3.2003	2000.00	TLM
29.3.2003	5000.00	Repairs
22.10.2003	5000.00	-do-
31.12.2003	60000.00	Construction of Addl. Room
17.3.2004	42000.00	-do-

<b>Date</b>	<b>Amount</b>	<b>Activities</b>
22.7.2004	18000.00	-do-
<b>UPS, Punkhar</b>		
28.3.2003	2000.00	SFG
31.3.2003	2000.00	TLM
29.3.2003	5000.00	Repairs
22.10.2003	5000.00	-do-
<b>PS, Mahua Kalan</b>		
21.10.2003	5000.00	Repairs
<b>PS, Sohanpur</b>		
21.10.2003	5000.00	Repairs
<b>PS, Mahua Kalan</b>		
21.10.2003	5000.00	Repairs
<b>PS, Sohanpur</b>		
21.10.2003	5000.00	Repairs
<b>PS, Akbarpur</b>		
21.10.2003	5000.00	Repairs
<b>PS, Indok</b>		
21.10.2003	5000.00	Repairs
<b>PS, Nanglaraisis</b>		
28.10.2003	5000.00	Repairs
<b>PS, Chandanwas</b>		
28.10.2003	5000.00	Repairs
<b>PS, Baldevwas</b>		
28.10.2003	5000.00	Repairs
<b>PS, Madanpuri</b>		
24.10.2003	5000.00	Repairs

The table would again point to the funds being transferred to sub-district units varying from one (to Primary school SDMC) to five instalments. However, a major contributor to the delayed receipt of funds by these offices, was the long time taken in clearance of the cheque amount and its actual credit to the account of SDMC – Details of our findings on this during test scrutiny are given in para below:

## **2.8 DELAY IN RECEIPT AND ENCASHMENT OF CHEQUE AT SDMC LEVEL**

The table below indicates the extent of delay in collection and encashment of cheques at SDMC Level.

Name of the School	Cheque No. with Date	Amount (Rs.)	Head	Bank Deposit	Entry in the cash book/ Pass book	Extent of Delay in encashment
UPS, Dadar	325740 dated 30.10.2003	50,000	Additional classroom	---	22.1.2004	2 months
-do-	325869 dated 30.10.2003	7,500	Toilet construction	---	22.1.2004	2 months
UPS, Hajurighat	170541	700	---	7.7.2003	9.7.2003	One month
-do-	326385 dated 28.2.2004	5,000	Mid-day Meal	29.3.2004	31.3.2004	One month
PS, Roopwas Mahua	559182 dated 31.8.2004	4,000	Minor Repair	6.10.2004	7.10.2004	One month 9 days
PS, Nagla Samawadi	8416 not given	5,000	Minor Repair	---	25.11.2003	
-do-	559641 not given	4,000	Minor Repair	16.9.2004	23.9.2004	
UPS, Kerwajat	328524 dated 27.3.2004	5,000	Minor Repair	20.5.2004	20.5.2004	About Two months
UPS, Saleta	308893 dated 28.3.2003	2,000	TGM	29.4.2003	29.4.2003	One month
	312246 dated 29.3.2003	5,000	Minor Repair	29.4.2003	29.4.2003	One month
	560283 dated 24.9.2004	5,000	Minor Repair	2.11.2004	---	One month 9 days
PS, Madanpuri	574730 dated 23.12.2003	2,500	---	12.3.2004	12.3.2004	Two months 12 days
	264357 dated 26.6.2004	5,000	SFG TLM	23.8.2004	23.8.2004	2 months
UPS, Rupakwas	309857 dated 23.10.2003	5,000	Minor Repair	21.8.2004	31.8.2004	10 months
	563950 dated 20.11.2004	3570	NPEGEL	24.11.2004	21.2.2005/ 7.1.2005	One month 27 days
UPS, Gobri	322872 dated 17.10.2003	50,000	---	---	28.10.2003/ 29.12.2003	One month 13 days
	253953 dated 26.3.2004	37,500	Alternate school	---	6.7.2003/ 6.7.2003	3 months 9 days
PS, Sankrit Vidhalaya,	559011 dated	4,000	Repair	15.10.2004	15.10.2004/	2 months



Name of the School	Cheque No. with Date	Amount (Rs.)	Head	Bank Deposit	Entry in the cash book/ Pass book	Extent of Delay in encashment
Amla	31.8.2004				28.10.2004	
UPS, Gopipura	328708	5,000	Repair	---	11.5.2004/ 11.5.2004	One month 15 days
UPS, Behroj	309133 dated 29.7.2003	60,000	Building Construction	---	9.9.2003/ 9.9.2003	One month 11 days
	325716 dated 30.10.2003	50,000	-do-	---	18.12.2003/ 18.12.2003	One month 18 days
	326900 dated 27.3.2004	35,000	-do-	---	29.5.2004/ 29.5.2004	Two months
	556355 dated 10.8.2004	12,500	-do-	29.9.2004	8.10.2004	Two months
PS, Bari	559363 dtd. N.A.	4,000	Minor Repair	25.10.2004	10.12.2004	---
UPS, Shahji Mohalla	718692 dated 30.10.2003	50,000	TLE	20.12.2003	20.12.2003	1 M 20 Days
PS Bhimganj	722052 dated 9.4.2003	200	LOGO	23.5.2003	23.5.2003	1 M 14 Days
	73538 dated 20.10.2003	5,000	SMPE	4.12.2003	4.12.2003	1 M 14 Days
UPS, Jagdari	530307 dated 23.4.2005	5,000	Construction	31.5.2005	31.5.2005	1 M 6 Days

The extent of delay varied between one-month to ten months. During interaction with the SDMC, we were informed that sometimes they were receiving their cheques without the forwarding memo. The cheques were being handed over to the CRC. CRC kept them with himself and the cheques were distributed during the monthly meetings. Chairman SDMC also kept these cheques with himself. Most of the SDMC were having their bank account with these branches of Alwar Bharatpur-cooperative banks. This branches send these cheques for collection after delay of 10 to 15 days through registered post depending upon the numbers of cheques they received.

There had been cases where cheques were lost in transit from the branches of co-operative bank. After obtaining the Indemnity Bond and no objection certificate obtained from the issuing bank, they are being re-issued. All these contribute in delay in encashment of cheques.

More the number of cheques, more the transactions with the bank involving monetary outgo on account of commission charges. If the procedure of remitting funds through two cheques in a year were followed, the problem arising from delay in collection of cheques, availability of fund, execution of work would certainly improve to a great extent.

When we raised this issue with the Controller of Finance, he informed us that several steps for improved system of funds transfer have since been introduced. While the State Project Officer is in discussion with the SBBJ about the possibility of electronic transfer of funds to the districts, in the meanwhile, funds to districts are being remitted through telegraphic transfers and by this method it is ensured that funds to districts reach the same day or the next day at the most. We were also informed that SBBJ is working on a more speedy system of fund transfer upto district and block levels through credit advises and once this is in place, fund transfer issues will get sorted out. Eventually electronic transfers will be introduced.

None of the SDMC has refunded the amount of interest accrued to the District Project Office. Some of the schools have utilized these amounts towards school facility grant.

## **2.9 CHEQUES ISSUED TO NON-EXISTENT SCHOOLS**

During the test check of records at DPO; Alwar, it was revealed that a number of cheques were issued to non-existent schools, buildingless schools, upgraded upper schools, cheques were also found issued twice for the same purpose and schools with wrong names. These cheques were for the purpose of TLM, maintenance and repair and TLE. BRCs of Bahrore returned 11 such cheques in December 2004, Rajgarh 4 cheques in November 2004, Tizara, 3 cheques in March and October 2004, Umren, 6 cheques and CRC Shivaji Park, Alwar, 10 cheques on the above account.

This foregoing indicates poor updation of information on schools in operation; besides causing unnecessary workload at all levels and blocks the money needlessly; there is also the added risk of funds getting misused or simply defalcated.

## **2.10 BANK BALANCE – RAJASTHAN SPO**

It is also to be noted that cash crunch was not the reason for fragmented releases to the district offices the closing bank balances as pointed out below, were quite hefty both in State Project Office and District Project Office.

The bank balances at SPO at the end of 31<sup>st</sup> March 2003 and 31<sup>st</sup> March 2004 was as under:

31.03.2003     Rs.40.15 crore (including FDRs of Rs.30.00 crore)  
 31.03.2004     Rs.33.81 crore (including FDRs of Rs.8.50 crore)

### **Bhilwara District**

Huge bank balance similarly was held in DPC Bhilwara at the end of September, 2004 as under:

<b>Sl.No.</b>	<b>Bank</b>	<b>Rupees</b>
1.	SBBJ	34790404.00
2.	Bhilwara Ajmer Kheshtriya	243085.00

<b>Total</b>	<b>3,50,33,489</b>
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**2.11** The position of outstanding utilization certificate of Bhilwara District as on 31<sup>st</sup> Jan 2005 was as under:

Sl. No.	Name of activity	Outstanding advance as on 31.03.2004	Advance given in 2004-05	Total	U/C received	Outstanding U/Cs
1.	Civil works	2,83,94750	---	---	---	11,08,500
2.	School Facility Grant	50385	7,40,000	7,90,385	2,3755	7,66,630
3.	T.L.M	57,350	10,25,500	10,82,850	25,500	10,57,350
4.	T.L.E.	1,20,000	16,84,000	18,04,000	32,000	17,72,000
5.	Maintenance and repairs	2,97,612	53,80,000	56,77,612	1,89,405	54,88,207
<b>Total</b>						<b>1,01,92,687</b>

Thus, utilization certificates of advance of Rs.1,01,92,687 was outstanding from various BRC/ CRC/ SDMCS as on 31.01.2005. The Progress of receipt of U/C from subordinate offices/ SDMCs was very slow. On visit to 18 schools by the team, 10 schools could not provide the office copies of Utilization Certificates sent to BRC.

## 2.12 FUND UTILIZATION

The activity-wise approved outlay and the expenditure for the year 2002-03, 2003-04 and 2004-05 is given in the table below:

(Rs. in Lakh)

Sl. No.	Name of Activities	2002-03		2003-04		2004-05		%age of Expenditure against AWP&B (2004-05)
		AWP&B Including Spill over	Exp.	AWP&B Including Spill over	Exp.	AWP&B Including Spill over	Exp.	
1.	Opening of PS by upgradation of EGS		0.000	1251.180	0.000	0.000	0.000	--
2.	Upgraded UPS in last year 2002-03		0.000	4379.607	1002.591	15699.240	7754.02	49.39
3.	Free text book for UPS SC/ST		262.680	729.876	295.328	409.173	6.30	1.54
4.	Civil works		0.000	15995.650	8520.656	24162.614	18605.76	77.00
5.	Maintenance & Repairs		355.150	1931.400	1901.480	2292.600	2057.45	89.74
6.	TLE		0.000	1550.520	604.844	2699.656	1628.04	60.31
7.	School Grant		73.280	624.940	575.619	628.740	532.38	84.67

Sl. No.	Name of Activities	2002-03		2003-04		2004-05		%age of Expenditure against AWP&B (2004-05)
		AWP&B Including Spill over	Exp.	AWP&B Including Spill over	Exp.	AWP&B Including Spill over	Exp.	
1.	Opening of PS by upgradation of EGS		0.000	1251.180	0.000	0.000	0.000	--
8.	Teachers Grant		122.240	712.335	580.070	736.320	563.67	76.55
9.	Teachers Training		16.800	1577.274	675.880	1977.460	994.66	50.30
10.	Training for Community Leaders		0.000	171.611	89.180	76.960	49.44	64.24
11.	Provision for Disabled children		0.000	335.474	72.795	374.632	160.43	42.82
12.	Research Evaluation Supervision and Monitoring		0.000	675.386	131.865	696.660	293.21	42.09
13.	Management Cost		9.610	1708.910	274.948	2016.070	1234.71	61.24
14.	Innovation		0.000	1600.000	323.285	1095.000	633.38	57.84
15.	BRC		0.000	11.850	9.201	232.000	154.08	66.41
16.	CRC		0.000	24.130	17.051	1337.230	220.02	16.45
17.	Intervention for out of school children		4912.560	9755.601	6954.154	7329.660	3701.30	50.50
<b>Total</b>		<b>17434.440</b>	<b>5732.32</b>	<b>43035.74</b>	<b>22028.95</b>	<b>61764.02</b>	<b>38588.86</b>	<b>62.48</b>

### Utilization of Funds-Physical Targets and Achievements

Funds were released to DPO's in lumpsum without indicating intervention wise allotment.

The table below indicates the activity-wise physical targets and achievements for the year 2003-04 and 2004-05:

(in Nos.)

Sl. No.	Intervention	2003-04		2004-05	
		Phy. Targets	Achievements	Phy. Targets	Achievements
1.	Opening of PS by upgradation of EGS	--	--	14942	7835
2.	Upgraded UPS in last year 2002-03	--	--	13677	34734
3.	Free text book for UPS SC/ ST	--	--	409151	NA
4.	Civil works	--	--	--	--
5.	Maintenance & Repairs	--	--	45852	40358
6.	TLE	--	--	17863	17809
7.	School Grant	31117	28793	31437	27484

Sl. No.	Intervention	2003-04		2004-05	
		Phy. Targets	Achievements	Phy. Targets	Achievements
1.	Opening of PS by upgradation of EGS	--	--	14942	7835
8.	Teachers Grant	140926	113957	148532	122555
9.	Teachers Training	--	--	130118	118789
10.	Training for Community Leaders	--	--	128408	93504
11.	Provision for Disabled children	--	--	31219	135815
12.	Research Evaluation Supervision and Monitoring	--	--	49761	58615
13.	Management Cost	--	--	32 (dist.)	32
14.	Innovation	--	--	128	4869
15.	BRC	--	--	--	--
16.	CRC	--	--	--	--
17.	Intervention for out of school children	--	--	1071965	329417
<b>Total</b>					

Dash (-) indicates, the information not mentioned.

Physical achievements were not indicated in the annual report of 2003-04 in all the cases.

(i) Following comments emerge from the two tables above:

- An analysis of expenditure trend reveals that even though the SPD has an opening balance of Rs.94.53 crore in 2004-05 (April 2004) expenditure upto end August 2004 was just Rs.55.96 crore. In fact, in the two months February – March 2005, expenditure was Rs.156.58 crore, very near to 50% of the total expenditure that year. Clearly this does not reflect any efficient financial planning and management.
- Under the activity ‘Opening of Primary School’ by upgradation of EGS Rs.12.5 crore are lying unutilized since 2003-05 (up to January 2005), thereby depriving schooling benefits.
- Rs.10.03 crore had been spent under ‘upgraded UPS’ against the provision of Rs.43.80 crore during 2003-04 thereby incurring only about 25 per cent of the total provision. Similarly, only Rs.77.54 crore were spent against the provision of Rs.156.99 crore during 2004-05.
- Against the provision of Rs.11.39 crore (Rs.7.30 crore in 2003-04 and Rs.4.09 crore in 2004-05) on account of distribution of free

textbook to SC/ ST student, only Rs.2.95 crore and Rs..06 crore respectively were spent which constituted 40 and 27.62 per cent respectively of the provision. In the wake of this, the higher allocation of Rs.4.09 crore in 2004-05 on this account appears somewhat surprising.

- Against the provision of Rs.159.96 crore in 2003-04 and Rs.241.63 crore in 2004-05 only Rs.85.21 crore and Rs.186.06 crore respectively was spent on Civil Works thereby adversely impacting provision of essential infrastructure. In fact, reckoning the savings of Rs.74.75 crore during 2003-04 and expenditure of only Rs.186.06 crore during the year 2004-05, the provision of Rs.241.63 crore during 2004-05 seems to be on a high side.
- Under the activity provision of ‘Teaching, Learning Equipment’ an expenditure of only Rs.13.25 crore (Rs.6.05 crore during 2003-04 and Rs.16.28 crore during 2004-05) against the provision of Rs.42.50 crore (Rs.15.50 crore in 2003-04 and Rs.27 crore in 2004-05) was incurred. As this activity is a critical input towards imparting quality education, this issue needs to be addressed.
- Provision of ‘Teacher Grants’ have also not been utilized fully. There was saving of Rs.2.05 crore (Rs.1.32 crore in 2003-04 and Rs.0.73 crore in 2004-05).
- Under the activity “Teachers Training”, Rs.23.04 crore (Rs.6.76 crore: 2003-04; Rs.16.28 crore: 2004-05) were spent against the provisions of Rs.35.54 crore (Rs.15.77 crore in 2003-04 and Rs.19.77 crore in 2004-05) thereby hampering capacity building of teachers.
- Against the provisions of Rs.13.72 crore (Rs.6.75 crore in 2003-04 and Rs.6.97 crore in 2004-05), only Rs.4.05 crore were spent during 2003-05 under the ‘Research, Evaluation, Supervision and Monitoring’ activities.

Against the provision of Rs.26.95 crore (Rs.16 crore in 2003-04 and cRs.10.95 crore in 2004-05), under “**Innovation**” activity expenditure of only Rs.9.56 crore - Rs.3.23 crore in 2003-04 and Rs.6.33 crore in 2004-05 was incurred.

- (ii) A comparison of the Physical achievements with the financial achievements indicates **significant mismatch** between the two as pointed out below in respect of some interventions:

(Rs. in lakh)

Activity	Physical		Expenditure	
	Targets	Achieved	Targets	Actuals
Disabled Children	31219	135815	374.632	160.43
REM	49761	58615	696.660	293.21

Innovation	128	4869	1095.00	633.28
Teachers Training	130118	118789	1977.46	994.66

It would be seen from the above table that in respect of activity for disabled children, REM. Innovation and Teachers Training, the actual physical achievements either surpassed the targets or were sufficiently high but the financial achievements, as depicted in the expenditure statement, was considerably less compared to the provision of AWP&B.

### **Fund Management**

High closing balances both with the State Project Director and at District Project Officer indicated poor planning for funds use. As the table below brings out, these balances were very high at both levels at the close of the years 2003-04 and 2004-05, impacting the programme results in the respective years. Though a part of this malaise can be attributed to late receipt of funds, but to a great extent proper funds utilization planning would have resulted in a much better picture of fund utilization.

### **Closing Balances in State Project Offices**

<b>Year</b>	<b>Balance Rs. Crore</b>
2003-04	40.15 (including FDRs of Rs.30 crore)
2004-05	33.81 (including FDRs of Rs.8.50 crore)

Instances were also noticed of poor fund management, as reflected in these two cases detailed below:

### **Investment in FDRs**

The funds not required for immediate use within 15 days or more can be invested in FDRs. In some cases, the management has kept such funds in FDRs for a period of more than 15 days. In case the funds are not withdrawn after the date of maturity of FDRs automatic extension is given by the bank and interest on FDR for extended period is allowed by the Bank. The Management of SSA deposited a cheque of Rs.13 crore on 11<sup>th</sup> November 2002 with the Shiksha Karmi Board, the Board in turn deposited the same in non-interest bearing PD account. Of Rs.13 crore, a sum of Rs.7 crore and Rs.6 crore was with drawn from the PD Account on 27 February 2003 and 25 March 2003 respectively and thus the SSA was deprived of the interest of Rs.17.03 lakh at a minimum rate of interest of 4% per annum. This illustrates poor fund management by SSA.

An instance of poor fund management was that in several cases, SPO was getting FDRs issued for substantial amounts in the last week of the month, which entailed loss of interest, since bank would be calculating the interest only on balance as on the last date of month. Some rationalization in investments in FDR and deployment of funds in called for; also banking

arrangements need considerable streamlining for faster fund flow and better fund utilization.

### Payment of Interest to DPEP

Advance of Rs.11.35 crore and Rs.10 lakh were received by SSA from DPEP on 23.9.2002 and 26.09.2002 respectively and remained with SSA till 8.11.2002. Interest of Rs.8,81,764 was charged by DPEP from SSA. However, when an advance of Rs.4.35 crore given from SSA to DPEP account on 11.03.2003 for 16 days no interest was charged.

## 2.13 REVIEW OF EXPENDITURE STATEMENTS OF ALWAR DISTRICT

Table indicates the AWP&B outlay including spill over and Expenditure incurred during 2002 to 2005 (up to September 2004) on different components of SSA.

(Rs. in Lakh)

S. No.	Components	2002-03		2003-04		2004-05	
		AWP&B Including Spill over	Exp.	AWP&B Including Spill over	Exp.	AWP&B Including Spill over	Exp.
1.	Opening & Ps by up gradation & EGS	132.00	--	31.86	--	--	--
2.	Up grade UPS in Last Year (teacher's Salary)	--	--	336.60	57.96	780.12	---
3.	Free text book for US SC/ST	--	--	13.88	13.87	11.69	--
4.	Civil works	202.00	--	805.85	382.12	1126.28	89.69
5.	Maintenance & Repairs	32.10	31.65	110.70	112.11	113.85	96.56
6.	TLE	--	--	93.40	50.40	125.60	11.60
7.	School Grant	12.84	12.66	19.40	16.92	18.22	12.20
8.	Teachers Grant	15.895	12.84	26.56	26.93	25.08	19.16
9.	Teachers Training	44.506	--	79.16	40.68	67.21	8.11
10.	Training for Community Leaders	--	--	8.06	--	2.19	0.76
11.	Provision for disabled Children	--	--	15.02	--	5.41	0.16
12.	Research evaluation Supervision & Monitoring	11.298	--	35.32	0.45	35.48	0.10
13.	Management Cost	3.00	--	71.96	58.88	54.12	6.27
14.	Innovation	--	--	50.00	--	30.00	0.21
15.	BRC	--	--	0.70	--	--	0.44
16.	CRC	--	--	1.50	--	--	--
17.	EGS/A/C (out of school Children)	380.842	6.43	398.59	153.25	290.40	90.84
<b>Total</b>		<b>834.481</b>	<b>63.680</b>	<b>2098.56</b>	<b>913.57</b>	<b>2685.65</b>	<b>336.10</b>



The expenditure on EGS against the AWP&B outlay was only 1.69 per cent in 2002-03 and the expenditure varied between 17.22 to 47.12 per cent in 2003-04 and 0.7 per cent to 12.07 per cent upto September 2004 in 2004-05.

## 2.14 REVIEW OF EXPENDITURE STATEMENTS OF BHILWARA DISTRICT

### Budget and Actuals

The table below indicates activity wise outlay approved and the expenditure against each for the year 2002-03 to 2004-05 for the district Bhilwara.

(Rs. in lakh)

Sl. No.	Activity	2002-03		2003-04		2004-05	
		App. Outlay	Actuals	Appr. Outlay	Actuals	App. Outlay	Actuals
1.	Teachers salary	--	--	237.78	41.88	459.32	110.18
2.	Free textbooks	--	--	9.83	9.83	11.66	--
3.	Civil Works	--	--	447.75	305.71	468.25	535.52
4.	Repair & Maintenance	--	--	90.75	90.00	92.40	90.55
5.	T.L.E.	--	--	8.90	17.50	38.70	38.70
6.	School Grant	--	--	15.96	15.25	13.24	11.38
7.	Teachers Grant	--	--	22.42	22.22	18.26	15.29
8.	Teacher Training	--	--	67.81	27.57	52.39	24.70
9.	Training Of Community leader	--	--	8.08	3.29	1.59	0.51
10.	I.E.D.	--	--	8.21	3.41	3.55	0.75
11.	Research & Education	--	--	28.57	10.82	26.92	17.72
12.	Management Cost	--	--	35.99	0.36	44.93	12.73
13.	Innovation	55.47	32.72	50.00	1.89	30.00	9.02
14.	BRC Salary	--	--	0.55	0.55	--	--
15.	CRC Salary	--	--	1.25	1.25	--	--
16.	EGS/AIE	--	--	333.67	179.69	220.50	117.38
17.	NPEGEL	--	--	22.00	11.00	125.99	58.42

The expenditure under activities at Sl.No. 1 (Teachers salary) 8, (Teachers Training) 9, (Training of community leaders) 18, (IED) 11, (Research & Evaluation) 12, (Management Cost) 13, (Innovation) was less than 50% of the approved outlay. Expenditure was Nil in respect of (free textbooks) in the year

2004-05 and actual expenditure exceed the budget by Rs.67.27 lakh in the intervention 'Civil Works' in the year 2004-05.

## **2.15 SCHOOL AND MAINTENANCE GRANT**

School facility grant of Rs.2000 was to be spent by the SDMC for replacement of infrastructure at school and for the maintenance and repairs of school buildings; Rs.5000 was to be spent as per the specific proposals of the SDMC. Details of funds received and spent by the various schools visited by the study team revealed that the funds received, in some cases, were not utilized as per the norms. No grant register was maintained, wherever it was maintained, the dates of receipt of cheque, name of authority from whom the cheques were received and the purpose for which received had not been recorded.

## **2.16 TEACHING LEARNING MATERIALS (TLM)**

SSA envisaged procurement and development of teaching learning materials such as teaching aids, learning aids, educational kits, supplementary reading material to help delivering the curriculum to student in the class room for which purpose annual grant of Rs.500 to every teacher was provided. It was noticed that in many schools identical material had been purchased by all the teachers in the school. In some cases, the TLM purchased was not relevant to curriculum. It may be better if the purchases are made by the schools through a joint review of the material needed instead of by each teacher for avoiding pitfall like duplication, etc. and ensuring transparency.

## **2.17 DISCREPANCIES IN EXPENDITURE FIGURES – RAJASTHAN STATE**

### **Year 2002-03**

On the basis of available records for the year 2002-03, the following observations are made:

According to minutes of meeting of 20<sup>th</sup> March 2004 of PAB, the total outlay for the years 2002-03 was approved for Rs.17434.44 lakh against which the expenditure booked in various Books of Accounts was different and did not tally as per details given below:

1.	Expenditure as per Activity wise expenditure statement of 2002-03 sent to Government of India, Ministry of HRD (Statement enclosed)	Rs.5732.32 lakh
2.	Expenditure shown in table 3 (copy enclosed) progress of SSA for 2002-03 as submitted in PAB meeting of 2003-04.	Rs.6365.73 lakh
3.	Expenditure shown in table 2 of PAB meeting of 2003-04	Rs.3629.00 lakh
4.	Expenditure as per annual Accounts CA's report for the year 2002-03.	Rs.3570.12 lakh

Heavy differences were also noticed in the figures of expenditure of different activities in the expenditure statements and the annual accounts as indicated below:

(Rs. in lakh)

Sl. No.	Name of Activity	Expenditure	
		As per Expenditure statement	As per Annual A/c
1.	Teacher's salary	Nil	147.798
2.	School Maintenance Grant	335.150	269.150
3.	School Grant	73,280.00	73.13
4.	Teachers Grant	122.240	104.300
5.	Teachers Training	16.800	Nil

#### Year 2003-04

Differences were also noticed in different interventions as approved by the PAB in table 12 of AWP&B and shown in the expenditure statements sent to the Ministry of HRD, Government of India.

(Rs. in Lakh)

Interventions (Activities)	Figures as AWP&B	Figures as per Expenditure Statement
1. Civil Works	12247.45	15995.650
2. Free text books for UPS	295.30	729.876
3. TLE	231.70	1550.520
4. Teachers Training	1609.94	1577.274

The expenditure of 2003-04 as shown in the Expenditure Statement is Rs.22028.95 lakh, where as it was Rs.21357.30 lakh in EMR III (Activity wise expenditure statement of SSA, (as per audit report for the year ended 31.3.2004.) These figures were also not reconciled. In EMR III an amount of 258.70 lakh was shown under interventions Girls school, where as this was not shown in Annual Accounts.

## CHAPTER-3

### ACCOUNTS AND AUDIT

#### 3.1 ACCOUNTS

##### (i) Organization

The Management structure of accounts under SSA at the SPO level is headed by the Controller, Finance who has one Accounts Officer and two Accountants. At the DPO level, the overall charge is with the DPC who is assisted by one AAO and Accountant. During 2004-05, 13 posts of accountants were sanctioned under SSA of which 3 were in position. At the block level, the overall charge is with the BRCF. During 2003-04, 135 posts of Junior Accountant were sanctioned in BRCs but were not filled in. During 2004-05, against the sanctioned post of 237 Junior Accountants only 95 were in position.

##### (ii) Accounts Maintenance – SSA (SPO, Jaipur)

At the SPO level, cash book and their related records, ledgers, journal, stock register, monthly accounts of receipt and payment, etc. as mentioned in para 50 of FMP Manual are maintained but the upkeep of some important records was deficient as pointed out below:

Deficiencies noticed:

##### **Cash Book**

The entries in the cash book were not attested by authorized signatory every day nor was the daily closing balance attested. There were no physical verifications/ surprise checking of cash balances conducted.

- Total of cash book were not checked by the person other than the writer of the cash book.
- Head of account (receipt and payment) was not noted in the cash book.
- Opening balances were not attested for all the three years.
- Separate cash book for each financial year was not maintained.

##### **Stock Register**

Physical verifications of store articles were not found conducted for each financial year.

##### **Non-Maintenance of Accounting records**

The following registers/ books of accounts were not maintained by the SPO office:

- (a) Bill Register
- (b) Estt. Register
- (c) Register of fixed assets
- (d) Register of remittances made into the bank.

- (e) Register of grants of advances to mobilizing agencies/ NGOs
- (f) Register of works
- (g) Register of temporary advance separate for staff, contractor/ supplier/ VEC and TA/ DA.
- (h) Register of adjustment of utilization certificates.

### 3.2 ADVANCES SHOWN AS EXPENDITURE

As per the Manual of Financial Management, the funds released by the State Implementation Society to district are to be initially classified as advances and indicated as such in accounts, which are adjusted, based on expenditure/ utilization certificate, advances not adjusted are to be shown as advances and not as expenditure. This procedure was not found followed by the SPO office.

### 3.3 DISTRICT OFFICE ACCOUNTS – ALWAR DISTRICT

#### (i) Bank Account

Generally a combined Bank account with DPEP and SSA was opened contrary to the Manual provisions. The Bank accounts were opened mostly with Alwar-Bharatpur, Anchalik Grameen Bank and in some cases with PNB and Rajasthan Bank. In villages, all the Banks debit substantial amount from the grants received towards commission for outstation cheques. This deprives the school of their full entitlement of grants/ money for civil works. Additionally delays in encashment of cheques on the part of the bank is common and sometimes it can be upto 5 months. (one month delay is a general feature). In a school at Upper Primary School, Gopipura, PNB branch had deducted a sum of Rs.1320 in respect of 12 cheques presented for encashment on various dates even though as reported all these cheques were at par. It is recommended that this matter be sorted out by the SPO or the Govt. with the Bank authorities so that levy of commission charges is at least streamlined if not fully stopped.

#### (ii) Cash Book: School Level

In most of the schools combined cash books were maintained with DPEP funds. It was difficult to know the balances of SSA funds at the end of the financial year lying with the bank due to these combined transactions. In none of the schools, annual accounts were prepared and submitted to the SDMC for their approval. However, it was seen that the individual expenditure proposal was got approved by SDMC. Passbooks were maintained and these were up to date.

In all the test-checked cases, interest earned on deposits in the bank was lying with the SDMC. It has not been transferred to the District Project Office for preparing a consolidated amount of interest, Accounts training was not provided to any school teacher/ Headmaster, etc. In 2 cases, SDMC has appropriated the amount of interest towards SFG (School Facility Grant) are required.

### 3.4 ACCOUNTS OF BHILWARA DISTRICT

- (i) As per FMP Manual, the funds released by district to BRC/ CRC/ SDMCS are to be initially classified as advance, which are subsequently adjusted based on expenditure/ utilization certificates. Advances not adjusted in this manner are to be shown as advances and not as expenditure. This practice has not been followed in DPO Bhilwara. The advances are being shown as final expenditure *ab initio*.
- (ii) According to financial rules, the transactions should be entered in cash book as soon as these take place. It was noticed that in the cash book of DPO Bhilwara following cheques drawn on 28.02.2004 and encashed in March 2004 were entered in Cash book on 27.04.2004 as detailed below:
  - (a) Ch.No. 936274 dt. 28.02.2004 for 3652 = encashed on 15.03.2004
  - (b) Ch.No. 936275 dt. 28.02.2004 for 1634 = encashed on 09.03.2004
  - (c) Ch.No. 936276 dt. 28.02.2004 for 1804 = encashed on 03.03.2004
- (iii) In cashbook, there is no reference of the head for which advances are given. All entries are under one head “advances” which is not sufficient and proper.
- (iv) Advance register is not maintained properly. The register is not maintained head wise but maintained BRC/ CRC wise. The adjustment of advances are also not made head wise.
- (v) The annual accounts of DPO Bhilwara for the year 2003-04 were prepared and checked by Chartered Accountant. A regular Internal Audit Wing has not so far been created in the DPO Bhilwara since implementation of SSA programme. Constitution of a competent Internal Audit team to guide various levels and to conduct regularity check of account/reports on sample basis is recommended for early action.
- (vi) The following record/ registers were not maintained in DPO/ BRC/ CRC/ SDMC.
  - Investment Register in DPO office
  - Classified account of the DPO office project
  - Ledgers in CRC and SDMC
  - Register of cheque received in CRC and SDMC
  - Head wise ledgers in DPO office

#### **Bank Accounts/ Cashbook**

Separate Bank accounts/ cashbook for SSA funds were not found maintained in all the 18 schools but maintained in combination with DPEP transactions. It was also noticed that separate bank accounts/ cashbook for NPEGEL was not maintained in two schools i.e. Girls Primary School Luharia and UPS Suwana.

### **Account Staff**

Though the position of finance and accounts cadre at the district level is not unsatisfactory, at the BRC level, Accountants posts, which are manned by drawing people on deputation from the State Government, are having vacancies. There has been a decision recently that retired accounts persons cannot be employed on contract basis both at Accountant and AAO levels.

### **Accounts Training**

The SPO has engaged the Rajasthan Chapter of IPAI to impart training in basic Accounts, maintenance to all SDMC's. This is being arranged at the BRC level.

### **Other irregularities noted in school visits in Bhilwara**

- Bank reconciliation was not found done in all the 18 schools visited.
- In one school UPS sahji Mohalla, the Bank interest of Rs.2,929 was utilized for the school facilities against the rules.
- The record of NPEGEL i.e. cashbook, Bank account book, Stock Register, etc. was not made available to study team by the UPS (Girls) Suwana. though Rs.1,70,000 under NPEGEL were received by the institution.
- Deposit entry of Rs.500 on 11.3.2003 in the passbook was not found entered in the cashbook and receipt entry worth Rs.22,000 on dated 11.12.2003, 26.2.2004 and 20.7.2004 in the cashbook was not noted in the passbook in UPS Suwana.
- In UPS Chhapri, out of the maintenance grant worth Rs.15,000, Rs.10,154 was utilized wrongly for purchase of steel furniture and stationery.
- The banks of 4 schools UPS Jagdari, Agarpura, Suwana and PS Dhani had not credited interest to the schools accounts.

### **Problems in classification of expenditure between SSA and DPEP**

The study team findings revealed that the District Project Office is transmitting the cheques generally through CRCs and sometimes through BRCs. The cheques are being issued without specifying items for the expenditure. In the Primary school only two types of cheques mentioning repair/ TLM were issued to the SDMC. The HM-cum-Chairman of SDMC was generally unaware of the fact whether it is SSA cheque or DPEP cheques. This made difficulties in entering the transactions in the cashbook. The combined cashbooks and passbooks made it difficult in identifying entries in the cash book in relation to SSA or DPEP.

## **3.5 AUDIT**

### **Internal Audit**

Scope and extent of internal audit are detailed in the Manual of Financial Management and Procurement, which has since been adopted and made mandatory. According to Para 100 of the Manual of Financial Management and Procurement the Internal Audit wing should conduct all payments audit as well as independent appraisal of the financial, operational and control

activities of the programme. The responsibilities of the wing included reporting on adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded and the level of compliance with SSA norms and State rules.

The internal audit of district offices and sub district units selected on a percentage basis should be conducted so as to cover all districts and sub district units at least once in 3 years. It should be ensured in internal audit that the prescribed accounting system including regular basis reconciliation is strictly followed by all. The monthly expenditure statement should be reviewed by IAD.

While the Internal Audit has been given such an important role, it is surprising that in Rajasthan, no Internal Audit system is formally in place as far as SSA is concerned. Looking to the tremendous responsibility entrusted to Internal Audit, we suggest that the Internal Audit function may be outsourced to some institutions of repute who are well acquainted in Government systems and procedures, etc. and have technical competence to carry out performance audit and programme evaluations. Eventually the SSA should build its own Internal Audit team and send them for training and capacity building to such an Institute.

#### **Audit by the Comptroller & Auditor General of India**

The accounts of the society are subject to audit by CAG in terms of Comptroller and Auditor General of India (duties, powers and conditions of service) Act 1971 as amended from time to time. We were informed that since the start of the SSA in 2001-02 no audit has been done by the Accountant General Rajasthan till the year 2004-05. However, currently a performance audit of the entire Scheme of SSA is being conducted by the CAG across all the States, including Rajasthan.

### **3.6 AUDIT OF ANNUAL ACCOUNTS 2002-03 & 2003-04 BY CHARTERED ACCOUNTANT**

#### **(i) Preparation of Annual Accounts**

In terms of para 101.3 of FMP Manual, the annual accounts of SSA are required to be prepared immediately after the close of the financial year and after approval by the Executive Committee (EC) of the society, the accounts were to be audited annually by a Chartered Accountant firm appointed with the approval of the Executive by April every year.

As per the sanctions issued for the release of funds under SSA by Government of India the annual audited statement of the accounts alongwith the utilization certificate will be submitted to the Government of India, Ministry of HRD within three months of the close of the financial year i.e. by June 2003 and June 2004 for the accounts of 2002-03 and 2003-04 respectively. These were sent to the Ministry by the SPO on 10<sup>th</sup> June 2004 and 11<sup>th</sup> November 2004 respectively. EC/s approval was not obtained before handing over the accounts for audit to the Chartered Accountant. The annual



administrative report of the society, which was to be submitted to the Ministry within 9 months from the close of the financial year was sent on 28.09.2004. For the audit of Annual Accounts 2004-05, the Chartered Accountant firm has already been selected and they are currently on the job.

**(ii) Selection of Auditors**

In terms of para 101.4 of FMP Manual, the selection of auditing firms is to be made after invitation of expression of interest from Chartered Accountant firms in the format given in *Annexure-XV* and CA firms should have minimum 5 years experience with sufficient staff and on receipt of the Expression of Interest, 3 to 6 well qualified and experience CA firm are to be short listed for issue of letter of invitations. For the audit of Annual Accounts 2002-03 and 2003-04, this procedure was not followed and invitation to 4 CA firms for audit was issued on 26.8.2003 without obtaining the details in the format as mentioned *ibid*.

In terms of reference for appointment sent to CA firm alongwith the letter of invitation, mention of procurement Audit (Clause C) under scope of audit in the format given *Annexure-XVI* of para 101.5 of FMP Manual, was not made and as a consequence, no report on procurement audit was given by CA firm. However, the selection of firm for the audit of 2004-05 accounts has been done as per the provisions of FMP Manual. The audit of annual accounts of 2004-05 by Chartered Accountant was in progress (July 2005). Our observations on the selection of CA firm for the accounts of 2004-05 and on their Terms of Reference (ToR) are given in the section on 'Procurement' of this report.

**3.7 GENERAL OBSERVATIONS ON THE AUDITED ACCOUNTS**

- (i) Balance sheet for the year 2002-03 was not found prepared.
- (ii) In respect of several interventions, Budget and Actuals, there were variations between the expenditure statement and Annual Accounts for the years 2002-03 and 2003-04.
- (iii) As per balance sheet of 2003-04, there were differences in the opening balance of Rs.22,665 Receipt and Payment account of Rs.630 and suspense account of Rs.500. This needs reconciliation.
- (iv) Supporting schedules were not attached with the balance sheet of 2003-04.
- (v) The utilization certificate given by the statutory auditor states only the total grants received and the total expenditure where as the prescribed format prescribes the breakup of receipt/expenditure alongwith details of unspent balance etc.
- (vi) The annual account's of 2002-03 indicated that 8 DPC's disbursed the amount of Rs.5.72 lakh over and above their allotment. This needs regularization by issuing sanction by Competent Authority.

- (vii) All fixed assets have been valued at cost, steps for revaluation after deduction at normative depreciation may be initiated.
- (viii) Funds of EGS of Rs.35.88 crore have been shown as income but no debit had been raised in the Income and Expenditure account as well as Receipt and Payment Account as the amount was for reimbursement to Rajasthan Council of Primary Education Jaipur for 15307 Primary education guarantee scheme centres in 26 districts of Rajasthan set up by them during 2001-02. This has been accounted for in the Annual Account of 2003-04. The Chartered Accountant had reported in his report that the SPO office had advised the District Project Officer in April 2004 to book the expenditure between July 2003 to December 2003. The DPC have been asked to change the facts and figures even after the close of the account. This will affect the true and fair view of the accounts of the organization.

### **3.8 NON-OBSERVANCE OF GRANT CONDITION**

A certified copy of the register in respect of assets accrued was required to be sent to the Ministry not later than one month of the close of the financial year for the release of further grant. As no such register had been maintained both at the State and District level immediate action was needed for proper maintenance of the Assets Register.

### **3.9 FINANCIAL MONITORING**

Financial monitoring system has been strengthened recently. The SPO has put in place an elaborate system of financial monitoring of the district level financial management system. Every month, information is gathered from the district level offices, on various aspects of financial management. There are 12 proformas for the purpose. These information, amongst other, relate to the following: monthly statement of expenditure and receipts. This includes closing balances at BRC and CRC levels, interest earned, advances given, etc.

- advance given to SDMC that are included in expenditure statement and position regarding their utilization certificates.
- details regarding bank reconciliations carried out.
- position regarding outstanding audit objections.
- statement of cases forecast.

The Directorate has also prepared a Memorandum that will depict the status of financial management aspects in the district offices. This will be sent to all the District Collectors after a grading.

Besides, there are periodical meetings involving AAOs, Accountants, etc. where all aspects of financial management are discussed.

At the SDMC level, a training programme for about a month has been imparted to all the functionaries.

## CHAPTER-4

### PROCUREMENT

**4.1** The implementation of SSA entails procurement of text books, teaching learning equipments and materials, furniture, office equipments, computers, equipments to be issued to disabled pupils, building materials for various civil works, etc. While the village/ school level units can decide the best way of procurement in connection with upgradation, equipments, maintenance, etc. the purchase of major items at District/ State level is to be arranged following the State rules. The award and administration of contracts rests with SIS, which should ensure economy, adequacy, efficiency and usefulness of the items procured. The total requirement in such cases should be assessed at the beginning of the financial year and action initiated in time after ensuring availability of adequate budget provision. Preparation of an annual procurement plan including a procurement schedule, invitation of tenders (open, limited or single), examination, evaluation and finalization of tenders at competitive rates and award of contracts should be in accordance with the approved procedure (Para 106 to 120 of the FMP Manual).

The RCPE has its own Budget Financial and Accounting Rules and all the procurement of stores including TLM material, furniture, office equipments, computer equipments and governed by these Rules. The rules, inter-alia, provide for procurement of goods above the value of Rs.1.20 crore as per procedure given in NCB of IDA guidelines and above Rs.1.20 crore as per procedure given in NCB of IDA guidelines. All the goods, which are on DGS&D rate contract, can be purchased without calling tender up a limit of Rs.20 lakh.

The RCPE has also recently delegated financial powers to the district in the purchase of material and equipment.

In a recent significant liberalization move, the District Collectors have been delegated enhanced powers for purchases upto Rs.30,000 without any approval of the State Project Director.

The SPO had drawn up a Procurement plan for the years 2003-04 and 2004-05 with a scheduling of procurement for 2004-05 on the lines detailed in FMP Manual. The table below gives an idea of the procurement plan and its implementation as reflected in the expenditure column of the table.

(in lakh of Rs.)

Items	2003-04			2004-05		
	Provision	Exp. as per Exp. Statement	Excess/ Short	Provision	Exp. as per Exp. Statement	Excess/ Short
Text Book	295.30	295.32	--	409.17	**6.30	402.89
TLM	691.38	580.70	11068	736.17	663.27	72.65
SFG	622.14	575.62	47.52	628.74	532.38	96.36
TLE	231.70	604.84	*373.14	2699.66	1628.04	1071.62

Items	2003-04			2004-05		
	Provision	Exp. as per Exp. Statement	Excess/ Short	Provision	Exp. as per Exp. Statement	Excess/ Short
Text Book	295.30	295.32	--	409.17	**6.30	402.89
Furniture	374.65	4.99	369.66	214.18	--	214.18
Photo Copier	43.20	*4.56	38.64	90.00	--	90.00
Other office equipments (computer, etc.)	87.55	--	87.55	331.56	--	331.56

*\*payment made in 2004-05*

*\*\*appears misclassifications*

It will be seen that:

- (i) As against the purchase plan of Rs.505.40 and Rs.635 (No. 5, 6 & 7) lakh for the year 2003-04 and 2004-05 purchases of only Rs.9.55 lakh were made in 2003-04 and the full details of expenditure incurred in 2004-05 was not made available to study team. However, as can be seen from the table, expenditure was sluggish on many items.
- (ii) As against the plan provision of Rs.231.70 lakh and Rs.2699.66 lakh for the purchase of TLE in the year 2003-04 and 2004-05 respectively purchases were made for Rs.604.84 in 2003-04 and Rs.1628.04 in the year 2004-05, indicating an excess expenditure in the year 2003-04 against plan provision by Rs.373.14 lakh where as in the year 2004-05, it was falling short by Rs.1071.62 lakh.
- (iii) During 2004-05, a provision of Rs.409.17 lakh towards supply of text books to SC/ ST boys of Upper Primary classes was made against which no expenditure was booked in the accounts and Project Director, SSA has indicated this in a letter as 'due payment'.

We picked up 3 procurement items for analysis: these relate to:

- (1) Procurement of Text Books
- (2) Procurement of Computers and
- (3) Appointment of the Chartered Accountant for the Audit of annual Accounts of 2004-05.

## **1. Procurement of Text Books**

Government of Rajasthan provided free distribution of text books to all girls upto VIII class and boys upto V class upto the year 2003-04. SSA provided free distribution of text books to all SC/ ST boys of Upper primary level during 2002-03 and 2003-04. The State Government decided in February 2004 to extend the facility of free distribution of text books to all the categories of boys w.e.f. 2004-05. Thus, from 2002-03 to 2004-05 SSA provided free supply of text books to all boys of SC/ ST at Upper primary level i.e. VI to VIII classes. For 2005-06, SSA has not kept any provision in the budget as the free distribution is to be made by Rajasthan Government through Rajasthan Board of Text Books to the Government schools.

The framework for implementation of SSA programme, provided an Upper ceiling of Rs.150 per child for the purpose of free distribution of text books.

In the case of Rajasthan AWP&B, the cost of books was adopted @ Rs.100 per child.

The table below indicates the physical and financial targets and achievements under the scheme of free distribution of text books for SC/ ST boys:

Year	AWP&B targets		Achievements	
	Physical	Financial	Physical	Financial
2002-03	---	---	NA	262.68
2003-04	2,95,302	729.87	295.32	295.32
2004-05	4,09,151	409.17	NA	06.30
<b>Total</b>		<b>1139.04</b>		<b>564.30</b>

**Note:** Debit on account of text books to SSA was 87.5% of the cost of books, after deducting commission of 12.5% on the cost of the books.

Following points emerge in this regard:

- (i) A verification of price of books showed that the average cost of each set of books was Rs.92.15 (for classes VI to VII) against unit cost adopted viz. Rs.100 per student. Details supplied to us showed that estimated number of SC/ ST boys during 2004-05 were 3,69,603 against which the estimated number given in the budget was 4,09,151. Thus realistic estimate were not framed.
- (ii) RBTB on 27<sup>th</sup> June 2005 informed SSA that an expenditure of Rs.5,54,40.936 against advance of Rs.5,54,41.298 given in 2002-03 and 2003-04 for supply of free text books to SC/ ST boys of Upper primary class, was incurred. The SPO, however, does not have the details of number of books actually distributed, rate charged, total cost of each item, names and number of schools, and number of SC/ ST boys to whom the books were supplied and the balance books available with the RBTB, till date July 2005.
- (iii) SSA on 9<sup>th</sup> February 2004 informed all the DPOs of SSA that RBTB had provided the books at the distribution centres for free distribution to SC/ ST boys but due to change of syllabus of VIII, these class books should not be collected from the distribution centers of RBTB. Number of involved students during 2003-04 was 95769 (54274 SC and 41495 ST). The RBTB supplied these books to its collection centers as late as November 2003/ January 2004 and due to late receipt of books, these costing Rs.88,38,921 (net cost after deducting 12½ percent commission) were of no use and remained unutilized. However, in most of the Districts, the information regarding the change of syllabus was received late and the books had been lifted and distributed to the students.
- (iv) Director SPO informed (December 2004) Government of Rajasthan that a sum of Rs.409.151 crore as cost of distribution of books for 2004-05 was to be transferred to RBTB. As Government

communicated its decision on 2<sup>nd</sup> April 2004 that the books will be supplied free of cost to all the categories of student in 2004-05, there was no justification to charge the SSA the cost of books of Rs.323.40 lakh for 3,69,603 number of SC/ ST boys under SSA during 2004-05.

Under the education guarantee scheme funds of Rs.268.30 lakh, to provide free text books to VI to VIII classes/ 62680 SC/ ST boys, were transferred to RBTB in its PD account on 31.3.2003. RBTB acknowledged the receipt of this on 27.6.2005. It asked for further funds of Rs.286.85 lakh on 14.10.2003 and Rs.4.88 lakh on 31.3.2004 for the year 2003-04 towards distribution of free books of SC/ ST boys of VI to VIII classes, which were remitted to them. As per annual accounts for the year 2003-04, however expenditure of Rs.296.05 lakh has been shown. In the absence of the full details regarding the actual distribution of text books, the SPO is unable to vouchsafe the correctness of the amounts paid to RBTB.

#### **Text Books – Alwar District**

Free distribution of text books was done to all students of class I to V and VI to VIII for all SC/ ST girl students. The facility of free distribution of books to SC/ST boys will be made in 2005-06 under SSA. Study team findings disclosed that generally text books were distributed in the month of July 2004 except text books of English I and II standard in November 2004. Most of the schools reported non-receipt of workbooks. Some schools received workbook in a very few numbers which were not distributed to the students.

#### **Text Books – Bhilwara District**

Free distribution of textbooks to all SC/ ST boys of class VI to VIII was available under SSA. The Rajasthan Text Book Board supplied books worth Rs.3.77 lakh in January 2004. These books were received in June 2004 and in the meanwhile the syllabus of class VII was changed and books worth Rs.36,368 were of no use. The books of class VII were also partially distributed as the scheme of free supply of textbooks to all students of 6<sup>th</sup> to 8<sup>th</sup> class was introduced in the State Government in 2004-05. Thus, due to late receipt of books and lack of coordination between State mission and Government, the books either were of no use or remained undistributed. The DPC has booked expenditure of Rs.9.83 lakh in 2003-04 on free textbooks where as books worth only Rs.3.77 lakh were supplied.

## **2. Purchase of computer hardware and software and UPS**

After inviting open tenders in January 2005 for the computer hardware and software and UPS for installation in Upper Primary Schools for Computer Innovation Education to students in thirty districts under Computer Aided Learning Scheme of SSA, a purchase order for supply of 561 computers was placed on M/s PCS Technology Ltd., Dadar & Nagar Haweli who were the lowest tenderer @ Rs.25,665 each plus taxes. Further, an order for 561 UPS was placed to M/s AB Technology, Jaipur @ Rs.4,295.50 per UPS on 11.03.2005. Against the bills of M/s PCS technology Ltd. for Rs.1,48,58,055 dated 30.04.2005, the SSA found that excluding the cases of non-certification the payment due was Rs.1,48,24,688 of which 70% payment amounting to Rs.98,87,281 was made in June 2005. From the inspections report of 04.05.2005 of the Inspection Committee, it was seen that:

- (i) Multimedia speakers supplied by the firm were not having common features of bass, treble and surround of Multimedia.
- (ii) In some computers, the activations of windows XP was not supplied.
- (iii) Dust covers were not supplied.

The firm M/s PCS informed RCPE that since these features about multimedia speakers, windows XP were not specified in the tender specification nor in the purchase order these were not provided and dust covers was also not a part of tendered item it will be supplied as and when installations are done. The installation of computers was in progress and was mostly over in July-August 2005. However, computers were not working in some districts (Udaipur, Dausa, Tonk, Jaipur) there was problem of software load. In Udaipur and Banswara districts the RAM and CD Writer of computers are not completely working.

The actions for rectifications of defects was yet to be taken (July 2005). The SPO, however, has not made the full payment yet to the firm pending rectification of defects.

### **3. Appointment of Auditors (CA) for the audit of annual accounts 2004-05**

The SPO office advertised in 3 newspapers asking for the EOI from the interested parties. Of these 3 newspapers, one was a National level paper and two were State level popular newspapers. A response time of 15 days was given to the parties. The requirement of the applicant was that any CA firm can apply which has atleast one full time FCA.

73 responses were received. These were examined in the office of SPO, in terms of the provisions contained in the FMP Manual regarding their experience etc. FMP Manual lays down that the CA firm should have a minimum of 5 years experience with sufficient staff to carry out the audit.

On the basis of initial scrutiny on the above criteria, 25 CA firms who had five years requisite experience were short-listed.

A further scrutiny of these firms was done in terms of the details provided in Annexure 15-A of the FMP Manual. As a result of this exercise, the list was reduced to 5 firms only who came through on their experience, technical competence, etc. Letter of invitation was sent to these firms.

These firms were then asked to submit their bids in two parts – a technical bid and a separate financial bid. The firms were asked to submit in the technical bid apart from other details, their approach and methodology, timeframe and such other data as was necessary in the fulfillment of the work. The two bids were to be sent in separate sealed covers.

A Committee of 3 members – all from the SPO evaluated only the technical bids. The Committee rejected the 4 bids on QBS parameters and the one remaining firm (M/s L.B. Sharma & Co.) was picked up on that basis and given the offer on their tendered rate viz. Rs.12,98,700 (all inclusive). It is to be noted that the financial bid fee of other 4 firms was not even opened since as the Controller of Finance stated “this firm was picked up on the criteria of QBS”.

The work order was issued in January 2005 with a detailed ToR with an all inclusive fee of Rs.12,98,700 for the year.

The ToR is quite comprehensive and has also asked the CA to complete the accounts also besides looking into procurement.

The selection process of the CA firm has thrown up a few questions for consideration:

- (i) The advertisement does not specify that firms with minimum experience of 5 years will only be eligible. Resultantly, in the initial response as many as 73 firms conveyed EoI of which about 50 were knocked off on the criteria described above since they did not fulfill them. In the event, it becomes a needless exercise and if the advertisement specific this essential criteria, then this situation can be avoided and lot of labour can be saved.
- (ii) The action of the SPO is not opening the financial bids of any other firms except one who was picked up on QBS criteria in the evaluation of technical bids seems to be not exactly in consonance with the FMP provision. The FMP says (para 101.6) that “..... SIS will evaluate the technical and financial proposals received from the CA firms and place its recommendations before the Executive Committee of SIS for final selection and approval. As pointed out above, the firm was un-effect selected only on technical evaluation basis since the financial bids of other 4 firms were not even opened.

Another aspect noted was that the Selection Committee was a totally ‘in-house’ Committee consisting of the Chief Engineer, Controller of Accounts and one Accounts Officer – it would have been more appropriate to have an outside financial/ auditing expert on the Committee to lend credibility to the selection. This is particularly important because the selection of the CA firms is done solely on technical merits using the QBS benchmarks.

The firm selected is the single auditor. Their workload involves checking of accounts at SPO level (monthly) covering all the DPOs (32 in numbers) twice, covering all the 237 BRC’s, 1195 CRC’s and 237 SDFC’s.

It is to be seen if a single firm can deliver the desired results with such a heavy workload and wide coverage geographically. The fear that quality may be compromised in such a situation will not be misplaced. The ToR give a comprehensive workload including accounts compilation, procurement audit, system checking, etc.

#### **4.2 TEACHING LEARNING EQUIPMENTS (TLE)**

The SSA framework provides TLE of Rs.10,000 to newly opened primary schools and Rs.50,000 to newly opened upper primary schools. The equipments were required to be purchased by concerned SDMC after following prudent purchase policy ensuring reasonable rates and quality. It was noticed that Rs.50,000 given to one school Malikheda in 2003-04 at the time of up gradation was not fully utilized and Rs.23,373 were still lying



unutilized. An expenditure of Rs.26,627 was incurred on purchase of TLE by SDMC without constituting purchase committee and ascertaining lowest rates in 2003-04. Further an expenditure of Rs.25,698 was incurred by the UPS, Sahji Mohalla out of the TLE grant of Rs.50,000 for buying materials like steel almirahs, Farsh steel boxes and fans, oil painting, etc. not covered under SSA framework. To that extent, the expenditure was irregular.

## CHAPTER-5

### CIVIL WORKS AND INFRASTRUCTURE FACILITIES IN SCHOOLS

**5.1** Civil works include new school buildings, school buildings for building-less schools, additional classrooms, rooms for headmaster, toilets, BRC with a unit cost of Rs.6 lakh, CRC with a unit cost of Rs.2 lakh and SIEMAT etc. It does not cover office building of SPO, DPO, playground, EGS/AIE centres and ECCE facilities, etc. There is no distinction between the major and minor repairs. All repairs and maintenance should be carried out within Rs.5,000 per year. Participation of the community in all civil works activities is mandatory. Engagement of contractor is not allowed. It should be ensured that proper accounts of actual expenditure on all civil works are kept by implementing agencies and the same booked to the work. The unutilized funds should be refunded promptly on finalization of accounts. The Status of Civil Works in SSA Rajasthan is described below:

#### **5.2 ORGANIZATION OF CIVIL WORKS**

Rajasthan has a well organized set up for Civil Works construction under SSA under the overall charge of the Director SPO, the management structure at technical level is headed at SPO by Building Advisor of the rank of Chief Engineer, who has two Asst. Engineers and one Jr. Engineer for monitoring and quality control of the works in the State. Each block has a Jr. Engineer and District has an Asst. Engineer.

There is a provision for appointment of Consultant Architect and Consultant Engineer at District level should the work increase require this.

The SSA has bought out a comprehensive Construction Manual that details construction strategy, role of various technical authorities, Monitoring of Civil Works, specifications for Construction, and specific technologies for designing, foundation, etc. It also prescribes the accounting records to be kept.

#### **5.3 PROGRESS OF WORKS**

The table below indicates the target of constructions works sanctioned, works completed, works in progress and works not started against each of the work activity.

**Civil Works Status under SSA during the year 2003-04**

(Rs. in Lakh)

S. No. (1)	Activity (2)	Unit Cost (3)	Annual Target 2003-04		Fin. Achievement total up to Mar. 04 (6)	Physical Status as on March, 2004				
			(4)	(5)		(7)	(8)	(9)	(10)	(11)
A	Spill over Targets		Phy.	Fin.	Financial	Sanctioned	Completed	Work in progress	Not started	Completion rate%
1	Additional Classroom	1.2	3050	3660	2997.9155	3083	2067	974	42	67.05

S. No. (1)	Activity (2)	Unit Cost (3)	Annual Target 2003-04		Fin. Achievement total up to Mar. 04 (6)	Physical Status as on March, 2004				
			(4)	(5)		(7)	(8)	(9)	(10)	(11)
A	Spill over Targets		Phy.	Fin.	Financial	Sanctioned	Completed	Work in progress	Not started	Completion rate%
2	Toilets	0.1	3439	343.9	276.83799	3247	2332	702	213	71.82
<b>Sub Total</b>			<b>6489</b>	<b>4003.9</b>	<b>3274.75349</b>	<b>6330</b>	<b>4399</b>	<b>1676</b>	<b>255</b>	<b>69.49</b>
<b>B</b>	<b>Fresh Targets</b>									
3	Additional Classroom	1.5	1837	2755.5	2047.764	1840	919	893	28	49.95
4	Head Master's room	1	523	523	385.387	522	268	221	33	51.34
5	Building for building-less schools (2 rooms)	3	1353	4059	721.8	404	67	233	104	16.58
6	Building for building-less schools (3 rooms)	4.25	807	3429.75	1148.302	541	37	310	194	6.84
7	Construction of Toilet	0.2	2366	473.2	331.2725	2197	1269	818	110	57.76
8	Hand Pumps/water Harvesting Structure	0.15	979	146.85	43.009	408	234	151	23	57.35
9	PHED Connection	0.15	521	78.15	38.2359	412	223	126	63	54.13
10	Construction of BRC	6	48	288	150	48	0	33	15	0.0
11	Construction of CRC	2	247	494	273.6	237	35	189	13	14.77
<b>Sub Total</b>			<b>8681</b>	<b>12247.45</b>	<b>5139.3704</b>	<b>6609</b>	<b>3052</b>	<b>2974</b>	<b>583</b>	<b>46.18</b>
<b>Grand Total</b>			<b>15170</b>	<b>16251.35</b>	<b>8414.12389</b>	<b>12939</b>	<b>7451</b>	<b>4650</b>	<b>838</b>	<b>57.59</b>

AWP&B 2002-03 provided physical annual targets for construction of additional class rooms numbering 3000 at Rs.36 crore and 2868 toilets at Rs.2.87 crore against which 3083 class rooms and 3247 toilets were sanctioned. Out of 3083 classrooms, 2067 classrooms were completed, this constituted completion of 67 per cent only. The remaining 33 per cent were such work, which were either in progress or not yet started.

Against the annual physical target of 8681 works costing Rs.122.47 crore for the year 2003-04, 6609 works activities were sanctioned. The percentage of sanctioned works activities as compared to annual target approved was 76 per cent. Out of 6609 sanctioned projects, only 3052 were completed as on March 2004 constituting 46 per cent only. 2974 works were in progress and 583 were not taken up. Out of 48 construction works of BRC, 33 were in progress and 15 were not started. Out of 541 buildings for building-less school, only 37 were completed and 194 were not taken up. Out of 2197 toilets sanctioned, only 1269 were completed. Out of 237 CRC's sanctioned only 35 were completed. This gives the clear impression that there was slow progress of civil works and lack of control and supervision in the execution of civil works.

The Table below shows the targets of construction, funds provided, physical achievements and expenditure incurred during the year 2004-05.

(Rs. in lakh)

S. No.	Activities	AWP&B 2004-05					Achievement						
		Phy. Nos.		Fin. (Amt.)		Total	Phy. Nos.				Fin. (Amount)		
		F	S	F	S	F+S	Fresh		Spill		Fresh	Spill	Total F+S
(A)	SSA					C	IP	C	IP				
1	BRC	0	5	0.000	159.000	159.000	0	0	0	4	0.000	71770	71770
2.	CRC	0	10	0.000	208.500	208.500	0	0	0	10	0.000	157.450	157.450
3.	P. School	1141	776	3411.900	2771.470	6183.370	244	786	297	452	2271.512	2057.723	4329.235
4.	U. Primary	1280	109	5439.250	1331.962	6771.212	423	829	65	45	4462.174	1034.436	5496.610
5.	Building less (P)	417	227	1251.000	617.040	1868.040	71	280	38	141	806.565	314.053	1120.618
6.	-do- (UP)	166	222	705.500	900.016	1605.516	38	121	53	168	631.800	427.030	1058.830
7.	Addl. Classroom	2395	654	3594.000	1356.300	4950.300	1239	1141	583	153	3178.848	1025.437	4204.285
8.	Toilets/Urinals	5718	1549	1068.100	205.593	1273.693	2967	2724	1258	327	843.047	131.732	974.779
9.	Water facility	2855	806	428.250	141.627	569.877	1456	1268	428	285	335.435	75.058	410.492
10.	Other (HM Room)	810	91	811.500	129.979	941.479	475	334	86	5	686.525	79.921	766.446
	<b>Total</b>	<b>14782</b>	<b>4449</b>	<b>16709.500</b>	<b>7821.487</b>	<b>24530.987</b>	<b>6913</b>	<b>7483</b>	<b>2808</b>	<b>1590</b>	<b>13215.906</b>	<b>5374.609</b>	<b>18590.515</b>
<b>(B)</b>	<b>NPEGEL</b>												
11.	Const of room with electricity, toilet, water	193	163	386	339.625	725.625	46	139	78	87	274.860	227.738	502.598
	<b>Total A + B</b>	<b>18339</b>	<b>5753</b>	<b>19001.220</b>	<b>9575.364</b>	<b>28576.584</b>	<b>8156</b>	<b>9252</b>	<b>3830</b>	<b>1843</b>	<b>14862.278</b>	<b>6829.577</b>	<b>21691.588</b>

Note: F denotes Fresh Activity & S denotes Spill over Activity

Out of 14782 fresh works only 6913 works were completed while 7483 were in progress; similarly, out of 4449 spill over works, 2808 only were completed and 1590 were still in progress. This indicates that progress was not good. Only 46.76% of fresh work 63.11% of spill over works were completed where as the percentage in terms of expenditure was 79.09% and 68.7% respectively. The mismatch between the physical progress and financial progress needs to be reviewed by the Ministry of HRD. The SPO attributed it to the fact that some works are completed, while some are incomplete, hence the mismatch.

#### 5.4 CIVIL WORKS – ALWAR DISTRICT

Year-wise physical status of civil works (SSA) as on 31.1.2005 for the year 2003-04, 2004-05 (upto January 2005) is summarized below. There had been no civil works done in the years 2001-03.

S. No.	Name of Activities Civil Works (SSA)	Year 2003-04				Year 2004-05			
		Sanctioned	Completed	Work in progress	Work not Stared	Sanctioned	Completed	Work in progress	Work not Stared
1.	Primary School	1	1	0	0	14	0	14	0
2.	U. Primary School	0	0	0	0	85	0	85	0
3.	Building less PS	0	0	0	0	49	0	49	0

S. No.	Name of Activities Civil Works (SSA)	Year 2003-04				Year 2004-05			
		Sanctioned	Completed	Work in progress	Work not Stared	Sanctioned	Completed	Work in progress	Work not Stared
1.	Primary School	1	1	0	0	14	0	14	0
4.	Building less (UPS)	0	0	0	0	33	1	32	0
5.	Addl. Class room @1.20 (unit cost)	168	167	1	0	0	0	0	0
6.	Addl. Class room @1.50 (unit cost)	102	102	0	0	1	0	1	0
7.	Toilet@0.10 (unit cost)	125	125	0	0	0	0	0	0
8.	Toilet@0.20 (unit cost)	100	100	0	0	31	0	31	0
9.	Hand Pump/ Water harvesting Structure	20	20	0	0	0	0	0	0
10.	PHED connection	10	9	1	0	0	0	0	0
11.	H.M. Room	50	50	0	0	0	0	0	0
<b>Total</b>		<b>576</b>	<b>574</b>	<b>2</b>	<b>0</b>	<b>213</b>	<b>1</b>	<b>212</b>	<b>0</b>

Out of 576 works sanctioned in 2003-04, 574 were completed. While out of 203 works sanctioned in 2004-05 only one was completed and 212 works were in progress.

In two schools where civil works were carried out, copies of Completion Certificates were available at the schools but their handing/taking over has not been done as of 5<sup>th</sup> March 2005. Assets created were also not taken on charge in Assets Register.

### Assets Register

As per SSA guideline Assets Register in respect of assets acquired under the programme was to be maintained and a certified copy of the Assets Register in respect of the assets acquired was to be sent to the Government of India regularly not later than one month from the close of the financial year. It was observed that no Assets Register was maintained. No reasons for non-maintenance of Assets Register were furnished. The assets actually created under the scheme could not be verified. Also existence, maintenance and safety of the created assets was not ensured. The expenditure made on repair and maintenance were also not taken on record in the Assets Register due to their non-existence.

The need to have Assets Register in respect of rooms donated by villagers may also be prepared with a view to having a complete and comprehensive Asset Register. It will help in the assessment; estimation and funding for the maintenance and repair work of the school buildings. The Asset Register should also contain the information such as erection of the boundary walls, Toilets, hand-pumps and installation of electric fittings, etc.

### Title Deeds

It has been observed that some of the primary and Upper Primary schools, were established long before on donated land, gram panchayat land and

government lands but except in one case no title deeds were available with the school management. Rather they were unaware of the requirement of availability of the title deeds and legality of the deeds. It may be necessary for Distt./ BRC office to advise the concerned schools to obtain the title deeds in respect of schools constructed on these lands.

### **Improper Maintenance of Toilets**

In almost all the schools test checked, we found on physically verification, that toilets were locked, dirty and unusable. There is no arrangement for cleaning their useable.

### **School having Landed Property**

Out of 50 schools test checked, (including 2 in Jaipur), there are two schools, which are having land in their possession. Upper Primary school at Dadar, we were intimated is having more than 5 acres of land but the income from the proceeds of the trees on the land was not made available to the study team. The school management is not aware of the exact acreage of the land. Some of the land has been encroached upon by the villagers due to the absence of the boundary walls and a part of the land has been donated by the Gram Panchayat to the Rajasthan Electricity Board for establishment of a sub-station. Another Upper Primary school at Gopipura under Kishangarh block is reported to be having 3 bighas's of land; the details of income if any, from the proceeds of land were not made available to the study team. SPO may issue guidelines for management/executions of such properties.

## **5.5 CIVIL WORKS – BHILWARA DISTRICT**

Civil works were executed by the school Development and Management Committee (SDMCs) as per norms prescribed. The required material was purchased by the SDMCs by ascertaining the lowest market rates. The table below indicates the targets of construction, funds released and physical achievements and expenditure incurred during 2003-04 and 2004-05 (upto Nov. 04):

(Rs. in lakh)

Year 2003-04	S. No.	Name of Works	Target		Sanction		Total (Exp.)	Position of works
			Phy.	Fin.	Phy.	Fin.		
	1.	Additional Classroom	205	266.10	205	266.10	225.06	Complete
	2.	Toilet	228	31.20	218	30.20	17.90	-do-
	3.	H.M. room	26	26.00	26	26.00	20.35	-do-
	4.	Building-less school (2 rooms)	50	150.00	17	51.00	27.60	Incomplete
	5.	Building-less school (3 rooms)	35	148.75	3	12.75	6.37	Incomplete
	6.	Hand-pump	35	5.70	--	--	--	--

Year 2004-05							
1.	Add. Classroom	75	112.50	75	112.50 + 41.04 spill over	92.13	In progress
2.	Toilet	130	25.00	130	25.00 + 12.29 spill over	8.35	At work not started for want of funds
3.	H.M. Room	32	32.00	32	32.00 + 5 = 65 spill over	21.77	In progress
4.	Building-less schools (2 rooms)	47	141.00	4	12.00 + 23=40 spill over	22.68	3 works not released due to litigation on title of land
5.	Building-less schools (3 rooms)	33	140.25	1	4.25 +6=37 spill over	8.65	Work not started by SDMC
6.	Hand-pump/ Water facility	98	14.70	93	13.95	--	Work not started in SDMC to want of funds
7.	Two rooms for upgraded primary schools	22	66.00	22	66.00	31.50	In progress
8.	Three rooms for upgraded Upper Primary school.	42	178.50	42	178.50	133.87	In progress

In respect of works sanctioned during 2003-04, works at S. No. 4 and 5 (construction of buildingless schools) were incomplete as works were started late in September 2004.

As regards works sanctioned in 2004-05, all works were stated to be in progress. The works required to be completed within 3 months, were incomplete due to the reasons (i) funds were not released, (ii) Late start of the work, (iii) litigation on title of land, (iv) slag ness of the SDMCs, (v) 8 vacant post of Jr. Engineer (out of 11).

The expenditure incurred on these works during 2003-04 was Rs.297.29 lakh, where as in expenditure statement the expenditure shown was Rs.375.71 lakh. The difference need to be reconciled.

Out of selected 18 schools visited, Civil Works i.e. construction of additional class room was carried out in three schools viz. P.S Gopalpura, Girls P.S Luharia and UPS, Bawdi where as construction of Bawdi and Gopalpura is in progress, utilization certificate of PS Luharia was yet to be submitted.

### Opening of new Schools – Bhilwara District

The number of schools to be opened approved by PAB is arrived at after household survey, habitation plans etc. Any shortfall is indicator of either incorrect projection in excess of requirement or lack of preparedness.

The number of Primary and Upper Primary Schools approved for opening by PAB in Bhilwara District and actually opened in the year 2002-03 to 2004-05 are as under:

S. No.	Year	Kind of school (proposed)	Nos. of school proposed	School actually opened	No. of school not opened
--------	------	---------------------------	-------------------------	------------------------	--------------------------

1.	2002-03	Primary	48	NIL	48
		Upper Primary	42	35	7
2.	2003-04	Primary	89	84	5
		Upper Primary	73	55	18
3.	2004-05	Primary	85	66	19
		Upper Primary	47	38	9

It was noticed that during the year 2002-03, not a single primary school was opened as against 48 number of school proposed to be opened. In other years also the achievement was less than the target fixed.

#### **Asset Register**

Asset register was not maintained in all 18 schools test checked. Although stock registers for purchase of materials out of TLE/TLM/SG was maintained.

### **5.6 INFRASTRUCTURE FACILITIES AT SCHOOL LEVEL**

#### **Alwar District**

The essential facility of toilet, drinking water and playground are generally available to the students. Our study revealed that toilet facility was not available in two schools; drinking water facility in three schools. Though specific playground is available in only two schools but generally the schools are having large premises.

In schools where toilet facilities were available, its maintenance was poor making it unusable. Somewhere they were locked. Availability of sufficient water to the toilet was another general problem.

#### **Transparency**

The school display Board has to show all investments being made in the schools to highlight transparency in programmes. Display boards were not available in any of entire schools test checked. Details of grant received and expenditure incurred were also not exhibited.

#### **Bhilwara District**

The essential facilities i.e. drinking water, toilet, play grounds, sitting arrangements etc. were available in all schools except in the following:

#### **Not available**

<b>S. No.</b>	<b>Name of School</b>	<b>Toilet</b>	<b>Play Ground</b>	<b>Boundary Wall</b>
1.	PS Luharia	-	Not available	-
2.	UPS Malikhada	Separate toilet for girls not available	Not available	-
3.	PS Keria	-	-	Not available
4.	PS Lidia	Separate toilet for girls not available	-	-



5.	UPS Bawdi	- do -	-	-
6.	PS Gopalpura	- do-	-	-
7.	UPS Sunderpura	-do-	Not available	-
8.	UPS Chhapri	-do-	-	-
9.	PS Dhani	No toilet	Not available	Not available

In most of the cases lat-bath either found locked or unusable  
Electricity was, however, not available in most of the schools

### **Transparency**

The display boards were not available in four schools (Lirdia, Luharia (Girls), UPS Jagdari & Sahji Mohalla). It was stated that display board were under preparation and would be displayed shortly.

### **New Design School**

We visited a Primary school in village Rampura Dabri in Amer block in Jaipur District where a model school building has been constructed on new design. This caters for more natural light in the class rooms and free flow of natural air. The foundation of good for constructing andhi storey and there are provision for play things for children.

## CHAPTER-6

### SCHOOL EDUCATION – SOME KEY FACTORS

#### 6.1 INNOVATION ACTIVITIES

The SSA activities started in Rajasthan in the year 2001-02. No funds were provided for innovation activities in 2001-02. The funds for innovation activities for Girls education and computer education @ Rs.15 lakh and Early Childhood Care and Education (ECCE) and innovation of SC/ ST Girls @ Rs.10 lakh were provided in the year 2003-04 for all the 32 districts.

The table below indicates activity-wise outlay approved and the expenditure against each for the year 2002-03 to 2004-05 for the State of Rajasthan.

(Rs. in lakh)

S. No.	Activity	2002-03			2003-04			2004-05	
		Allot	Exp. By DPO's	Exp. As per SPO	Allot	Exp. By DPO's	Exp. As per SPO	Allot	Exp. As per SPO
1.	Girls education	--	--	--	480	151.61	Not provided	350	252.50
2.	ECCE	--	--	--	320	46.20	-do-	184	180.30
3.	Innovation of SC/ST Girls	--	--	--	320	92.03	-do-	330	160.24
4.	Computer education	--	--	--	480	Nil	--	231	25.58
	Total	--	--	--	1600	289.84	323.29	1095	618.62
Percentage of expenditure on allotment						18.81%	20.21%/		56.49%

#### 6.2 A review of above expenditure statements submitted by SPO and DPO revealed the following:

There was no expenditure on computer education in 2003-04 against a provision of Rs.480 lakh. In 2004-05, Rs.231 lakh were provided for the purpose. The computers have been purchased recently and an expenditure of Rs.25.58 lakh has been incurred. The computer purchases has recently taken place and these are still not fully functional (see our comments on Procurement chapter). Overall, while the expenditure as percentage to outlay was 56.49 (SPO) in the year 2004-05, the district-wise allotment and expenditure compiled by the SPO office in respect of innovation activities disclosed that the percentage of expenditure varied between .004 per cent to 69 per cent in 2003-04 and 13.44 per cent to 93 per cent in 2004-05. Six districts viz. Baran, Dousa, Jhunjhunu, Karauli, Sawai Madhopur and Sri Ganganagar in 2003-04 and one district viz. Kaurauli recorded nil expenditure.

#### 6.3 INNOVATION -- ALWAR DISTRICT

The table below indicates outlay approved and the expenditure made in the year 2004-05.

(Rs. in Lakh)

S. No.	Name of Activities	AWP&B 2004-05		Total Expenditure
		Physical	Financial	
1.	ECCE	1	5.00	2.77
2.	Girls Education	1	15.00	0.00
3.	SC/ST	1	5.00	4.22
4.	Computer Education	1	5.00	0.00
<b>Total</b>		<b>4</b>	<b>30.00</b>	<b>6.99</b>

The utilization of funds was obviously poor.

#### 6.4 INNOVATION – BHILWARA DISTRICT

It was noticed that a sum of Rs.50.00 lakh in 2003-04 and Rs.30.00 lakh in 2004-05 was allocated for carrying out the above activities in the district against which an expenditure of Rs.1.89 lakh in 2003-04 and Rs.9.02 lakh in 2004-05 was incurred as shown by the DPO, Bhilwara, while as per activity wise expenditure it comes to Rs.0.39 lakh in 2003-04 and Rs.5.37 lakh in 2004-05 (upto 2/05) as per details given below:

Year	Particulars	Amount	Target Fin. Fixed
2003-04	Expenditure on camp	Rs.39,067	50.00 lakh
2004-05	Expenditure on running of ELE centers – on Kit TLM Audio, visual equipments, Salary of one teacher, Training of teachers and non-recurring items.	Rs.5,37,435	30.00 lakh

Thus, the achievement was far less than the targets set and expenditure in these years was 0.78% in 2003-04 and 17.91% only in 2004-05.

It was noticed that in the year 2002-03, a sum of Rs.55.47 lakh was provided for preparation of SSA logo in all schools @ Rs.200 per school out of which an expenditure of Rs.32.72 lakh was incurred for this purpose leaving unspent balance of Rs.22.75 lakh. Thus, expenditure on this activity comes out to 58.98% only.

#### 6.5 INTEGRATED EDUCATION FOR DISABLED (IED) – RAJASTHAN STATE

Every Child With Special Needs (CWSN) irrespective of the category and degree of disability will be provided an appropriate environment. The SSA is required to adopt “zero rejection” policy so that no child is left out of the education system. CWSN covers children who are having problems of vision, hearing, movement, learning, cerebral palsy or mental retardation. Rs.1200 per child is available to each disabled child identified during survey. All activity pertaining to IED such as identification of children with special needs, functional and formal assessment aids and appliances reading material, special

educational technique, resource support by appointment of resource teachers etc. will be covered within the ceiling of Rs.1200 per annum per child. All disabled children should be integrated in the existing main stream of education. However, those CWSN who cannot be integrated into regular schools on account of their disability may be referred to a special school. Special emphasis must be given to education of girls with disabilities. Disability-wise number of girls and boys between age group of 6-14 identified enrolled and out of school are given below:

S. No.	Identified		Enrolled	Out of school
	Type of disability	Total Number	Total Number	Total Number
1.	Vision	5891	4787	1104
2.	# Hearing	6060	5232	828
3.	Ortho impaired	29371	25420	3951
4.	Learning Deficiency	4496	4045	451
5.	Mentally retarded	5796	5006	790
6.	Others	1345	1200	145
<b>Total</b>		<b>52959</b>	<b>45690</b>	<b>7269</b>

**6.6** The percentage of out of school CWSN boys and girls was about 14. The encouraging results – were stated in the Distt. of Sirohi (1766), Siker (2166), Jhunjhunu (813), Kota (831), Bundi (1232), Churu (1920), Dausa (699), Dholpur (757), Karauli (1969), Chittorgarh (3153), Dungerpur (1784), Jaisalmer (338), Jodhpur (1220), Pali (2054), Rajsamand (395) where all boys and girls identified as disabled were enrolled in the schools. However, the veracity of correctness of identification and enrolment in these districts was not done by us.

#### **6.7 INTEGRATED EDUCATION FOR DISABLED (IED) – ALWAR DISTRICT**

Disability-wise number of girls and boys between age group of 6-14 identified, enrolled, and out of school children for the year 2004-05 of Alwar district is given below:

S. No.	Identified		Enrolled	Out of school
	Type of disability	Total Number	Total Number	Total Number
1.	Vision	40	34	06
2.	Hearing	71	60	11
3.	Ortho impaired	875	846	29
4.	Learning Deficiency	08	02	06
5.	Mentally retarded	35	22	13
6.	Others	--	--	--
<b>Total</b>		<b>1029</b>	<b>964</b>	<b>65</b>

Number of children who actually required Aids and Appliances.

Visual Impairment		Hearing Impairment		Orthopedic impairment	
In School	Out of School	In School	Out of School	In School	Out of School
34	06	60	12	846	29

The table below shows the approved plan and total expenditure against IED for the year 2004-05:

Activity	Approved Plan 2004-05		Total Expenditure (Rs. in Lakh)
	Physical	Financial	
IED	451	5.41	0.64

Obviously the Utilization of fund was very poor.

## 6.8 INTEGRATED EDUCATION FOR DISABLED (IED) – BHILWARA DISTRICT

During the year 2003-04 and 2004-05 expenditure on IED in Bhilwara District was Rs.3.29 lakh and Rs.0.75 lakh against sanctioned outlay of Rs.8.08 lakh and Rs.3.55 lakh respectively. The physical targets set and achieved during these year for various activities was as under:

Year	Name of Activity	Physical Target	Achievement	Percentage
2003-04	Identification of disable children in 6 blocks.	147	54	36%
	Enrollment of disable children in schools	151	83	55%
	Medical check up of disabled children	234	153	65.38%
	Distribution of aid and appliances	153	54	35.29%
	4 days training in IED	1880	1738	92.44%
	Provision of physical facilities (Ramps) in primary school	92	92	100%
	Provision of physical facilities (Ramps) in Upper Primary School	108	108	100%
2004-05	Medical assessment camp	11	8	72.72
	Tournament of Disabled	11	11	100
	Training of teachers & HM of IED	11	NIL	NIL
	Meeting of DRG	2	NIL	NIL

The physical achievement in these activities was 36 to 100 per cent except training of teachers and Head masters and meeting of DRG. The financial achievement during the year 2003-04 and 2004-05 was 40.71 and 21.12 per cent respectively.

#### **6.9 MID-DAY MEAL PROGRAMME – ALWAR DISTRICT**

Our inspection in 30 government schools revealed that in all these schools of Alwar district, Mid day meal programme is in the shape of cooked meal. The quality of cooked meal was generally satisfactory. During the survey conducted by us on being asked to give most important reasons for sending their children to school nearly all respondents gave mid-day meal as the top reason.

#### **6.10 MID-DAY MEAL – BHILWARA DISTRICT**

Distribution of free mid-day meal to the children of class I to V was being given of good quality in all the schools regularly. In mid day meal, cooked meal (ghoogry) was provided to the student up to January 2005 and from February 2005 Dal Bhat/Chapati are also given for two days in a week instead of ghoogry.

In PS, Dhani mid-day meal was being prepared by the cook at his residence, the wheat, etc. was also stored at his residence. This arrangement leaves the chances of mis-utilizations/ misappropriations of wheat handed over to the cook.

#### **6.11 COMMUNITY PARTICIPATIONS – ALWAR DISTRICT**

There had been monthly meetings of SDMC in all the test checked schools but the participations of all members were not satisfactory since many do not attend. Generally, the training to the members of SDMC was routinely conducted. However, during the course of interaction with the members of the SDMC's, it was revealed that they were not aware of their duties and responsibilities, such as all children of 6-14 age group completing 5 years of Primary schooling by 2007, 8 years of elementary schooling by 2010, estimates of needs of schools and proper utilizations of funds, coordination with the school management in respect of un-enrolled and dropout children, etc. A need for extensive and intensive training to the members of SDMC is felt for achieving the effective community mobilizations for micro planning and school mapping.

In most of the schools test checked, Parents & Teachers Meetings were not well allowed. It was observed that at initiation of the school management, 3 to 4 parents only attended such meetings, which were organized in a very slipshod manner. It requires proper initiatives and action.

In the Bhilwara District, in the 18 villages test checked, though the School Development and management committee (SDMC) was constituted in none of the schools, a core planning team was constituted. The schools could not produce the village plans initiated at the grass root level. Plans are apparently

drawn at district level. The VEC/ SDMC was expected to meet twice in a month, only one meeting was held in two/ three months on an average. The participation of all members was not as per norms.

#### **6.12 VER – ALWAR DISTRICT**

These registers were stated to be maintained in each school but the same could not be produced to us by school authorities as they were sent for Data Entry to a computer company at Alwar. However, copies of child Tracking system, 6A, 6B, 7 & 8 were available with them.

#### **6.13 FUNCTIONING OF THE BLOCK RESOURCE CENTRES/CLUSTER RESOURCE CENTRE**

The study team assessed the extent to which selected BRC/CRC had undertaken the envisaged function of providing on site academic support to the teachers. The key functions that were to be performed by the BRC/ CRC included provision of academic support, undertaking monthly visits to the school, organizing teachers training and involving the teachers in a range of activities to increase the motivation levels. The selected BRC/ CRC is not currently undertaking the envisaged responsibility of providing academic support to the teachers, undertaking routine monthly visits. Monitoring of school records was one of the key responsibility to BRC/ CRC. Limited involvement of BRC/CRC was seen in imparting training to the teachers. The selected BRC/ CRC acted merely as a post office to the District Project Office. BRC was involved only in 3-9 days training. During interaction with teachers more than 70 per cent expressed their unhappiness with the training management, as most of the resources/ persons were in their view third grade teachers and that too junior one. Teachers preferred having the training module books and training with the DIET. They expressed that much of the time is being spent on taking foods and tea, etc.

#### **6.14 LACK OF AWARENESS ABOUT SSA AND MANUAL OF FINANCIAL MANAGEMENT AND PROCUREMENT**

During the interaction with the Chairman SDMC, it was observed that they had no knowledge of SSA and the CRC did not make them aware of the provisions of the Financial Management Manual. During interaction with the BRC/ CRC, it was revealed that they were also not aware of the Provisions of the Manual. None of the members were aware of the aims and objective of the Sarva Shiksha Abhiyan and their role in making it a success. Even the Headmaster and teachers are pre-occupied with the programme of DPEP and there was a lack of proper Knowledge of SSA.

It was also pointed out to the study team that the Financial Management and Procurement Manual may be provided in Hindi.

### 6.15 RETENTION/ DROPOUT OF ENROLLED CHILDREN – BHILWARA DISTRICT

SSA programme aims to provide useful and relevant elementary education to all children in the 6-14 years age group by 2010.

It was revealed that according to Child Tracking System survey held in March 2004, 3,37,813 children (1,95,655 boys and 1,42,158 girls) of 6-14 age were enrolled. Out of this enrolled children, 19,474 children (8318 boys and 11,156 girls) dropped out from schools. Further, 5242 children (1735 boys and 3507 girls) were never enrolled in the school. Thus the percentage of drop out children was 5.76.

During visit to selected 18 schools it was noticed that retention of students in following schools was not satisfactory as majority of students enrolled in Class I in the year 2000-01 were not retained upto class V in 2004-05. Drop out position was 55 to 70 per cent as detailed under:

S. No.	Name of School	No. of students enrolled in class I in 200-01	No. of students retained up to class V in 2004-05	No. of dropped out students	Percentage
1.	P.S. Rirdia	31	9	22	70.96%
2.	UPS Bawdi	64	28	36	56.25%
3.	UPS Santoshpura	38	17	21	55.26%
4.	UPS Malikheda	107	48	59	55.14%

The reasons for such heavy dropout were stated to be opening of private schools in the area. If true, migration of children in such large number reflects very poorly on the Govt. schools.

### 6.16 OUT OF SCHOOL CHILDREN – BHILWARA DISTRICT

Besides, formal school, SSA provides support to out of school children in the form of EGS Centre in un-served habitations and setting up of alternative schooling like Bridge Courses/ Residential Camps (BR/ RC). The position of out of school children in Bhilwara District was as under:

1.	Number of out of school children	23,737
2.	Number of Children engaged	7388
3.	Balance left	16349
4.	Further Addition	8241
5.	Total out of school children	8108
6.	Number of enrolled in BC/ EGS/ NPEGEL Centres	4593
7.	To be enrolled	3515

Efforts are to be made to enroll in the schools all the children of age group 6-14 years.



### 6.17 PARENT-TEACHER MEETING – BHILWARA DISTRICT

Parent/ Teacher Meeting was stated to be held frequently but schools could not produce any record in evidence for this. It was said that parents attend Independence Day and Republic Day celebrations and exchanged their thoughts regarding problems of schools/ students. The decisions taken in the meetings were required to be communicated to BRC/DPC but no such record was made available.

### 6.18 TEACHER PUPIL RATIO – BHILWARA DISTRICT

Framework of implementation of SSA envisaged providing of one teacher for every class in the Upper Primary School. The Teacher-pupil ratio in the visited 8 schools revealed that there was shortage/excess of 1 to 3 teachers in the following schools:

Sl. No.	Name of School	No. of teachers required	No. of teachers working	Shortage of teacher
1.	U.P. School, Malikheda	8	7	1
2.	UPS Almas	8	5	3
3.	UPS Bhimdias	8	6	2
4.	UPS Bawdi	8	6	2
5.	UPS Santoshpura	8	7	1
6.	UPS Agarpura	8	6	2
7.	UPS SAHJI Mohalla	13	12	1
8.	UPS Chhapri	6	7	1 (excess)

## CHAPTER-7

### TRAINING AND CAPACITY BUILDING

**7.1** SSA lays special emphasis on improvement of quality teaching for better classroom transaction. To achieve this specific objective following type of training is required to be conducted under SSA in a year.

- (a) 30 days training to Rajiv Gandhi Para teachers
- (b) 3 days training for KRP's
- (c) 60 days training for untrained teachers.

In Rajasthan, SIEMAT has not yet been established. The role of DIET is restricted to train teacher educators (Master Trainer) of BRC and CRC. The PAB approved 20 days in service training to all existing teachers and 30 days induction training for newly recruited teachers for the year 2003-04 while involving DIET's, BRC's & CRC's for the year 2004-05.

In service training to teachers approved in annual plan and achievements were as under:

(Rs. in lakh)

Year	Approved		Achieved	
	Physical	Financial	Physical	Financial
2002-03	--	--	--	--
2003-04	1,01,613	1422.58	59041	675.88
2004-05	1,30,118	1979.48	1,18,769	936.03

We have already commented upon the mismatch between the Physical achievements and financial achievements in Para on Utilization of Funds (2.13)

However, as per annual report 2003-04, training programme for teachers was organized by all DPC's during summer vacation. Out of 81652 working teachers, 58403 teachers got 9 days training upto March 2004. Against the targets of 25183 para teachers in Rajiv Gandhi Swaran Jayanti Pathshaslas, 17896 para teachers were imparted 30 days training.

### **7.2 INSPECTIONS – ALWAR DISTRICT**

The purpose of monitoring, inspection and evaluation is to improve the quality and content of school education delivery. During our visit to 30 schools in Alwar districts, we found no inspection notes indicating that inspection was carried out by any officer. During our interaction with the school teachers, we were informed that Additional DPC visited the school but did not issue any inspection notes, suggestions, etc. Conclusively, the inspections were not done and even if done in a few cases, as claimed were of no consequence at all.

### **7.3 ROLE OF DISTRICT INSTITUTE OF EDUCATION AND TRAINING (DIET) – ALWAR DISTRICT**

District Institute of Education and Training's (DIET) role is to serve as a nodal institution at district level to undertake the responsibility of improving the quality of elementary education. DIET is basically to provide academic guidance and performance support for teachers training programmes, development of curriculum related teaching material, undertakes evaluation studies, conducts innovating interventions and academic supervision through BRCs and CRCs as well as training of village community leaders. DIET is assigned a very important role in upgrading skills, training and evaluation at the district level members. In Rajasthan, however, we noted that practically there was no involvement of DIET. DIET has neither formulated any action plan nor the State SSA Mission had initiated any action in regard to research, training to teachers SDMC members and evaluation. Neither training was imparted by DIET nor was any fund allotted to them. Out of 14 BRCs visited by us 4 were previously trained, 4 got training in November 2004 and 6 are untrained.

It was noticed that there was no role of DIET in Bhilwara district and no funds were transferred to DIET for implementation of the above programmes. The training to teachers was being imparted by the department itself.

DIET has its presence in all the Districts barring one, so it is advisable that best use is made of this specialized agency in the training and in quality assurance activities as well as in promoting TLM in schools.

### **7.4 INADEQUATE TRAINING TO COMMUNITY BASED STRUCTURES**

Training to the community-based structures viz. SDMC, PTA/ MTA was regarded as critical for ensuring that the members perform the roles assigned to them with responsibility and confidence. Study team's findings revealed very few SDMC members attended the training programme but they are not aware of their roles and responsibilities. Evidently, strategies for community mobilization need to be re-assessed and vitalized to empower the community to meaningfully take on the role of planning, monitoring and participation to emerge as eventual owners.

### **7.5 TRAINING OF TEACHERS**

To ensure professional development of teachers, SSA provides in service training viz. 20 days for all teachers, 60 days refresher course for untrained teachers and 30 days orientation course for fresh recruits.

Scrutiny of records revealed that only 20 days training was imparted to 2329 teachers against target of 3709 in 2003-04 and to 2883 teachers against target of 3088 in the year 2004-05. Training of 60 days for untrained teacher and 30 days orientation during the years 2003-04 to 2004-05 was not imparted. No reasons for non-imparting of training was communicated.

## 7.6 RESEARCH, EVALUATION AND MONITORING (REM)

Under the intervention REM, the targets set and achievement obtained during the year 2003-04 and 2004-05 was as under:

(Rs. in lakh)

Year	Activities	Targets		Achievements	
		Physical	Financial	Physical	Financial
2003-04	Action research for BRC, dissemination of research findings at District & block	23	1.23	23	0.56
	Distance education Programme – Documentation in Print material, video documentation development Audio cassettes etc.	7	3.10	5	0.60
2004-05	Action research for BRC, dissemination of research findings at district and block.	12	1.43	Nil	Nil

It would be seen that targets fixed for action research for BRC and dissemination of during 2004-05 were not achieved upto January 2005. No reasons were communicated. It was noticed that DPO Bhilwara booked an expenditure of Rs.10.82 lakh in 2003-04 (against target shown Rs.28.57 lakh) and Rs.17.72 lakh in 2004-05 (against target shown Rs.26.92 lakh) whereas; expenditure on the activities under this intervention was only Rs.1.16 lakh in 2003-04 and nil in 2004-05. The excess booking of Rs.9.66 lakh in 2003-04 and Rs.17.72 lakh in 2004-05 without actual expenditure resulted in inflation of expenditure figures and needs proper reconciliation.

## 7.7 LACK OF COMMUNITY FOCUS

SSA envisaged large-scale involvement of the community in primary education in order to universalize access and retention and improved performance. To achieve access, community mobilization efforts were to be supplemented by the grass root level structures such as SDMC, PTA/ MTA. This was essential to allow the programme to respond meaningfully to the emergent needs of the people and community.

In all the 30 villages, SDMC were constituted. The participation of SDMC members except the H.M. as Chairman, and a teacher as Secretary was very poor. In none of the schools, a core planning team was constituted. The schools could not produce the village plans initiated at the grass root level. Though the SDMC was expected to meet twice in a month, only one meeting is held on an average. The participation of all members was not satisfactory. It appeared that decisions were generally taken and were implemented by H.M. and signature of four/ five members were obtained.

Parent Teachers meetings were stated to be held but none of the school could produce any records. The SDMC decisions in the meetings were stated to be communicated to BRC/ DPO but office copy/ suitable remark of the same was not produced in any of the test-checked schools.

## CHAPTER-8

### NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL

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

NPEGEL is a new programme for education of girls at elementary level as a part of SSA to be implemented with a distinct identity. Since, as SSA has limited financial provisions for girls' education in the form of innovations at district level, a need was felt for an additional component. Accordingly, NPEGEL has been formulated for education of under privileged/ disadvantaged girls from class I to VIII as a separate and distinct gender component plan of SSA. The gender scheme is applicable in educationally backward blocks where the rural female literacy is less than the National average and the gender gap is above the National Average.

The provisions for NPEGEL will be in addition to the provision already made in SSA. It has to be ensured that there is no duplication of activity under the programme. The society would open a separate saving bank account for operation of funds of NPEGEL. State Government could also release its matching share to the State SSA society through a separate budget head. Separate accounts will have to be maintained at district and sub district structure. In Rajasthan, 205 educationally backward blocks were identified under this scheme.

The Ministry of HRD in December 2003 intimated that the implementation of the scheme should start immediately as approved pending release of grants from Government of India. Resources for the purpose were to be drawn out of the funds available under SSA intervention. As per audited accounts for the year 2003-04, SPO transferred Rs.2.97 crore to District Project Officers out of the funds available under SSA intervention. The funds so transferred were to be adjusted subsequently on receipt of funds under NPEGEL head.

It is also seen from the audited accounts of 2003-04, that a sum of Rs.3.75 crore was received from the Government of India on 20.5.2004 but the same has been adjusted in the accounts of 2003-04. This is incorrect and violates the accounting procedure. This was an accounting mistake because a re-appropriated from one year's fund to previous years is not possible in Government based accounts. Further, Government of India released Rs.5 crore in November 2004 and State Government released Rs.1.25 crore in December 2004. Against the total outlay for the year 2004-05 of Rs.23.26 crore only Rs.8.75 crore have been released by the Ministry. This constitutes only 37.62 per cent of the approved outlay against the stipulated 75 per cent of the outlay. The State's share amounts to only 5.37 per cent of the approved outlay against 25 per cent of Rs.5.82 crore due from the State Government.

Separate bank account bearing No. SBBJ 79756 has been opened w.e.f. 26.05.2004 for NPEGEL.

## 8.2 DISCREPANCIES NOTICED IN THE CASH BOOK OF NPEGEL

- (i) Cash book has been closed upto 24.12.2004 as of 15.1.2005 showing closing balance of cash; Rs.20,08,805 without any attestation by the cashier and Competent Authority.
- (ii) Entries in the cash book were not found attested.
- (iii) Certificates of totals checked and physical verification of cash at the end of each month was not found recorded.
- (iv) Out of Rs.10,01,09,375 received in 2004-05 upto November 2004 (8.75 Central and 1.25 State + 1,09,375 interest) Rs.9,81,00,570 has been transferred to various DPC's leaving a balance of Rs.20,08,805 with SPO as of September 2004.

205 educationally backward blocks were selected after thorough survey at the district level. Generally, the blocks where the rural female literacy is less than national average and the gender gap is above the national average, SC/ST female literacy rate and selected urban slums, were the basis for selection of blocks.

Activity-wise expenditure in NPEGEL for the year 2004-05 is given below:

(Rs. in lakh)

S. No.	Name of the Activity	Spill Over	AWP&B 2004-05	Total	Expenditure upto Nov. 2004-05	Percentage of utilization
1.	Civil Works	339.63	386.00	725.63	381.76	52.61
2.	TLE	51.30	58.80	110.10	83.62	75.95
3.	Recurring Grant	--	1255.20	1255.20	258.55	20.60
4.	Additional Incentive	--	234.87	234.87	111.26	47.37
<b>Total</b>		<b>390.93</b>	<b>1934.87</b>	<b>2325.80</b>	<b>835.19</b>	<b>35.91</b>

The percentage of utilization of fund in all the four activities varied between 20.60 and 75.95 per cent. The overall percentage of expenditure was 35.91.

## 8.3 NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL) – ALWAR DISTRICT

In NPEGEL, DPO, Alwar received a sum of Rs.50 lakh on 4<sup>th</sup> April 2004 by transfer from SSA fund. Further, Rs.15 lakh was received from State Project Office in two instalments on 31.7.2004 and 18.1.2005. Rs.20 lakh were transferred from NPEGEL fund to SSA fund as required but Rs.30 lakh was yet to be re-funded to SSA. There was balance of Rs.2.40 lakh on 10<sup>th</sup> February 2005. Out of 14 blocks only 11 blocks were eligible for NPEGEL. The table below shows the Annual Work Plan, Budget provision and Expenditure in respect of NPEGEL for the year 2004-05:

(Rs. in lakh)

S. No.	Name of the Activity	Spill Over	AWP&B 2004-05	Total	Expenditure upto Nov. 2004
1.	Civil Works	22.00	16.00	38.00	11.00
2.	TLE	3.30	3.30	6.60	3.30
3.	Recurring Grant	0.00	64.80	64.80	0.006
4.	Additional Incentive	--	6.90	6.90	0.00
<b>Total</b>		<b>25.30</b>	<b>91.00</b>	<b>116.30</b>	<b>14.30</b>

It would be seen that the utilization of fund was very poor. Rs.2127 were also spent on teacher training of 20 teachers for gender sensitization during 2003-04 without budget provision. A sum of Rs.45 lakh were also sanctioned to 90 schools of 8 blocks for payment towards awards to teachers for retention of students in classes 1<sup>st</sup> to 8<sup>th</sup>. This award will be paid @ Rs.4,000 plus Rs.1,000 in kind/cash. The total number of beneficiary girl students in 8 blocks in Alwar were 15144 comprising of SC students (9885) and ST girl students (5259).

During the scrutiny of NPEGEL cashbook, it was observed that no interest has been credited to the NPEGEL account by the bank. At the instance of the study team, the bank manager Punjab National Bank was contacted and he regretted that by mistake of computer it could not be credited. However, Rs.84,000 on account of interest was credited into the account in the month of February 2005 on our pointing out the omission.

#### **8.4 NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL) – BHILWARA DISTRICT**

The PAB on 18.6.2004 considered and approved outlay of Rs.2325.79 lakh for the year 2004-05 including Rs.1934.86 lakh against spill over activities for whole of the state of Rajasthan. Out of this outlay, a sum of Rs.125.71 lakh (fresh Rs.100.41 lakh and spill over Rs.25.30 lakh) was allocated to District Bhilwara. In Bhilwara District 11 blocks were identified under NPEGEL as per Census 2001. Rs.40 lakh were released to district by 15<sup>th</sup> October/November 2004 under this intervention and pending this receipt, Rs.20 lakh were diverted from funds available under SSA to NPEGEL. The expenditure under NPEGEL was to be incurred on civil works, construction of additional classroom including toilet, drinking water, and electrification in 11 cluster model schools @ Rs.2.00 lakh sanctioned in September 2004. TLE, as one time grant for library sports vocational training @ Rs.0.60 lakh and recurring grant's award to childcare center etc. @ Rs.0.60 lakh. In Bhilwara Rs.20 lakh utilized out of SSA intervention was yet to be reimbursed.

## CHAPTER-9

### RESPONSES TO QUESTIONNAIRES

**9.1** As already brought out, we had, on the basis of a structured questionnaire, interviewed various stakeholders like Gram panchayat, Pradhans and Community leasers, teachers, students and parents to elicit their views/ perceptions on the Scheme functioning. We interviewed 40 Pradhans/ Sarpanchs, 46 teachers, 161 students and 157 parents.

The responses on some of the more important aspects of the scheme are enumerated below:

#### **A. Responses of Pradhans/ Sarpanchs**

##### *Meeting of the VEC*

- Of the 40 Pradhans/ Sarpanchs who responded, 2 said that 1 to 5 meetings were held; 6 said that 6 to 20 meetings; 22 informed that 20 to 36 meetings were held by the VEC during the year; 10 respondents had no information on such meetings.

##### *Minutes of Meeting*

- Of the 40 Pradhans/ Sarpanchs, 20 said that minutes of VEC were recorded and sent to District Education Officer wherever necessary, other 20 were not aware about recording of such meetings.

##### *Annual Accounts approval by the Gram Sabha*

- Of the 40 Pradhans/ Sarpanchs, 21 informed that the annual accounts of SSA funds were prepared and got approved in the meetings of the Gram Sabha, 17 informed that though annual accounts were prepared but were not got approved in the meetings of Gram Sabha.

##### *Assets Accounting*

- All the 40 Pradhans/ Sarpanchs informed that handing over/taking over note of assets created had not been obtained and kept on record.
- All the 40 Pradhans/Sarpanchs informed that the assets registers were not maintained by schools.

##### *Grass Root Planning*

- All the 40 Pradhans/ Sarpanchs informed that there was no core planning team to prepare the village level annual action plan, we also noted that there was no documentary evidence to show that planning was done in a “bottom-up approach” system.

#### **B. Responses of Teachers/ Schools authorities**

- All 46 teachers of 46 schools informed that the assets registers had not been maintained.



- Of the 46 teachers, 22 informed that early detection and identification of children with special needs at an early age was being undertaken by PHCs, ICPs and ECCE, etc., 14 informed that this was not being done in their 14 school and 12 teachers were not aware of it.

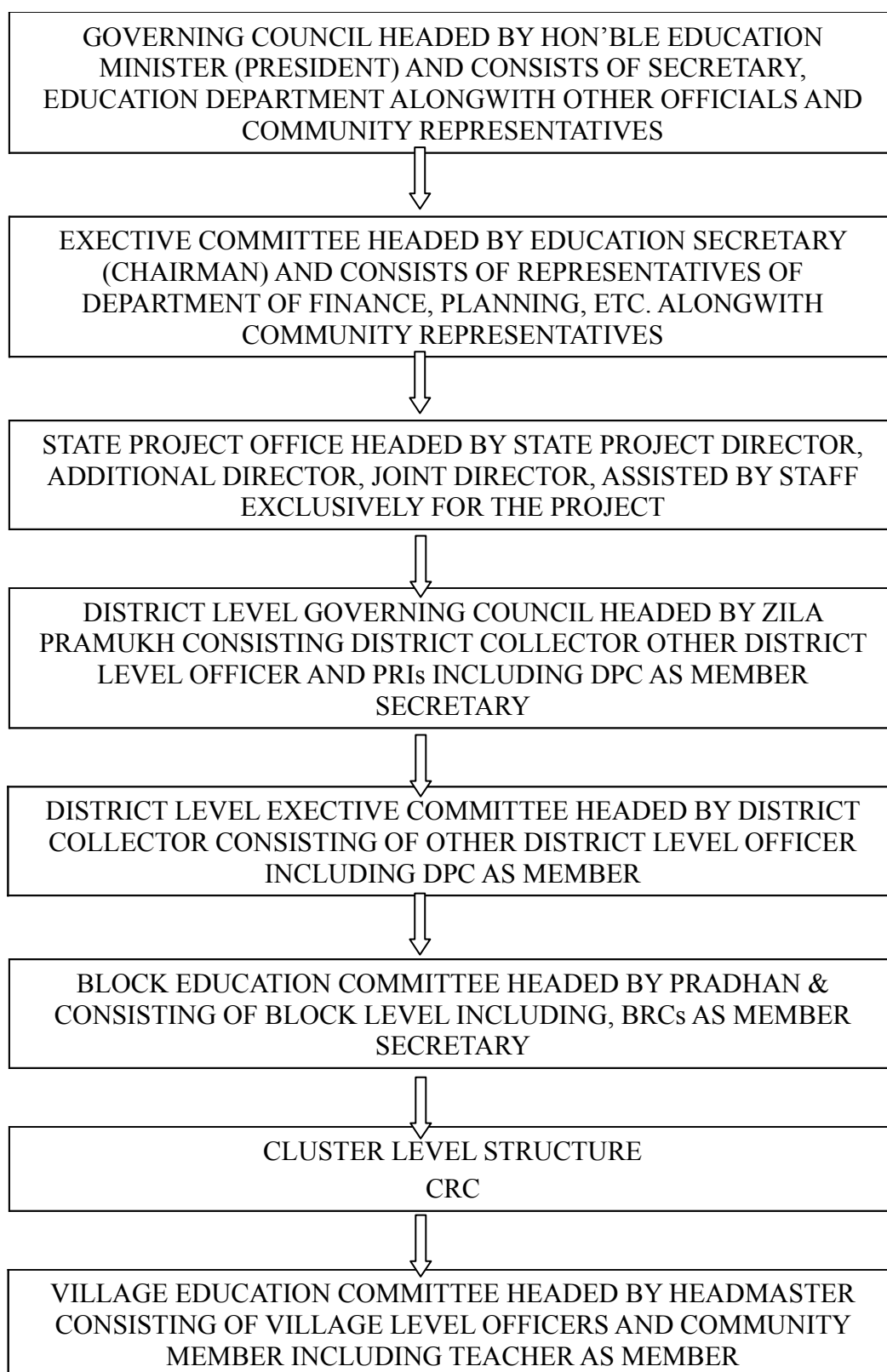
**C. Responses of Students**

Summarized position of responses of students revealed that:

- All 161 students informed that the teachers were teaching by play way method and the teachers were not harsh to them or getting some extra work done.
- Of the 161 students, 142 students of 45 schools informed that teaching activity among other activities attracted them the 'MOST', 19 students of 5 schools informed that the games and teaching activity attracted them the 'MOST'.

**D. Responses of Parents**

- All the 157 parents interviewed in 50 villages informed that all children in their villages were going to schools.
- All the 157 parents informed Parent-Teacher meetings numbering 1 to 4 held each year in the schools and they got the advance intimation of such meetings. Of the 157 parents, 155 parents attended Parent-Teacher meetings, 2 parents did not attend such meetings.
- Of the 157 parents 29 parents of words of 9 schools informed that in the schools. School authorities displayed the details of funds and expenditure incurred there against.
- Of the 157 parents, 128 parents of words of 41 schools informed that in the schools, school authorities did not display the details of funds and expenditures incurred there against.
- All the 157 parents informed that rallies were organized for the admission in the schools.

**ORGANISATIONAL CHART**



**ANNEXURE-III**

**The Demographic and Educational Profile of Rajasthan State and the two selected districts Viz Alwar and Bhilwara is given at Annexure**

**Census of India 2001**

S. No.	Particulars	Years	Total No. of Persons	Rajasthan	India
1.	Geographical Area (Sq. Km.)			342239	3287259
2.	Total District	2000	--	32	462
3.	Total Population	2001	Persons	56473122	1027015247
			Male	29381657	531277078
			Female	27091465	495738169
4.	Sex Ratio	1991		910	926
		2001		922	933
5.	Density (Sq. Km.)	1991		129	267
		2001		165	324
6.	Growth rate	81-91		28.44	23.5
		91-2001		28.33	21.34
7.	Literacy Percentage				
	1. Total	2001	Persons	28086101	--
			Male	18279511	--
			Female	9806590	--
	2. Percentage	2001	Persons	61.03	65.38
			Male	76.46	75.85
			Female	44.34	54.16
8.	0 to 6 Age Group of Population				
	1. Total	2001	Persons	10451103	--
			Male	5474965	--
			Female	4976138	--
	2. Percentage	2001	Persons	18.51	--
			Male	18.63	--
			Female	18.37	--

**1. Child population of Rajasthan age group 11-14.**

Year	No. of Boys	No. of Girls	Total
2002	2260	2049	4309
2006	2156	2021	4177

**2. Population of age group 6-11 in 2002**

(figures in thousand)

Year	No. of Boys	No. of Girls	Total
2002	3588	3341	6929
2006	3272	3079	6351

**3. Education institution in Rajasthan**

Year	Primary	Upper Primary
2001-02	51289	21217
2002-03	55766	23098
2003-04	55757	23942

**4. Enrolment at primary stage (class I to V).**

(figure in lakh)

Year	No. of Boys	No. of Girls	Total
2001-02	48.22	35.29	83.51
2002-03	51.18	41.49	92.67
2003-04	52.05	42.74	94.79

**5. Enrolment at Upper Primary stage (class VI to VIII).**

(figure in lakh)

Year	No. of Boys	No. of Girls	Total
2001-02	15.76	8.06	23.82
2002-03	16.66	9.02	25.68
2003-04	18.11	10.25	28.36

**6. Retention rate at Primary stage (class I to V)**

Year	Boys	Girls	Total
2001-02	39.36	33.85	37.17
2002-03	47.80	43.55	46.01
2003-04	47.19	42.97	45.37

**7. Retention rate at Upper Primary stage (class VI to VIII)**

Year	No. of Boys	No. of Girls	Total
2001-02	78.74	80.46	79.30
2002-03	83.50	85.33	84.10
2003-04	87.83	87.85	87.84

**8. Enrolment of SC at primary stage (class I to V)**

(figures in lakh)

Year	No. of Boys	No. of Girls	Total
2001-02	9.27	6.48	15.75
2002-03	10.24	7.47	18.21
2003-04	10.20	8.15	18.35

**9. Enrolment of SC at Upper Primary stage (VI to VIII)**

(figure in lakh)

Year	No. of Boys	No. of Girls	Total
2001-02	2.61	1.15	3.76
2002-03	2.88	1.33	4.21
2003-04	3.03	1.49	4.51

**10. Enrolment of ST at primary stage (I to IV)**

(figure in lakh)

Year	No. of Boys	No. of Girls	Total
2001-02	6.75	4.57	11.32
2002-03	7.27	5.71	12.98
2003-04	7.34	5.91	13.25

**11. Enrolment of ST Upper primary stage (VI to VIII)**

(figure in lakh)

Year	No. of Boys	No. of Girls	Total
2001-02	1.78	0.71	2.49
2002-03	1.94	0.85	2.79
2003-04	2.10	1.02	3.12

**12. Stage-wise gross enrolment ratio in Rajasthan**

Year	Primary stage Class I to V		Total	Upper Primary stage Class VI to VIII		Total
	Boys	Girls		Boys	Girls	
2001-02	129.39	99.41	114.75	75.26	40.44	58.28
2002-03	133.70	111.86	121.30	75.28	42.83	59.46
2003-04	132.51	114.19	123.57	81.83	48.72	65.69

**13. No. of teachers in educational institution in Rajasthan**  
(in thousand)

Year	Primary School		Upper Primary School	
	Male	Female	Male	Female
2001-02	86.24	29.27	105.99	38.09
2002-03	86.76	30.62	111.02	40.26
2003-04	88.46	31.91	113.07	41.74

**14. Teachers Pupil Ratio in Rajasthan**

Year	Primary School	Upper Primary School
2001-02	1:43	1:31
2002-03	1:47	1:32
2003-04	1:46	1:33

**15. Management wise enrolment figures for the year 2003-04 in respect of Primary and Upper primary.**

**Year 2003-04**

School	Boys		Girls		Total	
	Primary	Upper Primary	Primary	Upper Primary	Primary	Upper Primary
Government	1,72,796	16,33,728	1,69,689	13,22,705	3,42,485	29,56,433
Local Bodies	25,32,140	Nil	21,90,432	Nil	47,22,572	Nil
Aided	38,797	37,492	30,672	34,181	69,469	71,673
Un-Aided	2,48,482	13,34,434	1,39,409	8,12,178	3,87,891	21,46,612
<b>Grand Total</b>	<b>29,92,215</b>	<b>30,05,654</b>	<b>25,30,202</b>	<b>21,69,064</b>	<b>55,22,417</b>	<b>51,74,718</b>

**(a) Demographic and Educational Profile of Alwar District**

Total Population		Area of the District	Number of the blocks	Number of Villages	Literacy rate
Male	Female				
3,61,629	2,93,641				
6,55,270		8320 sq. km.	14	1991	62.48%
Village Population		General	SC/ST	Total	
		4,89,509	1,09,930/47,067	6,46,506	
Number of Primary School/ Upper Primary School		Year	Primary	Upper Primary	
		2002-03	1554	664	
		2003-04	1596	697	
		2004-05	1716	741	

Number of Teachers in position	Year	Primary		Upper Primary	
	2002-03	4283		4387	
	2003-04	4290		4341	
	2004-05	4187		3988	
Teachers appointed under SSA	Year	Primary	Para-Teacher	Upper Primary	Para-Teacher
	2002-03	--	--	--	--
	2003-04	--	--	--	62
	2004-05	180	--	166H.M. + 232 Teachers	109
Profile Children under (6-14 years)	Year	General	SC/ST		Total
	2002-03	1,31,897	42,421/15,041		1,89,359
	2003-04	1,54,056	40,992/14,720		2,09,768
	2004-05	1,65,390	39,871/13,895		2,19,156
Profile of enrolled children 6-14 years	Year	General	SC/ST		Total
	2002-03	1,04,731	38,180/13,811		1,56,722
	2003-04	1,09,730	39,785/14,607		1,64,122
	2004-05	1,17,610	40,536/15,473		1,73,619

#### Profile of Teachers

Year	No. of Teachers required		Teachers appointed under SSA	
	Primary	Upper Primary	Primary	Upper Primary
2002-03	451	--	--	--
2003-04	954	--	--	--
2004-05	1292	352	180	166+32

#### (b) Demographic and Educational Profile of Bhilwara District

Total Population		Area of the District	Number of the blocks	Number of Villages	Literacy rate
Male	Female				
10,23,086	9,86,430				
20,095,16		104.55 sq. km.	11	1747	51.09%
Village Population		General	SC/ST	Total	
		11,68,948	4,29,990	15,98,938 (As per census 2001)	
Number of Primary School/Upper Primary School		Year	Primary	Upper Primary	
		2002-03	1273	711	
		2003-04	1185	536	
		2004-05	1214	569	



<b>Number of Teachers in position</b>	<b>Year</b>	<b>Primary</b>		<b>Upper Primary</b>	
	2002-03	2823		1815	
	2003-04	2912		2237	
	2004-05	3038		3088	
<b>Teachers appointed under SSA</b>	<b>Year</b>	<b>Primary</b>	<b>Para-Teacher</b>	<b>Primary</b>	<b>Para-Teacher</b>
	2002-03	NIL	--	52	--
	2003-04	40	27	31	62
	2004-05	46	47	160	109
<b>Profile Children under 6-14 years</b>	<b>Year</b>	<b>General</b>	<b>SC/ST</b>	<b>Total</b>	
	2002-03	4,34,454	76,487	5,10,941	
	2003-04	4,43,281	90,873	5,34,154	
	2004-05	4,54,705	86,439	5,41,144	
<b>Profile of enrolled children 6-14 years</b>	<b>Year</b>	<b>General</b>	<b>SC/ST</b>	<b>Total</b>	
	2002-03	3,30,588	63,901	3,94,489	
	2003-04	3,28,262	65,685	3,93,947	
	2004-05	4,22,876	85,212	5,08,088	

It would be seen that against the total population of children of 6-14 years 5,41,144, 5,08,088 students are studying in schools (93.89%) learning out of school 96.11%).

**(District-wise List of Schools)****List of schools visited by the study team in Alwar District**

S. No.	Name of the Block	Primary School	Upper Primary School
1.	Umren	Sohanpur	Dadar
		Salpuri	Kesharpur
		Madanpuri	
		Roopwas Mahua	
2.	Kishangarh	Nagla Rasis	Nagla Samawadi
		Chandwas	
		Bahadurpur Chhatra	
		Patti Kanungo Bahadurpur	
3.	Ramgarh	Gujuki	Kerwajat
		Khanpurjat	Gundpur
			Keshroli
4.	Mundawar	Khareta	Behroj
		Khanpur Mewar	Gopipura
		Sorkha Khurd	Sorkha kalan
		Bari	
5.	Thanagazi	Amala	Gobri
		Kabligarh	Saleta
		Gopalpura	Rupukwas
6.	Alwar		Hajurigate

**List of schools visited by the study team in Bhilwara District**

S. No.	Name of the Block	Primary School	Upper Primary School
1.	Mandal	Bhagwanpura	Almas
		Keria	Bhimdias
		Gopalpura	Bawadi
		Lirdia	Santhospura
		Girls Luharia	Malikhera
2.	Suwana	Pribi Dhani	Jagdari
		Bheemganj	Sunderpura
			Sahji Mohalla
			Chhapri
			Suwana (Girls)
Agarpura			

Two schools visited by the study team in Jaipur district.