

**REPORT**

**ON**

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

**SPONSORED BY**

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

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

**MARCH 2009**

# MAP OF PUNJAB



## ABBREVIATIONS

AIE	Alternative & Innovative Education
AWP&B	Annual Work Plan and Budget
BLEC	Block Level Education Centre
BRC	Block Resource Centres
BRG	Block Resource Group
BRP	Block Resource Person
C&AG	Comptroller and Auditor General of India
CA	Chartered Accountant
CAPART	Council of the Advancement of Peoples Action & Rural Technology
CD	Community Development
CRC	Cluster Resource Centres
CRG	Cluster Resource Group
CSWB	Central Society & Welfare Board
CV	Curriculum Vitae
CWSN	Child with special need
DA	Daily Allowance
DD	Demand Draft
DDO	Drawing and Disbursing Officer
DEE&L	Department of Elementary Education and Literacy
DEEP	District Elementary Education Plan
DGS&D	Directorate General of Supplies and Disposals
DIET	District Institute of Education and Training
DISE	District Information System for Education
DPEP	District Primary Education Project
DPO	District Project Office
DRG	District Resource Group
DS	Deputy Secretary
EBB	Educationally Backward Block
EC	Executive Committee
ECCE	Early Childhood Care and Education
EE	Elementary Education
EGS	Education Guarantee Scheme
EMIS	Education Management Information System
GC	General Council
GER	Gross Enrolment Ratio
GP	Gram Panchayat
HHS	House Hold Survey
HM	Headmaster
ICAI	Institute of Chartered Accountant of India
ICDS	Integrated Education for Disabled
IED	Integrated Education for Disabled
MCS	Model Cluster School
MHRD	Ministry of Human Resource Development

MIS	Management Information System
MS	Mahila Samkhya
MSS	Mahila Samkhya Society
MTA	Mother Teacher Association
NCERT	National Council of Educational Research and Training
NCTE	National Council of Teacher Education
NER	Net Enrolment Ratio
NFHS	National Family Health Survey
NGO	Non-Governmental Organisation
NIEPA	National Institute of Education for Girls at Elementary Level
OBB	Operation Black Board
PA	Programme Accounts
PAB	Project Approval Board
PFS	Programme Financial Statement
PHED	Public health and Education Department
PMGY	Prime Minister's Gramin Yojana
PMIS	Programme Management Information System
PRI	Panchayati Raj Institution
PS	Primary School
PTA	Parent Teacher Association
PTR	Pupil Teacher Ratio
SCERT	State Council of Educational Research and Training
SDMC	School Development Management Committee
SIEMAT	State institute of Education Management and Training
SIS	State Implementation Society
SMC	School Management Committee
SPD	State Programme Director
SPO	State Programme Office
SRG	State Resource Group
TA	Traveling Allowance
TLE	Teacher Learning Material
TLM	Teaching Learning Material
TOR	Terms of Reference
TSG	Technical Support Group
UEE	Universal Elementary School
UPS	Upper Primary School
UT	Union Territory
VEC	Village Education Committee
WMG	Women Motivator Groups

## ACKNOWLEDGEMENTS

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

**(A) Ministry of Human Resource Development (Department of Elementary Education Literacy), Government of India.**

- |    |                  |                  |
|----|------------------|------------------|
| 1. | Ms. Vrinda Sarup | Joint Secretary  |
| 2. | Shri D.K. Gautam | Deputy Secretary |

**(B) Punjab State**

- |    |                         |  |
|----|-------------------------|--|
| 1. | Shri Krishan Kumar, IAS | Special Secretary cum Director General (School Education) and State Project Director, SSA    |
| 2. | Shri K.S. Pahar         | GM – EduSET and Chief Controller of Accounts   |
| 3. | Mrs. Sushma Sharma      | Deputy State Project Director  |
| 4. | Shri Avtar Singh        | Deputy State Project Director  |
| 5. | Shri Rohtash Dhiman     | Assistant Manager (Finance) and D.M. (Finance)   |
| 6. | Mrs. Harvinder Kaur     | District Education Officer (Elementary Education) and District Project Director, SSA Patiala |
| 7. | Shri Joginder Dass      | District Education (Elementary Education)-cum-District Project Director, (Jalandhar)         |
| 8. | Shri Ram Kishan Garg    | District Coordinator, SSA, Patiala   |
| 9. | Shri Rajeev Joshi       | District Coordinator, SSA, Jalandhar   |

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## **Status of Compliance to Observations of Previous Study Report of Institute of Public Auditors of India**

The observations incorporated in the previous study report of IPAI were attended to by the Department. Necessary reply to the unsettled observations were sent to the Ministry in the month of December 2008 for their consideration. Final action of the Ministry was, however, awaited (January 2009)

- S.No.1    Para 2.3.(b)    Non-Maintenance of Cash Book.  
The department has registered a case against DEO Ropar which was pending in the Court.
- S.No.2    Para 2.7 (a) (b)        Out come of the Court decision against DEO was still awaited.
- S.No.3    Para 4.2.1        Irregularities in repair and maintenance grant. Further observations of the Ministry were awaited.
- s.No.4    Para 4.2.ii        ----- do -----
- S.No.5    Para 7.1.(a)    Procurement Procedure . Further observation of Ministry were awaited.
- S.No.6    Para 7.1.(b)    Procurement of Training Modules. Further observations of Ministry were awaited.
- S.No.7    Para 7.2        Irregularities in Purchase of Fax Machine. Decision of the Court was awaited.

## OVERVIEW

The following are, inter-alia, some of the highlights of the Study:

1. Governing Body of SIS did not meet after 17<sup>th</sup> April 2003. (Para 1.6.1)
2. Non maintenance of investment on elementary education at the level of year 1999-2000 by the State. (Para 2.6)
3. Shortfall in sanction and release of funds by the Centre and State Governments (Para 2.7 & 2.8)
4. Non-adjustment / Non-utilization of grants disbursed (Rs.116.31 crore) (Para 2.15)
5. Misappropriation and Embezzlement of Rs.2.05 lakh by a Sarpanch. (Para 2.22)
6. Loss of Rs.97.66 lakh in excessive purchase of text books and work books due to change in syllabus for subsequent years. (Para 8.3)
7. Delay in distribution of text books. (Para 8.4)
8. Avoidable expenditure of Rs.12.37 lakh in purchase of computers. (Para 11.2)  
Injudicious purchase of computers hardware of Rs.10.84 lakh. (Para 11.4)
9. Infertuous expenditure of Rs.4.80 lakh in the purchase of 2400 kits for EGS (Scheme was discontinued on 31<sup>st</sup> March 2008 , kits were purchased on 28<sup>th</sup> March 2008) (Para 11.3)
10. Infertuous expenditure of Rs.1.20 lakh in purchase of sewing machines for NPEGEL Centres. (Para 12.2.1)
11. Negible dent on status of out of school children despite heavy investment under SSA. (Para 14.2)



## CHAPTER-1

### INTRODUCTION

**1.1** The State of Punjab is located in the NorthWest corner of India and has a total area of 50,362 sq. km comprising mostly plain and fertile soil. With its Capital at Chandigarh, it constitutes 1.54 per cent of the total area of the country. For administrative purpose the State of Punjab is divided into 4 Divisions, 20 Districts and 141 Community Development Blocks. It has 216 Education Development Blocks and 12711 Villages.

**1.2** Demography of the State of Punjab and Patiala and Jalandhar districts selected for the Study was under:

Sl. No.	Particulars	State of Punjab	Patiala District	Jalandhar District
1	Area	50362 sq. kms	3625 sq. kms	2632 sq. kms
2	Population according to 2001 Census	2,43,58,999	18,44,934	19,62,700
3	Males	1,29,85,045	9,87,390	10,40,177
	Females	1,13,73,954	8,57,544	9,22,523
4	Urban	82,62,511	6,44,710	9,31,983
	Males	44,68,449	3,44,757	5,01,156
	Females	37,94,062	2,99,953	4,30,827
5	Rural	160,96,488	12,00,224	10,30,717
	Males	85,16,596	6,42,633	5,39,021
	Females	75,79,892	5,57,591	4,91,696
6	S.C. Population	70,28,723	4,25,280	7,39,762
	Males	37,14,350	2,25,800	3,84,067
	Females	33,14,373	1,99,480	3,50,695
7	Literacy Rate	69.70 %	69.80 %	78.00 %
	Males	75.63 %	75.90 %	82.50 %
	Females	63.55 %	62.90 %	73.10 %
8	Villages	12,711	1,090	962
9	Habitations	14,108	424	1929

### 1.3 Educational Profile of State and Jalandhar and Patiala districts selected for Study

The Educational Profile of the State of Punjab and Patiala and Jalandhar districts as of March 2008 was as under

(In numbers)

Sl. No.	Particulars	Punjab State	Patiala District	Jalandhar District
1	Primary Schools	18,917	1832	1,223
	Government Schools	13,680	1,165	985
	Non-Government Schools	5,237	667	238
2	Upper Primary Schools	11,505	774	942
	Government Upper Primary Schools	5,437	321	431
	Non-Government Upper Primary Schools	6,068	453	511
3	Teachers in Primary Schools	64,746	3,967	4,248
	Government Primary Schools	40,675	2,627	3,153
	Non-Government Primary Schools	24,171	1,340	1,095
4	Teachers in Upper Primary Schools	78,314	4,735	8,646
	Government Upper Primary Schools	53,924	3,463	4,258
	Non-Government Upper Primary Schools	24,410	1,272	4,388

## District Educational Profile

(In numbers)

Sl.No.	Particulars	Patiala	Jalandhar
1	Schools with own building	1451	1416
	Primary	1130	985
	Upper Primary	321	431
2	Schools without own Building	35	8
	Primary	35	6
	Upper Primary		2
3	Schools with dilapidated Buildings	44	107
	Primary	44	79
	Upper Primary		28
4	Teachers sanctioned	6555	7417
	Primary	3117	3159
	Upper Primary	3438	4258
5	Teachers in Position	5579	4641
	Primary	2358	2148
	Upper Primary	3221	2463
6	Untrained teachers		360 + 6(newly recruited teachers)

The above information was compiled from the Annual Work Plan and Budget for 2007-08 and from the information provided by District Project Officer, Patiala and Jalandhar.

From the above facts, it would be evident that against the sanctioned strength of teachers in the Patiala and Jalandhar districts, the teachers in position were 85.11 per cent and 62.57 per cent respectively. In Patiala district, of the 44 Primary Schools having dilapidated buildings, repair grant of Rs.19.80 lakh at the rate of Rs.60,000 per School, was granted to 33 Schools in 2007-08 and Civil Works of repair of these building was reportedly carried out. The remaining 11 School buildings in dilapidated conditions were not provided funds as of December 2008.

## Profile of Children 2006-07

(In numbers)

(A)	Child population between 6 – 11 years	<b>Punjab State</b>	<b>Patiala</b>	<b>Jalandhar</b>
	Rural	1671732	127113	97616
	Urban	765727	57331	79928
		<b>2437459</b>	<b>184444</b>	<b>177544</b>
(B)	Child Population between 11-14 years			
	Rural	1136493	85735	68337
	Urban	540744	41027	58035
		<b>1677237</b>	<b>126762</b>	<b>126372</b>
	Total (A + B)	<b>4114696</b>		

## Profile of Children enrolled

(In numbers)

Children enrolled between 6 – 11 years	1701352	148139	137473
Children enrolled between 11 – 14 years	968818	93406	83264
	<b>2670170</b>	<b>241545</b>	<b>220737</b>

## Children in Government Schools

(In numbers)

Children in Government Schools between 6 and 11 years	1353891	95637	88097
Children in Government Schools between 11 and 14 years	720742	60275	59331
	<b>2074633</b>	<b>155912</b>	<b>147428</b>

From the table above, it would be seen that the percentage of Children enrolled in Schools was 65 per cent in the State, where as it was 77.75 per cent and 72.70 per cent in Patiala and Jalandhar districts.

Out of the total population of children, the percentage of children studying in Government Primary and Upper Primary Schools was as under:

(in percentage)

	State	Patiala	Jalandhar
Primary	55.56	51.85	49.80
Upper Primary	42.95	47.62	46.83

### 1.3 Sarva Shiksha Abhiyan, Punjab and its Structure

The Ministry of Human Resource Development (hereafter referred to as the Ministry) launched Sarva Shiksha Abhiyan (SSA) Scheme in 2000-01 as a comprehensive and integrated programme to attain Universalization of Elementary Education by the year 2010. For this purpose, the State Government of Punjab established State Implementation Society (SIS) Mission in June 2000 as a registered society under the Society Registration Act 1860. Sarva Shiksha Abhiyan Mission was to look after the entire planning and implementation of SSA upto the grass-root level with close coordination with District Programme Officer, DIET, SCERT, etc. The programme was launched in Punjab on 24<sup>th</sup> July 2002 with the objective of bringing all children to Schools, Education Guarantee Centres and Alternative Schools by 2003 so that they may complete 5 years of primary schooling by 2007 and complete 8 years of elementary education by 2010. It was also to focus on elementary education of satisfactory quality with emphasis on education for life, bridge all gender and social category gaps at primary stage by 2007 and universal retention by 2010.

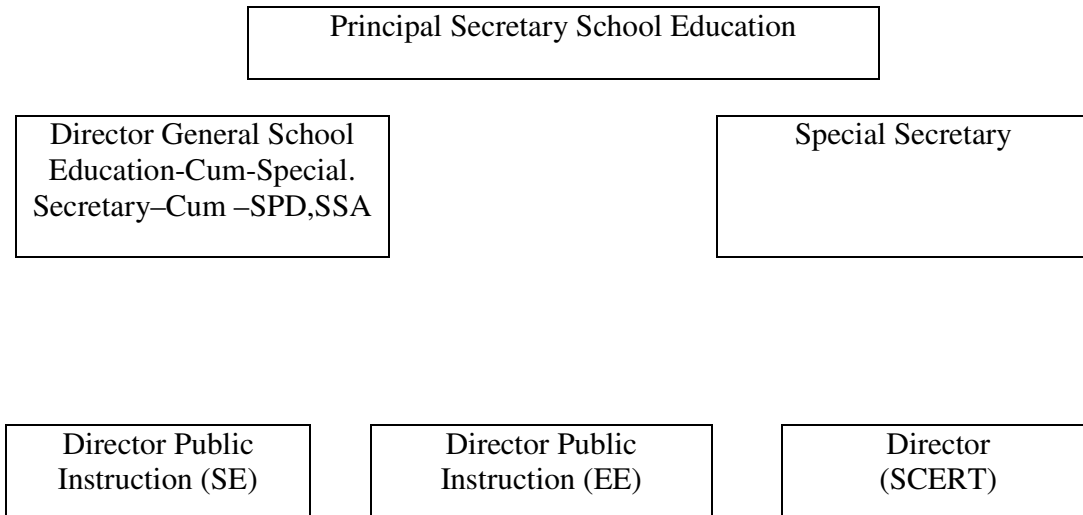
### 1.4 Organizational set up

#### 1.4.1 Structure of Department of School Education, Punjab

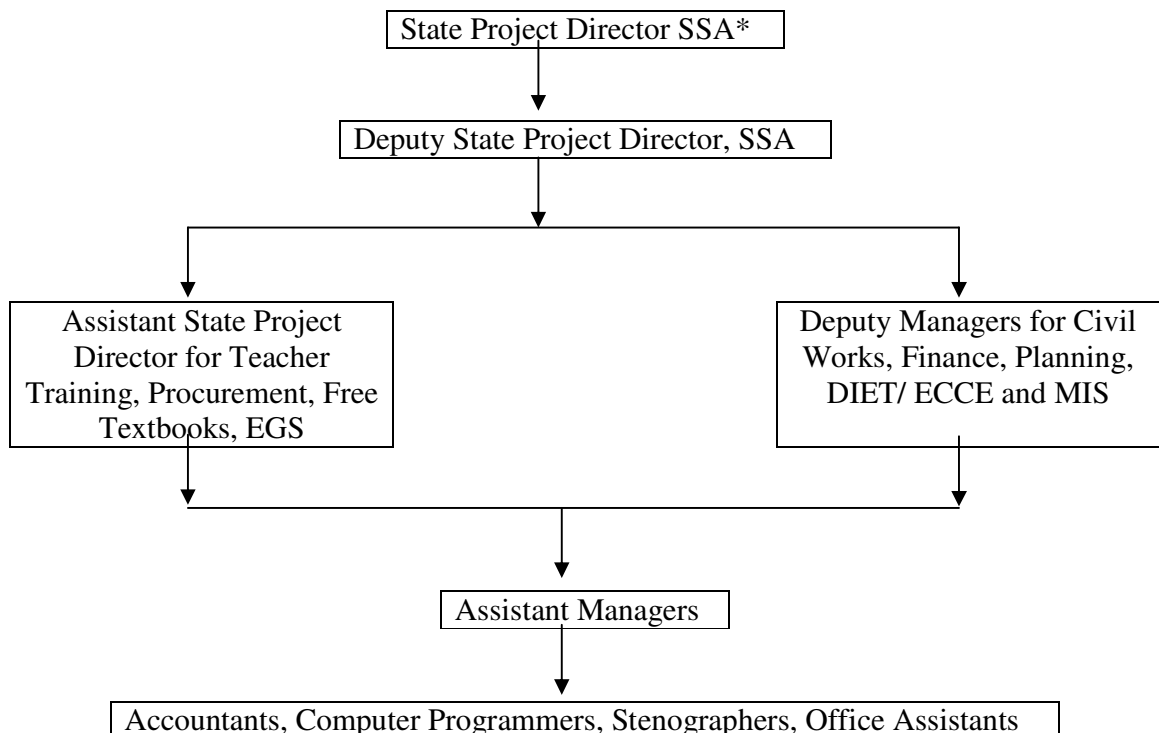
Department of School Education, Punjab comprised:

- Directorate of Public Instruction, Secondary Education,
- Directorate of Public Instruction, Elementary Education
- State Council of Educational Research and Training (SCERT)

Administrative set up of School Education, Punjab was as under:  
 Department of School Education, Punjab



**Organization of State Project Office,  
 Sarva Shiksha Abhiyan, Punjab**



*\*SSA scheme being an important programme contemplated a full time SPO. However, the dual charge dilutes his role as SPD.*

### **1.4.2 Educational Management**

School Education in the State of Punjab was managed by Directorate of Elementary and Secondary Education which are headed by District Public Instruction (DPI) (EE) and DPI (SE) respectively. Teachers' Training and quality of education is looked after by State Council of Educational Research Training (SCERT).

Elementary Education covers classes I to VIII for the Children of 5 plus to 14 years. District Elementary Education Officers looked after elementary education at district levels and Block Elementary Education Officers were the Controlling Officer at block levels.

### **1.4.3 Categories of Government Schools in Punjab**

1. Primary Schools for Classes I to V
2. Elementary Schools for Classes I to VIII
3. Middle Schools for Classes VI to VIII
4. High Schools for Classes VI to X
5. Senior Secondary Schools for Classes VI to XII

### **1.4.4 Sarva Shiksha Abhiyan Mission**

The Mission comprised of Governing Body headed by the Chief Minister as its Chairman and he was empowered to create administrative mechanism through participation of various Departments or autonomous agencies of State/ Central Government.

### **1.4.5 Functions of Block Resource Centres**

Block Resource Centres (BRC) have been set up to function as Sub-District academic support centres at the Block level. These are headed by Block Education Officers.

### **1.4.6 Functions of Cluster Resource Centres**

Cluster Resource Centre (CRC) serve as a key link between the schools and BRCs. The CRC provides all the academic support to Schools in the cluster.

### **Elementary Education Committees and Structures**

Executive Committees of Sarva Shiksha Abhiyan Mission was the State level Elementary Education Committee comprising:

- Chief Secretary : Chairman
- Principal Secretary School Education: Vice Chairman
- State Project Director, SSA: Member Secretary
- DPI (SE), DPI (EE), Director SCERT as members and others.

**District Educational Development Committee comprising:**

- Deputy Commissioner : Chairman
- Additional Deputy Commissioner : Vice Chairman
- District Education Officer (E.E): Member Secretary, etc. as members
- Other Members

**Block Educational Development Committee (BEDC) comprising:**

- SDM : Chairman
- 3 BPEOs, BDPO, CDPO, 2 NGOs, etc.
- Other Members.

**Village Education Development Committee (VEDC)**

- Chairman (elected by Gram Panchayat)
- Headmaster : Member Secretary
- Two Members of Gram Panchayat (at least one female member) : Members
- Two P.T.A. Members (at least one female member) : Members
- Ex-Serviceman : Member
- A Retired Teacher from Punjab Education Department: Member
- Philanthropist: Member

**1.5 Profile of the Institute of Public Auditors of India**

The Institute of Public Auditors of India (IPAI) is a registered society of professionals. Its main aim and objectives are to:

- Promote education in the disciplines of auditing, finance, accounting in public bodies.
- Suggest ways for effective accounting and auditing in the Central and State Governments, Public Enterprises, Public Institutions, Government aided voluntary organizations, local bodies and authorities.
- Undertake and conduct studies, workshops, consultancy and research in these disciplines.
- Organize, finance and maintain schemes for studies and for conduct of professional examinations for the grant of diplomas, certificates and awards in these disciplines. Promote, plan and assist actively with the accounting system, auditing and financial accountability of Panchayati Raj Institutions (PRIs), Municipalities, and
- Promote highest standards of professional competence and practices in disciplines of auditing, accounting and public finance.

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

**1.5.1 Scope for Study**

The Ministry of Human Resource Development (Department of Elementary Education and Literacy) New Delhi assigned (September 2008), the study on “Monitoring the

financial and procurement relating to Sarva Shiksha Abhiyan (SSA)” to the Institute of Public Auditors of India, New Delhi.

### **1.5.2 Methodology of Conduct of Study**

The study team was constituted to undertake the study in Punjab State. The team appraised the records at State Project Director Office, Chandigarh and at Patiala and Jalandhar districts and 50 schools in these districts plus made surprise visits to 3 schools in Jalandhar and Patiala. The detailed list of school selected and visited is at *Annexure-I*. The study was also conducted at BRC, CRC and DIET etc. and some ECCE centres.

Besides scrutiny of basic records maintained at SPO, DPO, BRCs, CRCs, VECs and schools, etc. levels, the team held discussions with State/ District/ BRCs/ CRCs and school level functionaries responsible for implementation of SSA programme. The team held limited interactions, based on structured questionnaire, with Chairmen, VECs, teachers, Headmasters, parents, students, villagers, etc.

The report has been prepared in accordance with the mandate given by the client organization and within the overall policy framework of reporting laid down by the Central Council of the Institute. Observations/ suggestions made in the study by the Institute of Public Auditors of India do not in any manner have any link with the possible audit findings of the Indian Audit and Accounts Department.

**1.5.3** The Institute of Public Auditors of India is an independent organization registered under the Societies Registration Act, 1860 (as applicable to NCR of Delhi) and is engaged in professional work relating to accounts and audit. This report has been prepared in accordance with the mandate given and information provided by the client organization and within the overall policy framework of reporting laid down by the Central Council of the Institute.

## **1.6 Working of SSA Mission**

### **1.6.1 Governing Body**

The management supervision of the implementation of SSA programme was contemplated to be done through the Governing Body headed by the Chief Minister and the Executive Committee headed by Chief Secretary/ Education Secretary to facilitate decision making at the State level.

As per Rule 5 of Memorandum of Understanding (MoU) of SSA Mission, Punjab, its Governing Body was to meet as and when necessary but it must meet at least once in a year. After the formation of the Mission in June 2000, only one meeting of the Governing Body was held on 17<sup>th</sup> April 2003. No meeting of the Governing Body was held thereafter as of 31<sup>st</sup> December 2008.

### **1.6.2 Executive Committee**

Under Rule 31 of MOU of SSA Mission, Punjab, the Executive Committee was to meet as often as necessary but at least once in a quarter of the year. During the period from 1<sup>st</sup> April 2003 to 31<sup>st</sup> December 2008, the Committee met as under:

2005-06	One meeting on 28 <sup>th</sup> August 2005
2006-07	Nil
2007-08	Two meetings
2008-09	One meeting on 22 <sup>nd</sup> August 2008

There was, thus, shortfall to the extent of 5 meetings in case of Governing body and 12 meetings of the Executive Committee.

From the above it would be apparent that transparency and participation of outside members in the management and implementation of the SSA was grossly inadequate.

### **1.6.3 District Education Development Committee**

District Education Development Committee in Patiala was constituted in February 2008 only and since then it was meeting frequently. DEDC at Jalandhar was meeting regularly.

### **1.6.4 Block Education Development Committee:**

Records of meetings of Block Education Development Committee were not made available and as such working and frequency of its meetings could not be verified.

### **1.6.5 Village Education Development Committee:**

The Village Education Development Committee meetings were reportedly held frequently and resolutions were passed for execution of works with the amount of grant in aid, when ever received. No other meeting relating to planning, working of schools, etc. were being held. The resolutions were stated to have been signed by circulation.

### **1.6.6 Staff posted in SPO and DPO**

#### **State Project Office:**

#### **A. State Project Director**

1. Shri S.S.Randhawa 9.10.2000 to 14.7.2003
2. Shri V.K.Singh, IAS 21.7.2003 to 30.11.2003
3. Shri Anurag Aggarwal, IAS 3.12.2003 to 16.4.2006
4. Smt. Seema Jain, IAS 17.4.2006 to 12.10.2007
5. Shri Jaspal Singh, IAS 25.10.2007 to 5.11.2007  
(Additional Charge)
6. Shri Krishan Kumar, IAS 6.11.2007 till date



## **B. Additional SPD**

- |    |                   |  |
|----|-------------------|--|
| 1. | Shri S.S.Randhawa | 15.7.2003 to 3.8.2004<br>16.6.2006 to 27.12.2006<br>21.2.2007 to 11.6.2007 |
| 2. | Shri T.K.Goyal    | Not available  |
| 3. | Smt. H.K.Brar     | 28.12.2006 to 20.2.2007  |

## **C. Deputy SPD**

- |    |                    |                             |
|----|--------------------|-----------------------------|
| 1. | Smt. Sushma Sharma | 9.10.2000 to Sept. 2003     |
| 2. | Shri H.R.Vohra     | September 2003 to 31.5.2006 |
| 3. | Shri Ajmer Singh   | 27.6.2006 to 25.10.2006     |
| 4. | Shri R.D. Goyal    | 26.10.2006 to 31.12.2007    |
| 5. | Shri Avtar Singh   | 1.1.2008 till date          |
| 6. | Smt. Sushma Sharma | July 2008 till date         |

## **Field Staff (Technical)**

### **D. Sub-Divisional Engineer**

Sanctioned	20
Filled post	15
Vacant Post	5

15 SDO were posted in October 2008 and 5 posts were vacant

Particulars of officers who were holding the posts of State Project Director as tabulated above revealed that the continuity factor, a pre-requisite for successful implementation of the scheme, was not maintained.

There was no post of Controller of Finance in SPO in terms of Para 83.10 of MFM&P till February 2008. Shri K.S. Pahar, GM – Edu SET and Chief Controller of Accounts was holding the additional charges since February 2008.

In the field, 15 Sub-Divisional Officers were recently posted when the SSA scheme had already been implemented for period of 6 years (2002-08) and significant number of civil works had already been executed and reportedly completed without technical supervisions. The technical and administrative infrastructure were inadequate thereby adversely impacting the implementation of the scheme in the State.

From the status of positioning of officer/ functionaries as detailed in *Annexure-II* it would be apparent that:

- Continuity factor a pre-requisite for successful implementation of the scheme was not maintained at Patiala as well as at Jalandhar as the District Project offices were frequently transferred.
- No technical staff to supervise the Civil Works was posted till October 2008 in Patiala and in Jalandhar till 31<sup>st</sup> December 2008 thereby affecting quality of the executed works.

### 1.6.7 Teacher Pupil Ratio

Frame work for implementation of SSA envisaged providing of one teacher for every 40 children in Primary School and at least two teachers in a Primary School. It was, however, noticed position of Student/ Pupil Teacher Ratio in 5147 out of 18550 schools as per tables prepared by DISE for the year 2007-08 was as under:

No. of Schools	Strength of Students
3173	> 50
920	> 60
453	> 70
601	>100

The ratio of teacher and student in Jalandhar West – II block was 1:10 to 1:20 in 11 Schools out of 38 Schools and it was less than 1:20 in 2 School in Ghanaur Block out of 11 Schools. As regards Jalandhar District as a whole the ratio was 1:8.80 to 1:19.50 in 173 Schools. Evidently, there was no rational had been evolved to keep the prescribed ratio.

### 1.6.8 Teacher-less Schools

Out of 18550 Schools of Punjab, 666 schools were without teacher and 1731 Schools with one teacher only.

## **CHAPTER-2**

### **PLANNING AND FINANCIAL PROGRESS/ FUND FLOW**

**2.1** SSA is an initiative to Universalise quality elementary education in a Mission mode through district based, decentralized, context specific planning and implementation strategies. It is a significant attempt to bridge social gender gaps, with the active participation of the community in planning and delivery of elementary education programmes.

**2.2** SSA envisaged a bottom up approach of planning as opposed to the top down approach, for assessing and creating infrastructure for quality school education based on the needs of the people at grass root level. It further envisaged that the district plan must have large scale participation of human and other disadvantaged groups in the planning processes and that the need based plans be formulated at village and school levels after close interaction with the community and target groups.

**2.3** During school visits of IPAI team, it was noticed that the process of formulation of annual plan of the SSA scheme was limited to the collection of statistical data in the prescribed format and sending to the DPO office for consolidation and onward transmission to SPD office. The State plan for the year is prepared on the basis of basic data of schools collected from Blocks and districts but without any community participation. The team did not find a single evidence in the village visited by it of any plan or even suggestion etc. formally communicated to Block Education Officer/ DPO by the Village Education Committee.

During team's interaction with the VECs members/ teachers, it transpired that at no stage their views or requirements were obtained. It would be factually more accurate to conclude that the Annual Plan eventually emanated from District level only and the participatory element of approach of the community and target groups was missing/ wanting.

**2.4** In none of the 50 village schools visited by the IPAI team, Core Planning Group out of the members of Village Education Committee was formed to suggest the needs of the children and the schools. The proposals were not at all initiated at the village level with involvement of community.

The above status evidently disclosed that the school management and the Village Education Committee were functioning in isolation and in non-transparent manners thereby not fostering peoples' participation in the implementation of the SSA.

In order to improve delivery system, District Project Officer had opened SSA programmes' accounts for financial transaction in the State Bank of India where internet banking facilities are available. Sub-unit such as BRC, CRC, Schools and VECs had not so far availed this facility as a result the receipt of Cheques for assistance as grants to the Village Education Committee were delayed and their encashment was further delayed.

Besides banks also levied collection charges on the encashment of cheques for grant. If the accounts were operated in Bank having internet facilities, the collection charges could be saved and delay will be avoided.

The State had not so far evolved norms for assessment of learning skills of students other than quarterly, six monthly and annual examinations. It was noticed visits to school that the learning skill of children were not being assessed at School, Block or District levels.

## **2.5 FINANCIAL MANAGEMENT**

### **2.5.1 Financial Progress and Flow of Funds**

#### **Funding norms**

The Sarva Shiksha Abhiyan (SSA) is financed by both the Government of India and the Government of Punjab in the ratio of 85:15 during the IX five year plan upto 2001-2002 and 75:25 during the X five year plan period upto 2006-07. However, in the year 2007-08 and 2008-09, actual sharing ratio between the Government of India and Government of Punjab was 65:35.

The Annual Work Plan and Budget for each year is reportedly framed in the District after obtaining the relevant data and demands from schools. The data received from each Block of Education was sent to the SPD for incorporating in the State Annual Work Plan and Budget. After approval by State Executive Committee of SIS of SSA, Punjab the plan was transmitted by the State Project Office to the Ministry for approval by the Plan approved Board of the Ministry. After approval of the plan by the PAB, the annual budgetary provisions on each component were determined. The funds were then sanctioned and released by the Government of India and State Government in the prescribed ratio.

The SIS sent the APW&B of 2005-06, 2006-07 and 2007-08 to PAB on 15<sup>th</sup> March 2006, 8<sup>th</sup> March 2007 and 25<sup>th</sup> February 2008 respectively. The Project Approval Board approved the AWP&B plan of 2005-06 on 10<sup>th</sup> May 2005, 2006-07 on 24<sup>th</sup> April 2006 2007-08 on 9<sup>th</sup> May 2007 and 2008-09 on 5<sup>th</sup> March 2008 without following the time schedule.

The Government of India was to release the funds in two instalments in the month of April and September of each year and the State was required to release its share within one month after the receipt of share of the Government of India.

### **2.6 Maintenance of Investment on Elementary Education by the State**

The State Government of Punjab incurred expenditure on elementary education as under:

(Rs.in crore)

Sl.No.	Year	Expenditure	Index Value of 519.44	Inflation index
1	1999-2000	519.44	519.44	389
2	2004-05	509.59	640.90	480
3	2005-06	535.66	663.95	497
4	2006-07	517.18	693.03	519
5	2007-08	556.81	788.69	551

(Source: Finance Account of the State)

Scrutiny of records of SPO revealed that the expenditure level of 1999-2000 incurred on elementary education was not maintained. Against the expenditure of Rs.519.44 crore during 1999-2000, expenditure incurred during 2004-05 was Rs.509.59 crore and Rs.517.18 crore during 2006-07. If the value of the expenditures incurred during 1999-2000 is determined on the basis of inflation index notified by the Central Government, the expenditure incurred on elementary education in 1999-2000 would amount to Rs.640.90 crore, Rs.663.95 crore, Rs.693.03 crore, Rs.788.69 crore in respect of the years 2004-05, 2005-06, 2006-07 and 2007-08 respectively. It would, thus, be seen that contemplated level of the investment on elementary education of 1999-2000 by reckoning inflation value with inflation index was not maintained during 2004-2008.

## 2.7 Fund Flow

Details of funds approved for the year, shares of assistance between Centre and State of Punjab, funds actually released/ transferred by the Centre and State Governments to State Project Director for the year 2004-05 to 2008-09 were as under :

Year	Approved AWP&B for the year*	Share of Centre and State		Funds transferred to SPD		Expenditure
		GOI Share	State Share	GOI	State	
2004-05	199.52	149.64	49.88	30.56	26.77	87.24
2005-06	225.81	168.46	56.15	145.94	48.80	117.51
2006-07	232.78	174.55	58.18	128.80	26.27	157.52
2007-08	184.69	120.05	64.64	104.84	44.68	152.56
Total	842.80	612.70	228.85	410.14	146.52	514.84
2008-09	246.86	160.46	86.40	57.51	Upto September 2008	

\*Government of India and State Shares were worked out after reckoning the closing balances of the previous year.

The above expenditure has to be viewed in the light of following shortcomings:

- Against approved outlay of Rs.842.80 crore during 2004-08, Rs.556.66 crore were released mainly due to non-utilization of 50 per cent grant released earlier and the State did not release its share in time.
- The expenditure during 2004-08 was less than the funds provided under SSA.

## 2.8 Release of funds by the Central and State Government

### a) Central Government:

As per provisions contained in para 88.1 of Manual of Financial Management and Procurement, Government of India was to sanction and release its share of funds after approval of AWP&B in two instalments in the month of April and September each year. The position of sanction and release of share of funds by the Government of India was as under:

(Rs. in crore)

Year	Date of Approved AWP&B	Amt. of outlay approved	GOI share at 75% & 65%	Dt. Of sanction of instlmt. of share	Amt. of instalment	Dt. Of receipt by SIS,Pb.	Delay in receipt by SIS,Pb.	Shortfall in Share
2005-06	10.5.05	224.62	168.46	17.6.05	30.00	14.7.05	75	22.53
				23.9.05	31.71	10.10.05	163	
				1.12.05	84.23	22.12.05	83	
<b>Total</b>					<b>145.94</b>			
2006-07	24.4.06	232.73	174.56	19.6.06	78.80	19.7.06	80	45.75
				1.12.06	50.00	9.1.06	100	
<b>Total</b>					<b>128.80</b>			
2007-08	9.5.07	184.69	120.05	9.5.07	35.00	5.6.07	36	15.21
					16.94	1.1.08	226	
					40.00	22.2.08	155	
					13.00	17.3.08	179	
<b>Total</b>					<b>104.94</b>			<b>83.48</b>
2008-09	5.3.08	246.87	160.46	6.5.08	26.23	11.6.08	42	
				25.8.08	31.27	10.9.08	133	
<b>Total</b>					<b>57.51</b>			

There was delay in release of funds by the Government of India and receipt of the same by SIS, Punjab. Besides, there was a shortfall in sanctioning and release of Government of India's share of funds for Rs.83.48 crore during 2005-08.

(Rs. in crore)

Year	GOI's share as detailed	Share released	Shortage/ Shortfall
2005-06	168.46	145.94	22.52
2006-07	174.56	128.80	45.75
2007-08	120.05	104.94	15.21
<b>Total</b>	<b>463.07</b>	<b>379.58</b>	<b>83.48</b>

### b) State Government

According to provisions for release of fund laid down in para 89.2 of the MFM&P, the State Government is to sanction and release its share of funds within 30 days after the release of instalment by the GOI. The table below indicates the release of fund as share of State Government.

(Rs. in crore)

Year	Approved outlay for the period by PAB	Share of state of Pb. in the outlay at 25% & 35%	Due date of release of share after 30 days of release by GOI	Dt. Of release/ Receipt of State Share	Amt. of Instl. Recd.	Delay in receipt by SIS, Punjab	Shortfall in the share of state	Remarks
2005-06	224.6184	56.1547	14.7.05	10.9.05	10.0000	33		
			10.10.05	11.11.05	10.5687	2		
			22.12.05	9.3.05	28.2275	46		
			<b>Total</b>		<b>48.7962</b>		<b>7.5000</b>	
2006-07	232.7303	58.1826	14.7.06	10.10.06	26.2664	53	<b>31.9162</b>	
2007-08	120.04655	64.6405	5.6.07	7.12.07	16.2500	16		
			5.6.07	31.12.07	12.9390	184		
			1.1.08	11.1.08	6.3728			
			22.2.08	25.3.08	6.1110			
			17.3.08	25.3.08	3.0099			
		<b>Total</b>		<b>44.6820</b>		<b>19.9585</b>		
2008-09	246.8664	86.4032	11.6.08	21.7.08	28.5400	10		
			10.9.08	30.9.08	4.6600			
			10.9.08	30.9.08	9.4600			
			<b>Total</b>		<b>42.6600</b>			

It is noticed from the details indicated above that delay in releasing funds was ranging upto 184 days.

Besides there was a shortfall in sanctioning and releasing the share as detailed below:

(Rs.in crore)

Year	As determined	Share actually received	Shortfall
2004-05	49.88	26.77	23.11
2005-06	56.15	48.80	7.35
2006-07	58.18	26.27	31.91
2007-08	64.64	44.68	19.96
<b>Total</b>	<b>228.85</b>	<b>146.52</b>	<b>82.33</b>

Thus, there was a shortfall of Rs.82.33 crore in the share of State Government during the period 2004-05 to 2007-08.

## 2.9 Details of utilization of funds and closing balances as on 31<sup>st</sup> March of each year in State Project Office, Chandigarh

The table below depicts the position of funds and the utilization by the SIS, Punjab.

(Rs.in lakh)

Sl. No.	Particular	Year	Year	Year
		2005-06	2006-07	2007-08
		Rs.	Rs.	Rs.
1	Opening Balance			
	Cash in hand	0.37	0.59	0.05
	Cash in Bank	1333.96	852.83	644.90
	Sub Total (A)	1334.33	853.12	644.95
2	Receipts during the year			
	Central Government	14683.81	12879.92	10484.10
	State Government	4894.64	2626.64	4463.01
	Interest Receipts	21.15	46.40	38.60
	Miscellaneous receipts	113.87	8.74	11.15
	Sub total (B)	19713.55	15561.70	14996.86
	<b>Total (A + B)</b>	<b>21047.87</b>	<b>16414.82</b>	<b>15641.81</b>
3	Utilization of funds			
	Grant disbursement to Districts	18146.88	14067.44	8418.14
	Grant returned	27.21		
	Expenditure at SPO	1988.11	1702.43	4349.96
	Amount of KGBV	32.55		
	<b>Total Disbursement</b>	<b>20194.75</b>	<b>15769.87</b>	<b>12768.10</b>
4	Closing Balance			
	Cash in hand	00.29	00.05	00.57
	Cash at Bank	852.83	644.90	2873.14
	<b>Total</b>	<b>853.12</b>	<b>644.95</b>	<b>2873.71</b>

From the above table it will be seen that:

- 1) The total expenditure incurred each year was less than the funds available by an amount varying from Rs.6 crore to Rs.28 crore.
- 2) Huge balances ranging from Rs.8.53 crore to Rs. 28.74 crore were available at the end of each year and during 2007-08, funds available were Rs.156.42 crore when funds utilized were Rs.127.68 crore only.

## 2.10 Flow of funds from SIS to Districts

According to 89.3 of MFM&P, State Implementation Society (State Programme Office) is required to release funds to districts within 15 days of its receipt from the Government of India and State Government.



The status of flow of funds was as under:

Year	Receipts of Funds in SIS		Release of Funds by SIS		Delay (days)
	Amt. of fund received Rs.(crore)	Date of receipt	Amt of fund released Rs.(crore)	Date of release	
2005-06	30.0000	14.7.05	8.9160	17.8.05	18
	10.0000	16.9.05	36.3300	17.1.06	108
	31.7000	10.10.05	17.2100	24.1.06	102
	10.5687	11.11.05	12.4400	16.2.06	82
	84.2321	22.12.05	23.2200	10.3.06	-
	28.2275	9.3.06			
2006-07	78.7992	19.7.06	60.4440	7.8.06	4
	26.2664	10.10.06	28.5460	7.11.06	60
	50.0000	1.12.06	3.6520	23.11.06	28
			34.7166	7.12.06	-
			1.6452	8.2.07	55
			8.6000	28.2.07	75
			5.7603	14.3.07	89
		1.6464	31.3.07	104	
2007-08	35.0000	3.4.07	1.1664	3.4.07	-
	16.2500	7.12.07	28.3348	6.7.07	63
			7.1341	7.12.07	216
			14.8671	19.12.07	-
	12.9390	31.12.07	14.4543	8.1.08	-
	16.9388	1.1.08	4.7840	24.1.08	-
	6.3728	11.1.08	11.2921	24.2.08	-
	40.0000	22.2.08	44.4340	17.3.08	-
13.0000	17.3.08	1.2671	24.3.08	-	
	6.1110	25.3.08			-

From the above details, it would be apparent that grant was not released within the stipulated period of 15 days from the date of receipt by the SIS as laid down in the Manual. The grants were released after 28 to 216 days delay from the date of receipt by SIS and during 2007-08, a large amount was released at the fag end of the year that too in month of March..

## 2.11 Annual Cash/ Bank Balances (State as a whole)

The position of huge amount of cash and Bank Balances with SIS, (Districts and SPO, Punjab, Chandigarh) on the last day of the financial year is given below:

(in Rupees)

Year	Balance in SPO, Chandigarh		Balance in District Units		Total		Grand total
	Cash in hand	Cash at Bank	Cash in hand	Cash at Bank	Cash in hand	Cash at Bank	
2004-05	36,675	13,33,95,690	24154	18,05,72,701	60,829	31,39,68,391	31,40,29,220
2005-06	28,905	8,52,83,443	9671	4,47,80,070	38,576	13,00,63,513	13,01,02,089
2006-07	5,181	6,44,90,312	8260	5,19,24,256	13,441	11,64,14,568	11,64,28,009
2007-08	57,094	28,73,14,029	5583	6,00,51,442	62,677	34,73,65,471	34,74,28,148

It was noticed from the table above that during period from 2004-05 to 2007-08, Rs.31.40 crore, Rs.13.01 crore, Rs.11.64 crore and Rs.34.74 crore remained unutilized at the end of respective financial year, thereby adversely impacting the implementation of SSA and fulfillment of targets.

## 2.12 Flow of Funds from Districts to Schools through Block Resource Centres (BRC)

The flow of funds from Districts to schools and Sub-units were as under:

### (i) Position in respect of DPO, Jalandhar

Year	S. No.	Particular of Component	Month of receipt by DPO	Amt. (lakh)	Month of disbursement	Amount (lakh)	Delay in months
				(Rs.)		(Rs.)	
2005-06	1	Intervention for disabled children	August 2005	2.000	February 2006	2.000	5
	2	Construction of BRC Bldg	- do -	6.000	November 2005	6.000	2
	3	-- do --	October 2005	12.000	March 2006	12.000	4
	4	Construction of addl. rooms for Primary school	August 2005	30.600	November 2005	60.000	4
	5	-- do --	October 2005	42.000	March 2006	2.400	4
	6	Education of SC/ST girls	August 2005	5.000	February 2006	3.764	5
2006-07	7	-- do --	August 2006	5.000	January 2007	1.360	4
					February 2007	.560	5
					March 2007	3.083	6
2007-08	8	Intervention for disabled children	April 2007	10.260	August 2007	5.374	3
	9	Construction CRC bldg.	July 2007	44.000	September 2007	26.000	1 ½
	10	Training to VEC Members	July 2007	4.008	February 2008	3.837	6
				March 2008	.170	7	

### (ii) Position in respect of DPO, Patiala

Year	S.No	Particular of Component	Month of Receipt by DPO	Amt. (lakh)	Month of disbursement	Amount (lakh)	Delay in days
2005-06	1	Revaluation	25/8/05	.20	2/12/05	.20	83
	2	ECCE	17/1/06	.40	7/3/06	.40	34
2006-07	1		12.8.06		24.11.06	236.50	88
					31.3.07	4.69	216
					9.1.07	0.31	134
	2		12.11.06	158.67	24.11.06	60.90	-
					9.1.07	83.08	43
					31.1.07	8.42	65
					<b>Total</b>	<b>152.40</b>	
	3		23.11.06	12.45	26.12.06	12.45	17
	4		12.12.06	340.16	9.1.07	276.78	12
						39.10	34
					<b>Total</b>	<b>315.88</b>	
	5		16.2.07	5.75	13.3.07	3.14	12
7.3.07					.30	--	
6		7.3.07	52.19	31.3.07	43.56	8	
2007-08	1		3.4.07	7.56	27.3.08	4.47	358
					31.3.08	0.29	360
			<b>Total</b>	<b>4.76</b>			
	2		10.7.07	220.50	24.8.07	168.77	28
27.3.08					5.86	274	
				27.3.08	6.63	274	

The above position indicates that the grants are not released within 15 days of their receipt in DPO to schools. The delays range between 1.5 months to 7 months at Jalandhar and from 12 days to 360 days at Patiala.

## 2.12 Funds released at the Fag End of the Financial Year

The extent of funds released/ disbursed by the SIS Punjab at the fag end of financial (viz. March of each year) during the period 2005-06 to 2007-08 are indicated as below:

### 2.12 (a) State to Districts:

<b>March 2006</b>	Rs. 2322.44 lakh released on 10 <sup>th</sup> March 2006
<b>March 2007</b>	Rs. 576.0345 lakh released on 14 <sup>th</sup> March 2007
	Rs. 116.64 lakh released on 31 <sup>st</sup> March 2007
Total	Rs. 692.6745 lakh
<b>March 2008</b>	Rs. 44.4340 lakh released on 19 <sup>th</sup> March 2008
	Rs. 126.7110 lakh released on 24 <sup>th</sup> March 2008
Total	Rs. 171.1450 lakh

(Rs. in lakh)

### 2.12 (b) Patiala District to BR Centres:

2005-06	7.3.2006	Rs. 188.66 lakh	ETT Salary 5.65 EGS 7.34 RBC 1.70 JED 8.91 IED 15.52 BR Salary 50.171 BR fund 2.00 Civil work 76.22 ECCE 5.90 SC/ST Ed 2.59 Girl Ed 2.59 lacs etc For Girls, SC/ ST education remedial coaching, etc.
2006-07	13.3.2007	Rs. 5.229	
		Rs.53.244	
	Total	Rs. 58.473	
2007-08	13.3.2008	Rs. 55.757 As above Rs. 35.858 Rs. 13.983	
	Total	Rs. 105.598	

### **At Jalandhar District**

2005-06	March 2006	Rs. 237.82	For Civil works, Salary,
	March 2008	Rs. 42.86	School grant etc.
	March 2008	Rs. 122.96	

The release of funds at the fag end of financial year cannot be utilized properly in that year on the objective/ programme for which these are released.

Release of grant at the fag end was probably to avoid the lapse of fund for the year.

### **2.13 Release of Funds in Lumpsum without indicating Interventions-wise Breakup**

Rupees 31.35 lakh were released by the State Project Office on 16<sup>th</sup> March 2006 in lumpsum under the head “others” without indicating component-wise breakup with instructions to transfer the funds to Block Level as per Annual Work Plan. These funds were released to DPO, Fatehgarh Sahib, who booked these funds under Civil Works component without enquiring from the SPO about the details of component for use of these funds.

After a period of 2 years and 8 months, these funds were released to the VEDC for Sanitation and Drinking water works Rs.7.35 lakh; Construction of Additional Class Room (U. Primary) Rs.18.00 lakh; Buildingless Schools Rs.6.00 lakh.

In the absence of component-wise breakup apportionment of the funds could not verified. The release of Rs.31.35 lakh was delayed down line for inordinate period of 32 months.

### **2.14 Unspent Balance and Stale Cheques for Rs.1,81,000**

Rs.526.81 lakh was transferred by District Project Officer, Amritsar as unspent balance of grant not utilized in Amritsar district, which included an amount of Rs.181000-00 released in 2005-06 through cheques. These cheques were not encashed and as such became time barred for encashment. The amount remained unencashed for more than 3 years and no action was taken to get the cheques revalidated. Thus, an amount of Rs.1,81,000 remained unutilized on the component for which it was released.

Secondly it appears that no reconciliation of the receipts and payments with the Bank was conducted, otherwise it could have been detected earlier.

### **2.15 Non-adjustment of Advances (Funds released/ Disbursed but not utilized)**

- a) Under Para 72.1 of the Manual on Financial Management and Procurement, the funds released to the Districts and Sub Districts level were initially classified as advances and indicated as such in the books of accounts. These advances were to be adjusted on the basis of the expenditure statements/ utilization certificates

received in SIS of having spent the funds. But as per actual practice prevailing in SSA of Punjab, the releases of funds to District and from Districts to Blocks and from there to schools was classified as final expenditure though not actually spent/ pending utilization certificates. Advances actually not spent and whose account had not been settled were to be shown as advances and not as expenditure.

- b) According to the norms for regulating advances laid down in Para 73 of the MFM&P, the expenditure statements/ utilization certificates were required to be submitted by the concerned authority within one month after the close of financial year.

The test-check of accounts and records of SIS Mission revealed a huge amount of grants advanced in earlier years for Rs.116.31 crore as on 31<sup>st</sup> March 2008 (Details in *Annexure-III*) was outstanding under the head “Loans and Advances” and from the schedule for the details of this amount, it was found that this amount represents the grants disbursed but not utilized.

Grants/ funds disbursed during 2002-03 to 2007-08 were still awaiting utilization/ adjustment. District-wise details of the outstandings is indicated in the above *Annexure-III*.

Action for adjustment by obtaining utilization certificates or recovery of unutilized funds is required for early settlement.

## 2.16 Non-adjustment of Outstanding Advances to Employees

A scrutiny of Register of Advances to employees revealed that the following advances were outstanding against employees for a long period as under:

1)	Advance recoverable from employees accounts (details not available)	Rs. 15449.00
2)	Priya Slony outstanding from the year 2004-05	Rs. 3000.00
3)	Smt. Harbinder Kaur, DEO Ludhiana (2003-04 to 11 <sup>th</sup> October 2006)	Rs. 193109.00
		-----
		Rs. 211558.00
		-----

The reasons for non-adjustment or non-recovery could not be explained. Necessary action for adjustment/ recovery of these advances needed to be taken.

## 2.17 Advances to Agencies

The following advances made to different agencies were outstanding for adjustment.

- a) Public Health System Corporation Rs. 9100000-00

Advance made in 2003-04 Rs. 36 lakh  
Advance made in 2004-05 Rs. 55 lakh  
-----  
Rs. 91 lakh  
-----

b) I C T Project, Punjab Rs. 843014-00  
(Accounts of year 2004-05)  
-----  
Rs. 9943014-00  
-----

Reasons for non-adjustment of advances for such long time were not on records and could not be explained.

## 2.18 Under Utilization of Grants (Jalandhar District)

The table below depicts component-wise funds approved, disbursed and expenditure actually incurred:

(Rs. in lakh)

S. No.	Particulars of component	Approved grant			Grant received and disbursed			Expenditure incurred		
		2005-06	2006-07	2007-08	2005-06	2006-07	2007-08	2005-06	2006-07	2007-08
1	EGS	17.93	17.01	20.42	24.20	19.71	23.10	8.56	8.47	0.11
1	Intervention for disabled children	33.12	28.86	-	24.79	6.73	10.73	17.42	2.17	10.52
3	BRC									
	i) TLM	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
	ii) Workshop & Meeting	0.60	0.60	0.60	0.60	0.60	0.60	0.27	0.11	0.02
4	CRC									
	i) TLM	1.13	1.13	1.13	1.13	1.13	1.13	0.45	0.37	0.002
	ii) Workshop & meeting	2.71	2.71	2.71	2.71	2.71	2.71	-	0.73	0.005
5	Civil Works: Const. of BRC Building	12.00	-	-	12.00	-	-	6.00	-	-
6	BALA	-	2.00	25.50	-	2.00	25.50	-	0.98	-
7	Branch School Building	15.00	10.00	15.00	-	5.25	-	(-3.0)	-	-
8	Ed. SC/ST Girls	5.00	5.00	5.00	19.95	5.00	5.48	12.71	-	8.00
9	Girl Education	10.00	15.00	10.00	-	15.00	-	-	15.00	-

The above expenditure has to be viewed in the light of following shortcomings:

- Funds released on the EGS component were more than the grant approved during 2005-06 to 2007-08. Grant actually utilized was less than the amount of grant approved as well as disbursed. During 2007-08, the amount spent was only Rs.0.11 lakh against Rs.23.10 lakh released suggesting non-functioning of EGS Centres.
- Utilization of grants for education of SC/ ST girls was not satisfactory. No funds were utilized during 2006-07 while in 2007-08, Rs.8 lakh were utilized against to Rs.5.48 lakh released.
- Completion of Civil works and their construction was very slow.

- (iv) Excepting utilization of funds in the two components in 2005-06, in all other components, the utilization was far below the grant approved, released and utilized.
- (v) Rs.1.10 lakh and Rs.3.84 lakh released to BRC and CRC respectively each year during 2005-08 the funds utilized were negligible. No funds were utilized for preparation of teaching learning material for educational support to teachers in the elementary schools by the BRC, while the utilization of funds in CRC for the purpose was insignificant ranging between Rs.2,000 and Rs.45,000 only during 2005-08.

## 2.19 Position of Utilization of Fund by DPO, Jalandhar

The proposed and approved outlay, funds received and available and expenditure actually incurred during 2005-08 was as under:

(Rs.in lakh)

Year	Outlay proposed	Outlay approved	Funds received	Funds available	Expenditure	Balance
2005-06	1734.16	1507.37	1527.34	2060.36	596.39	463.97
2006-07	4305.50	1349.26	799.26	2071.44	1070.44	1001.44
2007-08	3448.84	1076.40	726.00	1935.87	1107.41	828.46

The expenditure incurred was far below than the funds available during 2005-08 suggesting lackadaisical manner the SSA was being implemented thereby depriving the district/ schools the benefits/ assistances for creation of infrastructure.

## 2.20 Diversion of Funds in Patiala District

The District Project Officers unauthorizedly and irregularly diverted Rs.3.93 lakh from other schemes to SSA scheme as detailed below:

Year	Diverted by whom	Amount (Rs. in lakh)	Activities/ schemes to which amount was diverted
2007-08	District Project Director	2.97	Against Rs.2 lakh sanctioned, Rs.4.97 lakh were spent by transfer of funds meant for BRP salary without the approval of Executive Committee, funds of BRP salary was not recouped.
2006-07	Kartarpur Block Centre in Jalandhar	0.96	The amount was diverted on 9 <sup>th</sup> June 2006 out of undisbursed funds of BRP salary to 47 primary schools of the block for purchase of utensils for Mid-day Meals Scheme. The amount was recouped to BRP salary on 2 <sup>nd</sup> January 2007 out of the school grant.

Under Para 36 (MFMP), reappropriation of funds could be made with approval of Executive Committee. Necessary ex-post facto approval of the Executive Committee needed to be taken for regularisation of the diversions.

### **2.21 Abnormal Delay in Refund of Unspent Grant**

A scrutiny of Annual Accounts of D.P.O., Jalandhar disclosed that Rs.802.35 lakh disbursed during 2002-08 were not utilized on the components of the Scheme till 31<sup>st</sup> March 2008. But these funds were unauthorisedly held by the DPO Jalandhar. It was intimated that Rs.802.35 lakh, Rs.633.07 lakh, Rs.414.45 lakh were refunded on 14<sup>th</sup> August 2008 (Rs.76,72,625), 29<sup>th</sup> August 2008 (Rs.1,41,89,543) and 22<sup>nd</sup> November 2008 (Rs.1,95,82,374) and balance Rs.387.90 lakh were pending refund.

Similarly in Patiala district, Rs.839 lakh were lying un-utilized, of which, only Rs.95.68 lakh were refunded.

Abnormal delay in the refund of these unutilized funds ranging from 1 to 6 years is brought to notice. Had these funds been refunded earlier, these could have been utilized profitably on other development activities.

### **2.22 Misappropriation of Grant of Rs.2,05,000**

The DPO, Sangrur released Rs.2,05,000 to Village Education Committee of Government Elementary School of Lahal Khurd Village for the construction of additional classroom (Rs.1.70 lakh), sanitary (Rs.0.35 lakh) on 15<sup>th</sup> February 2006.

The cheque was, however, delivered to Jagdev Singh Sarpanch of Village Lahal Khurd, who was the Chairman of VEC of Government Middle School, Lahal Khurd at that time, instead of Chairman of Government Elementary School. The Sarpanch manipulated and opened a separate new account, by submitting forged documents, at Lehra Gaga and deposited the cheque, of which, he withdrew Rs.1,50,000 on 13<sup>th</sup> April 2006, Rs.50,000 on 16<sup>th</sup> May 2006 balance Rs.5,000 was lying in the account at the Bank. The withdrawal was made by him in connivance with two other persons (Baldev Singh and Rajinder Kaur). The misappropriation was detected by internal audit on 29<sup>th</sup> July 2008 and the report was filed by the DEO, Sangrur with the police on 17<sup>th</sup> September 2008. The matter was under the investigation of the Police.

### **2.23 Cash and Bank Balances**

Heavy bank and cash balances and cheques in hand with DPOs Jalandhar and Patiala, visited by the team, at the close of the financial year 2005-06, 2006-07 and 2007-08 were noticed as under:



Year	Jalandhar	Patiala
	(Rs.)	(Rs.)
31.3.2005	45,95,345-33	Not available
31.3.2006	37,05,117-81	13,83,901-65
31.3.2007	28,16,798-58	25,11,043-65
31-3-2008	25,50,874-57	10,00,905-05

This indicates non-disbursement of funds to that extent for the intended purposes during the years 2005-06 to 2007-08.

## **CHAPTER-3**

### **MAINTENANCE OF ACCOUNTS RECORDS**

**3.1** The accounts records were improperly/ not maintained as discussed below:

Cash Book: Transaction in Cash Book were not made on double entry system as required. The entries in Cash Book were not being attested/ authenticated by the Drawing and Disbursing Officer. The contemplated periodical physical verification of Cash chest were not being conducted by the DDO at least once a month as per procedure laid down in Para 78 of the MFM&P and the result of such verification, if any, was never recorded in the Cash Book.

**3.2** The following accounts records/ registers required to be maintained as per para 50 of MFM&P were not maintained and produced for review by the Study Team.

Ledger,  
Cheque Register,  
Register of Moneyorder and Bank drafts received,  
Register of Remittances made into the Bank,  
Bill Register,  
Establishment Register,  
Register of Works,  
Register of Investments,  
Register of Advances to Suppliers/Contractors,  
Register to Watch Receipt of Utilization Certificates,  
File Registers,  
Non-Consumable Articles Register,  
Register of Outstanding Audit Objections  
Register of Advances to Mobilizing Agencies, etc.

**3.3 Status of Internal Audit System evolved and followed**

SIS Mission had not evolved Internal Audit system. Audit was reportedly being conducted by engaging staff from existing staff of the organization. The work of internal audit of ten districts was allotted to them. During 2008-09 a Chartered Accountant was engaged and asked to conduct audit of another 10 districts. The matter needs examination for positioning of internal audit wing for facilitating and to ensure effective check on utilization of funds, maintenance of proper records ensuring follow up of laid down procedures, systems, internal control, etc.

**3.4 Register to Watch the Receipt of utilization Certificates**

No register to watch the utilization certificate for the grant released by the District/ Block had been maintained either at the District level or at Block level.

### 3.5 Audit of Annual Accounts and Appointment of Chartered Accountants

As per provisions laid down in Para 103 of MFM&P, the Annual Report of the Working of the Society during the year together with consolidated Annual Financial Statement, Balance Sheet, Income and Expenditure Account and Receipt and Payment Account alongwith Audited Account was to approved by the Executive Committee for furnishing to Government of India, State Government and the members of the Society. The status of the Accounts for the last 3 years was as under:

Year of Accounts	Date of engaging CA	Date of completion and submission of report	Date of Approval of ECA	Date of submission to GOI	Name of firm
2005-06	12.06.06	12.12.06	07.07.07	15.12.06	M/s Anil Khanna & Co.
2006-07	31.07.07	18.01.08	01.07.08	20.01.08	Dhillon & Associates
2007-08	25.06.08	12.12.08	Not approved	16.12.08	Dhillon & Associates

The annual account for all the years were submitted to Government of India/ State Government without the approval of EC. There was delay at every stage and time schedule were not observed by the SIS Punjab.

## CHAPTER-4

### TEACHER GRANT

**4.1** Teaching and Learning techniques have a significant role in making the education process more effective and attractive. Teacher grant is given to Primary and Upper Primary teachers at the rate of Rs.500 per teacher for evolving and usage of innovative aids. During 2005-08, the SSA Punjab approved, released and incurred expenditure on this component as under:

(Rs. in lakh)

Period	Approved provisions		Funds released		Expenditure actually incurred	
	Number	Amount	Number	Amount	Number	Amount
2005-06	94599	472.09	72786	363.93	NA	209.10
2006-07	75242	376.21	67418	311.15	NA	285.77
2007-08	70897	354.48	74456	372.28	NA	361.70

The above expenditure has to be viewed in the light of following shortcomings:

- (i) Against 94599 teachers proposed to be provided with teacher grants during 2005-08, number of teachers proposed had reduced to 75242 and 70897 during 2006-07 and 2007-08 respectively.
- (ii) Fund released were less than the approved provisions and even the funds released were not fully utilized thereby adversely affecting impart of quality of education.
- (iii) No register for material purchased out of the teachers grant had been kept in most of 50 schools visited by the study team. Materials purchased were neither taken to stock nor issued therefrom for use.
- (iv) Common materials such as Chart, Fevicol, Stationery articles, some times modules, etc. were found purchased.
- (v) The materials were not kept at School but were kept in the personal custody of each teacher and in some cases taken to their residences.
- (vi) Paid vouchers were not cancelled after payment.
- (vii) The grant seems to be an annual incentive to teachers rather aid in teaching technique. It was not found properly used for enhancing the educational skill of the children.

In the light of above facts, it is suggested to pool the amount of all the teachers grant and make purchase of identified teaching aid materials. These materials needed to be kept at central place of the school for day-to-day use by the teachers and children.

## 4.2 Position of Teachers Grant in Patiala and Jalandhar districts

### (i) Patiala District

Period	Date and amount of grant received		Date and amount of grant disbursed		Delay in days
2005-06	10.10.05	20.000	30.11.05	20.000	36
2006-07	12.08.06	20.000	24.11.06	20.000	89
2007-08	10.07.07	26.980	24.08.07	20.355	28
			27.03.08	6.230	245
			31.03.08	0.400	248

The expenditure incurred has to be viewed in the light of following shortcomings:

- Grant was not disbursed within contemplated 15 days in para 89.3 of MFMP. There was a delay in releasing the funds from 28 to 248 days.
- Rs.6.63 lakh were released at the fag end of 2007-08 and as such could not be expected to be used in the same financial year for which it was granted.
- Release of grant of Rs.6.98 lakh (Rs.26.98 – Rs.20 lakh) was more than the grant required in the year 2007-08 for the number of teachers in the district. It was intimated that release of grant was delayed due to delay in obtaining permission from the DC, Patiala and amount of Rs.6.98 lakh was merely released to avoid the lapse of grant.

### (ii) Jalandhar District

The teacher grant received, disbursed and expended in Jalandhar district was as under:  
(Rs. in lakh)

Year	Grant received	Grant disbursed	Grant actually used or spent
2005-06	31.76	31.76	26.69
2006-07	26.00	26.00	40.06
2007-08	23.85	23.85	18.06

The grant spent was less than grants received during 2007-08.

It was noticed that common materials such as Chart, Stationery, etc. were purchased by the teachers which were not properly accounted for in the stock registers by the teachers of the school visited by the study team.

Rs.0.16 lakh were irregularly disbursed to all teachers of Government High School Waryana and Lidhran in Jalandhar district during 2005-08 as under:

S. No.	Name of School	Sanctioned strength of elementary teachers	Teachers in Position	Year	Grant admissible a@ 500 p.a.	Grant disbursed	Excess
1	Govt. High School, Waryana (Jalandhar West II)	6	6	2005-06	3000	5500	2500
		6	6	2006-07	3000	5000	2000
		6	6	2007-08	3000	5500	2500
		6	6	2008-09	3000	3000	--
					<b>Total(a)</b>	<b>7000</b>	
2	Govt. High School, Lidhran (Jalandhar West-II)	6	6	2005-06	3000	3500	500
		6	6	2006-07	3000	3500	500
		6	6	2007-08	3000	4000	1000
						<b>Total(b)</b>	<b>2000</b>
<b>Total (a+b)</b>							<b>9000</b>

The grant was paid to High School teachers also. As they were not attached to Elementary School, it was not admissible to them. This resulted in over payment of grant.

## CHAPTER-5

### SCHOOL GRANT

**5.1** School grant under the SSA Scheme is provided to every Primary and Upper Primary school for the replacement of non functional items or meeting requirement of the school such as black boards, display boards, tat patties, tables, chairs, library books or for writing of mottos, etc. The display boards infact are meant to display entire information about the schools including the physical development and status of grants received and utilized by the Village Education Development Committee (VEDC). The school grant was provided to Primary as well as Upper Primary School at the rate of Rs.2000 per school per year upto the year 2007-08 and for the year 2008-09 onwards, the rate of grant had been raised to Rs.5,000 for Primary Schools and Rs.7,000 per annum for Upper Primary Schools.

**5.2** The details of school grant approved and utilized during the period from 2005-06 to 2007-08 was as under:

(Rs. in lakh)

Period	Grant approved as AWP&B for the year		Grant released			Grant actually utilized or spent	
	No. of schools	Amount of grant	No. of Schools	Amount of grant	Percentage	Amount of grant	Percentage
2005-06	19029	380.98	18790	375.80	98.6	314.12	83.59
2006-07	19117	382.34	18548	370.96	97	400.54	107.98
2007-08	19117	382.34	17820	360.34	94	361.70	100.41

The above expenditure has to be viewed in the light of following shortcomings:

- The accounts for 2007-08 disclosed that Rs.226.97 lakh relating to period from 2002-03 to 2007-08 (year-wise) was lying unutilized as detailed below:

Year	Unutilized Grant
2002-03	Rs.2,57,000
2003-04	Rs.60,000
2004-05	Rs.21,55,152
2005-06	Rs.15,52,190
2006-07	Rs.83,32,539
2007-08	Rs.1,03,42,674
Total	Rs.2,26,99,555

According to provisions contained in Para 73.1 of the MFMP, utilization certificates for each grant was required to be furnished by 30<sup>th</sup> April after the end of financial year which was not being done. The matter is brought to the notice of SSA authorities. Immediate action needs to be taken for adjustment of the amount lying unutilized.

### 5.3 Position of School Grant in Patiala and Jalandhar Districts

- (i) In Patiala district there were 1342 Primary and Upper Primary Schools, of which 3 schools were non-functional. Following school grant was approved and disbursed in Patiala district during 2005-06 to 2008-09 as under:

(Rs. in lakh)

Period	Grant received from SIS		Grant Disbursed		Grant disbursed in excess
	No. of School	Amount	No. of School	Amount	Amount
2005-06	1412	28.24	1412	28.24	1.46
2006-07	1680	33.60	1680	33.60	6.82
2007-08	1483	29.66	1344	26.88	0.10
2008-09		73.64		73.64	0.25
				162.36	

(as on 30<sup>th</sup> September 2008)

The reason for excess grant received and released were stated to be to claim more funds from Government of India and to avoid lapses of grant in a financial year. This position is brought to the notice of State Project Director and the Government of India for necessary action. According to provisions contained in Para 89.3 of the MFP & M of the Ministry of Human resources, the grant is required to be released within fifteen days of its receipt to Sub units.

The table below indicates the date and account of grant received from SIS by the DPO, Patiala and delay in its disbursement.

Period	Grant received from SIS		Grant disbursed by DPO Patiala		Delay in days
	Date of receipt	Amount in lakh	Date Of receipt	Amount in lakh	in days
2005-06	28.08.05	28.24	30.09.05	28.22	18
			30.11.05	00.02	79
	<b>Total</b>	<b>28.24</b>		<b>28.24</b>	
2006-07	12.08.06	7.40	24.11.06	7.42	79
	12.12.06	26.20	09.01.07	26.18	13
	<b>Total</b>	<b>33.60</b>		<b>33.60</b>	
2007-08	10.07.07	29.66	17.08.08	21.02	21
			27.03.08	5.86	243
	<b>Total</b>	<b>29.66</b>		<b>26.88</b>	

Following shortcomings were noticed:

- The disbursement of grant was delayed for the period ranging between 13 days and 243 days.
- The grant was utilized for repair and construction of building in Rinka kalan, Ghanaur, Patiala.
- Grant of Rs.5.86 lakh was released on 27<sup>th</sup> March 2008 at the fag end of the year 2007-08 just to avoid the lapse of funds.
- In many cases, the grant was not utilized in the financial year for which it was disbursed but was spent in subsequent financial year.



- (ii) In Jalandhar district, the disbursement of grant to school was delayed for the period ranging between 43 days ad 189 days in the years 2005-06 and 2006-07 as under:

Period	Date of Receipt in the Block	Amount	Date of release	Amount released	Delay in days
2005-06	18.10.05	118000	15.12.05	76000	43
			27.12.05	12000	55
			04.01.06	6000	63
			07.03.06	10000	125
			07.03.06	12000	125
	<b>Total</b>	<b>118000</b>		<b>116000</b>	(undisbursed Rs.2000)
2006-07	18.10.05	2000	09.06.06	2000	189
	06.06.06	74000	09.06.06	74000	--
	05.09.06	40000	25.09.06	40000	--
	10.01.07	86000			
	<b>Total</b>	<b>202000</b>		<b>116000</b>	(undisbursed Rs.86000)
2007-08	10.01.07	86000	(undisbursed in 2006-07)		
	06.09.07	116000	17.09.07	74000	Transfer to BRP salary and TLM grant
			17.09.07	116000	
	<b>Total</b>	<b>202000</b>		<b>190000</b>	

Out of the grant released in 2007-08, Rs,74,000 was transferred to BRP Salary & TLM (Rs. 34,000 and Rs.40,000). Thus, school grant was utilized for the purpose other than those for which it was released.

As per list of Schools furnished, there were 59 schools functioning in Kartarpur block where as it was noticed that school grant was disbursed to 61 schools at the rate of Rs.2000 per school during 2005-06 and 2006-07.

In most of cases material purchased with the amount of out of school grant was not entered in the stock registers. Entries in the stock register had never been checked or attested. No physical verification of the items purchased such as Tat Patties, Chairs, Tables, Black Boards, etc. had ever been conducted. Vouchers in support of purchases were not cancelled after payment. There was no arrangement for independent checking of expenditure vouchers supporting UCs. No register to watch the utilization and receipt of UCs was maintained either at Block or District levels.

## CHAPTER-6

### REPAIR AND MAINTENANCE GRANT

**6.1** Repair and maintenance grant is provided to Primary and Upper Primary schools for minor repair of buildings, activities like electrical repairs, drinking and sanitation facilities, white wash, paints, construction of ramps and purchase of fire safety devices, etc. The grant at the rate of Rs.4,000 per annum to school with 3 rooms and Rs.7,500 to schools with more than three rooms was admissible upto the year 2007-08 and thereafter the rates of this grant have been raised to Rs.5,000 per annum to schools with 3 rooms and Rs.10,000 to schools with more than 3 rooms, subject to some other conditions.

During the period from 2005-06 to 2007-08, the grants approved, disbursed and actually used were as under:

Period	Grant approved		Grant released		Expenditure incurred	
	Number	Rs. (in lakh)	Number	Rs. (in lakh)	Number	Rs. (in lakh)
2005-06	18893	944.65	18914	970.61	NA	712.25
2006-07	18738	936.90	17587	879.35	NA	881.32
2007-08	18860	943.60	17959	938.60	NA	942.06

Following are points that have emerged during the study:

- It was noticed from the annual account for the year 2007-08 that out of the total repair and maintenance grant disbursed since inception of SSA scheme in the State of Punjab the Utilization Certificates for Rs.5.71 crore were not furnished/ lying unadjusted as on 31<sup>st</sup> March 2008 as under:

Year	Amount (in Rs.)
2002-03	123547-00
2003-04	96007-00
2004-05	3251868-00
2005-06	4508856-00
2006-07	23027143-00
2007-08	26075722-00
<b>Total</b>	<b>57083143-00 (say Rs.5.71 crore)</b>

- There are 19117 Elementary Schools functioning in the State where SSA scheme is being implemented and to which repair and maintenance grant is to be disbursed every year. During the year 2005-06, the grant of Rs.944.65 lakh for 18893 schools was approved in the AWP&B of the year. But it was noticed from the approved AWP&B for the year 2006-07 that against Rs.944.65 lakh provided for 18893 schools, the grant of Rs.970.62 lakh was disbursed to 19412 schools against 19117 Government schools actually existing. The grant amounting to Rs.25.97 lakh had apparently been allowed in excess to 295 schools.

- There was delay in the disbursement of grant in excess of 15 days from the date of receipt ranged between 20 days and 95 days.

Period	Date/ Amount of grant received		Date / Amount of grant disbursed		Delay Days
	Date	Rs. (in lakh)	Date	Rs. (in lakh)	
2005-06	25.08.05	5	30.09.05	4.90	20
	10.10.05	59	31.10.05	0.35	
			30.11.05	58.75	35
	<b>Total</b>	<b>64</b>		<b>64</b>	
2006-07	12.10.06	54.15	09.01.07	42.45	73
			31.01.07	11.70	95
	<b>Total</b>	<b>54.15</b>		<b>54.15</b>	
2007-08	10.07.07	72.40	24.08.07	57.80	31
			27.03.08	09.40	
			31.03.08	05.35	
	<b>Total</b>	<b>72.40</b>		<b>72.55</b>	
2008-09	Sept.2008	93.10	24.09.08	93.00	

Utilization Certificates for the amount of Rs.47.48 lakh and Rs.17.11 lakh for the years 2006-07 and 2007-08 respectively were pending. This aspect needs to be looked into and unutilized funds be taken back.

#### **Other Miscellaneous Shortcomings noticed in Schools**

- Repair and maintenance grant was not used in the year in which it was disbursed in many schools.
- In Government Middle School, Rurka, the repair grant was used in the construction of additional room alongwith School grant.
- Material/ items, etc. purchased out of this grant were not taken to stock for records.
- Grant was to be used in consultation with Village Education Committee. The members of the Committee did not take interest in Civil Works of the school for lack of awareness.

## **CHAPTER-7**

### **GRANT FOR MAJOR REPAIRS OF SCHOOLS**

**7.1** As per Para 27 and Norms No.7 of the financial Norm of SSA contained in Annexure-II of the Manual of financial Management and procurement, there is no distinction between major (repairs) and minor repairs. Generally all repairs should be carried out within Rs.5,000 per year grant of repair and maintenance of school building. However, where repair of school building cannot be carried out under available maintenance grant, Civil works component allows major repair upto over all limit of Rs.150 crore per year under SSA to be spent on major repair. This amount of Rs.150 crore per year was to be proportionally distributed among the States as per the number of Schools. The funds for major repairs of school buildings were provided subject to certain conditions such as:

- (i) Major repair would form part of the District AWP&B and would be appraised and approved by the Government of India.
- (ii) Each district can propose upto a maximum of 5 per cent of the existing schools to be covered under major repairs in a year and the amount spent by district on Civil works including repair does not exceed the limit provided state wise.
- (iii) Schools constructed within past 10 years will not be eligible for major repair grant.
- (iv) Each district would provide the list of schools to be repaired under the "Major repair" category alongwith cost estimates as approved by the competent authority. The list will also be approved by the PAB of SSA.

The PAB approved Rs.265.80 lakh for 443 School buildings for carrying out major repair works in different districts of Punjab @ Rs.60,000 for each school during 2007-08. The SPO released Rs.255.60 lakh for 426 schools in December 2007. The funds were received in the SPO in June 2008. Funds for major repair amounting to Rs.173.15 lakh were utilized in 287 cases upto 31<sup>st</sup> March 2008 and in 138 cases funds were stated to have been utilized by 31<sup>st</sup> December 2008. However, utilization in remaining one case was pending. Out of the total grant of Rs.265.80 lakh approved for major repairs of school buildings, funds to the tune of Rs.10.20 lakh for 17 cases have not been disbursed/ released so far (January 2009). Repair work was reportedly carried by the VEC for each school. No evaluation of repairs carried out had been conducted by any one.

#### **7.2 Major repair to School buildings in Patiala District**

A test check of records of DPO, Patiala revealed that as many as 44 school buildings were lying in dilapidated condition and funds to the extent of Rs.26.40 lakh were demanded in the proposed annual work plan of the district. Of which, funds for major repair of 33 schools (at rate of Rs.60,000 per school) amounting to Rs.19.80 lakh were sanctioned and released in December 2007. The funds were distributed by the DPO

Patiala on 31<sup>st</sup> December 2007 and were utilized for the repair of school building. The scrutiny of the records, revealed following shortcomings:

- No estimates for major repairs were prepared and approved either administratively or technically.
- There was no arrangement for technical supervision of major repair works. There was no system of taking measurement of works in Measurement Book and checking of payment thereagainst by an independent person of any Village Vigilance and Monitoring Committee or other.
- There was no records/ calculation of the materials actually required for the completion of work.
- All major repairs were sanctioned funds at uniform rate of Rs.60,000 per school only without ensuring the cost of legitimate requirement.
- No third party verification of the work reportedly completed was conducted.
- The utilization certificates were issued merely on the basis of expenditure incurred without ensuring the level of execution and quality of work completed with the amount used.
- No verification as to the completion/ execution of works was done on the receipt of utilization certificates.
- No register of works was maintained at any levels (Schools/ CRC and BRC Centres, DPO or SPO levels).
- In none of the cases, where grants are released/ utilized, any surplus materials remaining unutilized on completion of the work or any saving had been reported.

## CHAPTER-8

### TEXT/ WORK BOOKS

**8.1** As per the framework for implementation of Sarva Shiksha Abhiyan, Annexure-II of Para 201 of MFM&P, free text books are to be provided to all girls, SC/ ST boy students of Primary and Upper Primary level within upper ceiling of Rs.150 per child. Workbooks which are integral part of text books for Curriculum delivery and are regarded as part of text books can also be provided to focus group along with text books within overall limit of Rs.150 per child. In case where free text books are already being provided to these categories of student under State Plan, State Government would continue to fund the free supply of text books under that State plan scheme.

In Punjab, free text books to SC/ST students, both boys and girls are supplied by the Social Welfare Department as such no textbooks are to be supplied to this category. Therefore, under SSA scheme free textbooks were to be provided to non-schedule girls only.

**8.2** During the period from 2005-06 to 2008-09, the SSA authorities in Punjab provided funds and incurred expenditure on the purchase of text/ work books as under:

Period	Type of books	Provision of funds		Expenditure actually incurred	
		No. of books	Amount (Rs. in lakh)	No. of books	Amount (Rs. in lakh)
2005-06	Text Book	495446	619.31	464534	615.48
	Work Book	1209370	302.34	1209370	306.06
	<b>Total</b>	<b>1704816</b>	<b>921.65</b>		<b>921.54</b>
2006-07	Text Book	471825	495.42	471825	487.22
	Work Book	1571887	550.16	1571887	525.36
	<b>Total</b>	<b>2043712</b>	<b>1045.58</b>	<b>2043712</b>	<b>1012.58</b>
2007-08	Text Book	467697	701.545	467697	701.545
	Work Book	1199671	479.8684	1199671	479.8684
	<b>Total</b>	<b>1667368</b>	<b>1181.4134</b>	<b>1667378</b>	<b>1181.4134</b>

The SSA authorities placed supply orders with the Punjab State Education Board (PSEB) and text books were supplied to different district in the State directly by the PSEB and payments for which were made by the SPO on behalf of all DPOs to the PSEB. In this connection it was observed as under:

- (i) In the year 2005-06, text books were supplied to Non SC Girls of Class I to VIII, but workbooks were provided to all the girls (including SC girls) and non SC boys of classes I to V where as under the frame work of implementation of SSA Scheme, workbooks can be provided to focus groups only within the overall limit of Rs. 150 per child. Works books supplied to non focus group viz.: Boys (General & SC) of Class I to V and SC girls was out of the framework of implementation of SSA. The expenditure incurred on the supply of free workbooks to non eligible children was, therefore, irregular.

- (ii) In the year 2006-07, in the AWP&B for the year 2006-07 the State Government proposed free text books for all non SC girls and workbooks to all boys. However, the PAB approved issue of workbooks for non SC girls only. The SSA authorities in Punjab, supplied work books to all children of Class I to VIII (except non SC boys). Thus, Work Books were supplied to ineligible group resulting in irregular expenditure.
- (iii) Similarly in the AWP&B for the year 2007-08, the PAB approved the supply of text books to non-SC girls and all SC children at the cost of Rs.1181.414 lakh. Since the free text books are provided to SC children upto Class XI by the Social Welfare Department of the Government of Punjab, workbooks which are regarded an integral part of text books for curriculum delivery was also a legitimate charge of Social Welfare Department who supplied free text books to SC children and not that of SSA Scheme. The amount incurred on the supply of free workbooks to SC boys and girls need to be recovered from the Social Welfare Department.

**8.3** Under the SSA Scheme, text books were provided free to some category of Girls (Non SC Girls). Text books are procured by the SSA authorities from the Punjab School Education Board (PSEB) on the basis of requirement of various District Programme Offices of the State and provided to them for distribution to focused children. It was noticed on test check of records of the SSA offices that excess text books were issued to the district over their requirement and these remained undistributed and in the meantime the syllabus was changed by the PSEB and 129566 text books of different category valuing Rs.97.65613 lakh became unusable and irrelevant resulting into financial loss of Rs.97.66 lakh. Out of above, as many as 2074 text books of the value of Rs.47,329 were eaten by termites due to long storage in the Schools in Patiala District. As many as 58200 text books of Class I to V of the value of Rs.12,24,680 were lying unutilized in Patiala District.

**8.4 Delay in the Distribution and Supply of Text and Work Books**

One of the essential feature of the supply and distribution of text and work books was that text books and work books be supplied well in time before the start of the academic session each year to encourage and motivate children. It was, however, noticed during the visit to some schools in the selected districts that:

- (i) Text and Work books were received in batches and full set of books were not handed over to the eligible students at the start of each academic session.
- (ii) In Patiala district 271491 text books as shown in the table below during 2005-08 were supplied 2 to 4 months after start of the academic session. (**Annexure-IV**)

**Abstract of Text Books / Work Books Distributed**

Year	Text Books	Work Books	Total
2005-06	60090	91969	152059
2006-07	6264	---	6264
2007-08	16117	97051	113168
Total	82471	189020	271491

Similarly in the Jalandhar district, as many as 24237 Text Books and 223549 Work Books were issued to students of different classes late. Delay ranged from 1 to 6 months during the year 2005-06 and 2008-09 as detailed below:

<b>Year</b>	<b>Number of work book</b>	<b>Text book</b>
2005-06	55301	1318
2006-07	3810	---
2007-08	127816	22919
2008-09	36322	---
<b>Total</b>	<b>223549</b>	<b>24237</b>

- (iii) Free text books were delivered by the supplier at the District headquarters and Block Resource Centres on different dates and these were further delivered to teachers for distribution to focused children. As books from the Social Welfare Department and the SSA authorities were received in batches, some time subject-wise, sometime Class wise and other times category-wise for SC and non-SC children, a lot of time of teachers was wasted in collecting and distribution of the text books. This problem was voiced by the teachers on visit of the team to selected schools. This aspect needs consideration so that the books are supplied in one or two batches well before the start of academic session.
- (iv) It was noticed that in the year 2006-07, 3200 text books of Class I were received by the DPO, Patiala from DPO, Ropar and similarly 9900 text books of Class II were transferred by DPO, Amritsar to Patiala. There was neither any demand of text books in Patiala nor these were requisitioned under any orders of SSA authority. Later on, these books were transferred to different schools by the DPO Patiala. It was noticed in course of visit to schools and BR Centres that these books were lying undistributed there.
- (v) The demand for text books was not being properly assessed at the district level as well as block level and intimated to SP office well before time. Enquiry at District, Block and Schools disclosed that no demand/ assessment were sent to SP Office by them and only State Office had placed orders on their behalf. Block Resource persons do not take any interest in this important component and merely act like a Postal Department.
- (vi) Teachers are sometimes not aware as to whom these books are to be distributed, whether to SC students or others.
- (vii) Records for actual number of books received and number distributed was not available at Block level.



## CHAPTER-9

### TEACHERS' TRAINING

**9.1** It is universally acknowledged that the teacher plays a pivotal role in the teaching learning processes and is thereby responsible for improvement of quality in impart of education within class rooms. In view of this aspect, the frame work of SSA had contemplated in service training so as to improve the quality of education and to ensure professional development of teachers as under:

- 20 days for trained teachers in service.
- 60 days for refresher course for untrained teachers
- 30 days orientation course for fresh recruits.

Total number of teachers in Government Primary and Upper Primary schools as detailed in Annual Work Plan ad Budget for the year 2006-07 was as under:

1.	Teachers in Primary Schools	=	40675
2.	Teachers in Upper Primary schools	=	53924
			-----
			94599
			-----

All teachers in Government Primary and Upper Primary schools were reportedly already trained and no untrained teachers were employed in the State. As such training of 60 days as provided in the frame work of SSA was not required.

Only 20 days in service training is provided to the existing teachers each year. In addition to above 30 days orientation/ induction course training is provided to fresh recruits.

**9.2** The status of funds approved and utilized on the activities under this component was as under:

(Rs. in lakh)

Year	As per Approved Outlay (AWP&B)	Amount actually utilized during the year as per Income and Expenditure Statement of Annual Accounts
2005-06	472.90	628.40
2006-07	1151.72	629.98
2007-08	995.45	515.32

### **9.3 Physical Targets and Achievements**

During 2005-08 the physical targets and achievements against this component were as under:

Year	Particulars	Physical targets	Achievement	% age of achievement
2005-06	20 days in service training to existing teachers	94599	69080	73.02
	30 days training to education volunteers	4940	2312	46.80
2006-07	20 days in service training to existing teachers	78170	58531	74.88
	30 days training to education volunteers	4940	1813	36.70
2007-08	20 days in service training to existing teachers	65697	39750	60.5
	30 days training to education volunteers	4940	2060	41.7

From the above details of financial and physical progress it would be seen that neither the funds approved for the programme could be fully utilized nor targets fixed for the period for providing training could be achieved.

Interactions with teachers disclosed that all teachers were trained and the same teachers were trained again and again. It was voiced by some teachers that the same stereotype training was provided by the persons who were also teachers. Only problems were discussed and as such it was their feeling that this training was not very useful.

The training should not only be limited to course contents but should cover new teaching techniques by professionals, psychologists, IT specialists, other educational experts to motivate teachers in a better way and make them more skilled, to make a qualitative change in technique of teaching so that such trained teachers were able to motivate the children to become literate in the real sense.

Teachers training was imparted in two spells in summer vacation and in September/October. The seriousness of teachers to attend the seminars was found wanting. They felt that it was not useful to repeat the same modules every year.

#### 9.4 Training of Community Leaders

Village Education Committee (VEC) had been formulated in all Government Primary and Upper Primary Schools in the State. For Capacity building of members of VEC, 2 days training had been contemplated under SSA and was to be provided to all members of VEC every year.

9.5 During 2005-08, the status of funds approved and utilized under this component of SSA as well as physical targets and their achievement was as under:

Year	Outlay approved	Funds released	Expenditure/ Funds actually utilized	% age of utilized funds to outlay approved
	Rs. in lakh	Rs. in lakh	Rs. in lakh	
2005-06	45.34320	45.34320	26.6	58.67
2006-07	53.44680	53.44680	21.14	39.58
2007-08	55.09600	55.09600	25.51	46.30

Funds varying 41 per cent to 61 per cent remained unutilized.

During the period, the training imparted was as under:

(In numbers)

Year	Targets	Achievement	% age of achievement as compared to targets
2005-06	75572	48591	64.30
2006-07	76468	16661	21.78
2007-08	91826	46636	50.78

Thus, neither funds provided could be fully utilized and nor targets fixed for the programme were achieved thereby resulting in poor participation amongst the members of VEC in particular and public at large in planning implementation and monitoring of SSA.

**9.6** Test-check of records of DPO, Jalandhar revealed that Rs.5 lakh was paid to Circle Education Officer out of the Management grant on 27<sup>th</sup> May 2008 for imparting training. The Circle Education Officer spent Rs.3.36 lakh and refunded the balance amount of Rs.1,63,915 to DPO, Jalandhar on 29<sup>th</sup> September 2008. It was intimated that the funds were spent on the training of 40 lecturers under Volwer Hempton Project provided by the Delegate of United Kingdom. No details of payments, supporting vouchers, etc. were made available for verification. It was explained that the details and supporting vouchers had been sent by the Circle Education Officer to SCERT (State Council of Education and Training). It may be pointed out that the funds were met out of the grant of DPO, Jalandhar as such details of expenditure and supporting vouchers were required to be kept in the DP Office to facilitate verification of expenses out of the SSA fund. These may be obtained from SCERT and placed on records after examination.

## CHAPTER-10

### CIVIL WORKS

**10.1** Under SSA, civil works like construction of school buildings, additional classrooms, toilets, drinking water facilities, electrification, BRC/ CRC buildings, etc. were to be taken up and works like office buildings for SPO/ DPO, Play grounds, EGS/ AIE centres, etc. were not to be taken up. Funds on civil works were not to exceed the ceiling of 33 per cent of the entire project cost. Engagement of contractors was not allowed except for the construction of multistorey, Urban Schools with the permission of PAB. However, in particular year's Annual plan provision for civil works can be considered upto 40% of the Annual plan expenditure with in overall project ceiling of 33%.

School Management Committee/ VEC/ Gram Panchayat Committee on Education were to carryout civil works including repair and maintenance of the School building. The construction of civil works could be allowed for Government owned buildings and in no case for Government aided school.

**10.2** Table below shows the grant approved, released and expenditure incurred on civil works.

(Rs. in lakh)

Year	Grant Approved	Funds released	Expenditure during the period
2005-06	9800.65	9806.65	4316.49
2006-07	8388.22	8144.60	9067.70
2007-08	4189.87	3606.77	629.68
	<b>22378.75</b>	<b>21557.62</b>	<b>13833.87</b>

(Source: Annual Accounts and AWP & B of the year )

It will be seen from the above table that actual expenditure during 2005-06 was 44 per cent of the grant approved and grant disbursed while in the year 2007-08, it was only 15 per cent and 17.45 per cent of the grant approved and disbursed.

### **10.3 Cumulative Physical Achievement of Civil works**

Under SSA in the State of Punjab, civil works are one of the major components of SSA which took care of the infrastructural provisions in Schools with full involvement of Village Education Development Committee. The progress of various items under Civil Works component of SSA till 30<sup>th</sup> September 2008 was as under:

S. No.	Items	Sanctioned upto date	Completed till date	In progress	Financial Cost (Rs. in lakh)
1	BRC/ URC Building	142	124	18	852.00
2	CRC Building	1300	1070	198	2593.00
3	New School Building/ Branch Schools	307	188	120	1025.75
4	Upgraded Primary to Upper Primary School	134	-	134	806.68
5	Addl. Classrooms primary schools	7679	6849	698	11584.50
6	Addl. Classrooms Upper Primary Schools	8761	7602	948	13832.20
7	Toilet and Drinking Water	17531	17451	80	6107.85
8	Toilet/ Urinals	250	6	244	112.50
9	Drinking Water	97	19	75	24.250
10	Kitchen Shed for Midday Meals	88	60	28	57.20
11	Headmaster Room (Upper Primary)	534	534	-	640.80
12	Building less School	238	159	78	708.00
13	Verandah	125	116	9	141.60
14	Bala (learning aid	12641	12371	199	251.40
15	Furniture for Upper Primary School	76548	561	75901	382.310
					39120.04

The above expenditure has to be viewed in the light of following shortcomings:

- (i) Rs.382.31 lakh were irregularly spent for provision of furniture out of provision for civil works under SSA, which needed regularization by the competent authorities.
- (ii) Construction of new school building/ branch schools was tardy as of the 307 works sanctioned only 188 works were reportedly completed.
- (iii) Against 250 works for construction of toilets/ urinals only six works were constructed.
- (vi) Drinking water facilities were not provided in 75 schools out of 97 schools targeted.
- (v) Completion certificates and handing/ taking over note of reportedly completed works were not on record.
- (vi) Against approved annual works plan for civil work for Rs.40585.65 lakh, Rs.39120.04 lakh were utilized till date (Cumulative).

#### 10.4 Position of Civil Works in Patiala

In Patiala district, the status of civil works reportedly completed and in progress during the period was as under:

(Rs. in lakh)

Year	No. of works allotted	No. of works completed	No. of works in progress	Total funds allotted	Amount released	Expenditure	Balance unspent
2005-06	524	--	524	558.60	558.60	14.71	413.89
2006-07	207	--	207	364.77	354.15	240.85	113.30
2007-08	1492	--	1492	296.10	281.60	--	281.60
	2223	--	2223	1219.47	1194.35	385.56	808.79

The percentage of expenditure incurred each year to the amount of funds released was 25.90, 68 and nil in 2005-06, 2006-07 and 2007-08 respectively. Against Rs.364.77 lakh received during 2006-07, Rs.354.15 lakh were released only. Rs.1062 lakh were not disbursed. Similarly undisbursed funds during 2007-08 were Rs.14.50 lakh. Reasons for non-disbursement were not intimated or were on records.

All works were reportedly to have been completed (January 2009). The completion certificates/ handing over/ taking note of reportedly completed works were not on record.

#### 10.5 Civil Works in Jalandhar District

For Jalandhar District Rs.1406.83 lakh were released by the SPO towards civil works to be executed under the SSA and expenditure actually incurred in the year 2005-06 to 2007-08 by the DPO Jalandhar was under:

(Rs. in lakh)

Year	Grant released	Expenditure
2005-06	861.95	146.79
2006-07	379.95	587.63
2007-08	164.93	629.68
	<b>1406.83</b>	<b>1364.10</b>

It was, however, intimated that Rs.706.30 lakh, Rs.379.65 lakh and Rs.163.98 lakh respectively were actually spent against the work allotted in these years till January 2009.

#### 10.6 Other miscellaneous shortcomings

In the year 2005-06, Rs.48 lakh at the rate of Rs.3 lakh per school was received by the DPO, Jalandhar for the construction of buildings for 16 buildingless schools. The DPO released Rs.48 lakh to block centre in February 2006 and March 2006 for disbursement to Schools through VEC. Out of which, Civil work of construction of buildings was reportedly completed in 6 cases and construction of building in 4 cases was in progress. Funds for the following works could not utilized as land for the construction of school building were not available:

(Rs. in lakh)

Sl. No.	Name of School	Date of release of funds	Amount	Block centre
1	GPS, Alawalpur	06.02.06	3.00	Alawalpur
2	GPS, Jalandhar Cantt.	30.03.06	3.00	East IV Jalandhar
3	GPS Tajmohan Nagar	30.03.06	3.00	East III Jalandhar
4	GPS Buta Mandi	30.03.06	3.00	- do -
5	GPS, Radio colony	30.03.06	3.00	- do -
6	GPS, Nari Niketan	30.03.06	3.00	- do -

When no land for building was available, there was no purpose in claiming and releasing the grant, as such, funds remained blocked and unutilized due to imprudent demand for funds.

Two Government Primary Schools Chotte Bitte (In Nakodar 1 block) and Dassapur (Kartarpur Block) were non-functional as neither there was child nor teacher in the school. So the school were wound up, but a grant of Rs.3 lakh for each school were released by the DPO, Jalandhar for the construction of school building on 30<sup>th</sup> March 2006 probably to avoid surrender of funds. The funds were lying undisbursed and utilized with respective Block Centres.

Funds of Rs.6 lakh for the construction of BRC building were released on 15<sup>th</sup> April 2003. The construction of Civil work was taken up in June 2004 after 14 months of the release of funds and Rs.2,17,121 were spent. The work being executed on disputed land was stopped midway. After settlement of title of land, the work was commenced in 2006-07 and an expenditure of Rs.3,82,878 was incurred and the funds were exhausted but building could not be completed. It was noticed that fixing of doors and windows and finishing work was pending. Thus, building could not be treated as complete and taken over.

Rs.6 lakh for construction of BRC building for Nakodar 1 Block were released in two instalments of Rs.3 lakh each on 23<sup>rd</sup> November 2005 and 30<sup>th</sup> March 2006. The work of construction commenced on 25<sup>th</sup> July 2008 after delay of 39 months. It was completed upto lintel level upto December 2008 and an expenditure of Rs.5.46 lakh had already been incurred. The work was not likely to be completed with funds available due to escalation of cost of materials and labour. The reasons for delay in the commencement of the work was stated to be non-availability of land. The provision of funds and release of funds for the construction of building was irregular and imprudent in the absence of land for the building.

Utilization certificates in respect of 14 and 6 civil works for which the funds were provided in the year 2005-06 and 2007-08 respectively were awaited till 31<sup>st</sup> December 2008.

10.7 The following shortcomings were also observed in the execution of Civil Works in (Patiala and Jalandhar districts) visited by the study team.

- No technical approval was obtained before execution of works from any technically competent authority.
- Before the funds were sanctioned and earmarked for construction, formal administrative approval were not taken. Only funds were earmarked after the Annual Work Plan was approved by the PAB.
- The materials for the construction and execution of civil works were reportedly purchased by Village Education Committee. Since materials were purchased on day to day basis and used with materials already purchased but not yet used, total consumption of material was not worked out after completion to find out any saving or excess consumption of such materials. In 50 schools visited by the study team, no materials reportedly were lying in stock.
- No technical staff was available in SIS Mission and as such no technical supervision during the execution of work had ever been provided/ done. Recently 15 Sub-Divisional Engineers had joined in the District Project Offices and 5 posts were still vacant.
- No measurement books were being maintained for the measurement of works actually executed and kept on record.
- Muster rolls for daily wage labourers employed on such civil works were kept and attendance marked but the progress of work executed had not been recorded or indicated while making the payment.
- No estimates were framed and maintained. No completion certificates were issued instead only utilization of grant was being reported. No formal handing and taking over notes were made and kept.
- Paid vouchers were not defaced and cancelled after payment
- No independent check of the completed works conducted.



## **CHAPTER-11**

### **PROCUREMENT**

**11.1** Punjab SSA State Mission had not framed any specific procurement procedure for affecting purchase of store items and acquisition of assets and as such followed the purchase procedure contained in the Manual on Financial Management and Procurement (MFM&P). Para 106 of the MFM&P lays down the following points to be kept in view by the programme implementing authorities:-

- (i) Specific budget provision should be available for meeting the expenditure in the financial year in which it was to be incurred.
- (ii) Bulk requirement of stores for State Society Office and district level offices should be assessed at the beginning of the year and action for procurement be initiated in accordance with procedure applicable under SSA. The purchase should be in economic lots keeping in view the annual requirement.
- (iii) Miscellaneous items of stores not covered by bulk requirement could be purchased according to requirement subject to other conditions in the rules.
- (iv) Purchases needed to be made to the best advantage of the programme after comparison of competitive prices.

**11.2 State Level Procurement:** Under Para 107.2.6 of the MFM&P, items such as text books, computer and its accessories, furniture for SPO, Equipment for distance education, Aid and appliances requirements for disabled children, print work, etc. were to be procured at the State level. The following shortcomings were noticed in the procurement made during the period under report.

- (i) In 2004-05, the SSA Mission, Punjab, Chandigarh purchased 68 Desktop Computers at the cost of Rs.24,41,200 from M/S HCL Info Systems Ltd., Pondicherry vide purchase order dated 19<sup>th</sup> November 2004. As per practice, SSA Mission purchased Computer Hardwares from the firms/ Suppliers empanelled by the State Department of Information and Technology (DOIT) for supplies of Hardwares on DGSD's rate contract. M/S Ganesh Exports, Bangalore was on panel of DOIT for supply of hardware materials on DGSD's rate contract. The terms and conditions settled by the DOIT, inter-alia, provided a penalty 0.5 per cent per week for delay in performance and non performance of supply order and in case of non supply of material tendered within one month from the date of supply order, the firm was further liable to pay liquidated damages and was also liable to forfeiture of performance security of 10 per cent of the total value of supply order. It was noticed that the State SSA mission placed order for the supply of 68 UPS systems from M/S Ganesh Exports, Bangalore dated 19<sup>th</sup> November 2004 at the rate of Rs.5,425 per UPS System for the total value of Rs. 3,68,900. As per terms of the supply order the firm was to execute the order within a period of 6 to 8 weeks period which was subsequently extended upto 25<sup>th</sup> March 2005 and then to 10<sup>th</sup> May 2005 but the firm failed to execute the orders. There upon a show cause notice was issued to the said firm. As the UPS systems

were urgently required, the Mission placed supply order with another firm (on the panel of State DOIT) M/s SNA Engineering Private Ltd. Chandigarh for supply of aforesaid 68 UPS System at the cost of Rs.5,65,200 and made the purchases.

In this connection it may be pointed out:

- (i) No security deposit at the rate of 10 per cent of the value of Supply order of Rs.368900 for Rs. 36890 was taken while finalizing supply contract with firm resulting into non-forfeiture of the same. The Mission also did not approach the DGS&D/ DOIT for taking action against the firm for levy of the penalty payment to the Mission resulting into loss of Rs.36,890.
- (ii) No action was taken to levy penalty at rate of 0.5 per cent of the value of material per week for non supply from the due date of supply to the date of cancellation of supply order on 10<sup>th</sup> May 2005 which roughly worked out to Rs.29,504. (16 weeks x Rs.1,844)
- (iii) Besides, the Mission had to incur extra expenditure of Rs.1,96,300 on the purchase of system from another firm of Chandigarh in August 2005.
- (iv) Installation of 68 Desk top computer purchased in November 2004 was delayed by 8 months approximately.  
Failure to pursue the show cause notice issued to firm on 11<sup>th</sup> May 2005 resulted in the loss of Rs.66,394 (Rs.36,890 and Rs.29,504) to the Mission for which necessary responsibility as deemed necessary needed to be fixed.
- (v) The mission placed supply orders for the purchase of 251 Computers required for the Mission and its field units in piecemeal in three instalments without assessing total requirement:
  - (a) Supply order No. PA/SPD/SSA/MIS/2004/3746 dt. 28/04 /04 for the purchase of 94 computers at the rate of Rs.28665.
  - (b) Supply order No.ASPD/SSA/Comp./HW/8865 dt. 19/11/04 for 68 computers at the rate of Rs.36900 per computer.
  - (c) Supply order No. ASPD/PI/SSA/Comp/2005/876 dt. 21.3.2005 for 89 computers at the rate of Rs.37040 per computer.

In this connection it is pointed out that had the Mission assessed total requirement of Computers for the Mission and placed single order for the total requirement of 251 computers, it could have avoided an expenditure of Rs.12,37,355 as under:

Supply order for 94 computers @ Rs.28,665 and second order of 68 computers @ Rs.35,900, difference in value was Rs.7,235. total difference in value of 68 computers = 7,235 X 68	Rs.4,91,980
Similarly another order was @ Rs.37,040 for 89 computers. Difference in value was Rs.8,375. total value of 89 computers = 8,375 X 89	Rs.7,45,375
<b>Total</b>	<b>Rs.12,37,355</b>

Extra and avoidable expenditure is brought to notice of management.

**11.3 Infertuous purchase (Rs.4.80 lakh):** It was noticed in the test check of records of District Project Director, SSA Patiala, that Rs.4.80 lakh was lying unutilized under EGS grant for the Patiala district and the EGS scheme was being closed/ discontinued after 31<sup>st</sup> March 2008.

In March 2008, the District Project Director of Patiala, set up a committee consisting of Block Resource Person and some official from DP Office to effect the purchase of 2400 kits containing School Bags, Pencil Boxes, Note Books, Sharpener, Pencils and other stationery items, etc. The Committee obtained three quotations from 3 shopkeepers at Patiala by hand. The quotation obtained from M/S Vijay trader was lowest, the order for the supply of 2400 kits, was placed on him on 24<sup>th</sup> March 2008. Payment of Rs. 4.80 lakh was made to the supplier at the rate of Rs.200 per kit Vide Ch.No. 712164 dated 28<sup>th</sup> March 2008 (and payment was made through voucher 3356).

In this connection, following observations are made:

- (i) Since the EGS Centre was being discontinued after 31<sup>st</sup> March 2008, there was no necessity to purchase kit for children of EGS centres at the very fag end on 28<sup>th</sup> March 2008.
- (ii) It was not on record whether Traders/ Shoppers from whom quotations were obtained were on the approved list of supplier.
- (iii) Since the 2400 kits were substantial, these could not be expected to be distributed by 31<sup>st</sup> March 2008. There was no record to show whether these kits were actually distributed and reached the focused beneficiaries.
- (vi) These kits were purchased by Block No.1 Patiala and distributed through this Block to other blocks.
- (v) Actual strength of children were not determined before inviting quotations and placing order for purchase.

**11.4 Injudicious Purchase of Computers Hardwares (Rs.10.84 lakh)**

During the scrutiny of procurement of Hardwares by the SIS Mission, Chandigarh for the period from 2004-05 to 2006-07, it was noticed that the Mission made purchases of different hardware without assessment of their requirement and need for productive use. As a result much of the hardware are lying in the stock of the department without being put to use. The warranty period of these items would have expired. These hardware of the value of Rs.10.84 lakh as detailed in the annexure are rusting in the stock and are likely to become obsolete with passage of time and there by resulting into loss for Rs.10.84 lakh, as a result of injudicious purchase without assessing the requirement.

<b>Year of purchase</b>	<b>Items</b>	<b>Value (Rs.)</b>
2004-05	3	203380
2005-06	6	619922
2006-07	1	261000
	<b>10</b>	<b>1084302</b>

**Items lying in stock for over a period varying 2 to 3 years**

S. No.	Stock register Folio No.	Particulars of the Stock Article	Particulars of the supplier	Quantity	Rate (Rs.)	Amount (Rs.)	Period since when lying unutilized
1	3	Desk top computer	M/S HCL Infosystems Ltd.Pondichery	10	32000	320000	20.12.05
2	12	UPS (800-VA)	M/s New generate Tech., Sec 34-A,Chd	10	3500	35000	06.01.06
3	14	Network Printer Model 3700-N	Ms D.S.Data Space Pvt. Ltd. Sec-22C,Chd	01	201742	201742	31.03.06
4	24	Fax Machine	M/s Electro Photo equipments, Sec 17-B,Chd	02	9990	19980	05.12.06
5	30	Heavy Duty Line Matrix Printer LiPi	M/s HCL Infosystems Pvt.Ltd. Pondicherry	01	134400 (excluding taxes)	134400	21.10.04
6	39	Digital X Camera Model DCR HC-40E	M/s Sony world, Madhya Marg,Chd	01	39990	39990	01.03.05
7	40	Digital Still Camera, Model DSET-3	--DO--	01	28990	28990	01.03.05
8	41	Digital Video Cassette	M/s PhotoHouse, Sec22-B,Chd	03	NA	NA	21.10.05
9	67	k-YAN Computer multimedia	M/s ILXFS Education tech. Services Ltd., Lodhi Road, New Delhi	02	130500	261000	21.03.07
10	11	UPS	m.S SNA POWER Energy Pvt. Ltd., Madhya Marg, Chandigarh	12	3600	43200	24.08.05

## CHAPTER-12

### WORKING OF NPEGEL, KGBV AND EARLY CHILDHOOD CARE AND EDUCATION SCHEMES

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

The National Programme for Education of Girls at Elementary level was launched for adding additional component of education for girls at elementary level under the umbrella of SSA, but with a distinct identity. The programme was applicable in educationally backward blocks (EBB) where the level of rural female literacy was less than the National average and the gender ratio gap was above the National average. The assistance under this component was to be 75:25 sharing between Central and State Government upto 2006-07 and thereafter in the ratio of 65:35. The Society was to open a separate saving bank account for operating the funds of NPEGEL. Separate accounts were also to be maintained at District and Sub-District structures.

#### 12.2 The funds released and spent during 2004-08 under the NPEGEL was as under:

(Rs.in lakh)

Year	Outlay approved	Opening balance	Release of funds		Other receipts	Total available funds	Expenditure	Balance
			Centre	States				
2004-05	82.73		56.49	18.83		75.32	73.90	1.42
2005-06	120.10	1.42	90.08	15.02		106.52	72.87	33.65
2006-07	5.106	33.65					21.49	12.16
2007-08	4.80	12.16	4.80				27.51	

The expenditure has to be viewed in the light of following shortcomings:

- (i) Against Rs.5.10 lakh approved during 2006-07 under the programme, Rs.21.49 were reportedly spent by utilization of non recurring grant for construction of additional rooms, released during 2005-06.
- (ii) Out of the funds disbursed to DPOs under the programme, the annual accounts as certified by the Chartered Accountant showed that Rs.27.16 lakh were lying unutilized on 31<sup>st</sup> March 2008 with various DPO's:

2002-03	Rs.46,092	(in Muktsar District)
2005-06	Rs.21,12,000	(in Amritsar, Muktsar, Ferozepur, Bathinda & Sangrur)
2006-07	Rs.4,80,000	Ferozepur
2007-08	Rs.78,204	Ferozepur

(Source: Annual Accounts)

#### 12.2.1 NPEGEL in Patiala District

NPEGEL was launched in 4 schools of Samana Block in Patiala in year 2004-05. The status of grant released and spent was as under:

(Rs. in lakh)

Year	Grant released	Expenditure	Balance
2004-05	3.50	3.28	0.12
2005-06	9.90	10.12	----
<b>Total</b>	<b>13.40</b>	<b>13.40</b>	

- (i) Test check of records of the four schools of Samana Block, disclosed that Rs.1.20 lakh were utilized for the purchase of sewing machines in the month of July 2006 but expenditure was wrongly shown to have been incurred during 2005-06. 175 Girls in 2004-05 and 208 Girls in 2005-06 were provided vocational training under the programme. However, during 2006-07, no funds for this programme were sanctioned in Patiala District and it was discontinued.
- (ii) A separate bank account as required was maintained at DP Office, Patiala but no separate Bank/ Cash books for the scheme was maintained at sub unit level viz. Block and School levels at Samana. Although the operation for the scheme in four schools of Samana was discontinued and not extended for the year 2006-07 yet Rs.1.50 lakh were released by the Block Resource Centre, Samana and disbursed to four schools as under:

GPS, Chhatrana	Rs.30,000 on 24.04.2006
GPS, Dugal Kalan	Rs.30,000 on 02.06.2006
G Middle School, Dhobi Gujran	Rs.30,000 on 15.07.2006
Govt. High School Gulahar	Rs.60,000 on 27.09.2006

- (iii) Out of Rs.1.50 lakh utilized during 2006-07 an amount of Rs. 1.20 lakh was spent on the purchase of Sewing Machine, etc. The programme was discontinued in Patiala district during the year 2006-07. It was noticed in test check of records that Rs.1.20 lakh at the rate of Rs.30,000 per school for 4 schools of the Samana block were spent on the purchase of Sewing Machines etc. in July 2006 much after discontinuation of programme. The Machines purchased were lying idle in the School without any useful purpose and are rusting which may render them unserviceable. The machine till date were not transferred to other vocational centre for their utilization. Entire expenditure of Rs.1.20 lakh was irregular/ infructuous. It was also noticed that no proper procedure was followed for obtaining quotations for comparison of competitive rate for procurement of these machines, etc. Sewing machines were utilized for imparting vocational training in Upper Primary Schools. As the children of elementary Primary Schools (between age of 6 to 11) were too young for vocational training in sewing, the purchase of the sewing machines, etc. for two Primary Schools at Chhatrana and Duggal Kalan was not prudent and beyond requirement.

### 12.3 Early Childhood Care and Education (ECCE)

A strong pre school education component is a must to achieve the goal of universalization of elementary education and to reduce dropout among school children. Realizing the importance of pre school learning, ECCE centres were opened for which Rs.15 lakh per district were provided. Position of funds released and utilized on ECCE programme during 2005-06 to 2007-08 was as under:

Year	Target ECCE centres	Achievement ECCE centre	No. of Children	Funds allocated (Rs. in lakh)	Funds utilized (Rs. in lakh)
2005-06	1394	1660	40954	255	398.01
2006-07	1660	1660	44435	255	177.19
2007-08	12000	1467	41344	300	241.41

Against allotment of funds for the year 2005-06, of Rs.255 lakh, an amount of Rs.398.01 lakh was spent on this component. Resources from which the extra expenditure over the allotment was met was not explained. Excess over the allotment was not got regularized with the approval of the State Executive Committee.

During the year 2006-07, the funds to the extent of Rs.177.19 lakh being 69.38 per cent of the funds allocated could be utilized inspite of the facts the same number of centres continued to be maintained.

Against targets of 2000 centres and 51200 Children, centres were rather reduced to 1467 and 41344 children only could be covered during 2007-08 and against Rs.300 lakh provided under the scheme, Rs.241.41 lakh could only be used.

### 12.4 Kasturba Gandhi Balika Vidyalaya (KGBV)

The Government of India, in an attempt to reduce disparities through educational opportunities initiated a programme called Kasturba Gandhi Balika Vidyalaya (KGBV) to provide lodging facilities at elementary level for school going girls with special reference to SC, ST, OBC and in minority areas.

Two blocks, namely Abohar and Khuian Sarwar in the District Ferozepur were approved by PAB during the year 2004-05. Two girls hostels, comprising of a common room, a Warden's room, two residential halls, a kitchen, a dining hall, a toilet/ bathroom for the warden and four toilets/ bathrooms for the hostel girls were built over area of 55227 sq.ft each in two schools. Government Senior Secondary Schools, Nihal Khera (Abohar Block) and other in Government Senior Secondary School, Dharampur in Khuian Khera Block of Ferozepur district were constructed and are in operation.

**12.4.1** The status of funds released and utilization under the programme was as under:

(Rs. in lakh)

Year	Outlay approved	OB	Receipt of funds		Other receipts interest	Total funds available	Expenditure	Closing Balance
			GOI	State				
2004-05			32.55			32.55		32.55
2005-06		32.55		10.85	0.44	43.84	21.23	22.61
2006-07		22.61	14.70		0.36	37.67	16.04	21.63
2007-08	15.04	21.63	9.776	5.264	0.11	36.78	8.39	28.39
2008-09*	70.025	22.38	57.026	16.114	0.91		45.75	

(\*December 2008)

**12.4.2** In this connection, the following observations/ comments are made:

- Government of India released Rs.14.70 lakh as its share in the funds for KGBV during 2006-07 but the State Government did not release its share amounting to Rs.4.90 lakh. SPO also did not ask for the share.
- Out of Rs.75.14 lakh released by the Centre and State Governments upto the year 2007-08, Rs.45.75 lakh could only be utilized. An amount of Rs.28.39 lakh was pending utilization as on 31<sup>st</sup> March 2008.
- Two KGBV hostels and units were commissioned in January 2006 to accommodate 25 girls each and where as according to norms, the capacity was to be for 50 girls each. The reason for low capacity of hostels were not explained. This needs to be looked into for taking remedial measures.
- Rs.30,000 (Rs.15,000 each) was provided for vocational education, such activities were not taken up in the two KGBV centres.

## 12.5 Education for Disabled Children/ Children with Special Needs (CWSN)

Under the SSA, provisions were made for providing integrated and inclusive education to all children with special need. Many activities like identification of children with special needs, provisions of aids/ appliances to them, appointment of special educators, etc. were being carried out.

**12.5.1** During 2005-08, the status of funds approved, released and spent was as under:

(Rs. in lakh)

Year	Approved provision of funds	Funds released	Funds utilized	Utilization percentage
2005-06	467.44	459.49	155.03	33.74
2006-07	446.53	103.96	178.24	43.67
2007-08	312.59	312.59	219.94	70.40

In this connection following shortcomings were noticed:

- (i) Only 10200, 14705 and 26011 CWSN were identified against targets of 38953, 46320 and 49150 for the years 2005-06 to 2007-08 respectively.
- (ii) The expenditure under the component was far less than the funds approved and released during 2005-06 to 2007-08 thereby depriving the contemplated benefits to the children with special needs.



## **CHAPTER-13**

### **INNOVATIVE ACTIVITIES**

**13.1** The following programmes were being implemented in the SIS Mission, Punjab under SSA:

- Early childhood care and Education (ECCF)
- Computer Aided Learning (CAL)
- Education of SC / STs
- Girl Education

**13.2** Computer Aided Learning (CAL) as part of innovative activities envisaged an interactive approach of learning. Children through CAL are able to learn by playway method and entire learning experience becomes quite joyful for them. This programme had been converged with the state run ICT project under which Computer labs, Hardware, Software and Computer faculty for the schools as well as training to teachers was provided. Funds were transferred to ICT for the programme and utilization certificates were furnished by ICT.

- (i) During 2005-06, 1306 Upper Primary Schools were covered. In addition 2 Primary Schools were attached with each Upper Primary School. Against provision of Rs.255 lakh, expenditure of Rs.250.20 lakh was incurred.
- (ii) During 2006-07, funds of Rs.255 lakh were released to various districts, of which, Rs.233.92 lakh were spent. It was mentioned that 2879 Upper Primary and 5758 Primary schools were covered under CAL. 4125 teachers were trained.
- (iii) The entire amount of Rs.300 lakh were released to ICT for the programme in 2007-08, for which the ICT had furnished a utilization certificate. Number of Schools and Number of teachers trained was not furnished.

During visit to schools, it was noticed that in some Schools though computers were installed but were not being used as teachers had recently been posted. Each teacher was entrusted with 2 or 3 schools for the purpose and he visited the Schools only for 2 to 3 days a week.

### **13.3 Education of SC/ STs**

In order to promote education amongst SC/ ST, 1880 Vocational Education Centres were opened in 2005-06, where girls of 6<sup>th</sup> to 8<sup>th</sup> classes were to be provided practical knowledge and training of cutting, stitching and embroidery by qualified tutors. Rs.170 lakh were provided for the programme, against which expenditure of Rs.193.27 lakh was incurred and 160790 girls reportedly benefited from the vocational training.

In the year 2006-07, Rs.85 lakh were earmarked for this programme and an expenditure of Rs.61.49 lakh was incurred. Out of 17 districts, no money was spent in seven districts.

In 2007-08, against a provision of Rs.200 lakh, Rs.197.53 lakh were spent of which Rs.135.07 lakh were spent through ICT on computer education to these SC/ ST Children.

#### **13.4 Girl Education**

This programme under SSA scheme was intended for reaching out to the girl child to universalize elementary education. A two pronged gender strategy was to be adopted to make education response to the needs of the girls through targeted interventions which serve as a pull factor to enhance access and retention of girls in schools.

- (i) During 2005-06, an outlay of Rs.170 lakh at the rate of Rs.10 lakh per district was provided against which expenditure of Rs.169.68 lakh was incurred.
- (ii) In the year 2006-07, an outlay of Rs.255 lakh was marked under this programme and funds of Rs.117.01 lakh were spent out of the earmarked provisions. 294567 girls of Classes I to VIII were provided incentive and benefits in the State.  
In Jalandhar District, Rs.15 lakh were spent for providing Copy, Books, and Natraj Pencils for 65032 girls of class I to V of Girls Primary Schools in Jalandhar district in 2007-08, out of Rs.15 lakh provided in 2006-07.
- (iii) In 2007-08, Rs.200 lakh were provided for the component. As per accounts for the year 2007-08, an expenditure of Rs.201.67 was incurred, of which, Rs.200 lakh were incurred through ICT for providing Computer Education to girls. A utilization certificate for Rs.200 lakh was furnished by ICT.

Funds under CAL Scheme were provided to ICT for computer education, again funds under Education of SC/ ST were provided to ICT and further funds from girls education were also provided for the same purpose. There was, thus, overlapping of funds under these programmes, which needs dovetailing of common activities.

## CHAPTER-14

### EDUCATION GUARANTEE SCHEME AND ALTERNATIVE INNOVATIVE EDUCATION

**14.1** All habitations not having Primary School within one km radius but having a sufficient number of school age Children (6 to 11 years) are entitled under SSA for an EGS type school. EGS envisaged flexible strategies including school in unserved habitations and bridge courses for overage children. Ultimately these Children were to be brought in the main stream.

During the year 2005-06, Rs.916.98 lakh were approved under the scheme and Rs.901.34 lakh were released to the District Project Officers. Against these funds, Rs.209.80 lakh could be spent and balance Rs.791.54 lakh remained unutilized.

Following are the points that have emerged in the study:

2671 EGS Centres were functioning by the end of 2004-05 and in the year 2005-06, 311 new EGS were opened in which 87429 out of school children were reportedly enrolled. 23574 new children were admitted to the Centres and 19380 children were main streamlined into regular schools.

In the year 2006-07, against the target of 1239 new EGS Centres only 803 EGS Centres were opened and 29532 out of school children were covered. In all 91870 out of school children were covered in 2887 Centres and against approved outlay of Rs.1166.84 lakh, Rs.1146.37 lakh were released, of which, Rs.483.95 lakh were utilized.

In the year 2007-08, Rs.948.43 lakh were approved but the funds to the extent of Rs.387.35 lakh were released, of which, Rs.135.26 lakh were actually spent. As many as 2198 Centres were functioning by the end of the year 2006-07 in which 87395 children were covered and no new centre of EGS was approved.

By the end of the year 2007-08, 1004 EGS centre functioned and 30593 children were covered, where in the PAB for 2007-08 as many as 86995 children were targeted to be covered. The fulfillment of the targets was, thus, to the extent of 35.17 per cent only. From the status it would be seen that neither targets for covering out of school children could be achieved nor funds provided under programme were utilized.

Substantial portion of the funds released were lying unutilized/ unadjusted as on 31<sup>st</sup> March 2008 as under:

2002-03	Rs.8,18,297
2004-05	Rs.1,02,000
2005-06	Rs.1,26,26,063
2006-07	Rs.5,21,03,271
2007-08	Rs.3,44,02,875
Total	9,97,52,466

(Source: Annual Accounts)

As many as 9 EGS in 2007-08 and 31 EGS in 2008-09 were approved to be upgraded to Primary Schools and all other centres were closed.

#### **14.2 Enrolment of Out of School Children under EGS & AIE Centres**

When the SSA scheme was launched, there were 3.2 lakh out of school children as per house hold survey. By the end of the year 2004-05, the figure of Out of School Children came down and it was assessed at 88668 for the year 2005-06.

- (i) Against the target of 88668 to be covered in the year 2005-06, only 23584 children were covered in EGS Centres, thus performance of the EGS Centres was to the extent of 26.59 per cent only.
- (ii) In the year 2006-07, against target of 79994 children, 40909 children could only be covered by enrolment in EGS Centres and in AIE Centres, the performance in the year 2006-07 comes to 51.14 per cent.
- (iii) During the house to house survey conducted in February 2007 as many as 129000 out of school children were assessed. These out of school children were proposed to be covered in the year 2007-08.

At the end of the year 2007-08, it was noticed that only 20840 out of school children could be covered against the proposed target of 129000.

Against financial targets of Rs.1553.17 lakh proposed to be spent, Rs.226.19 lakh could be spent, which was merely 14.56 per cent of the funds provided.

As per AWP&B for the year 2008-09, as many 100457 out of school children were assessed in the survey conducted in January 2008. By the experience of the performance of the last three years only 85333 out of school children could be covered and brought under the fold of elementary schools.

As per policy outlined and target fixed for the year 2008-09, 30012 Out of School children were to be admitted in regular schools during 2008-09, the remaining 70445 were to be covered under AIE through bridge courses/ mobile teaching and funds for Rs.19.05 lakh were approved. On enquiry about the actual position of this programme to date, it was intimated that

- (i) An amount of Rs.365.25 lakh was spent upto December 2008 on this programme out of Rs.1607.31 lakh released against approved provision of Rs.1905 lakh which comes to 22.72 per cent.
- (ii) No volunteers for mobile teachers could be recruited and no progress in this regard could be achieved.
- (iii) 31 EGS Centres, which were to be upgraded to Primary School, the buildings for these Centres were stated to be under construction.

Thus, the targets for this programme could not be achieved as detailed below:

Year	Target	Children Covered		Total	Percentage
		EGS	AIE		
2005-06	88668	23584	--	23584	26.59
2006-07	79994	29532	11377	40909	51.14
2007-08	129000	6400	14440	20840	16.16

(Source: AWP&B for the year 2006-07, 2007-08, 2008-09)

There are as many as 14108 habitations in the State, of which, 513 habitations were without EGS centres and Primary Schools.

Reckoning the above facts, particularly the increasing trend in the number of out of school children, it would be apparent that various interventions under SSA had failed to make significant impact/ dent on the numbers of out of school children in the State.

## CHAPTER-15

### BLOCK RESOURCES CENTRE AND CLUSTER RESOURCES CENTRE

**15.1** The following shortcomings were noticed in the working of BRCs/ CRCs:

- Grant in aid Register to watch the utilization of funds and receipt of utilization certificates had not been maintained in any BRC/ CRC Centres.
- Records of text books were improperly maintained. Register of text books did not indicate the receipt and date of distribution of text books and work books to elementary schools. No records showing surplus or shortage in text books in the schools were available with the cluster block centres.
- Assets Register were not properly maintained.
- Cash books were not properly maintained.
- Register of Cheque Books in use/ used not maintained.
- The closing cash balances in the Cash Book of the Block Resource Centres visited by the study team were as under:

(Rs. in lakh)

Year	BRC, Bhunerheri (Patiala)	BRC Ghanaur (Patiala)	BRC Kartarpur (Jalandhar)	BRC Jalandhar West-II
2005-06 (31.3.06)	12.02158	17.53408	9.51247	13.05145
31.3.07	15.55742	18.67935	12.9548	35.53663
31.3.08	17.25367	22.02353	18.52938	36.68046

- The status evidently suggest that the funds were not released immediately on receipt from the DPO to Elementary Schools where the schemes were being implemented to enable/ facilitate them to utilize funds in a planned manner.
- The construction of Block Resource Centre, Jalandhar, West-II was taken up in 2004-05 and the execution of the civil work was later stopped due to some dispute on the land. It was again taken up in 2006-07. The building of BRC could not be completed and incomplete building was being utilized.
- Bank reconciliation had not been conducted by Ghanaur and Bhunerheri blocks of Patiala district.

The functioning of Block Resources/ Cluster Resources Centres needs to be strengthened.

## CHAPTER-16

### FIELD VISITS

**16.1** During the visits of study team to 50 schools in the Patiala and Jalandhar districts and interaction with students, teachers, parents of school children, Village Chairmen or Member of Village Education Committees (VEDC) and CRC's, etc. revealed the following facts:

- (i) Village Education Register (VER): A VER is required to be maintained in each School. Two schools (out of 25) of Patiala district and all the 25 Schools visited in Jalandhar district had not maintained this register.
- (ii) Out of 50 schools visited, in 49 schools, no planning committee as required under the frame work of SSA were found in existence/ functional.
- (iii) In 33 schools (15 in Patiala and 18 in Jalandhar) there was delay in supply of text books to the children due to late supply of books by SSA. The delay ranged between one to four months thereby adversely impacting the efficient impart of teaching.
- (iv) Asset Register: 45 Nos of schools in the both Districts did not maintain asset registers.
- (v) Expenditure incurred out of grants released by the DEO was not displayed on the display board in almost all the schools.
- (vi) In 43 schools there was no provision for indoor games for children.
- (vii) 35 schools did not have any policy/ activity to bring back the left out children.
- (viii) No household survey was conducted in 35 schools.
- (ix) In 49 schools, the annual accounts were not prepared and submitted to VEC, for their approval.
- (x) In 21 schools, there was no boundary walls. In some of the schools, the boundary wall was partially built up.
- (xi) Cooked mid day meal was provided every day to all children and quality of the food was good. Proper menu of food was exhibited in all the schools. Cooks were arranged for cooking mid-day meal with the cooperation of Mother-Teachers Association. The mid-day meal is one of the attraction for children of poor families to attend the school.
- (xii) The overall attendance of teachers and students was pretty good in all schools.
- (xiii) Stock registers for recording consumable articles were either not maintained or were not properly maintained in many schools.
- (xv) Cash books maintained by the teacher (Secretary, Member of VEC) were not closed regularly. Entries in Cash Books were not attested or verified by any person other than the Cashier.
- (xvi) Mata Book (Resolutions)/ Minutes Books were maintained in all schools but in the book only the funds received and details of the purpose for which these were to be used after withdrawing from an account of VEC were recorded.
- (xvii) There was no science laboratory in Middle Schools visited by the study team.

- (xviii) Computer teachers had been posted very recently. Computer learning activities, computer teaching is also one of the attraction for children and parents to send their wards to schools with computers facility.
- (xix) Separate toilet for boys and girls were available in all schools. There was no proper arrangement for cleaning them. Cleanliness should be a part of improving environmental conditions of school.
- (xx) Drinking water facilities was available in all schools.
- (xxi) Parents and members of Panchayats were satisfied with the functioning of schools and general consensus was that funds for repair and maintenance were inadequate.
- (xxii) The condition of construction with SSA funds was satisfactory. In some schools, in Patiala district some leakage of roofs were noticed. These were stated to have been built before the launching of SSA scheme.
- (xxiii) Overall condition of schools, students, their attendance and capacity for learning had improved.
- (xxiv) On visit to one primary school in Dayalpur village in Kartarpur Block of Jalandhar district, it was noticed that one room constructed in the School with the SSA grant of Rs.1,70,000 was in personal possession of Sarpanch and was not handed over to School on the change of Village Education Committee.
- (xxv) In 27 schools no parent/ teachers meetings were held.
- (xxvi) Schools were reportedly being inspected by the CRCs, BRCs and other officers of block level but at higher level these are seldom inspected. Inspection reports in writing were not found to have been issued by the concerned Inspecting Officers.
- (xxvii) Desk and benches were not available in schools except in one or two schools. The students sit on tat patties.
- (xxviii) Playground facility was not available in large number of schools. Children play in the compound of the school.
- (xxix) Utilization certificates for school grant, teacher grant, repair and maintenance etc. were not sent timely.



## **CHAPTER-17**

### **MONITORING**

**17.1** Adequate, effective and regular periodical monitoring of implementation of any scheme, is a pre-requisite for ensuring successful operations thereof. Monitoring was envisaged to be conducted at local community level, district, State and national level to foster transparency in the implementation of the scheme.

Financial monitoring under SSA was contemplated to be conducted with the help of quarterly and monthly expenditure statement, quarterly fund flow and cash forecast statement, release of funds to districts and quarterly progress report. But it was noticed that these were only routine documents and no effective action appeared to have been taken to regulate spending of funds on different components. Unspent funds continued to remain with Block Centre and DPO from time to time.

A study on monitoring of implementation of SSA in Punjab was got conducted from the Punjab University, Chandigarh, recently in five districts. The study on monitoring indicated as under:

- (i) There were reportedly still 680 teacherless schools in 5 districts (Amritsar: 124, Bhatinda: 6, Gurdaspur: 406, Nawanshehr: 16, Sangrur: 128). These were being run by appointing teachers/ volunteers with a meager salary of Rs.500 in some cases.
- (ii) The third party evaluation of works was not got conducted.
- (iii) 20 days in service training is an important component of SSA. This is provided in two spell of 10 to 15 days orientation in summer vacations and remaining days are covered in September and October. The teachers felt that same type of modules were used every time, hence were not useful. Routine type of lectures by Resource Persons (who are one of them) did not help them except for the formality of attending the seminars. It was reportedly sheer wastage of time.
- (iv) BRPs and CRPs visited the school once or twice a month to collect data and their stay is 10 to 15 minutes which was not helpful in academic support.
- (v) DISE data was not updated beyond March 2006.
- (vi) The attendance in all EGS Centres was half of the enrolment.

During the visit to School, it was noticed that inspection of school either from the District Project level or from the State level was not carried out and none had visited the village school for this purpose. The purpose of monitoring, inspection and evaluation was to improve the quality and contents of School Education delivery. A process was set up to constantly monitor, working and development work of school on a continuing basis where different level of officers have been assigned the work of visiting schools and submitting their report. During the visit to 50 schools in Patiala and Jalandhar districts, the study team found no inspection notes indicating that Inspection was carried out by any officer. Register circulated by the SIS Mission in this respect were found mostly blank except one or two entries of the visit of BRP.

In our interaction with teachers and a Block Programme Education Officer (BPEO), the team was informed that some time BPEO visited the schools but did not issue any written instructions/ suggestions, etc. No inspection notes were issued and some time initials were recorded in the attendance register of teachers by BPEOs.

## **CHAPTER-18**

### **EVALUATION**

**18.1** The evaluation of overall impact of implementation of SSA was not got conducted. The evaluation of achievement levels of student of Class-I, IV and VIII was, however, carried out, which showed that the learning achievement had varied from 45 per cent to 79 per cent.

**18.2** The evaluation of achievement levels of student of Class I, IV and VII was carried out by NIAR, Mussorie as a part of the baseline social assessment studies, according to which the learning achievement of student had varied from 45 per cent to 79 per cent across the State.

#### **18.3 Drop out rates**

It has been found by the NIAR Mussoorie in their evaluation of assessment of drop out Children conducted on the basis of Data of house hold survey conducted in February 2006 that the drop rate in various district in rural and urban area varies as under:

Age group 6 – 11

Rural            Boys 0.62 to 4.21% (Moga minimum and Patiala maximum)  
                     Girls 0.26 to 5.67% (Hoshiarpur minimum and Patiala maximum)

Urban            Boys 0.4 to 6.14% (Hoshiarpur minimum and Patiala maximum)  
                     Girls 0.57 to 5.11% (Hoshiarpur minimum and Patiala maximum)

Age group 11 – 14

Rural            Boys 0.41 to 20.21% (Hoshiarpur minimum and Amritsar maximum)  
                     Girls 0.81 to 24.16% (Hoshiarpur minimum and Muktsar maximum)  
Urban            Boys 0.73 to 15.56% (Hoshiarpur minimum and Muktsar maximum)  
                     Girls 5% to 20.3% (Hoshiarpur minimum and Sangrur maximum)

It would be seen that dropout rates was maximum in Patiala at Primary level and for rural as well as urban boys and girls.

It was maximum for rural girls and urban boys in Muktsar and rural boys in Amritsar and urban girls in Sangrur.

Effective steps need to be taken to bring back the drop out children and particularly where this rate is high like 15 to 24 per cent.

## CHAPTER-19

### MISCELLANEOUS POINTS OF INTEREST

**19.1 Theft of UPS system in Jalandhar West II Block Resource Centre:** It came to notice of the Study team in Block Resource Centre, Jalandhar West II, that the BRC had recently shifted to Maksudan Mohalla in Jalandhar Near DAV college in the newly constructed Block Resource Centre, Building. On the following night the lock of the room of BRC was broke opened and UPS system was stolen. BPEO had lodged a report in the police but no FIR was registered by the Police. The matter was reported verbally by the BPEO to the DPO Jalandhar.

**19.2** As per guidelines issued by the Ministry of Human Resources Development (HRD) Department of School Education and Literacy, all unserviceable assets (created through SSA funds) were required to be disposed of after taking prior approval of the Central Government and after observing proper procedure laid down by the State Government. Computer hardware and related peripherals of the value of Rs.5,66,662 were lying unused from 2 to 4 years in the SIS Mission. Information of such unserviceable stock, if any, was, however, not being received from 7 districts. This information may be obtained and the surplus obsolete hardware may be disposed/ written off after obtaining approval from the Government of India.

In addition to above, surplus and unserviceable stock of these hardwares of the Book value of Rs.7,5441 and Rs.1,344 were lying in the Stock of DPOs at Patiala and Jalandhar, which also need similar action.

From the Annual Accounts for the year 2005-06, it was noticed that furniture articles of the book value of Rs.22,796 were shown as sold. The sanction/ approval of Government of India/ State SIS Mission was not obtained and was not shown.

### 19.3 Non-return of Hardware Equipment

It was noticed on test check of stocks of hardware equipment that equipment as detailed below were issued to Former Hon'ble Minister of Education on 6<sup>th</sup> March 2006 for his use in his Camp Office at Mohali in the capacity of Vice-Chairman of Governing Council of SSA Authority Punjab.

Sl. No.	Details of equipment	Value
1	One Desk top Computer	35900
2	One UPS (600 VA)	2400
3	One UPS (1 KVA)	8400
4	One Speaker	350
5	One Printer	9877
6	Fax Machine	9500
7	Two typewriter (Godrej make) of English and Punjabi	17781
<b>Total</b>		<b>84708</b>

These hardwares were not returned by him despite request to him on 20<sup>th</sup> October 2006. Thereafter no action was taken in the matter. Necessary action to recover the equipment needed to be taken or the cost of equipment be recovered from him.

#### **19.4 Shortage of Equipment worth Rs.1,34,400**

The scrutiny of the Stock Register of Equipment revealed that at time of taking charge on 1<sup>st</sup> October 2004, the Assistant Manager (MIS) recorded in Stock Register that Heavy duty line Matrix Printer LiPi of the value of Rs.1,34,400 and a Multi speed Photostat machine (value not available) were not physically available in the stores. A period of 4 years had lapsed, the fate of the equipment had not been investigated and placed on record.

The Stock Register of equipment was not properly maintained, the purpose and person to whom these were issued had been left blank. Physical verification of the articles had not been carried out and no inventory as to location of equipment installed for use, had been prepared. This needed to be looked into.

#### **19.5 Teacher, School, Repair and Maintenance Grants**

Teacher grant, school grant and repair and maintenance grants are of recurring nature and were to be disbursed to each school once in a year. It was, however, noticed during test check of record in 50 schools in Patiala (25) and Jalandhar Districts visited by Study Team, that these grants were disbursed twice in 2005-06 and utilized by the schools accordingly (*Annexure-IV*). It was noticed that:

- Teacher Grant in 9 schools of Patiala district and 3 Schools of Jalandhar district were disbursed more than one time.
- School grant to 8 Schools in Patiala and 2 in Jalandhar were disbursed twice in a year.
- Similarly repair and maintenance grant in 8 schools in Patiala and 3 schools in Jalandhar were disbursed twice.

#### **19.6 Non-availability of Facilities in School**

It was noticed from data tables based on District Information System and Education for the year 2007-08 that:

- Out of total 18550 schools in the State, there were 666 teacherless Schools
- There were 1731 single teacher schools against contemplated positioning of atleast two teachers.
- There were 399 schools which had no class room across the State.
- 589 Schools had only single classroom.
- Other facilities such as Toilets, Drinking Water, Separate Toilets for Girls were not available in 2401, 616 and 2896 schools respectively.

## **CHAPTER-20**

### **RECOMMENDATIONS**

#### **20.1 Teachers Grant**

The distribution of this grant is generally reckoned as an annual incentive to teachers. It needs to be used properly for enhancement of educational skill of the children. It is being used to purchase the same item by all the teachers. The amount individually is too small also, it is suggested that the teacher grant in each school be pooled to prepare/ buy specific modules collectively each year as decided by VEC which can be better used for some years.

#### **20.2 School Grant**

The School grant primarily meant for the replacement of non-functional school equipment. During the visits to schools, it was noticed that this grant had been spent mostly on purchase of Tables, Chairs, Benches, Utensils, etc. and some time was used for repair and in construction treating it a part of maintenance grant by a resolution by the VEC. Specific purpose for which this grant is meant needed to be specified while releasing the grant and proper records for watching its utilization needed to be maintained. No such register for the receipt of grant, the authority from whom received and purpose of grant for which received was maintained in any school. No monitoring of the utilization of funds received by the schools had ever been done by the SPO, District Coordinators Office/ Block Resource Centres/ Cluster Resource Centres. This aspect needs specific attention.

#### **20.3 Free Text Books and Work Books**

Text Books were previously provided to non-SC girls only where as text books to SC boys and girls were provided by the Social Welfare Department. However, from the year 2008-09 onwards, text books and work books were provided to all non SC children upto primary level. While text books are to be provided by the Social Welfare department. There had been substantial delay in the distribution of text books which some times reached the children after mid session. Text and work books were provided in batches which wastes the time of teachers for collecting them from Block Resource Centres. The timely supply of text books to the Schools is an important issue which needs attention and is required to be addressed properly.

#### **20.4 Block Resource Centre/ Cluster Resource Centre**

The involvement of BRC/ CRC in the SSA scheme is to the extent of data gathering and administrative tasks rather than academic onsite support to the schools. All Block resource persons and CR persons were teachers in the schools. Their talent/ experience of teaching is being wasted by drafting them to Resource Centres for routine administrative

work which can be entrusted to other category of employees and they need to be drafted and utilized for improving the quality of education with their experience and talent.

#### **20.5 Utilization Certificates**

No records/ register to watch the Utilization Certificate were being maintained. From the Annual accounts, it was noticed that huge amount of funds disbursed were depicted as unutilized for want of utilization certificates. This aspect needs immediate attention so that real picture of funds released, invested and utilized was depicted.

**20.6** Out of school children had not been fully covered in any year. Number of the out school children is increasing from year to year. The benchmark for assessing the failure or success of the programmes on the deduction in number of out of children. This aspect needs special attention.

**20.7** The contemplated periodical meetings of the Governing Body as well as of Executive Committee needed to be held regularly for overseeing the implementation and evaluation of the impact thereof. The VECs were not found participating in the planning process. All members of the VEC are needed to sensitized to their role. The meetings of the VECs were found infrequent. The agenda and minutes thereof disclosed that the annual report as well as annual accounts were not being placed before the VEC. The meetings were found held whenever the funds come and not for planning.

The peoples' participation in the identification of work/ needs of the children and for bringing out of children to school was found be minimal and needed fostering.

**Annexure-I**  
**(Referred to in para 1.5.2)**

**1. Details of Schools visited in Jalandhar District**

Name of Block	S.No.	Name of School
Kartarpur	1	Govt. Primary School, Dyalpur
	2	Govt. Primary School, Fateh Jalal
	3	Govt. Primary School, Janda Sarai
	4	Govt. Primary School, Hassan Munde
	5	Govt. Primary School, Dhirpur
	6	Govt. Primary School, Fazalpur
	7	Govt. Primary School, Kala Khera
	8	Govt. Upper Primary School, Dhirpur
	9	Govt. Upper Primary School, Dyalpur
	10	Govt. Upper Primary School, Fazalpur
	11	Govt. Upper Primary School, Hassan Munde
	12	Govt. Upper Primary School, Fateh Jalal
	13	Govt. Upper Primary School, Jandu Sarai
Jalandhar West II	14	Govt. Primary School, Kalawan
	15	Govt. Primary School, Wariana
	16	Govt. Primary School, Lidhran
	17	Govt. Primary School, Randhawa Masandan
	18	Govt. Primary School, Pirdad
	19	Govt. Primary School, Basti Bawa Khel
	20	Govt. Upper Primary School, Basti Bawa Khel
	21	Govt. Upper Primary School, Pirdad
	22	Govt. Upper Primary School, Wariana
	23	Govt. Upper Primary School, Kalwan
	24	Govt. Upper Primary School, Lidhran
	25	Govt. Upper Primary School, Randhawa Masandan

**2. Details of Schools visited in Patiala District**

Name of the Block	S.No.	Name of the School
Bhunnerheri	1	Govt. Elementary School, Badli
	2	Govt. Elementary School, Uppli
	3	Govt. Upper Elementary School, Pipal Kheri
	4	Govt. Primary School, Pipal Kheri
	5	Govt. Middle School, Uppli
	6	Govt. Primary School, Rohan Jagu
	7	Govt. Primary School, Bishanpur Kotla
	8	Govt. Middle School, Rohan Jagu
	9	Govt. Primary School, Majri Kalan
	10	Govt. Primary School, Safera
	11	Govt. Primary School, Suheran
	12	Govt. Middle School, Suheran
	13	Govt. Primary School, Dalalpur
	14	Cluster Centre, Rohan Jagu
Ghanour	15	Block Research Centre, Ghanaur
	16	Govt. Primary School, Magar
	17	Govt. Primary School, Seel
	18	Cluster Centre, Seel
	19	Govt. Primary School, Sheikhpur
	20	Govt. Primary School, Bhatt Mazra
	21	Govt. Middle School, Chhapar
	22	Govt. Primary School, Chhapar
	23	Govt. Primary School, Kallahan
	24	Govt. Primary School, Haripur
	25	Govt. Primary School, Rurka
	26	Govt. Middle School, Rurka



**Status of staff strength**

**STAFF AT DPO PATIALA**

1. District Project Director

- |      |                            |                       |
|------|----------------------------|-----------------------|
| i)   | Mrs. Pritpal Kaur Mohindru | 11.2004 to 31.1.2007  |
| ii)  | Smt. Nirmal Kanta Gupta    | 5.2.2007 to 26.4.2007 |
| iii) | Smt. Harvinder Kaur        | 26.4.2007 till date   |

2. District coordinators

- |  |                     |                     |
|--|---------------------|---------------------|
|  | Sh. Ram Kishan Garg | 14.6.2004 till date |
|--|---------------------|---------------------|

3. APC (GENERAL)

- |  |                  |                      |
|--|------------------|----------------------|
|  | Rohit Deep Singh | 27.10.2004 till date |
|--|------------------|----------------------|

APC (FINANCE)

- |  |                  |                      |
|--|------------------|----------------------|
|  | M/S Sonia Singla | 25.10.2004 till date |
|--|------------------|----------------------|

**STAFF AT DPO JALANDHAR**

1. Distt Project Officer

- |      |                                |                        |
|------|--------------------------------|------------------------|
| i)   | Sh. Dalvir Singh Saini         | 1.4.2004 to 18.11.2005 |
| ii)  | Sh. Joginder Singh Aulakh      | 22.11.05 to 19.6.2006  |
| iii) | Sh. Devinder Pal Singh Dhillon | 23.6.2006 to 26.4.2007 |
| iv)  | Sh. Joginder Dass              | 26.4.2007 till date    |

2. District Project Coordinator

- |     |                  |                     |
|-----|------------------|---------------------|
| i.  | Sh. K.K.Gahir    | Not available       |
| ii. | Sh. Rajeev Joshi | 17.5.2007 till date |

3. APC (GENERAL)

- |     |                    |                      |
|-----|--------------------|----------------------|
| i.  | Miss Suman Goel    | 1.4.2005 to 7.9.2005 |
| ii. | Sh. Satinder Kumar | 8.9.2005 till date   |

4. APC (FINANCE)

- |     |                     |                       |
|-----|---------------------|-----------------------|
| i.  | Sh. Sandeep Manooja | 1.4.2005 to 10.5.2007 |
| ii. | Miss Meena Kumari   | 22.6.2007 till date   |

**Annexure-III**  
**(Referred to in para 2.15)**

**Consolidation of Book, Jalandhar**

Year	Punjabi	Hindi	English	Maths	EVS	Vigyan	SST	totals
2005-06	270	173	280	248	187	70	90	1318
2007-08	1424	--	--	499	499	--	--	
	1428	79	250	836	614	--	--	
	925	--	--	845	450	--	--	
	1525	--	115	665	645	--	--	
	840	475	455	1200	1000	1050	405	
	695	845	2160	2315	--	845	835	
<b>Total</b>	<b>6837</b>	<b>1399</b>	<b>2980</b>	<b>6360</b>	<b>3208</b>	<b>1895</b>	<b>1240</b>	<b>22919</b>

**Consolidation of Work Books, Jalandhar**

Year	Number of Books	Grant Total for year
2005-06	19570	55301
	16379	
	19352	
2006-07	1655	3810
	2155	
2007-08	127816	127816
2008-09	23006	36622
	13616	
	<b>Total</b>	<b>223549</b>

*Annexure-IV*  
(Referred to in para 8.4)

**Delayed supply of Text Books/Work Books in Patiala District**

**Academic Year** **2005-06**

Samajik S	900
Samajik 6	4300
Physical Env.	4300
Pbi-7	3100
Eng.Reader-7	3100
Eng.Grammer-7	3100
Samajik -7	3100
Drawing	3100
Bhagol-7	3100
Eng.Grammer-8	4000
Ganit-8	4000
Vigyan-8	4000
Drawing	4000
Bhugol	4000
Bridge Course-I	5995
Bridge Course 7	5995
	-----
Total	60090
	-----

**Academic Year** **2006-07**

Ganit III	1056
Env. Education-8	5208
	-----
Total	6264
	-----

**Academic Year** **2007-08**

Punjabi-II	3601
Punjabi-V	4023
Science-6	4034
Maths-6	4459
	-----
Total	16117

**Abstract of Text Books / Work Books**

Year	Text Books	Work Books	Total
2005-06	60090	91969	152059
2006-07	6264		6264
2007-08	16117	97051	113168
Total	82471	189020	271491

