

REPORT

ON

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

SPONSORED BY

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

**INSTITUTE OF PUBLIC AUDITORS OF INDIA
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MAP OF HIMACHAL PRADESH



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ABBREVIATIONS

AIE	Alternative & Innovative Education
AWP&B	Annual Work Plan & 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 for the Advancement of Peoples Action & Rural Technology
CD	Community Development
CRC	Cluster Resource Centre
CRG	Cluster Resource Group
CSWB	Central Social & Welfare Board
CV	Curriculum Vitae
CWSN	Children with Special Needs
DEE&L	Department of Elementary Education and Literacy
DEEP	District Elementary Education Plan
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
EBB	Educationally Backward Block
ECCE	Early Childhood Care and Education
EGS	Education Guarantee Scheme
EMIS	Educational Management Information System
ICDS	Integrated Child Development Scheme
IED	Integrated Education for disabled
MCS	Model Cluster School
MIS	Management Information System
MTA	Mother Teacher Association
NCERT	National Council of Educational Research and Training
NCTE	National Council of Teacher Education
NIEPA	National Institute of Education Planning and Administration
NPEGEL	National Programme for Education for Girls at Elementary Level
PMIS	Programme Management Information System
PTA	Parent Teacher Association
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
TLE	Teacher Learning Equipment
TLM	Teacher Learning Material
VEC	Village Education Committee
WMG	Women Motivator Groups

TABLE OF CONTENTS

	Chapters	Page No.
	Compliance Report on previous study report	5
	Overview	6
1.	Introduction	8
2.	Finance, Accounts and Audit	13
3.	Maintenance of Accounts Records	20
4.	Utilization of Various Grants	25
5.	Text Books/ Work Books	29
6.	Training	30
7.	Civil Works	32
8.	Procurement	36
9.	Working of NPEGEL/ KGBV/ ECCE	41
10.	Innovative Activities	51
11.	Education Guarantee Scheme (EGS)/ Alternative Innovative Education (AIE)	52
12.	Role and Functions of BRCCs/ CRCCs	53
13.	Salient Findings of School Visits	55
14.	Monitoring	68
15.	Research and Evaluation	73
16.	Conclusion and Recommendations	80
	Annexures	82

COMPLIANCE REPORT ON PREVIOUS STUDY REPORT

Compliance report of all the observations incorporated in the previous study report (Para 1.1 to 11.3) for the period 2002-03 to 2005-06 was sent by SSA to Shri K.R. Menan Dy. Secretary Government of India through Email and hard copy vide letter No. HPPES (SSA)-HO-A/OS/41/2006 dated 08-08-2008. All the observations have been attended to by SSA with further course of action indicated against each para/sub-para. Irregularities pointed out in the previous study report which still persists have been suitably commented upon in the relevant chapters of the present study.

OVERVIEW

1. Against planned outlay of Rs.387.14 crore, the Central and State Governments released Rs.250.39 crore to the State Implementation Society (SIS) during 2006-09. Expenditure during these years was Rs.250.39 crore.
[Para 2.3(a)]
2. There were heavy unspent balances at the end of each financial year during 2006-07 to 2008-09 (September 2008).
(Para 2.5)
3. Delay in release of funds by the Central and State Government to SIS ranged from 18 to 142 days and 101 to 149 days respectively. However, delay in release of funds from SIS to Districts and from Districts to Schools ranged from 04 to 84 and 08 to 30 days respectively.
(Paras 2.6)
4. Utilisation certificates for substantial amounts were awaited at the end of each year.
[Para 2.8(a)]
5. Rs.4.93 crore were outstanding against employees, Government departments, undertakings and Societies
(Para 2.10)
6. Rs.19.16 crore were reimbursed to the Director, Elementary Education on account of 1980 para teachers without verifying the deployment of actual number of teachers under SSA at its own level during 2006-09.
(Para 2.12)
7. Internal Audit System was found highly ineffective.
(Para 3.2)
8. Under civil works, against the sanctioned budget of Rs.104.73 crore, actual expenditure was Rs.59.71 crore (57 per cent) whereas physical achievement was 37 per cent only.
(Para 7.1)
9. Procurement suffered from non-observance of procurement procedure laid down in the purchase of material
(Para 8.1 to 8.5)
10. Out of 25476 identified children with special needs, 23011 were in formal schools and remaining were being covered by the NGOs and teachers.
(Para 9.5)
11. Computer Education was introduced in 282 out of 3847 upper primary schools as of January 2009.
(Para 10.1)

12. There were 2587 children out of school in the age group of 6-14 years.
[Para 11.1(b)]
13. Non-availability of common toilet facilities was noticed in 897 schools and girls toilets in 1405 schools in two selected districts of Sirmour and Solan.
(Para 12.1)
14. Teacher pupil ratio in the State was 1:18 in primary and 1:16 in the upper primary schools against the prescribed norm of 1:40.
(Para 13.10)
15. Non-adherence of prescribed schedule of inspection was noticed at all levels.
(Para 14.1)

CHAPTER-1

INTRODUCTION

SSA aims at universalisation of elementary education with active involvement of community owned school system so as to provide useful and relevant elementary education to all children in the 6-14 age group by 2010. The scheme is intended to enroll all children in schools, Education Guarantee Scheme Centres, Alternative Schools and back home teaching by 2003 and enable all children to complete five and eight years of primary and elementary schooling by 2007 and 2010 respectively. It is a flagship programme of the Union Government which is being implemented in partnership with the State Government as a Centrally Sponsored Scheme since 2004.

Since article 21 A of the Constitution (Eighty-Sixth Amendment Act, 2002) has made the State responsible for providing free and compulsory education to all children of the age of six to fourteen years, the crucial role of SSA has become all the more important.

1.1 EDUCATIONAL PROFILE

- (a) The trend of the enrolment shows that the enrolment in the Govt. Schools is decreasing year after year both in rural and urban areas. The share of the enrolment in Govt. schools had come down to 75.30 per cent in 2008-09 as against 86.79 per cent in 2004-05. While the share of enrolment has come down, the overall expenditure has gone up. The factors for this downward trend in enrolment needs to be analysed.
- (b) The educational profile at State and District level is as under:

Sr. No.	Particulars	Male	Female	Total
1.	Total population of the State (2001)	30,87,940	29,89,960	60,77,900
2.	Literacy rate (Annual Working Plan 2006-07)	85.3%	67.4%	76.5% (Average)
		As on 30 th September 2006	As on 30 th September 2007	As on 30 th September 2008
3.	Number of Schools			
	a) Primary	10607	10606	10682
	b) Upper Primary	3847	3838	4231
4.	Population of children	Between the age group of 6-14 years		
	(a) Boys			
	Primary	276049	265353	249036
	Upper Primary	181357	171724	177349
	(b) Girls			
	Primary	267756	258261	243366
	Upper Primary	172240	163774	169864
	(c) Total	897402	859112	839615
5.	Enrolment :			
	(a) All Management			
	i) Primary	676245	659579	646879
	ii) Upper Primary	405596	424656	418824
	Total	1081841	1084235	1065703

Sr. No.	Particulars	Male		Female		Total	
	(b) Govt. Schools						
	i) Primary	523614		492402		465960	
	ii) Upper Primary	335473		347213		336587	
	Total	859087		839615		802547	
6.	Gender-wise Enrolment (All Management)						
	(a) Primary						
	i) Boys	356461		347637		340561	
	ii) Girls	319784		311942		306318	
	Total	676245		659579		646879	
	b) Upper Primary						
	i) Boys	214310		224073		220829	
	ii) Girls	191286		200583		197995	
	Total	405596		424656		418824	
7.	Gender-wise Enrolment (Government Schools)						
	a) Primary						
	i) Boys	265353		249036		234869	
	ii) Girls	258261		243366		231091	
	iii) Total	523614		492402		465960	
	b) Upper Primary						
	i) Boys	171714		177349		171384	
	ii) Girls	163759		169864		165203	
	iii) Total	335473		347213		336587	
8.	Number of teachers Primary plus Upper Primary	46600		49364		49366	
9.	Teacher Pupil Ratio						
	(a) Primary	21		20		18	
	(b) Upper Primary	19		17		16	
		September 2006		September 2007		September 2008	
10.	i) Number of Primary Schools having less than 2 teachers	1529		1126		1532	
	ii) Number of upper primary schools having less than 3 teachers	260		170		213	
11.	No. of schools having drinking water facilities	13316		13749		14003	
12.	Toilet facilities						
	i) Common toilets	6142		6520		7007	
	ii) For Girls	4494		4954		5680	
13.	Number of Schools having	Pry	U.Pry	Pry	U.Pry	Pry	U.Pry
	(i) No classroom	21	136	0	0	0	0
	(ii) One classroom	491	235	616	422	606	361
	(iii) Two Class rooms	3378	667	3744	686	3683	650
	(iv) Three classrooms	3808	1584	360	1644	3622	1830
	(v) More than three	2908	1213	2719	1479	2798	1461

Source: Annual Work Plans and Status Report on SSA (September, 2008)

- (i) In Government Schools, there was a decreasing trend in enrolment it decreased from 859087 as on 30th September 2006 to 802547 as on 30th September 2008. The primary reason for decrease in enrolment in Government Schools when compared to the private schools need some analysis by

Government. The table below makes the comparison of the results in Government schools with the Private Schools during the year 2006-2007:

	Primary (Class V)				Upper Primary (Class VIII)			
	%age of students passed				%age of students passed			
Management	Boys	Girls	Boys passed with 60% & above	Girls passed with 60% & above	Boys	Girls	Boys passed with 60% & above	Girls passed with 60% & above
Government	96.48	96.94	47.40	52.50	79.90	80.27	18.40	21.18
Private	98.59	98.93	74.38	78.00	93.48	95.20	49.41	60.53

Source: Elementary Education in Himachal Pradesh by Shri B. L. Shukla.

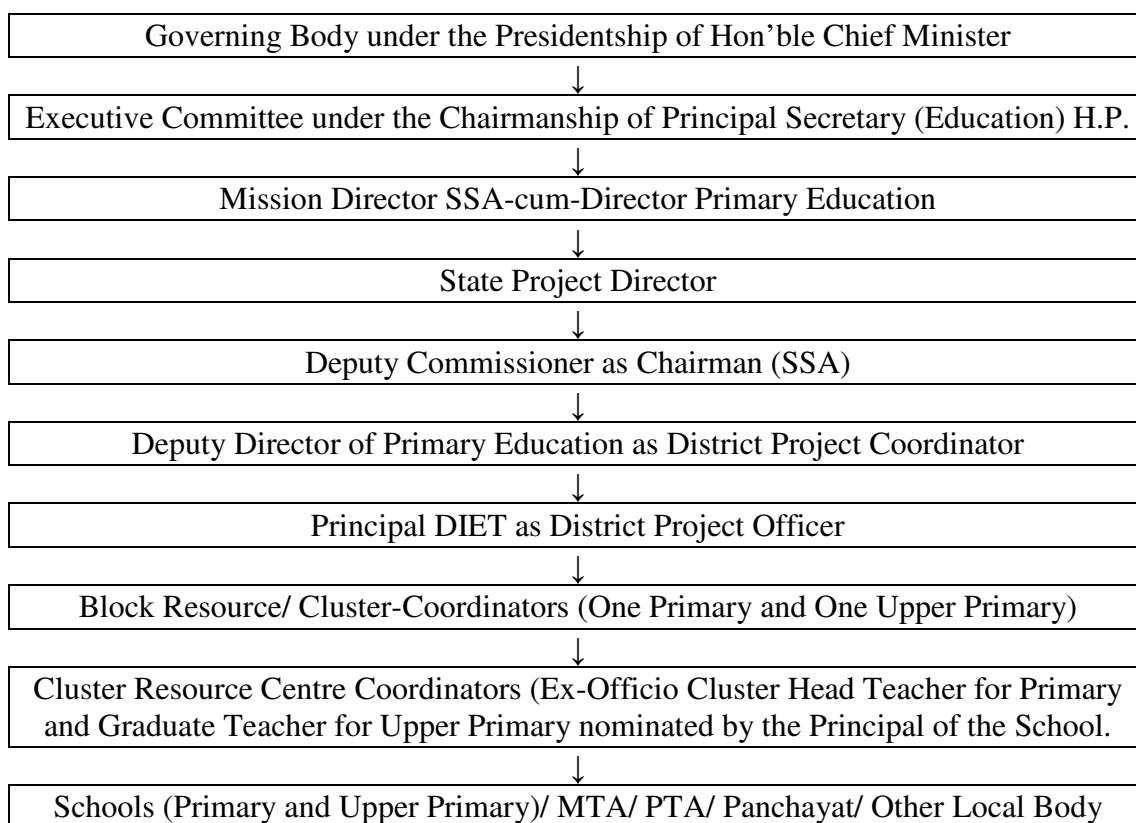
Education Profile

Description	Primary Schools	UP Schools	Total
a) Number of Schools having own buildings	10420	1857	12277
b) Number of Schools(class rooms) with dilapidated condition requiring major repairs	4320	1837	6157
c) Number of teachers Sanctioned	29145	29923	59078
d) Number of teachers in position	26974	22392	49366
e) Number of untrained teachers	2336	211	2547
f) Number of out of school children (Boys & Girls)	1983	2092	4075

1.2 ORGANIZATIONAL SET-UP

A distinguished feature of the organizational set-up in Himachal Pradesh is that the District Institutes of Education and Training (DIET) are the District Project Offices with the Principal of the DIET as the District Project Officer and the faculties taking over the responsibility of different functional areas. Total sanctioned strength of SSA under administrative and technical streams is 684 (administrative: 585 and technical: 99) against which 534 persons (administrative: 455 and technical: 79) are in position with 150 vacant posts (administrative: 130 and technical: 20).

The organizational set up of SSA Mission in the State is given below:



There had been frequent transfers of State Project Directors/ District Project Officers and the continuity factor which is important for the implementation of the programme was not maintained. This is reflected in the table of incumbencies of State Project Director as given below:

(a) At State level:

Sr. No.	Name of the SPD	From	To
1	Sh. Rakesh Kanwar	15-09-2005	30-09-2006
2	Sh. D. C. Negi	03-10-2006	23-11-2006
3	Sh. P. L. Negi	24-11-2006	28-01-2008
4	Sh. Rakesh Kanwar	29-01-2008	22-02-2008
5	Sh. D. D. Sharma	23-02-2008	29-04-2008
6	Sh. Sunil Chaudhary	30-04-2008	05-06-2008
7	Sh. Vikas Lambroo	06-06-2008	19-09-2008
8	Sh. Rajesh Sharma	01-10-2008	To date

(b) At District level: The position here showed a mixed patter. There were districts whose DPOs turnover was rather quick.

1.3 SCOPE AND MANDATE OF STUDY

The financial monitoring and procurement audit relating to SSA, inter-alia, includes the following:

- (i) Planning, financial progress and fund flow including timely release of State share.
- (ii) Maintenance of accounting records and accounting of funds.

- (iii) Monitoring and utilization of funds during 2006-07 to 2008-09 (upto September 2008).
- (iv) Verification of physical targets and use of assets funded by SSA, progress of civil works, VEC, procurement of materials.
- (v) Constitution and regularity of VEC meetings, timely distribution of free text books/ work books to targeted beneficiaries and working of NGOs etc.
- (vi) Working of NPEGEL, KGBV, early childhood care and innovative activities.

1.4 METHODOLOGY OF STUDY

The Study was conducted at State Project Director, two districts viz. Sirmour at Nahan and Solan and related field offices. The study focused on in-depth analysis of various interventions by scrutinizing records in the SPD office, District Project Offices, field units, interviews based on scrutinized questionnaires with parents, teachers, children, village education committee (VEC) members, Gram Panchayat Pradhans.

We examined records and other relevant statistical data in sixty schools (*Annexure-A*), BRCCs and CRCCs. Useful inputs were drawn from some recent studies conducted by the Centre for Adult, Continuing Education and Extension, Himachal Pradesh University.

1.5(a) Working of Governing Body and Executive Committee

- (i) As defined in Rule 4 read with Rule 14 of the Memorandum of Association of the Society, its Governing Body is vested with the management, supervision and control of the affairs of the Society. It gives overall guidance and directions, considers the Balance Sheet and audited accounts and adds or amends the rules of the Society with the approval of the Central Government and the State Government.
- (ii) As laid down in Rules 36 to 46 of the Memorandum of Association of the Society, Executive Committee is the administrative, financial and academic authority of the Society. Its powers and functions include the management of all affairs and funds of the Society, creation of posts and appointments, framing of Bye-Laws and regulations and delegation of administrative, financial and academic powers to the Chairman, State Project Director or any other members/ Committee/ Group or any other officer of the Society at State and District levels.

(b) Meetings of Governing Body and Executive Committee

- (i) As per Articles 15 and 34 of the Memorandum of Association, the meetings of the Governing Body and Executive Committee are required to be held at least twice a year and at least once in each quarter of the year respectively. Only one meeting of the Governing Body was held in August 2004. Thereafter, no meeting was held. During the years 2006-07, 2007-08 and 2008-09, only four meetings of the Executive Committee were held (September 2006, September 2007, November 2008 and January 2009). 569 meetings of Village Education Committee(s) (VECs) were held during 2006-07 to 2008-09 (upto December 2008) in the selected schools of two districts (Sirmour and Solan).

CHAPTER-2

FINANCE, ACCOUNTS AND AUDIT

2.1 PREPARATION OF PERSPECTIVE/ANNUAL WORK PLAN AND BUDGET

For the preparation of Annual Work Plan and Budget, the input is provided by the field i.e. Schools/ VECs/ CRCs/ BRCs. The data receive from these is complied in the DPO office in the Annual Work Plan and Budget of the district.

On the basis of proposals from districts, the Annual Work Plan and Budget (AWP&B) for the State as a whole is prepared and sent to Government of India for approval by the Project Approval Board (PAB). Table below shows the dates of approval and sanction of AWP&B:

Year	Prescribed Dates			Actual Dates			Delay (in days)	
	DPO	SPD	PAB	DPO	SPD	PAB	DPO	SPD
2006-07	01.02.06	05.03.06	25.04.06	28.02.06	31.03.06	28.04.06	27	26
2007-08	01.02.07	05.03.07	25.04.07	28.02.07	31.03.07	14.05.07	27	26
2008-09	01.02.08	05.03.08	25.04.07	28.02.08	31.03.08	09.06.08	27	26

From the above, it would be seen that there has been delay to the extent of 27 days at district level and 26 days at State level. Perspective Plan was prepared once during 2002-03 at the commencement of SSA.

It was seen that there were no guidelines at the district level for improving planning and administrative competencies at the district level and to bring about improvement in the functioning of schools. SPD, therefore, formulated guidelines for the preparation of school development plans and printed them in March 2006 at a cost of Rs.4.80 lakh. These guidelines were required to be issued at the commencement of the programme for the active involvement of functionaries at the grass root level. This was not done as these guidelines were still lying in the H.P. Govt. Press (November 2008) for transmission to the field functionaries. Needless to say the whole effort has gone in waste. Early distribution of these guidelines is unwanted. The snag noted was that plan proposals were not got approved from respective Gram Sabhas of the concerned Gram Panchayats. However, the management information system both at the State and district level is effective as the same is being received from all the schools through DISE proforma.

2.2 FUNDING PATTERN/ NORMS

SSA programme is funded jointly by the Government of India and Government of Himachal Pradesh. The cost sharing between Centre and the State Government was in the ratio of 85:15 till 2001-02 and 75:25 till 2006-07. It would be 65:35 for the year 2007-08 and 2008-09.

A well laid out drill precedes the approval of Annual Work Plan and Budget of each by the Project Approval Board (PAB) of Government of India, Ministry of Human Resource Development (Department of Elementary Education and Literacy). Funds are required to be released in two instalments viz. April and September subject to the following conditions:

- Written commitment by State Government regarding meeting its share of the SSA outlay.
- State Government would release its matching contribution within 30 days of release of funds by the Government of India.
- State share of SSA to be over and above the level of expenditure on elementary education incurred by the state for the year 1999-2000.
- Second instalment would only be released after previous instalment of State share had been transferred to the Society and substantial progress made in expenditure from the money already released (expenditure of at least 50 percent of the funds transferred).

Both the Central Government and the State Government release the funds directly to SIS, which in turn is required to release funds to the DPOs within 15 days of their receipt. The DPOs are required to advance funds to BRCs, CRCs and to the VECs within 15 days of the receipt from the State Society in two instalments.

2.3 FUNDING PROFILE - SSA

- Funding profile on year to year basis from 2006-07 onwards is given below:

(Rupees in lakh)

Year	Approved annual outlay				Funds released for SSA including NPEGEL/ KGBV			Opening balance*	Interest and other receipts	Grand total	Utilization	Balance (per cent)
	SSA	NPEGEL	KGBV	Total**	Central Govt.***	State Govt.***	Total					
2006-07	12044.25	73.66	---	12117.91	6250.75	2083.59	8334.34	3109.72	101.86	11545.92	10088.46	1457.46
	(12044.25)			(12117.91)	SSA: 6195.50	2065.17	8260.67				10025.75	(12.62)
					NPEGEL: 55.25	18.42	73.67				62.71	
					KGBV: Nil	Nil	Nil				Nil	
2007-08	11999.30	71.10	127.99	12198.39	7638.30	4112.96	11751.24	1457.46	76.25	13284.99	10940.13	2344.78
					SSA: 7593.67	7088.90	11682.57				10815.55	(12.65)
					NPEGEL: 44.21	23.81	68.02				57.70	
					KGBV: 0.42	0.23	0.65				66.88	
2008-09	14164.54	74.91	158.60	14398.05	3925.37	1028.24	4953.61	2344.78	30.64	7329.03	5098.54	2230.49
					SSA: 3873.89	1028.24	4902.13				5059.05	(30.65)
					NPEGEL: 18.09	Nil	18.09				12.09	
					KGBV: 33.39	Nil	33.39				30.40	

*Statement furnished by SPD, Shimla

** Annual Work Plan and Budget

*** SPD, Shimla

Short release of funds by the Central and State Governments against the annual outlays affected the implementation of various interventions under SSA.

While the State Government released its share as agreed to during the years 2006-07 and 2007-08, there was a short release of Rs.1085.42 lakh during 2008-09 (upto September 2008). Short release of funds had not been recouped.

2.4 LEVEL OF INVESTMENT BY STATE GOVERNMENT IN ELEMENTARY EDUCATION

The State Government invested following funds in elementary education during 1999-2000 and 2005-06 to 2007-08:

(Rupees in crore)

Year	Non-plan	Plan	Total
1999-2000	305.60	164.78	470.38
2005-06	551.18	72.70	623.88
2006-07	660.71	125.95	786.66
2007-08	810.04	94.89	904.93

Source: Finance Accounts (Head of Account: 2202-01-elementary education)

It would be seen that during the three year period from 2005-06 to 2007-08, while the level of non-plan investment was more than the 1999-2000 level, the plan component of investment showed a lower level than 1999-2000. Overall the investment level, however, was more than that in 1999-2000.

2.5 UNSPENT BALANCES

Year-wise position of unspent balances at the end of the years in 2006, 2007 and 2008 (upto September 2008) was as under:

(Rupees in lakh)

As at 31 st March 2007	1457.46
As at 31 st March 2008	2344.78
As at 30 th September 2008	2230.49

Substantial unspent balances at the end of each year are indicative of poor programme implementation and defective fund flow.

2.6 DELAY IN RELEASE OF FUNDS

There had been delay in receipt of funds both from Govt. of India and the State Government as detailed below:

Central Share			State Share			Delay in days	
Due date of receipt of funds as per norms	Amount (Rs. in lakh)	Actual date of receipt	Due date of receipt of funds as per norms	Amount (Rs. in lakh)	Actual date of receipt by SIS	A to B	C to D
A		B	C		D		
2006-07							
30-04-06	27.62	3.7.06	31.05.06	1074.38	30.09.06	63	121
30-04-06	3195.50	5.7.06	31.05.06	--	--	65	--
30-09-06	27.63	19.12.06	31-10-06	1009.21	23.03.07	79	142
30-09-06	3000.00	22.12.06	31-10-06	--	--	82	--
2007-08							
30-04-07	2500.00	1.06.07	31.05.07	3000.00	26.05.07	31	--
30-04-07	15.00	14.06.07	31.05.07	--	--	44	--
30-09-07	297.14	19.10.07	31.10.07	1112.94	29.03.08	18	149
30-09-07	902.86	28.11.07	31.10.07	--	--	58	--
30-09-07	3923.30	18.12.07	31.10.07	--	--	78	--
2008-09 (up to Sept. 2008)							
30-04-08	1909.57	16.06.08	31.05.08	1028.24	10.09.08	46	101
30-04-08	2015.80	20.09.08	31.05.2008	--	--	142	--

From the above, it would be seen that delay in the release of funds by Govt. of India and State Govt. to SIS ranged between 18 and 142 days and between 101 to 149 days respectively.

- (i) Funds did not flow as per prescribed timeframe
- (ii) Delay in funds transfer by State Government was 101 to 149 days.
- (iii) Funds were transferred in more than 2 tranches every year with 2007-08 accounts for 5 tranches
- (iv) The State Government released Rs.10.09 crore and Rs.11.13 crore on 23rd March 2007 and 29th March 2008 respectively most probably to avoid surrender of funds

2.7 RELEASE OF FUNDS FROM DISTRICTS TO BRCCs, CRCCs AND SCHOOLS

Details of funds received and released by the DPOs Sirmour at Nahan and Solan districts for the years 2006-07 to 2008-09 (upto September 2009) are given hereunder:

District Project Office, Sirmour

Date of receipt	Amount (Rs.in lakh)	Date of release	Delay in days
2006-07			
22-06-2006	50.00	27-08-2006	50
18-07-2006	150.00	28-08-2006	25
25-09-2006	100.00	12-12-2006	64
16-11-2006	09.00	12-12-2006	12
17-01-2007	150.00	20-02-2007	20
		20-03-2007	48
Total:	459.00	--	--
2007-08			
07-06-2007	200.00	18-06-2007	53
31-08-2007	50.00	30-11-2007	76
05-12-2007	100.00	24-12-2007	04
06-12-2007	06.00	21-03-2008	84
24-03-2008	100.00	31-03-2008	--
Total:	456.00	--	--
2008-09			
28-06-2008	100.00	30-06-2008	--
15-09-2008	100.00	29-09-2008	--
30-09-2008	75.00	31-12-2008	76
Total:	275.00	--	--

District Project Office, Solan

Date of receipt	Amount	Date of release	Delay in days
2006-07			
18-07-2006	150.00	30-08-2006	28
23-09-2006	100.00	30-09-2006	--
15-01-2007	150.00	25-01-2007	--
Total:	400.00	--	--

Date of receipt	Amount	Date of release	Delay in days
2007-08			
01-06-2007	200.00	29-06-2007	14
27-08-2007	80.00	20-09-2007	08
26-11-2007	50.00	31-12-2007	20
03-12-2007	50.00	31-12-2007	13
12-02-2008	100.00	28-03-2008	30
Total:	480.00	--	--
2008-09			
26-06-2008	100.00	31-07-2008	20
06-09-2008	10.00	20-09-2008	--
13-09-2008	60.00	19-09-2008	--
27-09-2008	75.00	03-10-2008	--
22-11-2008	50.00	25-11-2008	--
Total:	295.00	--	--

While delay in release of funds ranged from 04 to 84 days in Sirmour district, there was a delay of 08 to 30 days in Solan district. It was further noticed that funds aggregating Rs.250.00 lakh (2006-07: Rs.150.00 lakh and 2007-08: Rs.100.00 lakh) were released by SIS to two districts of Sirmour and Solan (covered by the study team) at the fag end of the respective financial years. The transfer were, however, effected in five instalment each in 2006-07 and 2007-08 which though not in accordance with the provisions, was tolerable.

2.8(a) OUTSTANDING UTILIZATION CERTIFICATES

Position of utilization certificates for the last three years ending 31st March 2007; 31st March 2008 and September 2008 is tabulated below:

(In lakh of Rs.)

Year	Opening balance	Grants received	Interest / other receipts	Total	Balance
2006-07	3109.72	8334.34	101.86	11545.92	1457.46
2007-08	1457.46	11751.24	76.21	13284.91	2344.70
2008-09	2344.70	4953.61	30.64	7329.03	2230.49

Note: Since schools are located in far flung areas, 15 days time was considered reasonable for the receipt/ credit in VECs account.

(b) Un-utilized grants under District Primary Education Project (DPEP)

Under DPEP for the year ended 31st March 2007, there was an unspent balance of Rs.82.67 lakh from the previous year. Of this, Rs.25.00 lakh were refunded to the Government of India (September 2006) and Rs.8.22 lakh were appropriated to meet old liabilities under DPEP during 2006-2007. Remaining amount of Rs.49.45 lakh (including interest) was still lying unutilized in the saving account of Punjab National Bank, Shimla (January 2009). The Ministry may look into this as regards its refund to them.

2.9 OUTSTANDING ADVANCES

(a) As laid down in Para 74.2 of the Manual on Financial Management and Procurement no personal advance should remain outstanding for more than

one month. In case, adjustment claims for personal advances are not submitted in time, penal action including charging of interest should be taken. It further provides that the next higher authority above the authority who released the advances will strictly monitor the progress of adjustment of advances and take remedial measures required for the speedy adjustment of advances within the time limit.

Table below gives the details of outstanding advances including advances outstanding against the employees during the years 2006-07 to 2008-09 (December 2008):

(In rupees)

Year	Total amount of advances	Amount of advances to employees
2006-07	3,09,30,791	5,78,759
2007-08	4,59,47,725	4,37,848
2008-09 (upto December 2008)	4,92,76,890	7,08,412

A review of the outstanding advances at the end of December, 2008 revealed that the advances against the employees date back to the year 2006-07. Rs.7,08,412 (2006-07: Rs.3, 23,097, 2007-08: Rs.89,177 and 2008-09: Rs.2,96,138) were outstanding against employees awaiting adjustment or recovery. These advances pertain partly to employees of SSA and partly to employees of erstwhile DPEP.

Barring few exceptions, adjustment claims were not being submitted by the employees. Waiting for the employees to submit adjustment claims for such a long time reflects loose accounting check or even connivance. If they fail to submit adjustment claims, penal provisions are there to recover the outstanding amount from the salary of the person concerned. We suggest a special drive to gear up the process of these recoveries.

Further, after excluding Rs.7,08,412 which was outstanding against the employees as explained in the preceding paragraph, Rs.4,85,68,478 (Rs.4,92,76,890 (-)Rs.7,08,412) were outstanding against Societies, Government undertakings and departments of HP Govt. This position is all the more difficult as recovering outstandings from departments/ undertakings is indeed a big task taking years. Amounts outstanding against the above organizations date back to 2006-07. Correspondence exchanged so far has not yielded any results. The authorities must make total efforts to recover these. This matter may be on the agenda of the Executive Committee for directions on the issue.

2.11 DELAY IN CONSTRUCTION OF OVER 5 YEARS DUE TO MISAPPROPRIATION OF FUNDS-RS.58,875

An illustration of poor decision making is given below that has already caused a delay of 5 years in construction after spending bulk of the fund for the same. Construction of three additional class-rooms in GMS Malgaon (Nahan Block) at an estimated cost of Rs.3.00 lakh and was sanctioned in October 2003 with stipulated completion in one year. Rs.2.25 lakh were released to the Pradhan VEC Malgaon (Rs.1.50 lakh in October, 2003 and Rs.0.75 lakh in August, 2004) for execution of the work. While the work was still in progress (completed upto slab level) The Pradhan was appointed as Para Physical Teacher. He left in August 2004 to join the new assignment.

At that stage, the value of the work done was assessed by Sr. Engineer at Rs.1,55,779 in addition to the material at site worth Rs.10,346. The unspent balance of Rs.58875, however, was not returned by the ex-Pradhan (now para teacher).

Meanwhile the building work had been stalled and in a joint representation (September, 2008) all the villagers of Malgaon village requested the Deputy Commissioner, Sirmour, to issue suitable instructions to SSA to complete the building work at the earliest as the school was functioning in the open despite adverse climatic conditions of the area. Police investigations were on while no departmental action has been taken against the teacher for embezzlement of SSA funds. The impact of this episode was the abandonment of construction work of additional room for over five years. Additional funds of Rs.0.90 lakh have now been released to the new VEC Pradhan for completion of work and the work was still in progress. The district office erred in not expediting the construction work earlier, also it is difficult to comprehend that the no effective action was taken against Pradhan when he was appointed in the education department. The DPO office apparently did not take effective steps. The sufferers were the students who were deprived of the benefit of accommodation.

2.12 Reimbursement of salary of teachers without ascertaining their actual deployment

The Manual on Financial Management and Procurement permitted incurring of expenditure on the salary of additional teachers required for SSA. It further provided that a minimum of two teachers for new primary schools and three teachers for new upper primary school were to be appointed provided such teachers were not available through redeployment. In such cases, the school-wise data of existing teachers and additional teachers was also required to be maintained by the SPD.

A perusal of records maintained in the SPD office revealed that an expenditure of Rs.1915.95 lakh on account of salary of 1980 para teachers @ Rs.2500 per teacher per month for 535 primary schools and @ Rs.9000 per teacher per month for 636 upper primary schools of the state was reimbursed to the Director of Elementary Education during 2006-07 to 2008-09 (upto September 2008) without ascertaining the vacancy position and the actual placement of teachers in these schools. Further an expenditure of Rs.6893.49 lakh on account of salary of new teachers in upper primary schools was also reimbursed to the Director of Elementary Education during 2006-07 to 2008-09 (upto September 2008) without finding out at their own level the vacancy position and the actual placement of teachers in the schools before actual reimbursement. Vacancy position in the schools was also not available on records of SPD Office. The SPD office stated that the reimbursement was being made on the basis of the information received from the Director of Elementary Education about functioning of new schools with required teachers and other infrastructure. The contention of SPD office is not sustainable as reimbursement involving a sizeable amount should have been made after full and complete verification with the schools through DPOs/ BRCC's. Incidentally, it may be mentioned that para 21.5 of the Manual carries, inter-alia, a mandatory condition that SSA will reimburse salary of additional teachers only if PTR as a whole in the district is above 1:40. It is recommended that requirement of sending school-wise data of existing teachers and additional teachers should be furnished to the Ministry of HRD and also shown to the IPAI study team.

CHAPTER-3

MAINTENANCE OF ACCOUNTS RECORDS

3.1 DEFICIENCIES IN MAINTENANCE OF RECORDS

(a) While maintenance of records at SIS and district levels was generally tolerable, it was not so in the schools visited. Lack of awareness and requisite skill were the main reasons. The responsibility for this ought to be on BRCCs/ CRCCs who never gave suggestions in the inspection registers (visit registers) during their visits on these matters. Field study revealed the following deficiencies in the maintenance of accounts records:

- (i) At school/ CRC/ BRC levels, Cash Books were not being maintained properly or not maintained at all; instead of a proper printed cash book, cash transactions were being recorded in ordinary registers in 15 schools. In 25 schools, cash books were not being closed regularly and the closing balances at the end of each month were not worked out as required. Reference to stock entries was not given in the bills of purchases made. Payment orders were not recorded on the vouchers. Cash books were also not signed by any of the Pradhans of VECs. Entries were found over-written in the cash books without attesting the same by the school heads. Vouchers were neither found serially numbered nor defaced by drawing parallel lines across the bills and recording "Paid and cancelled". School heads showed their ignorance about these requirements;

Position in the BRCCs and CRCCs was no better. School heads/ CRCCs/ BRCCs were advised by us on these matters about the correct procedures. During teachers' training organized at Cluster/ Block level, the module of training should also include a briefing on the maintenance of cash book which will be very helpful. Compliance of these observations should be seen by the SSA's internal audit wing.

(b) Bank Accounts

- (i) Reconciliation of balances as per cash book with those in the bank pass book was not being done in almost all the schools/ CRCCs/ BRCCs visited by the study team.
- (ii) In upper primary school Sarahan of Sirmour district, cash book balances did not agree with the bank balances during all the three years period from 2006-07 to 2008-09. At the end of November 2008 the closing balance as per pass book was Rs.27,471 whereas as per cash book the closing balance was Rs.41,551. Thus, there was a difference of Rs.14,080. BRCC and Headmaster were advised to have the balances reconciled by recasting the cash book from the beginning.
- (iii) As per cash book maintained in upper primary school Shillai, the closing cash balance as on 31-10-2008 was Rs.26,920 whereas the balance as per bank pass book was Rs.21,390. The difference of Rs.5,530 (Rs.26,920-Rs.21,390) had not been reconciled. On being pointed out, the school head deducted the amount of Rs.5,530 from the

closing balance in the cash book without going into the root cause of this difference. The cash book needs to be recast to reconcile the difference.

(c) Asset Registers and Sock Registers

In all the schools visited, Asset Registers to record items of non-consumable nature were not being maintained. Only one stock register containing consumable and non-consumable items was maintained. Physical verification of stock at the end of each year was not being done. Heads of the schools were not aware of these requirements. In order to follow a uniform procedure in all the schools, instructions in writing with practical demonstration during teachers’ training will be very useful. BRCCs/ CRCCs should personally verify the maintenance of these registers during inspection of schools.

(d) Staff Strength

(i) Table below gives the staff strength vis-à-vis the vacancy position under SSA:

Category	Sanctioned posts	Persons in position	Vacant posts
District Project Officers	12	12	-
District Project coordinators	12	12	-
Section Officers	12	10	2
Accountants	12	10	2
Assistant Engineers	12	4	8
Lecturers	9	6	3
MIS Incharge	12	10	2
Incharge	2	2	-
Evaluation Experts	3	3	-
Junior Engineers	75	65	10
Draughts man	12	10	2
Stenos	12	6	6
Data Entry Operators	24	21	3
Clerks	87	62	25
Drivers	6	6	0
Peons	87	53	34
Coordinators (UP)	118	87	31
Coordinators (P)	118	108	10
State Project Office	59	47	12
Total:	684	534	150

Though 150 vacancies are a matter of concern yet vacancies in the important segments like Assistant Engineers, Junior Engineers and Coordinators are a matter of great concern since civil works and important interventions of SSA are adversely affected. Only 37 percent civil works in the State could be completed till December 2008 and substantial funds under various interventions remained unutilized as commented elsewhere (Chapter-2). During field study of two districts of Sirmour and Solan, there were 823 incomplete works (Sirmour: 401 and Solan: 422) and grants also remained unutilized as of December, 2008. Immediate steps are needed to review the position of vacant posts in JE’s/ AE’s and Coordinator’s cadre to assess the requirement in view of pending civil works.

(ii) Training of finance and accounts staff

No training in accounts has been arranged for five staff by SSA office. However, only briefing was done to the staff on accounts matters. Since briefing cannot substitute proper training, SSA may arrange need-based training to the staff members engaged in financial management by a well framed time schedule and organize it by deputing such guest faculty who have expertise in the field of accounting.

Audit of annual accounts

(e) As per provisions of Para 101 of the Manual of Financial Management and Procurement, the accounts of the Society are required to be audited by the Chartered Accountants annually who are required to submit an annual audit report.

With reference to the appointment of CA, the following points were noticed:

- (i) It was noticed that M/s Soni and Rustogi Co. were appointed statutory auditors for conducting audit of SSA for the year 2006-07 and 2007-08 without the approval of the Executive Committee.
- (ii) Accounts for the year 2007-08 were in arrears.
- (iii) Annual General Meetings of the Governing Body were not held and as such the annual accounts and audit reports for 2006-07 were not placed before it.
- (iv) The table below gives the schedule followed by the Society in respect of preparation and audit of accounts:-

Sr No.	Particulars	2006-07	2007-08	2008-09
1.	Date of ECs approval for engagement of auditors	Not approved	Not approved	Not yet due
2.	Date of approval by State Project Director	17-05-2008	Not prepared	Not yet due
3.	Date of engaging C.A. firm	--	Not yet engaged	Not yet due
4.	Submission of audit report to SPD office	17-05-2008	Not submitted	Not yet due
5.	Approval of Annual Report and Audited Accounts by E.C.	Not yet approved.	--	--
6.	Despatch date to Government of India.	17-05-2008	--	--

It would be clear from the above that the schedule prescribed for the preparation and finalization of accounts was not followed.

The statutory audit was conducted at State Project office and District level. Audit at BRC/ CRC/ School level where 60 per cent (approx.) of the expenditure is incurred and initial records such as vouchers, cash books, stock registers etc, are available audit only was partly conducted (30 percent only). Requirements of Para 101.8 of the Manual concerning audit of sub-district units were not complied with.

3.2 STATUS OF INTERNAL AUDIT

3.2.1 Para 103 of the Manual on Financial Management and procurement provides that the State Implementing Agency should introduce proper internal audit system and strengthen internal checks and the in-house internal audit system to ensure proper utilization of funds approved in the AWP&B. Vide Para 100.4 *ibid* in States where an in-house internal audit system is not available, qualified CA's can be engaged for carrying out internal audit as per prescribed terms of reference. Para 100.5 of the Manual further envisages that internal audit of District Project Offices and Sub-District Units selected on a percentage basis should be conducted so as to cover all districts and sub-districts at least once in three years. As per para 100.10, the report of internal audit is to be placed before the Executive Committee.

Since SSA did not have its own in-house internal audit system, M/s Doger & Co., Chartered Accountants, were appointed as internal auditor for SSA for the two years 2005-06 and 2006-07 for conducting internal audit of SPD office and all the District Project Offices. For the year 2007-08, M/s Anil K Sood & Co., CA were appointed as Internal Auditor for three districts of Shimla, Chamba and Hamirpur to conduct audit of DPO, BRC's, CRC's and one third strength of primary and upper primary schools of these districts. For the remaining districts the internal audit was entrusted to the Section Officers on the strength of SSA vide Letter No. HPPES (SSA)-Acctts-21/2006 (Acctts) 3053-60 dated 4-10-2008.

Final report of the Internal Auditor for 2006-07 had been received in respect of the main SPD office, Solan, Shimla, Sirmour, Chamba, Kangra, Una and Lahul & Spiti. Reports of the remaining districts were not on record.

Main points of observations taken by the Internal Auditors were as under:

- (i) Release of advances without request from the individual(s)
- (ii) Non-completion of 53 Civil works in different schools.
- (iii) Non-submission of utilization certificates discrepancy between UC's received by BRCCs and data submitted by DPO.
- (iv) Non-maintenance of records such as Establishment Register, Bill Registers, Register of Investment, Register of Grants and Advances.
- (v) Physical verification of assets not conducted.
- (vi) Execution of works through BDOs instead of through VECs and BRCCs, grants were released but works not commenced in 20 cases.
- (vii) Non-deduction of income tax at source while making advance payments.
- (viii) Non-adjustment of advances.

As for internal audit reports of the audit conducted by Section Officers under SSA; only six reports of Mandi, Kullu, Chamba, Una, Sirmour and Solan were produced. The reports for remaining six districts were still awaited.

Since internal audit has to include all payment audit, reporting on the adequacy of Internal Controls, the accuracy and propriety of transactions etc, in terms of Para 100.1 of the Manual on Financial Management and Procurement, they should study all these areas also.

3.2.2 Staff for Internal Audit

- (a) As per para 83.1 of the Manual on Financial Management and Procurement, the staff strength sanctioned to man the internal audit wing of SSA is one Audit Officer and two Senior Auditors. These posts are required to be manned preferably on deputation from audit department with sufficient auditing background. In case, suitable candidate is not available on deputation basis then only qualified and experienced candidates shall be considered on contract basis
- (b) There is an inherent disadvantage in outsourcing internal audit to the Chartered Accountant because while they are well versed in accounts matters, they are mostly ignorant of government system, procedures, rules and regulations. This weakness comes out glaringly in their report on analysis. In the circumstances, it would be advisable that the internal audit is entrusted to persons who have a thorough grounding in government accounts and are also knowledgeable about its functioning. Ultimately, of course, the ideal solution is creating an efficient auditing within the organization. Towards this object, one of the duties allotted to internal audit team is to train such people within the organization.

3.3 STATUS OF EXTERNAL AUDIT

Audit under section 14 of the CAG's (DPC) Act, 1971 of the accounts of SSA for the period 1995–2005 and 2006-2007 was conducted by the Accountant General (Audit), HP, Shimla. The status of these reports is as under:

Period of Inspection Reports	No. of paras	No. of Paras settled	No. of paras outstanding
1995-2005	26	2	24
2006-2007	15	--	15

- (i) The audit of SSA under Section 14 of the Act *ibid* has been taken up recently by the Principal AG (Audit) HP Shimla; the latest position of outstanding paras will be reviewed by their audit party.
- (ii) The previous study report of IPAI on the activities of SSA contained 11 paras. Of these, 04 paras related to the funding position of SSA; the observations made earlier still persist. The present study report covers all these areas. Annotated replies to the findings of the previous study report were sent by SSA to the Government of India after one and a half year in August 2008. With the exception of a few paras which were informative only, compliance in the remaining cases was still awaited.

3.4 STATUS OF AUDIT OF ANNUAL ACCOUNTS

Annual Audit and Accounts of SSA for the year ended 31-03-2007 have been prepared. These accounts with the Auditor's certificates are yet to be placed before the Executive Committee of SSA for approval. Annual Accounts for 2007-08 were in arrears (January 2009).

CHAPTER-4

UTILIZATION OF VARIOUS GRANTS

4.1 STATUS OF TEACHERS' GRANT

(a) Year-wise details of grants released, utilized and shortfall was as under:

(Rupees in lakh)

Year	Target		Achievement		Shortfall	
	Physical (No. of teachers)	Financial	Physical (No. of teachers)	Financial	Physical (No. of teachers)	Financial
2006-07	46,726	233.66	42,313	211.56	4,413	22.10
2007-08	46,796	233.99	45,642	228.22	1,154	5.77
2008-09 (upto September, 2008)	49,588	248.00	39,358	196.80	10,230	51.20

(b) Table below gives the details of grants released to teachers and delay in releases:

Year	No. of schools visited by the team	Amount (Rs. In lakh)	Date of release by DPO	Date of receipt by the school	Delay (in days)
2006-07	60	1.23	31.08.06	4.10.06 to 11.12.06	34 to 102 days
2007-08	60	1.28	31.07.2007	24.08.07 to 11.10.07	24 to 65 days
2008-09	60	1.28	12.08.2008	12.09.08 to 26.11.08	34 to 105 days

As seen from the above the delay in release and receipt of grant ranged from 24 to 105 days.

The grant of Rs.500 is provided to every teacher annually for the preparation of TLM. In the present study 60 schools of two districts of Sirmour and Solan were visited. Information about the use of TLM in the class by the teachers was obtained through personal interviews with the students and teachers. Responses from both sides were by and large encouraging but in some cases teachers were not clear in their mind about the exact use of this method in the class. Stereotyped materials such as thermocol, chart papers, coloured chinks, wrapping papers, scissors, gum tubes, maps etc. are purchased year after year. Same material, more or less the same shopkeepers, same value (exactly Rs.500 not even single paisa less or more) in the cash memo or the bill, usual stock entries, vouchers in the files and same items displayed told a different story about the utilization of this grant which SSA provides to the teachers every year to be given back to the students in the form of learning aids. Items of the

type of rubber, pencils, note-books etc. were also reported to have been given to the students; those were considered as learning material.

Rs.500 per teacher per annum may seem to be a small sum but when multiplied at this rate with the total number of teachers in primary and upper primary schools under SSA it becomes a huge amount i.e. Rs.246.83 lakh (49366 x Rs.500). During discussions, the school heads were also asked as to whether a better option should be to pool off the teachers grant for effective use instead of grants being given to individual teachers. None agreed with this option stating that the existing system was alright. If teachers grant is intended to be utilized for the purpose for which it is given constant monitoring is needed to ensure proper use of TLM grant by the teachers. They should be trained in using TLM in the class by way of organizing subject-wise workshops which will be more effective in motivating the teachers to use TLM in classes. Class room appraisal of the use of TLM will be equally effective.

4.2 STATUS OF SCHOOL GRANT

(a) Detail of grants released, utilized and shortfall was as under:

(Rupees in lakh)

Year	Target		Achievement		Shortfall	
	Physical	Financial	Physical	Financial	Physical	Financial
2006-07	14,421	288.42	14,381	287.60	40	0.82
2007-08	14,519	290.38	14,477	289.54	42	0.84
2008-09 (upto September 2008)	14,950	832.60	12,816	704.34	2,134	128.26

(b) Following are the year-wise details of grants received in the schools with the date of release/ receipts & delay:

Year	No. of schools visited by the team	Amount (In lakh of rupees.)	Date of release by DPO	Date of receipt by the school	Delay (in days)
2006-07	60	1.20	31.08.06	4.10.06 to 11.12.06	34 to 102 days
2007-08	60	1.20	31.07.2007	24.08.07 to 11.10.07	24 to 65 days
2008-09	60	3.48	12.08.2008	12.09.08 to 26.11.08	34 to 105 days

During field visit to schools in Sirmour and Solan districts, the study team reviewed the records pertaining to this grant. Procedure followed in schools in respect of all the grants is similar to each grant i.e. the meeting of VEC is held immediately to discuss and decide the system for the utilization of the grants. Items of work/ purchases are discussed in detail. Decisions are taken and the agency through which purchases except petty items are to be made or the work to be executed are decided by the VEC under the overall supervision of the Pradhans of Gram Panchayats.

School grant was expended on the purchase and replacement of furniture/ fixture articles Materials purchased were entered in the store & stock register in all the schools. No separate asset register was maintained in any of the schools. School heads were not aware of this requirement. They were advised to maintain separate asset register for non-consumable items.

Items of non-consumable nature donated by outsiders/ retiring Govt. servants to the schools were not entered in the school record. Such items are required to be entered in the Asset Register as these become the property of the school. Had physical verification been conducted, the verifying officer would have noticed the existence of such items in the schools also.

Physical verification of stores was never conducted. They were neither aware of it nor were ever advised by BRCCs/ CRCCs for getting the verification of stores conducted by an independent officer. As pointed out elsewhere BRCCs/ CRCCs hardly inspected schools as per schedule of inspection prescribed by the district offices.

4.3 STATUS OF MAINTENANCE GRANT TO SCHOOLS

- (a) Following are the year-wise details of budget allocation, achievement vis-à-vis shortfall.
- (b) Year-wise details of grant for maintenance of schools received with dates of release by DPOs Sirmour and Solan to the schools vis-à-vis dates of receipt and delay in receipt by the schools:

Year	No. of schools	Amount (Rs. in lakh)	Date of release by DPO	Date of receipt by the school	Delay (in days)
2006-07	60	2.97	31.08.06	4.10.06 to 11.12.06	34 to 102 days
2007-08	60	3.26	31.07.2007	24.08.07 to 11.10.07	24 to 65 days
2008-09	60	5.42	12.08.2008	12.09.08 to 26.11.08	34 to 105 days

During field visits of these districts, records relating to the school maintenance grant were reviewed with the following results:

- (i) School maintenance grant is utilized on the basis of the detailed discussion on every item of work to be executed and the decisions taken by the VECs in their meetings. Works falling mainly in the category of white wash, painting etc. are got executed by the VECs with the directions of Pradhans, Gram Panchayats. In some CRCs, the grant or a part of it had been utilized on minor works falling under civil works like a part of the boundary wall left incomplete, leveling of play grounds due to shortage of funds. These were, however, rare cases but were in the interest of schools.
- (ii) Schools maintenance grants were utilized for repair and maintenance of school buildings which were Govt. owned only.
- (iii) There were, however, irregularities in the receipt & issue of materials as also in their safe custody. Muster rolls were not prepared correctly. The procedure was explained to them in detail with an assurance from their side that these will be taken care of in future. Pradhans, Gram Panchayat assured that these irregularities will be brought to the notice of VEC members for corrective action.

4.4 STATUS OF SCHOOL BUILDINGS

- (i) Position of school buildings (class rooms) lying in dilapidated conditions, requiring major repairs, minor repairs vis-à-vis in good condition is as under:

Sr. No.	Classrooms	Pry.	Upper Pry.	Total
1	Classrooms in good condition	17759	6163	23922
2	Classrooms requiring major repairs	4320	1837	6157
3	Classrooms requiring minor repairs	9447	5009	14456
Total		31526	13009	44535

The above class rooms requiring major repairs were included in the AWP&B and funds to the tune of Rs.266.91 lakh were demanded by SSA in the AWP&B for 2008-09 but no funds were sanctioned and released by the Govt. of India.

- (ii) During the period from 2006-07 to 2008-09, there were 823 (2006-07: 357, 2007-08: 303 and 2008-09: 163) primary and upper primary schools in Solan districts where school buildings were in dilapidated condition requiring major repairs. An amount of Rs.20.00 lakh was sanctioned during 2007-08 for 42 schools as against 823 schools mentioned above. The repair work in these 42 schools was reported to have been completed. In the remaining 781 schools, repair work was yet to be carried out as funds had not been sanctioned. The position brought out that above is as reported to us by the authority. Steps need to be taken to verify the condition of these 781 dilapidated schools so as to carry out repairs on priority basis lest anything serious should happen.
- (iii)(a) In the case of Sirmour district, there were 424 primary and upper primary schools during 2006-07 which were in dilapidated condition. Repair works in respect of 53 schools were sanctioned during 2007-08 out of which 34 repair works were completed; the remaining 19 were reported to be in progress.
- (b) In Shillai block of Sirmour district also, there were 13 rooms in 7 schools (Govt. Senior Secondary School, Nainidhar, 4, GSSS Drabil: 1, Upper Primary School Kandiyare: 2, Govt PS Hamal: 2, GPS Dusmel: 1, GPS Barod: 2, GPS Shilli: 1) which were in dilapidated condition requiring major repairs.

Since in both the cases the rooms/ buildings were in dilapidated condition, repairs need to be carried out on priority basis to avoid any eventuality at a later stage.

CHAPTER-5

TEXT BOOKS/ WORK BOOKS

5.1 DISTRIBUTION OF TEXT BOOKS

- (i) Year-wise details of text books proposed to be procured vis-à-vis funds actually procured during the years 2006-07 to 2008-09 are as under:

(Rs. in)

Year	Assessment		Actually procured		Shortfall	
	No. of books	Amount	No. of Books	Amount	No. of Books	Amount
2006-07	215056	322.58	193900	308.22	21156	14.36
2007-08	201844	302.77	188885	288.39	12959	14.38
2008-09 (upto September 2008)	379534	724.96	--	3.56	379534	721.40

As would be seen from above table, the assessment of text books was on estimation and not on actual requirement basis. The review of records revealed that the text books were procured from HP Board of School Education, Dharmasala which also supply text books to the Education Department of HP Govt. During field study, the records of issue of text books showed that the books were issued to the eligible students only except in a few cases commented separately.

Further as per para 25.4 of the Manual on Financial Management and Procurement, work books for focus group children are an integral part of curriculum delivery and are regarded as part of text books. As commented elsewhere these work books were not provided alongwith the text books. During discussions, it was stated that work books could not be issued due to non-availability of funds.

- (ii) In most of the cases, records indicating the date of receipt of books, number of sets received and number of sets lying undistributed were not maintained. In some cases, books were lying in store but shown as distributed in records. To cite an example, in the case of Govt. Primary School Drabil of Shillai Block of Sirmour district, 435 sets of text books were received (2008-09) against which 172 sets were distributed leaving a balance of 263 sets in store valuing Rs.39,450. Even the distribution of 172 sets was incorrect as there were only 136 eligible (I to V classes) students to receive the sets of text books. This discrepancy should be reconciled. Further, work books were not being supplied with the text books. As per Para 25.4 of the Manual on Financial Management and Procurement, workbooks for focus groups children are an integral part of curriculum delivery and are regarded as part of text books. They can be distributed to focus grouped children with text-books within the over all ceiling of Rs.150 per child. During discussions, it was informed that work-books were not supplied due to the shortage of funds. Since workbooks are necessary and have to be supplied along with the text-books to the focus group of children, provision for additional funds should be made.

CHAPTER-6

TRAINING

6.1 TEACHERS' TRAINING

Organizing teachers' training programmes is one of the major activities under SSA to ensure quality education to children. SSA framework provides for 20 days in-service training course for all teachers each year, 60 days refresher course for untrained teachers already employed as teachers and 30 days orientation for freshly trained recruits @ Rs.70 per day.

Table below gives the details of total number of teachers in various categories (trained, un-trained and fresh recruits) and number of teachers trained through various training courses organized at state and district levels with expenditure incurred on training:

Year	Targets		Achievements		Shortfall	
	Physical (Days)	Financial (Rs. in lakh)	Physical (Days)	Financial (Rs. in lakh)	Physical (Days)	Financial (Rs. in lakh)
2006-07	560712	392.48	458523	313.64	102189	78.84
2007-08	701940	491.36	507214	407.54	194726	83.82
2008-09 (up to Sept. 2008).	744180	620.16	146691	157.24	597489	462.92
Total:	2006832	1504.00	1112428	878.42	894404	625.58

The effectiveness of teachers training was not evaluated.

During study, it was seen that the training had been provided for 10 days, 12 days and 15 days during 2006-07, 2007-2008 and 2008-09 respectively as against the prescribed duration of 20 days upto 2007-08 and 10 days during 2008-09. This was reported to be due to various constraints such as difficult terrain and unpredictable weather conditions. Providing training for lesser duration upto 2007-08 was not in conformity with the prescribed schedule. Condensing 20 days training in 10-12 days during 2006-07 and 2007-08 did not serve the intended purpose.

The present study team visited schools in two districts of Sirmour and Solan. With particular reference to the usefulness of training programmes, there was a mixed response. While some were appreciative of the efforts others held a very dismal view about it. The consensus of opinion was that the training is imparted by a majority of such resource persons who were either not expert in the field or those who had little experience in the field of education.

In Sirmour district, a study was conducted by the Distt. Coordinators to find out the impact of teachers training programmes; this was done in Educational Blocks Surla and Nahan. The findings highlighted that training modules were able to fulfil training needs to some extent, topics for discussions needed refinement, audio-visual aids were not being used in the real class room situation by teachers, non-availability of training material, resource person's reliance on verbal communication only instead of adopting demonstration techniques, in-competency of resource persons etc.

The study team also suggested that there is a strong need (i) to develop a group of efficient and well informed resource person at all levels (ii) to develop training material, (iii) to develop an effective monitoring system (iv) to use information technology and multimedia techniques, (v) to have focused group discussions, and (vi) to make practical sessions an integral part of the training programmes. These suggestions merit attention to make the training result oriented.

6.2 COMMUNITY LEADERS' TRAINING

There is a provision to impart community training at BRC level. Main purpose is to create awareness among community members so that they involve themselves in all the activities of schools. In Shillai block (Sirmour district), it was seen that an amount of Rs.0.22 lakh on account of community training was lying unused as of November 2008. Neither any training to community leaders was imparted during 2006-07 to 2007-08 nor the amount of grant was refunded as spill over in this case was not permissible.

CHAPTER-7

CIVIL WORKS

7.1 EXECUTION OF CIVIL WORKS

- (a) Paras 26.13, 26.14 and 26.16 of the Manual provide that civil construction works will be allowed for Government owned school buildings only and that participation of community in all civil works activities will be necessary. It further lays down that School Management Committee/ Village Education Committee/ Gram Panchayat Committee on Education will carry out civil works through a transparent system of account keeping. In addition to this BaLA (Building as Learning Aid) features have been introduced @ Rs.25,000 per school.
- (b) Para 26.19 further lays down that in case the outlays approved for the year are not fully utilized in a particular year, the unutilized portion shall be carried forward to the subsequent years as spillover.
- (c) Table below indicates the target of construction, funds released, actual expenditure and physical achievements during the years 2006-07 to 2008-09:

Sr. No	Particulars of works	Targets as per AWP & B 2006-07 to 2008-09	Financial outlay as per AWP & B 2006-07 to 2008-09	Actual expenditure	Physical achievements as on 30-09-2008	
		In number	In lakh of rupees	In lakh of rupees	Works completed	Percentage of completion
1.	Additional class rooms (Primary and Upper Primary Schools)	12007	8021.52	4366.88	3767	31.37
2.	BRCC Buildings	60	58.45	44.70	17	28.33
3.	CRCC Buildings	904	638.40	476.04	346	38.27
4.	Toilets	5716	829.97	274.43	2127	37.21
5.	Drinking Water	1881	90.87	83.91	1011	53.74
6.	Boundary Walls	2999	783.28	681.38	1528	50.95
7.	Kitchen Sheds	201	50.25	44.11	70	34.82
	Total:	23768	10472.74	5971.45	8866	37.30

Statistical data tabulated above indicates not a very encouraging picture. As against the target of 23768 works during the three years period from 2006-07 to 2008-09, only 8866 works were completed. Percentage of completed works is mere 37.30. As for funds received and utilised the actual expenditure for this period was Rs.5,971.45 lakh against the financial outlay of Rs.10472.74 lakh which comes to 57.02 per cent. 57 per cent expenditure with 37 percent physical achievement tells the story.

Year-wise break-up of financial targets, actuals thereagainst and short fall during 2006-07, 2007-08 and 2008-09 (upto September 2008) was as under:

Year	Targets as per AWP & B	Actuals	Shortfall	Percentage of shortfall to targets
2006-07	3895.67	2908.80	986.87	25.33
2007-08	3391.80	2659.08	732.72	21.60
2008-09 (up to September 2008)	3185.27	403.57	2781.70	87.33
Total:	10472.74	5971.45	4501.29	42.98

As will be seen from the above details percentage of shortfall ranged between 21.60 and 87.33 during the three years period of 2006-07 to 2008-09. Progress of works during 2008-09 (upto September, 2008) had been far from satisfactory. Shortfall to the extent of 87.33 percentage is a matter of serious concern. Some effective steps need to be taken to gear up the control mechanism at the lower level. Periodical review at short intervals will help improve the position greatly.

The physical progress of civil works in Sirmour and Solan districts during 2006-07 to 2008-09 is tabulated below:

Description of works	Works completed				Works in progress				Works not yet started			
	Solan		Sirmour		Solan		Sirmour		Solan		Sirmour	
	No	Amt	No	Amt	No	Amt	No	Amt	No	Amt	No	Amt
Class Rooms	122	131.75	123	123	84	67.90	249	59.80	07	7	120	150
BRCC Building	-	-	-	-	-	-	-	-	-	-	-	-
CRCC Building	14	28.00	-	-	-	-	-	-	-	-	-	-
Toilets	-	-	135	40.50	300	90.00	104	20.80	-	-	48	14.40
Boundary Walls	87	43.50	57	28.50	02	01.00	-	-	19	9.50	-	-
Drinking Water facilities	-	-	96	19.20	-	-	-	-	-	-	-	-
Kitchen Sheds	-	-	-	-	-	-	-	-	-	-	-	-
Total :	223	203.25	411	211.20	386	158.90	353	80.60	26	16.50	168	164.40

Here too, the position was not satisfactory. In the two districts of Solan and Sirmour, 386 and 353 works respectively were in progress. Further 26 works in Solan district and 168 works in Sirmour district were not yet started. As stated elsewhere in the preceding comments under the table(s) these are not ordinary type of works. When completed these will provide long awaited facilities to the young children. Therefore, these works must get priority in their completion. SSA should tighten the control mechanism to ensure speedy progress of these works.

Despite clear instructions in the VEC's guidelines, completion certificates in respect of completed works were still awaited. In nut-shell, the details of all the three tables above show that the construction of civil works taken up during 2006-07 and onwards had not been completed even after the lapse of more than two years though the prescribed completion period of these works ranged between 3 to 12 months.

During field visit, it was noticed that the works could not commence either due to non-availability of funds or due to insufficient funds.

- (i) In Solan district, funds for the construction of seven class rooms and 19 boundary walls were released. The construction work had not commenced due to land dispute, demarcation of land, non-availability of land and non-posting of teachers. Realistic assessment of requirement, availability of funds, availability of land, clear title to land, identification of labour force are the basic requirements pre-requisite to any civil work. Such types of problematic issues should have been sorted out first to avoid complications at a later stage. Unless these issues were settled funds should not have been released.

The position in the case of Sirmour district was more or less the same. Out of 120 cases of construction of additional class rooms, 73 works were stated to be awaiting sanctions; in the balance 47 cases, land papers were awaited. There were as many as 353 such cases where delay in completion was attributed to weak VECs. If VECs were weak and the works were being unduly delayed, the District Project Officers/ BRCCs timely intervention should have helped solving the matter in the initial stages.

- (ii) In Nalagarh Block of Solan district, two cases of construction of boundary walls came to notice in which the work could not commence. In one case, the funds were not adequate and in the other case, construction of boundary wall was not possible with-out first raising the retaining wall. For this, additional funds were reportedly required.
- (iii) For Govt. primary school, Saproon in Dharampur Block of Solan district, an amount of Rs.1.00 lakh was sanctioned and released in March 2006. The funds remained unutilized till December 2006 due to non-availability of land. The funds were refunded back to the DPO's office. Without land the logic behind the release of funds was hardly understandable. Interest accrued on this amount was also not refunded with the principal amount. Like-wise in the case of Govt. middle school, Shillai (under GSSS Shillai) in Sirmour district funds were released for construction of one room on 04.08.2006. No site was available. Funds were refunded back without interest to DPO Sirmour on 31.05.2007 after the lapse of 10 months.
- (iv) A sum of Rs.3.00 lakh was sanctioned for the construction of three class rooms in Govt. primary school, Shillai-II, funds in two instalments of Rs.1.50 lakh and Rs.0.75 lakh were released. The site was not found feasible. No alternative site was available till November 2008, the amount was lying unspent with the VEC.
- (v) In the case of civil works even the basic records such as Material at Site Account Register (MAS). Muster Rolls etc. were not being maintained. Material purchased from the open market/ individuals were issued directly to the labour. There was no proper accountal of material as to the receipt, issue and balance. Muster Rolls did not indicate the name of the work, progress of work done, the value of work done and the material consumed on the items of work. In the absence of these details, the purpose of muster rolls was defeated since the correctness of payment was not verifiable. The staff was not aware of these basic requirements.
- (vi) While reviewing the payment records of Govt. Primary School, Tikker of Shillai Block in Sirmour District, irregularity in payment was noticed. Masons and labour (7 Nos) were engaged for creating BaLA features; the labour was shown to have been paid Rs.10,000 but their acknowledgements were not obtained in the Muster Rolls.

In Govt. Primary School, Shilli of Shillai Block of Sirmour district Rs.1,500 were shown paid to a Mason as per receipt. Nature of work done and the date of payment were not recorded on the receipt. DPO may issue suitable guidelines to the BRCC/ JE to take care of these requirements in future. Vouchers were not being defaced by drawing parallel lines across the face of the bills.

7.2 BUILDING AS LEARNING AID (BaLA)

One of the objectives of SSA is to bring about qualitative improvement in elementary education. To achieve it, several innovative activities are undertaken from time to time. BaLA is one such activity. Under this, the entire building with its surroundings is used as teacher learning material (TLM) to make education more interesting and learning easier and joyful. BaLA provides appropriate and congenial teaching learning environment in the school.

During the period from 2006-07 to 2008-09, funds to the tune of Rs.80.00 lakh were sanctioned and released under BaLA in Solan and Sirmour districts. Table below gives the details of amount released and no of schools in which this new feature was proposed to be introduced:-

Year	Date of release of funds (@ Rs. 25000 pre school)		No of schools		Total amount released	
	Solan	Sirmour	Solan	Sirmour	Solan	Sirmour
2006-07	30-09-2006	23-08-2006	61	12	15.25	3.00
	30-12-2006	15-02-2007	39	13	9.75	3.25
		30-03-2007	--	18	--	4.50
2007-08	20-09-2007	18-12-2007	61	17	15.25	4.25
	20-11-2007	13-2-2008	11	47	2.75	11.75
	31-01-2008	--	06	--	1.50	--
2008-09	20-10-2008	--	35	--	8.75	
	Total:	--	213	107	53.25	26.75

During field study, records relating to the setting up of BaLA features in the schools were reviewed with the following results:-

- (i) Out of 213 schools in Solan district, work in 77 schools had not commenced (December 2008) as the construction work of buildings was stated to be in progress.
- (ii) The amount of Rs.1,25,000 sanctioned for five Govt. upper primary schools (Nangal, Lunus, Auntpur, Kanyola, and Mianpur Aupure) in Nalagarh block of Solan district was lying unspent partly due to delay in receipt of funds and partly due to delay in construction of rooms.
- (iii) In Sirmour district BaLA work was completed in 77 schools between August 2006 & February 2008; the remaining work in 33 schools was stated to be in progress.
- (iv) Further BaLA features for 8 schools in Sarahan Block of Sirmour district were sanctioned in June 2007 and funds @ Rs.25000 per school were released. Work in all these schools was moving at a very slow pace as the buildings were reported to be incomplete.

Since this is a unique feature meant to bring about a change in teaching learning process, the work should be completed on priority basis.

CHAPTER-8

PROCUREMENT

8.1 PURCHASE OF KITS FOR GIRLS UNDER LIFE SKILL EDUCATION

Para 113.1(9) of Manual on Financial Management and Procurement requires the purchase committee to undertake inspection of material before delivery to ensure proper quality control.

The Project Officer, Sirmour district decided (March 2007) that some kits having selected items for use by girls under the life skill education scheme be provided to such girls who stood 1st in their cluster /complex in 4th and 5th class of Primary and 6th and 7th class of upper primary to keep them neat and clean and in order to develop their personality. To achieve this task budget provision of Rs.5.50 lakh under the head Innovation (girls) was made during 2006-07. The Project Officer invited quotations on 18.1.2007 from six firms so as to reach the Project Office on or before 27.1.2007. Bidders were required to submit samples along with quotations on returnable basis. Four firms submitted their bids. Of these, three firms submitted samples. In the comparative statement, a member of the committee had specifically mentioned the non-submission of sample by the fourth bidder whose rates were lowest for maximum items of kits. While approving the lowest rates of different firms for different items on 3.2.2007 the committee decided to obtain samples of quality of material from the fourth bidder also. Without waiting for the said samples, supply orders of the value of Rs.4,05,750 for supply of 616 kits were placed on all the four firms as detailed below:

Sr. No	Supply order no. & date.	Name of firm.	Value	No. of Kits	Remarks
1.	11284 dt. 22-3-2007	M/s. Mahesh Sareen & Sons, Nahan.	Rs.42268	65 kits	Sample supplied
2.	11286 dt. 22-3-2007	M/s. Khalsa Traders Nahan.	Rs.45584	70 kits	Sample supplied
3.	11283 dt. 22-3-2007	M/s. Rakesh Garg & Sons, Nahan.	Rs.65012	99 kits	Sample supplied
4.	11285 dt. 22-3-2007	M/s. Aggarwal Parkashan, Ambala City.	Rs.252886	382 kits	Sample not supplied
		Total	405750	616 kits	

Four cheques in favour of the above firms for total payment of Rs.4,05,750 were issued on 30.3.2007 to avoid lapse of budget grant. Cheques were later released in May 2007 after the firms had completed the supply. The material supplied by M/s Aggarwal Parkashan, Ambala City were received without inspection/ verification of the quality of material supplied. Placing order on this firm was in gross violation of the financial provisions resulting in giving un-due benefit to the firm. The bid should have been rejected at the first out-set when the firm failed to supply the samples which in such cases is the mandatory requirement. Hence the quality of material was not verified at any level. Kits received were issued to the primary cluster (378 Kits)

and upper primary schools (238 Kits) for use by the girl students who stood first in 4th to 7th classes.

8.2 PURCHASE OF SCIENCE AND MATH KITS

Purchase of Science and Math kits was earlier reviewed in Para 6.3 of the report of IPAI for the period ending 2005-06. During further review by the present study, a few new points were noticed in the records of DPOs Sirmour & Solan.

Table below gives the detail of science and math kits purchased in the two districts:

Name of project office (SSA)	No. of kits purchased	Name of the source/firm from whom purchased	Rate per kit	Cost of kits	Date of purchase
Nahan	50 integrated	NCERT, New Delhi	Rs.6,337	Rs.3,16,850	31.3.07
	50 Science kits	NCERT, New Delhi	Rs.3,656	Rs.1,82,800	31.03.07
	50 Primary science kits	NCERT, New Delhi	Rs.928	Rs.46,400	31.03.07
	40 math kits	M/S Anuja Scientific and sports works Ambala Cantt.	Rs.5,919	Rs.2,36,760	31.03.08
Solan	60	State.Industrial Dev. Corporation Shimla	Rs.3,000	Rs.1,80,000	28.3.2007
	40	-do-	Rs.3,250	Rs.1,30,000	31.01.2008
				Rs.10,92,810	

All the supply orders are required to be entered in the supply order register in chronological order. No such registers had been maintained in the office of the project officers at Nahan and Solan.

Looking at the rates at which these kits were purchased gives an impression that there was no uniformity of practice followed in purchases at the district level. In Sirmour district these kits were purchased at varying rates. In the first stage the rate ranged between Rs.928 and Rs.6,337 per kit whereas in the second stage it was Rs.5919 per kit. As against these rates DPO Solan office was more prudent in buying kits @ Rs.3000 and Rs.3250. Even these rates were also higher (Rs.3,250) when compared to the rates paid (Rs.3000 per kit) on the earlier purchase of these kits by SPD office. For the same science and maths kits these different rates do not appeal to logic. The position obtaining in the other 10 districts will also, presumably, be no different. Had the sources of supply (the firm from which SPD office purchased the kits) and rates at which kits were earlier procured by SPD been intimated to all DPOs the purchase would have been made at the Distt. level at the same rates (Rs.3000 per kit) and from the same source i.e. the same firm.

Further, during field visit in the above districts it was seen that there was no laboratory for the science kits in any of the schools visited. Kits were stacked in almirahs. When brought out at the instance of study team these kits were found to have been seldom used. Boxes containing these kits were indicative of the fate of these kits. Usage of these science and math kits for educational purposes hardly needs to be emphasized. The entire expenditure of Rs.10.93 lakh will prove to be wasteful if these kits are not used. Supervision of schools is not a regular feature, hence the slackness in the use of these kits and other important instructional material of the type. Effective monitoring at the higher level is the only solution to this problem.

Thus, no uniform system of purchase of science and math kits had been followed. During 2005-06, the State Project Director Shimla purchased 1139 science and math kits @ 3000 per kits from M/S Micro Measures and Instruments Ambala Cantt. The project officer, Sirmour and Solan while inviting quotations during 2006-07 and 2007-08 did not invite quotations from M/S Micro Measures and Instruments, Ambala Cantt. whose rates were lowest and specifications and kits had been approved by the experts of State Project Director, Shimla. The science and math kits supplied by the firms had not been inspected by the purchase committee of both the offices. Besides, the firms were also not asked to supply samples alongwith their bids. This should have been the pre-requisite requirement as the material when received is verified with the sample to ensure the quality of the material supplied.

Cheques for payment to the firms were drawn on 31st March and the payment was released in May of the next financial year i.e. after receipt of kits in the concerned schools. Since the purchase of science and maths kits being a costly item looking to the cost per kit. Orders were placed in March to avoid the lapse of budget grant.

The team visited Government Sr. Sec. School, Bhoj Nagar, Govt. High School Bisha (Solan district) and Govt. High School, Chakli and Drabil (Sirmour district) to whom science and math kits had been supplied during 2005-06. These were, however, lying unused as there was no science lab.

Our plea strongly is that the system of purchase of these kits and their utility must be examined officially by a team from the Ministry.

8.3 INJUDICIOUS PURCHASE OF MATERIAL

Distt. Project officer, Sirmour invited press tenders in March 2007 for the supply of IED resource material i.e. (i) Hearing-aid in mild (ii) Drums (iii) Hearing disability screening material (iv) Bell (Models of body parts) (v) Charts of animals and fruits (vi) Embossed vegetables globe maps of Himachal Pradesh, India and World for blind/ less sight.

In response to the notice inviting tenders, three firms quoted their rates. These firms included one firm M/S Aggarwal Parkashan of Ambala who was not dealing in the items tendered. On the face of it the tender filed by this firm should not have been accepted. Had this been considered, the project office would have been left with no other option but to refloat the tenders. But this was not done and in disregard of the canons of financial propriety and interest of the society, the rates quoted by this firm were accepted and orders for the supply of sensitive nature of material meant for disabled children were placed on this firm. If there was a marginal difference in rate, the DPO was competent to place orders on the other firm dealing in these items by recording reasons in writing. Further, the state Mission Director had decided on 7th April, 2005 that the procurement of IED material under SSA should be made from original source such as NIVH/ ALIMCO, etc. Ignoring this, accepting tenders of M/s Aggarwal Parkashan, Ambala and placing orders on this firm was not proper. This injudicious purchase in the month of March was meant to avoid the lapse of budget grant as also to give unintended benefit to the firm which was a publisher only and not the original source of this kind of material.

8.4 SUPPLY OF GUIDELINES FOR SCHOOL DEVELOPMENT PLAN

Decentralisation of planning and management of education is an essential part of the entire process of achieving the goal of universalisation of elementary education. Considering the demand for improving planning and administrative competencies at the district level and to bring about improvement in the functioning of schools, SPD Office formulated guidelines for the preparation of school development plans and got printed 17000 copies valuing Rs.4,79,736 on 31.03.2008 from the H.P. Govt. Printing Press, Shimla. Although a period of around one year is going to be over yet these guidelines were still lying with the press, (December 2008). Since these guidelines were meant to ensure active involvement of functionaries at the grass root level these should have been issued at the very commencement of the programme. Without losing further time, SSA may ensure speedy issuance of these guidelines.

8.5 PURCHASE OF MATERIAL FOR BAL MELA (CWSN)

The District Project Officer, Shimla organized in the year 2005 (15th to 17th December 2005) Bal Mela for CWSN at Shamlaghat. To meet the expenses of this Mela, the IED Coordinator was given an advance Rs.8.00 lakh. After the event was over, the Coordinator submitted adjustment account of Rs.8,27,960; he was paid the balance amount of Rs.27,960 on 28th July 2006. The adjustment account contained the following transactions:-

Transactions	Value in Rupees
Purchase of 30 ordinary wheel chairs and 10 visco DX wheel chairs against cash payment	1,64,300
Other purchases made in cash (details not available in the SPO)	4,75,519
Payment to Suppliers through two bank drafts	1,88,141
Total	8,27,960

Since the list of eligible children had not been finalized, the wheel chairs were lying in the stock. The District Project Officer stated (December 2008) that these will be distributed as per guidelines of SSA.

While reviewing the related records the following points of concern emerged:

- (i) No guidelines which were being sought later by DPO were there. No Committee to oversee the arrangements was constituted.
- (ii) The advance of Rs.8.00 lakh was placed with the single individual without securing the financial interests of SSA in disregard of the financial provisions.
- (iii) When the adjustment account was rendered, it was not subjected to detailed scrutiny. Supporting vouchers were not screened to see as to which item correlated with the Mela and whether or not any particular item was needed or a particular expenditure was really needed to be incurred.
- (iv) Purchases were made in cash of a sizeable amount in violation of the financial rules which required payments by cheques only.
- (v) Bal Mela was meant to organize sports events and provide a cultural exposure to the children. Where was the need to purchase wheel chairs which are given

to identified children only on the specific recommendations of Doctors in the specially organized medical camps for children with special needs?

- (vi) The event was concluded on 17th December 2005. There were three purchase bills of the value of Rs.2,51,587 dated 5th January 2006 which were obviously made to exhaust the advance. The genuinity of these purchases was not checked.
- (vii) There were no Actual Payees' Receipts for Rs.19219 spent on the purchase of Momentos from a Chandigarh based firm M/s United Sports Industries.
- (viii) The propriety of making purchases from Chandigarh and expenditure involved on commuting between the two places was not checked ignoring the provisions contained in Chapter IX of the Manual on Financial Management and Procurement. Bal Mela is a feature which is organized for CWSN in all the districts in the State. There has to be a uniform procedure throughout the State. In Mandi district, a similar Mela of the State level was organized by the DPO Mandi on the same dates from 15th to 17thDecember 2005 and the total expenditure was Rs.5.31 lakh. There could be marginal difference in the overall expenditure but not to the extent of Rs.2.97 lakh (Rs.8.28 lakh (-) Rs.5.31 lakh).
- (ix) No approval of the competent authority for incurring expenditure of Rs.8,27,960 was obtained at any stage, thus, making the entire case a faite-accomplie.

The canons of financial propriety explicitly state that the sanctioning authority should while spending Government money, exercise the same vigilance as a man of ordinary produce will exercise while spending money from his own pocket. SSA may get a thorough scrutiny conducted not only of the adjustment account of Rs.827960 in the light of the above points but of purchases being made elsewhere in other districts through its own internal audit system. Since this particular case is a pointer to the faulty system being followed in making purchases, internal audit's findings should be more specific to make sure in clearer terms that the purchase procedure is being followed in entirety i.e. in letter and spirit with no room for ambiguity.

CHAPTER-9

WORKING OF NPEGEL/ KGBV/ ECCE

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

- (I) NPEGEL was formulated for education of under privileged/disadvantaged girls from class I to VIII as a separate and distinct gender component plan of SSA. The scheme was applicable in Educationally Backward Blocks (EBBs), blocks of districts which have at least 5% SC/ ST population and SC/ST female literacy rate is below 10% and in selected urban slums.

The main objectives of scheme were:

- (a) to provide for blocks focused projects for girls at risk/ difficult circumstances with clearly defined outcomes.
- (b) to develop and promote facilities to provide access and to facilitate retention of girls and to ensure greater participation of women and girls in the field of education.
- (c) to improve the quality of education through various interventions and to stress upon the relevance and quality of girls' education for their empowerment.

The focus of NPEGEL was to be on the following points:-

- (i) to strengthen the capacity of National, State and District institutions and organizations for planning, management and evaluation of girls education at the elementary level, and create a dynamic management structure that will be able to respond to the challenges of girls education;
- (ii) to develop innovative gender sensitization/training programmes with the assistance of concerned organizations and women's groups, for teachers and administrators and create an environment whereby all the sections of the education sector will become alive and sensitive to the role of education in eliminating gender disparities;
- (iii) to initiate networking between different institutions for research, extension and information dissemination to increase output of gender sensitive, quality teaching leaning material especially in regional languages and decentralized area-specific models of intervention;
- (iv) to gear up the entire education system to play a positive interventionist role to enhance self-esteem and self-confidence of women and girls, build a positive image of women by recognizing their contribution to the society, polity and the economy;
- (v) to break gender stereotypes ensuring that the content and process of education is sensitive to gender concerns;
- (vi) to build community support for girls education and provide conducive environment for girls' education in the school, community and home; and
- (vii) to ensure that girls get good quality education at the elementary level.

In Himachal Pradesh NPEGEL was being implemented in eight educationally backward blocks of four districts as under:-

Sr. No.	Distt.	CD Block	Educational Block	No. of girls enrolled/benefited	Activities undertaken
1	Shimla	Chauhara	Chauhara Dodra Kawar	3731 578	Tailoring, Health & Hygiene
2	Mandi	Seraj	Seraj -1 Seraj – 2	3171 3989	Self defence, tailoring, health & hygiene
3	Sirmour	Shillai	Shillai Bakras	3796 3477	Self defence through police department, health & hygiene, production of soft toys, knitting of tat patties and making of brooms with the help of local date tree.
4	Chamba	Tisa Bharmour Salooni Pangi Mehla	Tissa Bharmour Gharola Salooni Sundla Pangi Mehla Hardaspura	5739 2088 1684 3369 2947 1771 3955 3153	Judo, Karate, sewing, embroidery in Chamba Rumaal, health education, first-aid, yoga, painting, cutting, tailoring, carpet weaving, computer education & pickle and jam making.
Total:				43448	

Table below gives the budget allocation and expenditure incurred there-against for the three years period of 2006-07 to 2008-09 (upto September 2008)

(Rupees in lakh)

Year	Budget Allocation including spill over	Expenditure	Percentage
2006-07	73.66	62.71	85.13
2007-08	71.10	57.70	81.15
2008-09	74.91	12.09	16.14

The progress has been rather slow in the year 2008-09 where only 16 per cent expenditure has been incurred till December 2008.

During field visit, the study team, in addition to the records of Sirmour district also reviewed the records of Shillai Education Block.

Under NPEGEL, following was the budget allocation and actuals during the three years period from 2006-07 to 2008-09 in Sirmour District (upto November 2008)

(Rupees in lakh)

Year	Budget Allocation including spill over	Expenditure	Percentage utilization
2006-07	10.26	7.70	75.05
2007-08	12.00	9.11	70.71
2008-09	12.88	4.54	35.25
Total	35.14	21.35	60.76

Funds released for the Shillai Block under NPEGEL from 2006-07 to 2008-09 and expenditure incurred by the block are detailed below-

(In Rupees)

Year	Funds Released	Expenditure
2006-07	2,48,913	86,593
2007-08	2,56,750	3,40,176
2008-09	1,47,000	2,18,330
Total	6,52,663	6,45,099

The review of records revealed the following points of concern :-

- (i) No separate cash book for NPEGEL was maintained by the BRCC/CHT Shillai-II. Vouchers in support of the expenditure were also not made available by CHT for review. Bank reconciliation was also not done.
- (ii) Although the construction of building for Model Cluster School Shillai-II had been completed (May 2008) at a cost of Rs.2.00 lakh but the school was not yet functional. Store articles of KGBV were found stacked in this building since KGBV had no place to keep these store articles. CHT Shillai-II stated (November 2008) that only vocational training was imparted to the girls and no other activity under NPEGEL was undertaken. He also stated that there were no clear cut guidelines regarding the implementation and management of the programme. DPO should therefore get all the arrangements inspected and ensure that the said school starts functioning without further loss of time.
- (iii) Most of the purchases were made at district level without involvement of community representatives.
- (iv) At the cluster level, mobilization activities i.e. mobilization of the community including formation and target of resource groups viz. Mother Teacher Association (MTA), Women Motivator Groups (WMG), Mahila Samakhya (MS) Sangh was missing; activities by resource group like enrolment, retention, talking to parents, training & review of resource group, community follow up of enrolment, attendance, achievement etc., if undertaken were not on record.
- (v) For training/ workshop, the training modules developed, if any, were also not on record.
- (vi) Despite so much of infrastructure raised, the Model Cluster School at Shillai which finally will be the pride of NPEGEL still remained non-functional. Items of work promised to be completed by March 2009 should be completed speedily so that the school starts functioning and the intended benefit reaches the students on time.

(II) Training of girl students under NPEGEL

Under NPEGEL Programme, life skill education of girl students of upper primary classes had been approved by the PAB. Mission Director (SSA) Himachal Pradesh signed a Memorandum of Understanding (MOU) with Karate Federation of India on 27.4.2006 to impart karate training to girl students of class 6th to 8th in 40 schools of eight districts (Chamba, Hamirpur, Mandi, Kullu, Kangra, Kinnaur, Shimla, & Lahaul and Spiti) including five educationally backward blocks of district Chamba and Sirmour. The training was imparted for one hour on alternate days for three days in a

week before or after school hours. The programme was monitored by the school head/ BRC/ CRC/ and DPO (DIETs concerned). The Federation successfully imparted karate training and payment of Rs.15,90,200 was released in June 2007. MOU for second year's training was signed on 30.04.2007 to impart karate training in the same schools during 2007-08. Payment of Rs.15,90,200 was made to the Federation on 26-06-2008.

Quarterly sign off reports received through principals of the concerned schools have appreciated the karate training imparted by the Federation to the girl students of upper primary classes and recommended continuation of this training during 2008-09.

During 2008-09 budget provision of Rs.41.88 lakh was available for skill education of girl students of upper primary classes. The SPD Shimla decided (August 2008) to impart karate training in convergence with Police Department in four districts of Chamba, Hamirpur, Kangra and Sirmour. The training was started during September – November 2008 in winter closing schools of Sirmour district and from October 2008 to January 2009 in summer closing schools of Chamba, Hamirpur and Kangra districts. Expenditure on this account was assessed at Rs.7,63,300. The outcome of the karate training to the girl students was awaited (January 2009) from the concerned schools.

Mission Director signed on 25.11.2008, Memorandum of Understanding with Patanjali Yog Samiti, Shimla and Art of Living Shimla for providing Yoga training amongst children in the age group of 11-14 years. 1600 school children spread over 80 educational blocks were proposed to be covered under “Yoga” training at an estimated cost of Rs.25 lakh. Both these organisations have started “yoga” training for the school children according to the approved MOU.

Both “Karate” and “Yoga” trainings need to be monitored by SPD office through concerned school heads before release of payments to the Police Deptt. and Yoga Organizations.

9.2 KASTURBA GANDHI BALIKA VIDYALYA (KGBV)

The Kasturba Gandhi Balika Vidyalaya scheme was launched by the Govt. of India in August 2004 for settling up residential schools at upper primary level for girls belonging predominantly SC, ST, OBC and minorities in difficult areas. The main objective of KGBV is to ensure access and quality education to the girls of disadvantaged girls of society by setting up residential schools at upper primary level.

The main components of the scheme were as follows:

- (i) Setting up of residential schools where there were minimum of 50 girls predominantly from the SC, ST and minority communities available to study in the school at the elementary level.
- (ii) To provide necessary infrastructure for these schools.
- (iii) To prepare and procure necessary teaching learning material and aids for schools.
- (iv) To put in place appropriate systems to provide necessary academic support and for evaluation and monitoring.

- (v) To motivate and prepare the girls and their families to send them to residential school.
- (vi) At the primary level emphasis was to be laid on the slightly older girls who were out of school and were unable to complete primary schools.
- (vii) At the upper primary level, emphasis was to be laid on girls, especially adolescent girls who were unable to go to regular schools.
- (viii) In view of the targeted nature of the scheme, 75% girls from SC, ST, OBC or minority communities were to be awarded priority for enrolment in such residential schools and only thereafter 25% girls from families below poverty line.
- (ix) Established NGOs and other non-profit making bodies were to be involved in the running of these schools, wherever possible.

By December 2008 (SSA's progress report) 10 KGBVs were functioning in 7 Blocks of three districts of Shimla, Chamba and Sirmour. Enrolment of girls in these schools is given in the table below:

Sr. No	District	Block	Place of KGBV	Enrolment of girls						Total girls enrolled
				S.C.	S.T.	OBC	BPL	Minority		
								Muslim	Others	
1.	Chamba	Tissa	GMS Bhageigarh	16	8	0	26	0	--	50
			GMS Chillli	21	0	0	27	2	--	50
		Salooni	GHS Himgiri, Kothi	20	4	0	19	0	--	43
			GHS Kihar	18	2	0	15	13	--	48
		Bharmour	21	2	19	0	0	0	--	
		Mehla	34	6	9	0	19	0	--	
			GSSS, Mehla	10	4	0	21	0	--	35
		Pangi	GSSS, Sach	5	19	0	0	0	--	24
2.	Sirmour	Shillai	GSSS, Shillai	23	0	3	11	0	--	37
3	Shimla	Chauhara	GHS Gonsari	19	0	0	26	0	--	45
Grand Total:									-	387

Enrolment of Girls at Shillai (Sirmour)

In all 37 girls were enrolled in the Vidyalaya out of which 8 girls left subsequently. Class-wise position of the remaining 29 girls is tabulated below:

6 th class	7 th class	8 th class	Total	Category			Total
				SC (IRDP)	General (IRDP)	OBC	
19	3	7	29	20	6	3	29

Efforts to bring 8 students back to Vidyalaya were being made. For residential purpose a room on the top floor of BRCC office had been allotted to the students and adjoining room was being used as kitchen. In nutshell it was a make shift arrangement but was serving reasonably well. The warden-cum-teacher was assisting the students satisfactorily since she was also associated with a local NGO; her experience with the NGO was of help in providing help to these students.

9.3 FUNDING POSITION

Table below gives the detail of budgetary allocation and expenditure thereagainst during the period 2006-07 to 2008-09:-

(Rupees in lakh)

Year	Total budget allocation including spillover	Achievement	Balance	Percentage
2006-07	-	-	-	-
2007-08	127.99	66.88	61.11	47.75
2008-09 (upto September, 2008)	158.60	30.40	128.20	80.83

During field visit in Shillai block of Sirmour district, the functioning of KGBV at Shillai was reviewed with following results:

KGBV in Shillai was sanctioned during 2007-08; it actually started functioning from May 2008. The management structure for this school has a compliment of 9 staff members (warden-cum-teacher: 1, teachers: 3, Clerk-cum-Accountant: 1, Cook: 1, Peon-cum-Helper: 1, Chowkidar: 1 and Sweeper: 1)

As against the sanctioned strength of 9, only 3 persons (warden cum teacher: 1, teacher: 1 and Sweeper: 1) were deployed on purely temporary basis pending recruitments. Interviews for regular recruitment were held in October, 2008. Appointments were not yet made (November 2008)

Table below gives the budgetary allocation and expenditure incurred for this school during the year 2007-08 and 2008-09.

Year	Budget allocation	Expenditure	Balance	Percentage
2007-08	34.08	14.14	19.94	41.49
2008-09(upto September 2008)	29.05	0.45	28.60	1.55

(a) Infrastructure facilities

Vidyalya had purchased furniture, beddings, TLM etc. for 50 students. The actual number of students was 29 only but making provision for more students seemed to be a prudent approach since the aim is to bring as many girls as possible to the Vidyalya. In the absence of a proper storage place, these articles were kept in one of the rooms of the school.

(b) Construction of Hostel Building

Construction of a hostel to provide residential accommodation to 50 girl students was sanctioned for KGBV Shillai and a sum of Rs.10.75 lakh was released for this through BRC Shillai in February and March, 2008 in two instalments of Rs.7.00 lakh and Rs.3.75 lakh as per details given below:

Date of release by DPO Nahan	Amount released	Date of receipt by BRC Shillai	Amount received	Expenditure
13.02.2008	7,00,000	28.03.2008	7,00,000	3,48,286
31.03.2008	3,75,000	17.06.2008	3,75,000	

The cheques dated 13.02.2008 and 31.03.2008 reached BRC Shillai late by one and two & a half months respectively. Except one photocopy of a drawing, no administrative approval or technical sanction for the hostel building was available on record. BRCC was also not aware of these requirements. The work was completed upto plinth level at an expenditure of Rs.3.48 lakh. During discussions BRCC and JE stated (November 2008) that design of the building had to be changed with the result that the work moved at slow pace. The change seemed to have been necessitated as the proper planning in selecting the site was not done at initial stages.

Apart from technical aspects, some basic requirements about the receipt and issue of material were also not kept in view. Material purchased were issued directly to the Mason. There was no harm in it but it should have been after proper stock entry in material at site accounts register (MAS). Further, materials were lying in the open with no watch and ward arrangements. When pointed out, Pradhan, Gram Panchyat assured that these requirements will be taken care of and that the matter on the lines suggested will be placed before the VEC members in the next meeting. The work of construction of hostel building is being delayed considerably. Escalation of prices will have an adverse effect on the total outlay of this building.

There is only one room of the size of approximately 14'x16' on the top floor of BRC building. In this room there are two steel framed large size (almost touching the roof) bunk beds placed on both sides along the walls to accommodate 29 girls (earlier 37); the number can go up-to 50 as planned. In between these bunk beds, there is some place where these girls sit for the classes. The room is dark, stuffy and suffocating. The adjacent room is used as kitchen. Much of the time of the girls is consumed in cleaning, cooking and washing of clothes with negligible time left for studies – the main objective for which they have been brought here. Immediate steps need to be taken to complete the work on priority basis. Effective monitoring at district level will help matters greatly.

9.4 NON-ADJUSTMENT OF INTEREST UNDER ECCE

As laid down in chapter V of the Manual on Financial Management and Procurement, the funds of the State Implementing Society includes income from interest accrued/ allowed by the banks.

Study of the records of SPD Shimla revealed that Rs.7.66 crore (2003-04: Rs.188.40 lakh, 2004-2005: Rs.180.70 lakh, 2005-06: Rs.145.00 lakh, 2006-07: Rs.101.53 lakh, 2007-08: Rs.150.00 lakh) were advanced between 2003-04 to October, 2008 to the Director, Social Justice and Empowerment Shimla for implementation of early child care and education (ECCE) component of SSA. The department kept the said amount in the saving bank account for utilization on ECCE component according to the requirements. The bank allowed interest on the said deposits to the extent of Rs.34.10 lakh upto October 2008.

The amount of interest was required to be adjusted against the future grants to be released by the Society in terms of Para 89.4 of the Manual on Financial Management

and Procurement. This had not been done (December 2008) and the interest amount was lying with the department. Necessary action to adjust the amount be taken early.

Terms and conditions of grants-in-aid provide that activity-wise utilization certificates duly signed by the Chartered Accountant against funds released along-with progress made under ECCE component should be submitted to the Society immediately on the close of financial year so as to adjust the same in its annual accounts.

However, it was observed that utilization certificates of Rs.3.97 crore out of Rs.7.66 crore advanced to the department during 2003-2008 were still awaited. Director (SJ&E) submitted (November 2008) utilization certificates for Rs.5.21 crore which included Rs.3.69 crore already adjusted by the SSA in the accounts for the year 2006-07. The utilization certificates of Rs.5.21 crore submitted by the department had not been certified by the CA as required.

Adjustment of advances of Rs.3.69 crore on the basis of UCs received during 2006-07 without certification by the CA were in disregard of the provisions aforementioned. UCs need, therefore, to be got certified by the CA before their final adjustment in accounts of the Society. The unspent balance of Rs.245.00 lakh was lying with the department for which annual action plan had not been finalized by the Director (SJ&D) as of November 2008.

Detailed expenditure statements were neither received nor called for. This shows that the scheme was being run in a casual manner with no monitoring to see if the benefits actually percolated down to the beneficiaries despite the fact that huge funds were provided for the scheme.

9.5 EDUCATION TO CHILDREN WITH SPECIAL NEEDS (CWSN)

Framework for implementation of SSA lays down that SSA would ensure that every child with special needs, irrespective of the kind, category and degree of disability, is provided education in an appropriate environment. SSA would adopt zero rejection policy so that no child is left out of education system. Expenditure up to Rs.1200 per child could be incurred in a financial year to meet the special learning needs of such children. The scheme further provides that all the children requiring assistive devices should be provided with aids and appliances. Intensive teacher training has to be undertaken for class room management of children with special needs.

The table below gives the budget allocation both physical and financial and actuals there-against during the three years period from 2006-07 to 2008-09 in respect of education of Children With Special Needs (CWSN):

(Rupees in lakh)

Year	Allocation		Achievement		Shortfall	
	Physical	Financial	Physical	Financial	Physical	Financial
2006-07	26370	316.44	26370	315.73	-	0.71
2007-08	26268	245.06	26246	198.77	22	46.29
2008-09	25476	305.70	-	50.56	25476	255.14

The State had identified 25476 children (as on date) with special needs. Out of this 23011 children had been enrolled in schools and 2465 were out of school children. Further 420 CWSN were covered under Home Based Education through 20 NGOs.

1090 teachers only had undergone and completed 90 days/ 45 days foundational course. All teachers in the State were given 2 days orientation to understand the strategies to handle children with special needs in regular course.

9.6 HOME BASED EDUCATION

The table below gives the details of the Non-Govt. organizations engaged by SSA and expenditure incurred for providing home based care to children with special needs during 2006-07 and 2007-08:

Sr. No.	Name of NGO	No of children assigned	Year	Amount paid	Amount paid in excess of norms of Rs.1200/ per year
1.	ABHI (for Kasumpti & Shimla)	Twenty	2006-07	3,60,000	3,36,000
		Twenty	2007-08	3,98,000	3,74,000
2.	UDAAN (for Kotkhai, Rohroo & Shimla)	Forty	2006-07	3,60,000	3,12,000
		Forty	2007-08	3,60,000	3,12,000
3.	PRERNA (for Tutu & Mashobra)	Twenty	2006-07	1,50,000	1,26,000
		Twenty	2007-08	4,21,000	3,97,000
4.	GRAM VIAKS EVAM MANAV KALYAN SAMITI (for Suni)	Twenty	2006-07	3,60,000	3,36,000
5.	MUSKAN (for Chohara, Chirgaon)	-	2006-07	Nil	-
		Twenty	2007-08	3,00,000	2,76,000
6.	PEHCHAN	Twenty	2006-07	3,60,000	3,36,000
		-	2007-08	Nil	-
7.	CHETNA (for Bilaspur Sadar)	Twenty	2006-07	3,60,000	3,36,000
		Twenty	2007-08	3,60,000	3,36,000
8.	PARADISE	Twenty	2006-07	90,000	66,000
		Twenty	2007-08	3,60,000	3,36,000
9.	PRAYAS (for Dharamsala)	Twenty	2007-08	59,040	35,040
10.	PREM ASHRAM (for Una and Haroli)	Forty	2006-07	6,60,000	6,12,000
11.	NAV CHETNA (for Kullu-2)	Twenty	2006-07	1,19,565	95,565
		Twenty	2007-08	3,60,000	3,36,000
12.	NATIONAL ASSN. FOR BLIND (for Kullu-1)	Ten	2006-07	11,812	Nil
		Ten	2007-08	1,46,000	1,34,000
13.	LAYUL TRIBAL WELFARE Association	Nil	2006-07	Nil	Nil
		Ten	2007-08	89,088	77,088
14.	SEHYOG (for Mandi and Sunder Nagar)	Forty	2006-07	6,90,000	6,42,000
		Forty	2007-08	7,20,000	6,72,000
15.	GIAN SHIKSHA SAMITI (for Bhangrotu)	Twenty	2006-07	Nil	Nil
		Twenty	2007-08	2,10,000	1,86,000
16.	SAVERA RESEARCH & REHABILITATION CENTRE (for Rewalsor)	Twenty	2006-07	Nil	Nil
		Twenty	2007-08	2,10,000	1,86,000
17.	AASTHA (for Nahan & Surla)	Twenty	2006-07	6,49,000	6,25,000
		Twenty	2007-08	3,60,000	3,36,000
18.	SIDHI (for Dadahu & Bakras)	Twenty	2006-07	6,30,000	6,06,000
		Twenty	2007-08	3,60,000	3,36,000
19.	ALL INDIAN ASSOCIATION OF MUSCULAR DYSTROPHY (for Solan)	Twenty	2006-07	3,60,000	3,36,000
		Twenty	2007-08	3,60,000	3,36,000
20.	GANPATI EDUCATION SOCIETY (for Kunihar)	Twenty	2006-07	3,60,000	3,36,000
		Twenty	2007-08	3,60,000	3,36,000
				Total	1,01,01,693

Study of above data with connected records revealed that the above organizations are provided grant of Rs.1500 per child per month in terms of the decision taken in the meeting held under the chairmanship of the Principal Secretary (Education) H.P. Govt. on November 10th 2004 as against the norms of Rs.1200 per child per year as per Framework for implementation of SSA and further clarification issued by Govt. of India, Ministry of Human Resources Department vide Letter No. F-14-8/2004-EE-12 dated 6-09-2004. This resulted in excess payment of Rs.101.02 lakh during 2006-07 and 2007-08 to twenty NGOs. Release of grant to such NGOs over and above the prescribed norms was in disregard of the guidelines.

Terms of reference of convergence with NGOs for out of School CWSN under Home Based Programme, inter-alia, contained the following conditions:

- (i) For release of grant in initial and subsequent years, voluntary agency would provide audited accounts consisting of utilization certificates, Receipt and Payment Accounts, Income & Expenditure Accounts, Balance Sheet and Audit Report.
- (ii) NGOs-implementing agency will submit their monthly progress report in the prescribed format to the districts by the 7th of every month.
- (iii) Besides regular monitoring of the programme by the State and District officials, team selected by the State Resource Group (SRG) may be formed to assess the achievement level progress of the disabled children periodically. The review of the team shall be placed in SRG meeting for review and follow up action.

While reviewing the records, it was noticed that the audited accounts for 2006-07 and 2007-08 were not made available for review. Progress report for the year 2007-08 showed that NGOs had appointed educators for the disabled children as required. The reports also indicated the assessment of achievement level progress of disabled children as also the assistive aids provided to them.

Achievement levels progress of CWSN which was required to be monitored by a team to be selected by the State Resource Group and placed before the State Resource Group was not made available to the team. However during the field visits this was also discussed with the VEC members and parents with a view to confirming the efforts being made by the NGOs in providing assistance to disabled children requiring special need.

CHAPTER-10

INNOVATIVE ACTIVITIES

10.1 COMPUTER EDUCATION IN SCHOOLS

Under innovative intervention in SSA, computers were installed in 282 Govt. upper primary schools in three phases (July-2004, May-2005 and October-2005). Remaining 3565 schools were yet to be covered as of December 2008. The table below gives the details of budget allocation, expenditure and shortfall during 2006-07 to 2008-09.

(Rupees in lakh)

year	Budget allocation	Expenditure	Shortfall
2006-07	180.00	114.47	65.53
2007-08	180.00	156.50	23.51
2008-09 (upto September 2008)	600.00	60.85	539.15

Reasons for shortfall were neither intimated nor on records. From the shortfall, it is inferred that the budget was not being prepared on realistic basis. Remaining schools had also not been covered as of December 2008.

During field visit in two districts of Sirmour and Solan, attempt was made to visit schools where computers had been provided to see the impact of computer education at elementary level. Training in computers is imparted by teachers provided by NIIT, they take three periods of half an hour duration for classes VI to VIII; they do take tests and evaluate performance of students in the prescribed format. Half an hour time for learning computer is as good as time virtually not available. Duration needs to be increased to at least one hour minimum.

On the intellectual level, there is a marginal difference between students of VI and VII standard. When it comes to learning computers, for them to get equated with grown-ups in learning computers with the existing keyboard will, perhaps, be too much of an asking. Computers have come to occupy a central place in today's existence and the importance of teaching young children how to use them can not be understated. But when it comes to training young kids in computers, computer technology does not distinguish; it treats the young kids at par with the grown ups. An elaborate and complex keyboard are a core in point. There is an increasing demand to devise simple keyboards that do not challenge the children with 104 different keys. The underlying idea is to encourage them to learn from it, effectively use it and therefore make computers more meaningful. For this, a simple keyboard will come very handy. Such a child friendly keyboard is available in the market; it has its keys colour coded and both the keys and alphabets printed are large. Besides, it has only half the keys (63 essential keys) found on a typical keyboard. If acquired, this can bring about a sea change in the aptitude of a 6th standard student in learning computer. Then only the introduction of computer education at elementary level will be meaningful. There is yet another fact which strengthens this view point. SSA has introduced a number of features like play way method for students of 1st to 5th standards. The rationale behind this is to inculcate the spirit of learning. On the same lines, simple keyboard will also enhance their learning capacity. Let alone students of 6th to 8th standards, students down below the line in primary schools too will be tempted to learn computers.

CHAPTER-11

EDUCATION GUARANTEE SCHEME (EGS)/ ALTERNATIVE INNOVATIVE EDUCATION (AIE)

11.1 STATUS OF EGS/AIE

(a) The SSA calls for accessibility for all children by opening of schools under Education Guarantee Scheme (EGS) and Alternative and Innovative Education Scheme (AIE) and back to school campaign. SSA permits opening of the schools or its alternative within one kilometer of each habitation. These Schemes have been visualized to cater to the educational needs of 6-9 years (grade I-III) children in those habitations which are isolated due to certain adverse geographical features like dense forests, steep climb, glaciers, avalanche sites, rivulets etc. from the formal schools and the younger children are unable to cross these geographical barriers. Although PTR at primary level is 21 and opening of new primary schools will not be financially viable yet some EGS type of facility is required to be provided to the uncovered villages/habitations.

During 2007-08 there were 331 EGS centres with 4075 children enrolled in these centres. Out of these, 246 EGS Centres were closed with 2558 children shifted to regular Govt. schools. This left 85 centres with 1517 children. During 2008-09, 763 more children were enrolled in these centres taking the total enrolment to 2280. For these centres there was a budget provision of Rs.121.36 lakh out of which Rs.25.09 lakh only were spent during 2008-09 (upto December 2008). The balance funds of Rs.96.27 lakh were lying with DPOs. Earlier for 4075 children there were 331 EGS centres but after the closure of 246 centres there were only 85 centres to accommodate 2280 children. There was, thus, no justification for closing so many centres when this much number of children was there.

(b) There were 2587 out of school children (Boys: 1150 and Girls: 1437) in the age group of 6-14 years. SSA had proposed to provide education to these out of school children who by and large fell in the category of migratory population through alternative innovative education scheme linked with National Open School. It is a very constructive proposal and should be supplemented by a compliment of teachers with commitment to teach them for minimum 100 hrs and also evaluate them through examinations. Since the number of children in these EGS centres is large, possibility of converting some of these centers into Govt. primary schools on the basis of concentration of children at particular places be considered so that the quality of elementary education is improved.

CHAPTER-12

ROLE AND FUNCTIONS OF BRCCs/ CRCCs

12.1 BLOCK RESOURCE CENTRE COORDINATORS (BRCCs)

Under SSA there are 118 BRCs/ UBRCs and 2104 CRCs. BRCCs incharge of the centre play an important role for the successful implementation of programmes under SSA. This centre is the source from which all the information relating to the planning processes flow to the district offices and DIETs for transmission to SPD office. Role and functions of BRCCs, inter-alia, include:

- (i) Identification of members of block resource group orientation
- (ii) Coordination with DIET/ BPEO/ CRCC/ teachers and community members
- (iii) Making link with academicians and administrative personnel
- (iv) Coordinating different training programmes and developing training material
- (v) Maintenance of various records
- (vi) Analysis of data at block level and
- (vii) Monitoring and providing support system

12.2 CLUSTER RESOURCE CENTRE COORDINATORS (CRCCs)

Cluster Resource Centre Coordinators commonly known as CRCCs play a very important role in the successful implementation of educational programmes at elementary level under SSA. With an understanding of the basic problems originating at the village level, he literally acts as a bond between the administration and the people at the grass root level whose involvement in the overall development is the main objective of SSA.

Administrative support by constant monitoring after analyzing the volume of work at CRCCs level, his problem areas, peoples' support available to him, teachers' co-operation extended to him, infrastructure and facilities available will strengthen this link. During field study in the two districts of Sirmour and Solan, the study team had the opportunity of interacting with CRCCs. CRCCs have manifold functions to perform like imparting training to teachers at cluster level, cent-percent inspection of all schools in his cluster, over viewing the teaching to ensure quality of education, close inter-action with teachers, VEC members and community leaders for implementation of various activities of SSA, sorting out day to day problems confronting school management etc. But in actual practice he was not found devoting much time in these areas in as much as his inspection of schools was not ascertainable from the records. Visit register maintained in the schools hardly had any suggestion from CRCC side. Since they are expected to possess good knowledge about their work responsibilities and their involvement in planning processes at school level is a major point for consideration, periodical meetings, specialized activity based training programmes will be a step forward in generating more interest in them and will motivate them to give their best in achieving successfully the goal of SSA. Once they

get the feeling that their contribution in educational programme is no less significant and they will ultimately be accountable for school development their out put will be at the desired level. That is what is needed at present. Their posting as CRCC at the fag end of their service career is yet another reason which demotivates them. Lacklustre approach undeniably is a natural phenomenon. This impression was very much visible in some of the cases where CRCCs were about to retire from service. SSA may give it a serious thought.

CHAPTER-13

SALIENT FINDINGS OF SCHOOL VISITS

During field visits in the two districts of Sirmour and Solan, the study team visited 30 schools in each district. Pradhans of the Village Education Committees, parents of students, students, teachers/ Heads of the school were interviewed to get their views about the functioning of schools as also their suggestions to bring about improvement in school development. Apart from personal interviews, their opinions were also obtained through questionnaires. This review supported by the perusal of records maintained in the schools revealed the following deficiencies.

13.1 VILLAGE EDUCATION REGISTER (VER)

The main objectives of SSA is to ensure 100 percent enrolment of children in the age group of 6-14 years in the school to minimize the drop out rate and to follow the retention policy. To achieve these objectives, Village Education Register (VER) was introduced at primary and upper primary level. Among other records maintained in the primary and upper primary schools, VER being the most important record to assess the growth of education was subjected to detailed analysis like its maintenance and updation, feeding area, enrolment, CWSN, drop-out rate in elementary schools, transition rate of children from standards 5th to 6th and from 8th to 9th, intent of participation and co-operation of community to the teachers and finally the VER's use in planning process in Village Education and School Development Plans.

While some of the schools were maintaining VER family-wise, others were maintaining it student-wise. Former system (family-wise) was found to be more compact and practical as family-wise track could help as a foolproof system to collect the desired information. Apart from this, family-wise details involving house to house survey will also serve as a helping tool to judge the learning capability of students this can be taken up as an additional exercise during the house hold survey. Besides, it will also help the parents in finding out as to how far their children have gone in getting education. More training about the need and importance of VER in schools, bringing about its awareness amongst the VEC members should be considered to make this instrument as a viable tool in the planning process.

The problem of migratory labour needs to be solved as labourers leave their work places abruptly without informing the teachers about their children leaving the school. To consider their children as drop-outs will not be proper as teachers will find it difficult to keep a track of such children. The only possible solution seems to be to treat such children in the category of temporary population. For such children, a separate student-wise register can be maintained. As the teachers were very much seized of this problem, a timely solution will help them in maintaining the record. The involvement of VEC members of the concerned area will also help solving this problem greatly.

(a) Display of Grants on Board.

Year-wise grants received and their utilization were not found depicted on the boards in 34 schools (Sirmour: 19 and Solan: 15)

(b) Toilets

Table below gives the details of schools which were not having common toilets and those not having separate toilets for girls:

District	No. of schools not having common toilets		No. of schools not having Girls toilets	
	2006-07	2007-08	2006-07	2007-08
Sirmour	512	562	753	752
Solan	322	335	622	653

Wherever the schools had toilets, their condition in some of the cases was bad due to non-availability of water. There were no cleaning arrangements, foul smell was emitting out all the time creating environmental and health hazards.

(c) Drinking Water.

In 16 schools, there was no drinking water facility.

(d) Boundary Walls

There were no boundary walls in 29 schools (Sirmour: 15 Solan: 14). The provision of boundary walls is very necessary as some of the schools are located on hill tops where the slightest amount of diversion of attention or carelessness will result in nasty fall more particularly when children are running around while playing. Construction of boundary walls therefore merit action on priority basis to avoid any eventuality.

(e) Indoor Games

In 37 schools (Sirmour: 17 and Solan: 20) there was no provision for indoor games. In some schools there were no play grounds for outdoor games as well.

(f) Medical Check-Up

In 12 schools (Sirmour: 10 and Solan: 2), there were no records to show as to whether medical check-up of children was ever conducted. Medical check in most of the schools was not a regular practice. This was done once in a year by field health worker only. In some schools, medical check-up was being done by the health visitor of the nearby primary health centre.

(g) Sitting Arrangements.

Generally, a school is expected to provide a bench, a desk and a black board in every class for functioning. In almost all the schools taat-patties were provided for sitting in schools. It is humanly impossible to sit on these taat-patties on the cemented floors during winter season when the severity of climate is unbearable. Even these taat-patties in most of the cases were worn out and dirty.

(h) Mid Day Meal

During field visit of the two districts of Sirmour and Solan, students/ parents were interviewed in person and their views on the preparation of food, its quality and nutritious value under Mid Day Meal Scheme, served to the students were obtained through questionnaires. The study was mainly confined to the following aspects:

(a) Infrastructure for MDM

(b) Quality of food served

- (c) Nutritious value of grains up to the desired standard
- (d) Complement of persons engaged in cooking of meals

In almost all the schools visited, the arrangements for mid day meals were found to be at the satisfactory level. Parents were very much appreciative of the concerted efforts being made by the school authorities in providing meals upto the desired standard, despite certain problems being faced by them due mainly to the hike in prices of food grains. However, there was adverse factor noticed during field study of schools. Out of 60 schools visited, there were 30 such schools where kitchen sheds for cooking food under MDM were not available. Food was either being cooked in the open or in the school accommodation itself. In both the cases the system was unhygienic fraught with the risk of creating environmental and health hazards. This needs immediate attention.

(i) Electricity

In 13 schools (Sirmour: 7 and Solan: 6) there was no electricity. Even in schools, where electricity was available the school heads were facing difficulties in the payment of huge electricity bills as schools were being billed for electricity on commercial basis. SSA should consider taking up the matter with the Electricity Board for billing schools on domestic basis as a special case. In case Electricity Board expresses its inability to help in the matter, State Govt. can be approached for subsidizing the charges. This will provide greater relief to the schools and will also ensure availability of electricity connection in schools which do not have.

(j) Science and Math Kits

Though Science and Math kits were available in most of the upper primary schools but these were found to be stacked in almirahs. There were no laboratory arrangements for science kits. When these kits were not to be used where was the justification for spending so much of money on their purchase. These kits have their own value for educational purposes. Proper arrangements need to be made for their daily use.

(k) Teacher Learning Material (TLM)

One of the objectives of SSA is to provide activity based education to children. For this various methods are used, one such method is the extensive use of Teaching Learning Material in the class which requires the complete involvement of the teacher and the student in the learning processes. This is intended to make teaching and learning more effective.

TLM grant of Rs.500 is provided to every teacher annually for the preparation of TLM. In the present study of 60 schools of two districts of Sirmour and Solan. Information about the use of TLM in the class by the teachers obtained through personal interviews with the students and teachers was and large encouraging but in some cases teachers were not clear in their minds about the exact use of this method in the class. Stereotyped materials are purchased year after year as revealed by the records in support of the expenditure incurred under this sub head. Constant monitoring is needed to ensure proper use of TLM grant by the teachers. They should be trained in using TLM in the class by way of organizing subject wise workshop which will be more effective in motivating the teachers to use TLM in classes. Class room appraisal of the use of TLM will be equally effective.

(l) Unspent balances

As per cash book and ledger of BRCC, Kandaghat, there was an unspent balance of Rs.25,327 under TLM. Year-wise details are as under:

Year	Balance	Amount of TLM sanctioned	Expenditure	Unspent balance.
2003-04	Nil	8000	1445	6555
2004-05	6555	4000	1015	9540
2005-06	9540	4000	168	13372
2006-07	13372	4000	45	17327
2007-08	17327	4000	-	21327
2008-09	21327	4000	-	25327
Total:		28000	2673	25327

During discussions, BRCC Kandaghat stated that this amount will be utilized in future towards the purchase of TLM. The contention of BRCC was neither cogent nor convincing as carrying forward the unspent balance of grant year after year was in gross violation of the guidelines. In fact the entire amount had lapsed and not even a single penny was available for utilization. This type of practice if obtaining elsewhere in other schools-BRCs also, SSA may consider the desirability of carrying out detailed check by calling for the similar information for taking appropriate & corrective action. Since this irregular practice is an violation of guidelines, suitable instructions be issued.

(m) Teacher Learning Equipment (TLE)

As per para 28 of the Manual on Financial Management and Procurement, TLE at the rate of Rs.20,000 for new primary school and at the rate of Rs.50,000 for newly upgraded upper primary schools was admissible.

During field study, it was noticed that TLE amounting to Rs.50,000 was released to Govt. Middle School, Chamyawal in Arki Block (Solan District) during 2004-05 but the name of the said school did not figure in the list of new schools opened after 2002-03 to 2008-09. It was further noticed that Govt. Middle School, Asloo in Dhundan block (Solan District) was opened during 2008 but TLE of Rs.50,000 had been released during 2005-06. During discussion, it was assured that both these cases will be checked. It was also seen that eleven schools (GPS: 7 and GMS: 4) though shown opened and functioning since 2003(01); 2006(03); and 2007(07) but TLE as admissible was not paid to these schools.

The above details are indicative of some gap in the assessment of release of TLE to the newly/ upgraded schools more particularly those which were not in existence and those which started functioning later. Since this may lead to financial problem at a later stage, care needs to be taken to consider all the aspects before the amount is released in future.

13.2 VILLAGE EDUCATION COMMITTEES

(i) The main objective of SSA is to involve people at the grass root level in the planning processes. To achieve this, VECs were formed way back in 1996. These committees look after the affairs of the village which, inter-alia, include development

of education, enrolment drive, school building construction, motivation of community members to send their children to schools, reduce drop-out rates, identification of disabled children, contribution in curricular and non-curricular activities of schools, contribution in education awareness scheme etc. More important is their role in the judicious spending of funds and preparation of village level annual action plan.

The present study of schools in Sirmour and Solan districts revealed that while the involvement of VEC members in other activities of the schools mentioned above is at the satisfactory level, annual accounts of the school were not prepared and got approved in the meeting of the Gram Sabha except that some items were put to discussions in the periodical meetings of VEC for decisions. There was no core planning team formed to prepare the village level annual action plan. However School Development Plans (SDPs) prepared annually by the schools are prepared in consultation with the representatives of the VEC. Whether it was done in all cases, it was not ascertainable from the records.

(ii) Training of VEC members

For the training of VEC members (7 to 8) VEC grant of Rs.250 per annum is given to each school to defray the miscellaneous expenses.

The table below gives the year-wise details of grants received in the schools along with the date of release and date of receipt:

Year	No. of School	Amount (Rs. In lakh)	Date of release by DPO	Date of receipt by school	Delay in days
2006-07	60	0.12	31.08.2002	04.10.2006 to 11.12.2006	34 to 102
2007-08	60	0.12	31.07.2007	24.08.2007 to 11.10.2007	24 to 65
2008-09	60	0.12	12.08.2008	12.09.2008 to 26.11.2008	34 to 105

This grant is partly used by the school and partly by BRCCs in connection with the training of VEC members and community leaders. The records were reviewed and the utilization of the grant was found at satisfactory level. As for the training of VEC members, it was noticed that in most of the cases, training to VEC members was imparted for one day only as against the prescribed period of two days.

(iii) VEC Meetings

Guidelines for preparing School Development Plan envisage that there will be detailed monthly meetings of Village Education Committee, teachers, parents of the children, Mother Teacher Association (MTA) Parent Teacher Association (PTA) and representatives of the Panchayats commencing from October, 2006. In this meeting, discussions will be held taking progress of education as the base. It will be necessary to keep the following records:

- (i) Register of monthly meeting containing the proceedings of the meeting with decisions taken thereon;
- (ii) Observations of mothers/women on the mid-day meal; and
- (iii) Visitor book containing views and comments of people coming from outside.

It will be necessary to keep the records of the monthly meetings so that these could be seen by CRCCs and other officers. Further, CRCC will also record his/her observations in these registers during his/ her visits to the schools and will also ensure that in their clusters there should be a meeting every month and follow up action about the mid-day meal in accordance with the directions. In case of non-compliance of these orders, the school head and the CRCC will be personally responsible for this.

During the course of field visits to schools in Sirmour and Solan districts, it was seen that monthly meetings were not held as required. Though the observations and decisions are recorded in the VEC registers as and when the meetings are held but action taken in most of the cases are not recorded. In addition to the VEC members and other members of MTA/PTA, representatives of Panchayats, etc. were not associated with these meetings in any of the schools visited by the team. Every school was required to convene 10 meetings on an average per year. As against this, the meetings held in schools visited by the study team ranged from one to six schools per year. Not only that the very purpose of prescribing the meeting schedule was defeated but annual school development plans were also not prepared/ finalized by involving all the members at the grass-root level.

As per prescribed schedule, CRCC is required to visit all the schools in his cluster every month. In the absence of any thing in writing in the relevant register/ records, it is clear that the CRCCs were not visiting the schools as expected of them. Since CRCC being the head of cluster, he is the one who can ensure the maintenance of these essential records which form the basis of School Development Plan. The control mechanism needs to be tightened to ensure the compliance of laid down schedules. CRCC can be suitably briefed about this during the course of training.

13.3 REMEDIAL CLASSES

With a view to helping such students who are not fast in learning and therefore lag behind in classes, SSA has introduced the concept of remedial classes in the educational curriculum to render all possible help to these students so that they too move on. To achieve the objective of SSA, the responsibility of identifying weak students and then to arrange separate remedial classes lies squarely on the teachers. The underlying idea behind the very concept of remedial classes is to provide a healing touch, to remove the fear element from their minds, to instill more confidence in them and finally to sift out the weak points for correction. Rendering little help will not overcome the deep seated weaknesses.

During field study in Sirmour and Solan districts, the study team had the opportunity of visiting quite a few primary and upper primary schools. Experience gained about holding the remedial classes by teachers was not so healthy. Out of 60 schools visited, in 24 schools (Sirmour: 13 & Solan: 11) remedial classes were not being held through remedial teacher. By and large teachers were of the opinion that they do not get time for remedial classes. However, efforts are made to help the weak students in the classes only. To complete the lecture and simultaneously rendering help to the weak students in the classes does not seem to be possible. SSA should therefore try to find out ways and means to ensure that these remedial classes are held in practical terms in such needy schools as the number of weak students will be pretty large. This is absolutely necessary if we have to bring in quality education with a sound educational base.

13.4 DISTRICT INFORMATION SYSTEM FOR EDUCATION (DISE)

With a view to collecting the annual school information and meeting the data processing needs of SSA, Management Information Wings have been established in all the DIETs and at the State Project Office. MIS Wings are well equipped with computer hardware and software backed by professionally trained compliment of staff. Distt. Information system for Education (DISE) has been implemented in all the districts.

This DISE proforma containing detailed school information on location, its rural/ urban status, medium of instruction, staff position, building equipment/ facilities, class rooms, furniture, kitchen sheds for MDM enrolment, incentives, examination results, key indicators etc. is sent by every school to the district office by 30th September every year. Information contained in this proforma is used in the preparation of AWP&B of SSA and for future planning also.

Based on the information contained in this proforma SSA published pocket size booklet titled "Education Statistics" for 2005-06 and 2006-07; for succeeding years it had not been published but the work was reported to be in progress. Information contained in the proforma is subjected to check by an independent agency by SSA to ensure the accuracy of the information. However, there are certain constraints in the DISE proforma which need to be tackled to remove gaps wherever they are. Even in caess where children are unable to come to the school due to physical disability or otherwise, arrangements have been made to provide education at their places through specially trained teachers or through NGOs. To provide education to children with special needs is an area of concern. Efforts are being made to identify such children. This is being done by the BRCCs and the school heads. There is a gap between the information collected by the BRCCs and the school heads. Since source of collection of information is the same, such a gap should not occur; this is the constraint which is being overcome gradually. Figures collected during 2008-09 when compared to earlier years indicates the work done in this behalf. During 2008-09 (upto 31.12.2008) the number of CWSN stood at 25476 as against 26370 CWSN during the year 2006-07.

Another constraint is reluctance on the part of private unaided schools to part with their data on enrolment which is absolutely necessary to control the declining trend of enrolment in Govt. schools. The CA engaged by SSA had also in his report on the accounts for the year 2006-07 made observations on these points. With close monitoring at the appropriate level SSA should ensure the removal of gaps and constraints so that DISE finally becomes a vital tool for providing information on the functioning of schools. In addition, SSA should also ensure that all Govt. schools in the State under SSA are covered under DISE.

13.5 SCHOOL LIBRARY

Libraries play an important role to develop reading habits among the students. The elementary schools have been provided with library books other than curricular books by SSA. The study team studied the effect and use of libraries in selected schools of Sirmour and Solan districts. The study was aimed at (i) evaluating the effect and use of libraries (ii) surveying the facilities available in the library. Students of class III to

VIII were interviewed regarding use of library facilities provided by each school. The data was also collected through questionnaires.

The study revealed the following:

- (i) Five schools did not maintain the library registers to ensure the receipt and issue of library books.
- (ii) Ten schools issued the books to the students for reading at home.
- (iii) Six primary schools did not issue the books even for study in the school.
- (iv) 71 percent students found the library books interesting whereas 29 percent students responded in negative.
- (v) The attitude of 66 percent teachers towards library was found positive and interesting whereas 34 percent of the teachers did not offer any comments.
- (vi) Twenty two percent of the community members utilize the library facilities.
- (vii) In most of the primary schools part of the day in a week has been kept for use of library for the students.

The necessity of proper library facilities in a school hardly needs to be emphasized. It develops the reading habit in a student and this reading habit can be developed at the elementary stages only. An NGO organization signed a MOU with SSA and the Department of Elementary Education for the effective establishment of reading rooms in Government Primary Schools. The duration of the project is three years commencing from July 2007 to June 2010. The selection criterion includes a minimum of 50 students enrolment in the school, no single teacher/ single room school. This minimum limit was brought down to 30 considering the topographical conditions of the State. In the first instance the programme was planned to cover educational blocks of Shimla district in three phases. SSA has a proposal to extend this project to other districts also.

13.6 FUNCTIONING OF SCHOOLS

As per Sr.No.18 of DISE Performa, the valid value has been prescribed as O to 260. Based on the actual number of days for which a school should function during the year this value works out to 245 (365(-)52 Sundays (-)25 gazetted holidays (-)52 vacations plus 9 gazetted holidays during vacations). During field study, it was seen that there were number of primary and upper primary schools which remained open for days ranging between 125 and 250 as against the prescribed 245 days.

However, there were 93 schools which remained open only upto 125 days whereas 66 schools functioned between 125 and 200 days. During informal discussions, the DPOs Solan and Sirmour stated that the data about the lesser number of days on which the schools functioned must have been given wrongly in the DISE proformae of schools through over sight. Even if this plea is accepted then the responsibility shifts to the DPOs' offices where the DISE proformae were required to be scrutinized thoroughly. Therefore, this plea does not hold good and the fact needs to be ascertained by the authorities

13.7 CARRYING FORWARD OF UNUTILIZED GRANTS

Various types of grants such as school maintenance grant, school grant, teachers' grant received in schools are required to be utilized within the same financial year. Any amount remaining unspent on 31st March lapses (spill over is allowed only in respect of Civil Works and Teaching Learning Equipment). A number of schools were found to be carrying forward the unspent balances to the next financial year. There were two reasons advanced for this irregular practice. One, some of the schools were not clear about the definition of financial year stating that the year runs from September to September every year; the other was that they were advised by BRCCs to carry forward the grants to the next financial year.

During field visits it was noticed that grants amounting to Rs.3,23,870 (2006-07) and Rs.3,58,348 (2007-08) as detailed below were not utilized during the financial year. These were carried forward to the next financial year. SSA may consider issuing suitable instructions to the DPOs/ BRCs/ CRCs on this.

(Figures in Rupees)

Nature of grant Solan District (Nalagarh block)	2006-07		2007-08	
	Primary	Upper primary	Primary	Upper primary
1. Maintenance grant	95872	38110	72753	42544
2. School grant	45486	25693	28621	26687
3. TLM	35025	24500	44100	19000
4. R&E	7030	3590	4432	2200
5. Community grant	6140	3403	5020	2940
6. CRC (TLM)	31121	7900	31853	6148
Total:	220674	103196	186779	99519

In Saharan block (Sirmour district) grants amounting to Rs.71,250 (SMG: Rs.52,000, school grant: Rs.16,000, Teacher's grant (TLM): Rs.1,500 and VEC: Rs.1,750) sanctioned/ released during 2007-08 were carried forward to the next financial year 2008-09. Similarly, in Shillai block, CRCC (TLM) grant of Rs.800 of 2007-08 was also carried over to 2008-09.

13.8 ENROLMENT TRENDS

The table below gives the details of children enrolled in Govt. and private schools in primary and upper primary classes:

Year	Total enrolment	Enrolment	
		Govt. Schools	Private Schools
2006-07	1081841	859067	222774
2007-08	1084235	839615	244620
2008-09	1065703	802547	263156

It will be seen from the above that enrolment in Govt. Schools is declining gradually with a corresponding increase in private schools. Better facilities, personal attention, better results and teachers accountability coupled with effective monitoring are the contributing factors to the increase in enrolment in private schools. During field studies conducted in schools in Sirmour and Solan districts this trend was found more evident. Even some of the teachers employed in Govt. Schools expressed their preference for admissions of children in private schools. If this declining trend

continues, only such parents who can not afford expensive education in private schools will send their children to Govt. Schools. This will be too disheartening a situation when sizeable funds are being invested in Govt. schools. Facilities in Govt. Schools are in no way less than those provided in private schools. Effective monitoring and teachers' accountability are the major areas of concern which should be given priority to arrest this declining trend of enrolment in Govt. schools.

13.9 RUNNING OF SCHOOLS WITHOUT THEIR OWN BUILDINGS

During field study it was noticed that 150 schools (Solan: 46 and Sirmour:104) were functioning either in rented or rent free buildings as these schools did not have their own buildings. No funds for construction of new buildings under SSA had been provided to these schools for their smooth functioning as of January 2009. DPOs stated during discussion that efforts were being made to provide Govt. accommodation to these schools.

13.10 TEACHERS IN EXCESS OF NORMS

As per revised norms prescribed by the Govt. of India, Ministry of Human Resource Development (Department of Elementary Education) OM NO F.2-3/2005-EE-III dated 22nd February 2008 one teacher has been provided for every 40 children in primary and upper primary schools. The table below gives the details of schools, enrolment, teachers in position, PTR and teachers in excess of the norms:

Year	No. of School			Enrolment of students			Teachers in position			Pupil teacher ratio		No. of teachers in excess of prescribed norms		
	P	UP	Total	P	UP	Total	P	UP	Total	P	UP	P	UP	Total
2005-06	10613	3752	14365	543805	353597	897402	25346	18557	43903	1:21	1:19	11751	9717	21468
2006-07	10607	3847	14459	523614	335473	859087	26584	20036	46620	1:20	1:17	13494	11649	25143
2007-08	1682	4231	14913	492402	347213	839615	26974	22392	49366	1:18	1:16	14664	13712	28376

Final position emerging in the last column provides sufficient evidence regarding the deployment of teachers which is on the higher side vis-à-vis existing norms.

If PTR of 1:40 cannot be followed in Himachal Pradesh due to its peculiar conditions, the norm should be got relaxed from the Government of India. But till the norms are relaxed, this position will hold good and yet there are schools with no teachers, teachers are drawn on deputation basis from nearby schools and there are schools where teachers in position are far in excess of actual requirement (10 or more than 10 teachers in an upper primary school as against 3 teachers). With stop gap arrangements like sending teachers on deputation from near-by schools, students are the sufferers. Under these circumstances, SSA should, therefore, review the entire position analytically in the light of preceding facts and streamline the system of deployment of teachers.

13.11 SCHOOLS WITHOUT TEACHERS

A perusal of the Educational Statistics for the years 2005-06 and 2006-07 revealed that there were 51 and 14 such primary schools which functioned with-out teachers. Like-wise there were 68 and 04 upper primary schools during 2005-06 and 2006-07

respectively which did not have any teacher in position. During discussions, it was stated that teaching work in these school was managed by sending teachers from nearby schools on deputation basis as posting and transfer of teachers is controlled by Education Department of H.P. Govt. Considering the long term interest of student there should be a close coordination between SSA and Education Department to see and ensure that such a situation should not exist where schools are there but no regular teachers to manage. Arrangements of deputing teachers from nearby schools do not serve any purpose as such teachers can not be held accountable. On both sides while the anxiety for opening a school is worth appreciating the interests of students should not be lost sight of.

13.12 DISPROPORTIONATE DEPLOYMENT OF TEACHERS

The Manual on Financial Management and Procurement enjoins that a minimum of two teachers would be provided for every primary school and one teacher for every class in the upper primary school.

A study of records revealed that while many schools are functioning with only one teacher, there are schools functioning with 4 to 15 and more than 15 teachers (both in primary and upper primary) during 2006-07 to 2008-09 as tabulated below:

Year	Primary Schools and Teachers		Upper Primary Schools with teachers	
	One only	Three and above	One only	Four and above
2006-07	1211	3545	67	3431
2007-08	1131	3671	101	3808
2008-09	1532	3607	89	3751
Total	3874	10823	257	10990

The positioning of teachers on primary and upper Primary schools presents not a very good picture as seen from the above table. There are 3874 primary schools functioning with single teacher only whereas there are 10823 primary schools having three and more than three teachers. Position is no different in the case of upper primary schools. In upper primary segment there are 257 such schools which have one teacher only for three classes while there are 10990 schools having four and more than four teachers. There is yet another fact of disproportionate deployment of teachers which makes an interesting analysis. In Solan district in 91 schools one teacher was found deployed for students ranging between 21-77 while two teachers were found deployed in 91 schools for students ranging between 5-20. Not only in Solan but in Sirmour district also the position was no different. In 138 schools, two teachers were found deployed for students ranging between 4-20 whereas in 115 schools, one teacher was deployed for students ranging between 20 and 74. To what extent PTR worked can be left to any body's imagination.

This unequal distribution of teachers in primary and upper primary schools is a matter of concern. Since SSA has to achieve its objective within a limited time frame with emphasis on the quality education, timely action is needed to ensure even distribution of teachers in schools.

13.13 EDUCATION MANAGEMENT INFORMATION SYSTEM (EMIS)/ PROJECT MANAGEMENT INFORMATION SYSTEM (PMIS)

The EMIS and PMIS are fully operational in the State and online system with the District Project Officers is in existence. The DISE data is used for reporting and also for planning. The DISE data, however, does not include information in respect of most of the private schools. In Sirmour and Solan districts, complete data in respect of most of the private schools was not received and included in the information system for the years 2007-08 and 2008-09.

Examination of data on population enrolment and out of school children revealed that the figure of enrolment was more than the total population during 2006-07 to 2008-09 as detailed below:

Year	Total population (6-14 years)	Total enrolment
2006	8,76,387	10,81,841
2007	9,12,473	10,84,235
2008	8,95,741	10,65,703

The above information is compiled by the District Project Officers from the Village Education Registers (VERs) maintained in the schools. During field visit to the schools, VERs were not found to have been maintained student-wise while in some schools these were found to be maintained family-wise. The latter system was found to be more comprehensive providing complete information about the population of children in the age group of 6-14 years. However, in most of the schools, the summary of total population in this age group of children enrolled and out of school children was not available. The improper maintenance of VER is the reason for the variation in total population and their enrolment. The discrepancy between the two sets of figures needs to be reconciled to get the correct information since this is one of the data providing sources for the preparation of plans under SSA.

13.14 SCHOOL CAMPUS ENVIRONMENT

Himachal Pradesh, a hill state with an area of 55,673 sq. kms has a population of 60,77,900 of which 90% is the rural population dependent solely on agriculture. Vegetation plays an important and significant role to develop the conducive atmosphere for the survival of living beings; it purifies air as well as helps in rains. It provides the natural habitat to insects, animals and birds, reduces the extent of CO₂ in atmosphere and controls the global warming. It helps in water and soil conservation. It provides shadow and shelter to birds, insects and animals and even to the people. It provides food to birds and animals and livelihood to the people.

In Himachal Pradesh 13031 schools (2008-09) are located in villages. They have sufficient space to develop the campus beautification and practical awareness of plants, herbs-shrubs, ornamental plant and their utility to children in particular and people in general. If these innovatory projects are introduced in schools which have boundary walls, water facility and around 400 sq-mtrs of land, it will help the school coming children to know about the plants/trees and herbs and their role in day-to-day life. Further, schools specially girl schools need campus beautification including kitchen gardening for mid-day meal purpose and for kitchen science subject at elementary level medallion plants, flowering plants, seasonal planting, annual plants,

foliage plants and some beautiful trees. This innovatory project should be done at school level by the concerned VECs with the help of Mother Teacher Association (MTA) and Mahila Mandals under the close supervision of Physical Education Teacher/ Craft Teacher. During field visits in Sirmour and Solan districts a good number of schools were found to have an ample scope for the introduction of this scheme. If given a practical shape it will bring about a remarkable change in the school campus environment reducing environmental and health hazards.

CHAPTER-14

MONITORING

14.1 INSPECTION OF SCHOOLS BY BRCCs/ CRCCs

(a) Schedule for monitoring, inspections and evaluation of working of various interventions by BRCCs, District-Coordinators and State-Coordinators in BRCs, CRCs and Schools has not been prescribed by the SDP. During field study, it was noticed that at the district level the following Schedule for inspection was prescribed:

Name of District	Authority	Name of the Officer	Periodicity and work to be done
Sirmour	DPO Sirmour	(1) District level	Monthly meetings of BEEO, BRCC and JE is held on the 14 th of every month at DIET under the chairmanship of Dy. Director, Elementary Education.
		(2) BRC Coordinators	To visit at least 8 schools in a month and to submit the monitoring report to the district R&E Coordinator.
		(3) CRC Coordinators	To visit all the schools under them at least once in a month and to submit the report to BRCC
Solon	DPO Solon	(1) District level	Monthly meetings of BEEO, BRCC and JE is held on the 14 th of every month at DIET Solon under the chairmanship of Dy. Director, Elementary Education.
		(2) BRC Coordinators	To visit 8 schools per month and to submit report to DPO monthly
		(3) CRC Coordinators	To visit every school once in a month. To conduct one day meeting at the cluster level during the first week of every month

Inspection notes of inspections conducted were neither available at district level nor at BRCC/ CRCC level. Schools were maintaining visit books only but no separate inspection register to contain the findings/ observations of BRCCs/ CRCCs/ District Officers. In the absence of this, it was not clear as to whether inspections at regular intervals were being conducted or not. At the district level the schedules were prescribed but these were not followed by the BRCCs/ CRCCs. When the entire grant under Travel Expenses is shown as utilized and the inspections as per schedules were not conducted the position as to the non-adherence was very clear. At the district level BRCCs/ CRCCs should have been advised and directed to explain and justify the inaction on their part for not conducting inspections. Visiting schools once or twice during the entire year hardly served any purpose. To tighten the control mechanism tangible steps are needed to be taken at district level.

(b) From the field visits to the schools in these two districts and interaction with the BRCCs/ CRCCs some important points of concern meriting immediate attention at the district level emerged. These are listed below:

(i) BRCCs/ CRCCs are not clear about the very concept of inspection. They have a feeling that giving any suggestions in writing will be as good as inviting trouble for themselves. Therefore, they limit their inspection to verbal directions which HT/CHT very often forget.

- (ii) Fear was another factor, Upper primary schools are under the control of Govt. High/ Govt Senior Secondary Schools. In hierarchy, the heads of these schools are senior to the BRCCs. Professional jealousy or dominance affects the working of BRCCs. Working with a fearful mind or with an inferiority complex is a point of concern. Role of heads of these schools should be advisory and more that of an elderly member. On the basis of their long and enriched experience they are in a much better position to guide and give valuable suggestions to BRCCs to bring about improvement in the overall working of the schools in terms of quality of education.
- (iii) Habitual slackness is another contributing factor. The feeling was that going to the school frequently is neither desirable nor required. If they make their role constructive and not counter productive HT/CHT will definitely welcome it particularly when BRCCs' contributions will streamline the maintenance of records and lessen their burden.
- (iv) Distance of most of these schools from BRCCs' office has an adverse effect on their minds when it comes to inspection. Since the schools are located far away from the BRCCs' office, they do not adhere to the laid down schedule of inspection and visit schools whenever convenient or when a problem has arisen in a school and their presence becomes unavoidable.

Above points of concern are just illustrative and not exhaustive. Laying down a schedule of inspection though satisfies the procedural requirement but in actual practice what is needed is close and effective monitoring at the district level which should be more consistent. It needs to be ensured at district level that BRCCs/ CRCCs have a practical part to play in the performance of their duties. Selection process of BRCCs/ CRCCs should be more tough to draw only such persons who are really talented, have long experience and are willing to work in these positions. Short term training course for the BRCCs and CRCCs especially in the areas discussed above with a briefing to the heads of the Govt. High Schools/ Govt. Sr. Sec. Schools will be ideal under the circumstances.

14.2 QUALITY OF EDUCATION

SSA's ultimate aim is not only to see that every child in the age group of 6-14 years is enrolled in the school, no child is left out of school, no child with special needs is deprived of education but also to ensure that the education in the schools is more meaningful, directional, purposeful and motivational enough for the students to keep coming back to the school everyday which would in turn enable the child to stand on his own in the competitive world. The Chairman, Executive Committee of SSA in its meeting held on 24th November 2008 had observed that Himachal Pradesh has achieved quantitative targets and quality should be the focus now. He stressed for the need of the analysis of broad results at various level and focus on those schools that are performing poor for the last 2-3 years.

Above all, the role of the teacher in the life of a child in the primary stages of growing up is so pure, so scared and so important that it leaves an indelible impression on his/ her mind for the years to come-a kind of perpetual memory to be loved or obliterated depending on the way he/ she grew up in his/ her early years a good part of which was spent in the school. Successes or failures are all attributed to these formative years in the later years of life which had laid the foundation of his/her entire course of life.

Rightly said, there is a symbiotic connect between children and teachers. Teachers are blessed and truly in a position to mould the lives of so many children. They are like potters and students like the clay. Whatever shape they give, the result is their achievement good or bad. Teaching is, therefore, a huge responsibility and should be owned and shouldered with devotion, dedication and absolute commitment.

Quality of education takes in its fold a number of attributes like the building of a character (the most difficult and critical task), grooming the overall personality of the child enabling the child to withstand the pressures of life and be a valuable member of the society. Children spend most of their time in schools. Who else can understand their problems better than the teachers? They are the ones who can recognize, appreciate and solve problems being faced by the children. This is what differentiates the teachers from those engaged in other professions. They have to play a more constructive and more practical role in the lives of the children – the future of the nation. Their responsibilities are more onerous, more demanding and more rewarding. Their role is more of a psychologist than of a teacher in understanding and picking up sensitive stress signals of children. Once the problems are identified, analyzed and then solved the child is on the track making the job of a teacher simpler. Quality then follows in full measure. All this is intended to bring about a qualitative change in the lives of children.

Based on these observations, the training modules of teachers are required to be framed in such a manner that the messages reach the teachers in more constructive and practical terms. Resource persons should be real experts in the field and drawn from training institutions of repute. An expert in child psychology will be equally helpful in motivating the trainers. Once the system is introduced and run for sometime SSA will have its own complement of trainers with the passage of time. These steps will certainly improve the quality of education thereby achieving the goal of SSA. The momentum acquired by educational growth under SSA can now be leveraged for achieving its next level of quality education.

14.3 IMPACT OF SSA ON BENEFICIARIES

SSA is to provide useful and relevant elementary education for all children in the age group of 6 to 14 by 2010. Useful and relevant education signifies a quest for an education system that is not alienating and that draws on community solidarity. Its aim is to allow children to learn about and master their natural environment in a manner that allows the fullest harnessing of their human potential both spiritually and materially. This quest must also be a process of value based learning that allows children an opportunity to work for each others well being rather than to permit more selfish pursuits.

As part of SSA, the Centre and the State Governments will undertake reforms in order to improve efficiency of the delivery system. The states will have to make an objective assessment of their prevalent education system including education administration, achievement levels in schools, rationalization of teachers' deployment, recruitment of teachers, monitoring evaluation and status of education.

A study of records disclosed that achievement level of studies in the examination (s) conducted during 2005-06 to 2007-08 at Block Level of Education Department (5th standard) and by the H.P. Board of School Education (8th standard) has come down during 2007-08 when compared with 2005-06 as detailed below:

Details of students	2005-06		2006-07		2007-08	
	5 th class	8 th class	5 th class	8 th class	5 th class	8 th class
Appeared (Nos)	151952	148977	136395	131892	167415	141764
Passed (Nos)	147173	117168	131846	105439	161750	102068
Pass %age	96.87	78.65	96.67	79.94	96.62	71.99
Passed with more than 60%	56.01	21.41	96.62	15.52	50.68	15.85

The above data would reveal that not only pass percentage of students of 5th standard (examination 5th standard being conducted departmentally at block level) came down from 96.87 per cent in 2005-06 to 96.62 percent in 2007-08. The pass percentage of students with more than 60 per cent also went down from 56.01 (2005-06) to 50.68 (2007-08). In the case of 8th standard where the examination is conducted by an outside independent body i.e. H.P. Board of School Education, not only the pass percentage of students came down from 78.65 in 2005-06 to 71.99 in 2007-08 but the quality of education of students with more than 60 percent also slipped considerably from 21.41 per cent in 2005-06 to 15.85 per cent in 2007-08.

This downward trend is a sufficient pointer to the accountability of teachers when it comes to their professional competency. The logic behind imparting training to them at short intervals is to sharpen their teaching skills, to bring about a qualitative change in their age-old teaching methods, to enable them to make a realistic assessment of their knowledge and how best they can increase it. The impact of change by training will be visible only in the achievement level of students and if it is not there the training ends up to be a mere futile exercise. Spending huge amounts on training will certainly not serve any purpose. It is a matter of concern at all levels. If this trend gets repeated after year it will negate all efforts of SSA to provide quality education. Now it is the time to tighten the control mechanism and to make the teachers accountable.

14.4 LEARNER'S PERFORMANCE EVALUATION

The Annual Survey of Education Center, New Delhi (ASER) conducted education survey of all the districts of the H.P. State during 2008 in which the achievement at various levels in arithmetic, reading languages etc. from 1st to 8th class was evaluated. Class-wise details are given below:

Classes	Nothing	Arithmetic level (In percentage)				Reading level			
		Children who can recognize numbers		Subtracti on	Divisi on	Total	Children who can read		
		1-9	10-99				Nothing	Letter	Word
1 st	13.6	45.5	35.4	4.7	0.9	100	16.4	54.6	22.2
2 nd	2.8	19.6	47.8	24.5	5.3	100	3.7	21.8	33.6
3 rd	0.8	10.6	26.9	44.9	16.9	100	0.9	7.9	20.3
4 th	0.5	4.5	12.8	41.9	40.4	100	0.5	4.6	7.0
5 th	0.5	2.1	9.0	28.2	60.2	100	0.5	2.2	3.5
6 th	0.2	2.0	7.2	21.1	69.6	100	0.3	1.1	2.4
7 th	0.0	0.2	4.9	13.6	80.9	100	0.1	0.5	1.7
8 th	0.0	0.4	3.2	12.2	84.2	100	0.0	0.1	0.5
Total:	2.4	10.9	18.6	24.3	43.9	100	2.9	11.8	11.5

The performance of students nearly touches the satisfactory level and hopefully as the time elapses on, the goal most likely will be achieved. But more concerted efforts on the part of teachers coupled with effective control mechanism will help achieving the desired level of success. For this, quality oriented teachers training will come as handy tool.

14.5 REVIEW OF SSA BY JOINT REVIEW MISSION

The working of the SSA was reviewed by the Joint Review Mission from 21st July to 31st July 2008. Some of the recommendations made by 8th Joint Review Mission were as under:

- (i) Regular schools should be made ready to receive children by sensitizing the teachers and monitoring the transition of children from bridge courses and their retention.
- (ii) Interventions under NPEGEL and KGBV to be linked more effectively to the goals of retention, completion and the personal development of girls.
- (iii) Address issues of drop-out and retention more strongly by critically analyzing the available data, making full use of the findings of the planned study on drop outs and strengthen action at the local level, particularly by focusing on community participation initiatives towards the problem of drop-outs and irregular student attendance.
- (iv) Track and enhance attendance rate of teachers through well defined strategies.
- (v) Track quality improving interventions with respect to agreed indicators.
- (vi) Delineate the respective but complimentary roles of BRCs/ CRCs in effecting system-wise quality reform and the strategy for enabling them to play the critical role

CHAPTER-15

RESEARCH AND EVALUATION

15.1 RESEARCH STUDIES

During the period from 2002 to 2006, SSA had carried out four research studies on drop-out children at elementary level, Baseline Assessment Survey, out of School Children at elementary level and study on 'COHORT' at primary level. These studies were conducted by two out-side agencies viz. H.P. University and SCERT. Para 7.3 of the earlier study report of IPAI refers in this behalf. The total amount spent on these four studies was Rs.37.35 lakh (H.P. University Rs.9.84 lakh and SCERT: Rs.27.51 lakh). All the four reports did not, perhaps, serve any fruitful purpose since the action that should have been taken on the basis of the recommendations to bring about improvement in the concerned areas highlighted in the reports was not ascertainable from records.

As a departure from the earlier practice of out-sourcing the research and evaluation studies, SSA had taken up research studies through its own complement of experts under Research and Evaluation intervention. Details of year-wise physical and financial targets, achievements there-against and shortfall during the succeeding three years period of 2006-07 to 2008-09 are tabulated below:

Year	Targets		Achievements		Shortfall	
	Physical (Schools)	Financial (Rs.in lakh)	Physical (Schools)	Financial (Rs.in lakh)	Physical (Schools)	Financial (Rs.in lakh)
2006-07	14421	144.21	-	140.02	14421	4.19
2007-08	14519	145.19	805	130.97	13714	14.22
2008-09	14950	104.65	-	37.33	14950	67.32
Total	43890	394.05	805	308.32	43085	85.73

A close study of this data makes an interesting conclusion. As against the physical target of 43890 schools to be covered in three years, only 805 schools were covered and that too during 2007-08 only. During 2006-07 and the current year 2008-09 (upto September 2008), there was no activity but the expenditure was to the extent of Rs.140.02 and Rs.37.33 lakh during these two years respectively. Against the financial target of Rs.394.05 lakh, Rs.308.32 lakh have already been spent while the shortfall stands at 43085 schools and the funds left are Rs.85.73 lakh only. What has been achieved with so much of money spent needs to be analyzed by the authorities?

These inhouse studies related to amongst others the following two important subjects:

- (a) **Socio Economic Profile of Students Studying in Govt. Primary Schools (Suni Block of Shimla district) – 2006-07**
- (b) **In-service Teachers Training Programme under SSA (Suni Block of Shimla District) – 2007-08**

The recommendations made in the these studies included the following:

- (i) To make teachers professionally competent ten vital areas as suggested by NCTE(1998) in contextual, conceptual, contact, transactional, educational

activities, developing teaching learning material, evaluation, management, working with parents, community and other agencies should be a part of the training programme.

- (ii) Training should be activity based
- (iii) Strong monitoring mechanism should exist at all levels
- (iv) Training of teachers in areas of co-scholastic/ curricular activities in drawing, painting, music/ dance/ drama, sports/ games, cultural activities, social service activities, beautification, cleaning of schools, scouts, guides, observance of healthy habits, health check-up etc.
- (v) Effective feedback for future improvement and
- (vi) Resource Persons (RPs) should have mastery over the subject of their respective field. Selection process of resource persons should be transparent.

Follow up on these suggestions by SSA Himachal Pradesh is not known.

15.2 MICRO STUDIES

- (a) During the year 2007, State Project Office of SSA and SIEMAT conducted micro studies on the following two subjects:
 - (i) to assess the effectiveness of newly developed text-books in the changed scenario; and
 - (ii) Socio-Economic profile of Primary School Children

The objective of the first study at (1) above were to ascertain the bias free nature of the books, to know the difficulty level of books, to qualify the utility of books in self study by the child, whether the books can be used as work books and finally to assess the comprehension level of language used in the books.

The second study was aimed at finding out the socio-economic background of children studying in schools as also to compare the socio economic studies of parents of children enrolled in schools.

Based on the information collected through the medium of questionnaires and interviews following subject-wise recommendations were made:

- (i) Text-Books
 - (a) For effective learning textbook load should be lightened; and
 - (b) There should be more space for children activities in the books
- (ii) Socio-Economic Profile of Children

Teachers should be motivated to review the existing services and assess the future needs for better functioning of institutions. They should be encouraged to make optimum use of minimum available resources to get maximum output so that maximum parents enrol their wards in Govt. schools.

(b) Micro studies on evaluating teaching time

Under SSA, two micro studies on evaluating teaching time available in an year were conducted in Education Blocks of Paonta Sahib, Sataun, Sarahan and Rajgarh of Sirmour districts. These studies were based on the data collected from teachers

through questionnaires and interviews of students in 66 primary schools (Paonta Sahib: 18: Sataun: 19, Sarahan: 14 and Ragarh: 15)

The main objectives of these studies was to find out the actual teaching time available to a teacher in an year. Findings of these studies are tabulated below in the form of comparison by way percentages:

Sr. No	Areas of study	Paonta Sahib/ Sataun Blocks	Sarahan/ Rajgarh Blocks
1.	Whether teachers attend schools regularly.	89	92
2.	How many teachers who come late.	9	4
3.	Whether they teach regularly in schools.	100	100
4.	How many teachers sent on election duty in an year.	42(for 10 days) 16(for 15 days)	46(for 10 days) 34(for 15 days)
5.	Teachers attending workshops arranged by SSA.	77	86
6.	Teachers engaged in official work (for ½ hour daily)	3	3
7.	Teaching time in a day(duration)	2.3Hrs(majority of teachers)	2.3(majority of teachers)
8.	Those who teach without time table/diaries.	81	86
9.	Teacher's opinion that sufficient time is not available for teaching	63	79
10.	Teachers who teach for 275 days and above.	75	2(Majority of the teachers teach for 151-200days)

Suggestions given in the two studies were the same i.e. (1) official work (1/2 an hour daily) should be minimized (2) they should be given sufficient time for teaching (3) they should not be deputed for election duty frequently (4) teachers should adhere to the time table strictly (5) there should be regular supervision of schools; and (6) more workshops relating to teaching training strategies should be arranged. There was a negligible difference between the percentages of the two studies.

SSA should conduct a detailed analysis of these studies to take remedial action since quality of education is largely dependent upon the output of teaching community. It will also add to the fruitful research work already done by the experts.

15.3 CONTINUOUS COMPREHENSIVE EVALUATION (CCE)

National Curriculum Frame-work, inter-alia, emphasized upon quality education ensuring all-round development of a child. This programme was already being implemented in the state for class I to III since 2003. State Government decided in October 2007 to upscale this practice upto class V in some of the identified pilot block (one block in each district, two in district of Lahaul and Spiti i.e. Udaipur and Kaza). Therefore, the students of class IV and V would not take their annual

examination and they would be assessed on CCE basis. Teachers of primary schools were imparted CCE training by the concerned DIETs during 2006-07 and 2007-08.

During field visit of schools it was noticed that the student of class I To V were promoted to the next class without taking annual examination. However, assessment of children was not mentioned in the teacher's checklist register. The head of the institutions stated that the required registers and pupil progress report cards had not been received from the DPOs.

Further study of records of State Project Director's office revealed that the printing work of cards was assigned to Himachal Pradesh Printing Press in March, 2008 which was completed in December 2008 at a cost of Rs.56.17 lakh. The printed registers and report cards were given to project officers in December, 2008 who in turn delivered the same to the BRCs and schools in January 2009.

The delay in the transmission of teacher's check list resulted in the non-maintenance of comprehensive continuous evaluation; students were promoted to the next higher class without assessing their performance through the system of CCE.

These need for timely implementation of evaluation scheme. This will take care of timely delivery of check lists of CCE.

15.4 LEARNING ENHANCEMENT PROGRAMME

(a) Adhaar 2007

For building a strong base among school going children in learning language (reading, writing, comprehension, communication) and arithmetic (number recognition, tables, addition, subtraction, multiplication, division) aligned with the learning of other subject matters, a state wide programme named "Adhaar" was launched during the year 2007-08 in Himachal Pradesh in partnership with "Pratham" a non govt. organization (NGO). A memorandum of understanding between Director, Elementary Education Himachal Pradesh, State Project Director, SSA and Pratham (NGO) was signed on 19-04-2007. As per conditions of the M.O.U., Pratham was allowed to appoint Adhaar Block Coordinators @ Rs. 3000 per block and the reimbursement of their salary was to be made by SSA. Pratham was also to develop database, website and reports for which an amount of Rs.2.15 lakh was to be given by SSA. Pratham was to contribute Rs.60.00 lakh as per the cost sharing attached with the MOU (details/ items of cost sharing was not on record). Printing charges of the material which was to be developed by "Pratham" was to be incurred by SSA. As per MOU the Pratham was to bring content, training, technology and personnel to support the State. Adhaar Block Coordinators who were to be appointed by Pratham were to be trained along with master trainers and teachers in the districts and blocks.

During 2007-08 SSA reimbursed the honorarium of Adhaar Block Coordinators aggregating Rs.40.00 lakh and in addition an amount of Rs.56.88 lakh was incurred as printing charges of the material developed by Pratham. As per conditions of MOU Pratham was to develop database, website and reports for which an amount of Rs.2.15 lakh was to be given by SSA. However, the same was not developed till date (November 2008) and as such no payment was made. As regards Rs.60.00 lakh which was to be contributed by Pratham, the details of items on which the expenditure was incurred, if any, for achieving the goals was not on record.

The State Project Director had his own views on this programme. According to him, Adhaar Block Coordinators appointed by Pratham by and large were fresh graduates who were neither trained in training techniques nor professionally qualified in teaching methodologies and as such they were not expected to make tangible impact in improving the basic learning skills of the teachers/ students. Teachers already working under SSA were well trained and experienced in teaching techniques/ skills. Moreover SSA has its own Block coordinators at each educational block level, one for primary and one for upper primary who have already been trained in teaching methodologies. Thus Adhaar block coordinators would be in the nature of overlapping/ duplication of jobs.

Final decision to continue the Adhaar programme by involving Pratham was to be taken in the executive Committee meeting which was to be held on 07-08-2008 but no meeting has been held so far (November 2008).

(b) Printing of Material under Education Programme “ADHAAR”

Para 117.3 of Manual on Financial Management and Procurement provides that for any printing work, the technical specifications regarding the quality of paper for text and cover, size of the book/ article, number of pages etc. should be specified while inviting tenders/quotations. It further stipulates that method of procurement shall either be on (i) rate contract for printing approved by State Govt. (ii) limited tender system (iii) open tender system.

Education Programme named “ADHAAR” under intervention Research & Evaluation was in operation during the year 2006-07 under SSA. On 31.07.2006 a workshop was held in which a decision was taken to start a training programme from 24.08.2006 for which some printing material was required by the office by 21.08.2006. Since the material required was to be printed immediately, 8 local printers were contacted and notice inviting tenders were handed over to them. Printers were finally called on 14.08.2006 in which seven printers participated. Based on the rates quoted, orders were placed on different dates on the following three firms:

Sr. No	Firms	No. of jobs	Total amount of supply order	Supply order no. and date
1.	M/s Savitar Press	3	6,36,840	HPPES (DPEP) HO-25/2006 (WDI) dt.14-08-2006
2.	M/s Savitar Press	1	19,000	HPPES(SSA)HO-25/2006 (WDI) dt.15-08-2006
3.	M/s Savitar Press	7	3,11,124	HPPES (DPEP) HO-25/2006 (WDI) dt.13-09-2006
4.	M/s Hi-Tech Offset Printers.	1	1,26,800	HPPES (SSA) HO-25/2006 (WDI) dt.15-08-2006
5.	M/s Hi-Tech Offset Printers	2	23,180	HPPES (SSA) HO-25/2006 (WDI) dt.15-08-2006
6.	M/s Kawaski	1	2,88,000	HPPES (DPEP) HO-25/2006 (WDI) dt.15-08-2006
7.	M/s Kawaski	1	16,56,000	HPPES (DPEP) HO-25/2006 (WDI) dt.13-09-2006
	Total:		30,60,944	

Against the total value of supply orders of Rs.30.61 lakh an amount of Rs.15.83 lakh was paid to these firms on 11.12.2006 as under:

Sr.No	Firms	Amount (Rs.)
1.	M/s Savitar Press	9,73,246
2.	M/s Hi-Tech Offset Printers	1,55,755
3.	M/s Kawaski	4,53,600
	Total:	15,82,601

In getting the printing work done the procedure to the following extent was not followed:

- (1) The printing work was got done in haste by contacting the printers on the plea that the work was of urgent nature and was required to be completed by 21.08.2006. However, five supply orders were issued on 14 and 15.08.2006, two supply orders were issued on 13.09.2006.
- (2) In terms of Para 113.1 (i) of the Manual ibid, inspection of items at the point of production (before delivery) for proper quality control should have been ensured. The supply was stated to have been received in time (in the 3rd and 4th week of August, 2006) but there was nothing to show on records that the quality control was exercised.
- (3) Limited tenders enquiries are always issued to those firms who are borne on the list of approved contractors/ suppliers. Records were silent on this.
- (4) Two supply orders bearing no. HPPES (DPEP)-H.O.-25/2006 dt. 15-08-2006 and HPPES (DPEP)-H.O.25/WDI dt. 13-09-2006 for printing of 160 cards (170 gsm art paper) size 7"x5" (220 GSM) for quantity of 4000 and 23000 @ 45 paisa respectively were placed on M/s Kawasaki. In the first case, (supply order dt 15.08.2006) the firm supplied the required quantity (160 cards) but against supply order dt 13.09.2006 for 36.80 lakh cards (there are 16 cards in one sheet, hence the number of cards comes to 23000x16=36.80 lakh) the printers supplied only 3.68 lakh cards and were paid Rs.1,65,600 as against the ordered quantity of Rs.16,56,000. Thus, the quantity before placing supply order was not properly assessed and there was short supply to the extent of Rs.14,90,400
- (5) In supply order no. HPPES (DPEP)-H.O.-25/WDI dated. 13-09-2006 against job no. 2 printing of 1100 Nos charts @ Rs.3.99 per chart was allotted to M/s Savitar Press. But later on against the quantity of 1100 Nos a word 'each' was added (writing/ overwriting/addition not authenticated) and as a result, 4400 Nos of charts were printed and paid for. Similarly, against job no.3, printing work was awarded @ Rs.5.37 per copy. (Amount of Rs.5.37 was over written with-out any authentication). But the printer was paid @ Rs.6.90 per copy and thus was over-paid by Rs.8415. In supply order no. HPPES (DPEP) –H.O-25/2006 (WDI) dated 14-08-2006 against job no.3, there was an overwriting in rate viz. Rs.5.37 per book. (overwriting not authenticated). Amount calculated in supply order against this job has been shown as Rs.69,000 whereas it should have been Rs.53,700. Though no over-payment was made to the printer (he was paid Rs.53,700 only) in this case but care should have been taken before placing the supply order.

- (6) Two supply orders dated 15.08.2006 for Rs.1,26,800 and Rs.23,180 were placed on M/s Hi-Tech Offset Printers. But in addition to these supply orders 1100 Nos of books named "Timtimate Tare" valuing Rs.5,775 (@ Rs.5.25 each were also printed and supplied to the SSA and payment was accordingly made. Codal formalities were thus not observed in this case.

It was, further, seen that in 4 supply orders though rate and quantity were mentioned but the total amount in the supply orders was not mentioned. Procedural requirements were not observed.

CHAPTER-16

CONCLUSION AND RECOMMENDATIONS

16.1 CONCLUSION

The study brought out several areas of deficiency in the implementation of SSA in the State. The district and school level plans were not prepared with the involvement of people at the grass root levels. Accounts keeping continued to be sloppy with records keeping particularly bad at BRC/ CRC and VEC/ school levels. Fund flow presented problems specifically from DPOs to below formations, especially VECs/ schools. Internal audit was deficient both in scope and resources. Utilization of funds was not upto the mark, specially if viewed in the context of significant amounts shown as expenditure even though they were yet to be spent. There were schools functioning without teachers and there were schools with teachers much in excess of requirement. Grants (with no spill over allowed) remaining unspent at the close of the financial year were carried over to the next financial year. Huge advances awaiting adjustment were outstanding against the employees. Percentage of completed civil works was mere 37. Schools were not being inspected by BRCCs/ CRCCs; inspection schedules were not being adhered to. Scheme under NPEGEL still remained non-functional though the building of model cluster schools had been constructed.

16.2 RECOMMENDATIONS

16.2.1 Planning

- People at the grass root level should be involved in the planning and implementation of the programme.
- The Village Education Committee (VEC) should place the draft annual action plan for the ensuing year and annual accounts of the previous year before the Gram Sabha for approval.
- The guidelines for improving planning and administrative competence at the district level need to be issued.
- Village Education Register need to be maintained.
- Vacancies in critical cadres need to be filled in.

16.2.2 Funding

- Fund flow from SIS to districts and from districts to VEC/ schools needs streamlining including banking arrangements for the later segment.
- Monthly bank reconciliation of the cash balance as per cash book and that of bank pass book, at present virtually absent at BRC/ CRC/ VEC levels needs to be enforced.
- Paid vouchers needed to be defaced by drawing parallel lines across the face of the bills after the payment to avoid future misuse thereof.
- Reimbursement of salary of teachers in position under SSA to the Directorate of Elementary education should be made only after actual verification at their own level.

16.2.3 Accounts

- BRC/ CRC must include basic accounts training to the school headmaster or teachers during their visit to school.
- Outstanding advances pending for more than a year from employees and other must be settled through a special drive.
- Accounts records including assets and stock registers must be properly maintained at all levels.
- Training of finance and account staff is needed.

16.2.4 Civil Works

- A large number of civil works are awaiting completion for over three years. Works should be planned in such a way that the civil works taken up in an year are completed within the prescribed time frame.
- Completion certificates in respect of completed works need to be obtained from the person other than the person associated with the execution of works.
- Works lying incomplete need to be completed expeditiously. Adequate technical infrastructure needed to be provided for supervision of execution of works.
- Material-at-site account register, muster rolls, measurement books need to be invariably maintained.
- Use of science and math kits lying stacked in almirahs must be ensured.

16.2.5 Procurement

- Purchase procedures lacked uniform practice between various districts. There is need to streamline the procedure in this regard.
- Guidelines formulated by SPD office for preparation of school development plans, need immediate issue to the field formations for necessary action.
- Procurement needs a detailed scrutiny either by internal audit or by any other competent organization to whom the work can be outsourced.

16.2.6 Training

- Training of teachers being the most sensitive area needs effective monitoring. Recommendations made by District coordinators study team need a fair implementation.

16.2.7 NPEGEL

- Financial management of funds and accounts keeping in NPEGEL was found very deficient and needs immediate attention.
- Expenditure on 'karate' and 'yoga' trainings needs to be evaluated for its usefulness.

16.2.8 Monitoring

- Effective monitoring of implementation of the SSA and evaluation of impact/ outcomes from the investment made under various interventions need to be ensured. Monitoring need to be outcome oriented rather than expenditure oriented.

ANNEXURE-A
LIST OF SCHOOLS VISITED BY STUDY TEAM

A. Primary Schools			
S.No	SIRMOUR DISTRICT	S.No	SOLAN DISTRICT
1.	GPS Shillai-I	1.	GPS Shadog
2.	GPS Shillai-II	2	GPS Deyonda
3.	GPS Siri Kiari	3	GPS Kiartoo
4.	GPS Galana Ghat	4	GPS Wakanaghat
5.	GPS Drabal	5	GPS Dhareen
6.	GPS Tikkar	6	GPS Bisha
7.	GPS Kando	7	GPS Dabrera
8.	GPS Dhakoli	8	GPS Jagatkhana
9.	GPS Dakkar	9	GPS Bhogpur
10.	GPS Shilli	10	GPS Reru
11.	GPS Apron	11	GPS Kaistoo
12.	GPS Shampur	12	GPS Majhol
13.	GPS Janot	13	GPS Schichera
14.	GPS Ram Ghat	14	GPS Saproon
15.	GPS Barmano Ki Sair		
16.	GPS Banah Ki Ser		
B. Upper Primary			
17.	GSSS Galanaghat	15	GMS Chichera
18.	GMS Naya	16	GMS Majhol
19.	GHS Ronat	17	GMS Mamligh
20.	GMS Naina Tikkar	18	GMS Syri
21.	GMS Sarain	19	GMS Wakana
22.	GMS Banah Ki Ser	20	GMS Basheel
23.	GMS Panwa	21	GMS Dhang
24.	GMS Gagah Shikori	22	GMS Rajpura
		23	GMS Bhogpur
		24	GMS Saproon
		25	GMS Bisha
		26	GMS Reru
Surprise visit of schools			
1.	GMS Siri Kiari	1.	GMS Bhoj Anjhi
2.	GPS Naya	2.	GPS Dhang
3.	GPS Ronat	3.	GPS Dhiarighat
4.	GPS Apron	4.	GPS Syri
5.	GPS Gagah Shikori	5.	GHS Rajpura

ANNEXURE-B
[Para 2.3 (c)]
Intervention -wise shortfall exceeding 25 percent

S.No.	Interventions	Physical in Numbers & Financial in Lakh of Rupees				Shortfall		Percentage of Shortfall (exceeding 25 percent)
		Total budget allocation (including spillover)		Achievement				
		Phy	Fin	Phy	Fin	Phy	Fin	
2006-07								
1	AIE (innovative) interventions	1997	19.97	361	2.82358	1636	17.14642	85.8
2	TLE for new schools	263	131.50	185	92.50000	78	39.00000	29.6
3	TLE for uncovered OBB schools	18	9.00	4	2.00000	14	7.00000	77.8
4	Teachers salary against new schools	1020	213.84	825	0.00000	195	213.84000	100
5	Recurring teachers salary	2730	2948.40	0	0.00000	2730	2948.40000	100
6	Furniture Grant	0	32.17	20	21.19808	-20	10.97192	34.1
7	Furniture Grant	0	12.90	0	1.31000	0	11.59000	89.9
8	Computer Education	0	180.00	0	114.47250	0	65.52750	36.4
9	Drinking Water	1117	88.15	693	53.17500	424	34.97500	39.7
10	State Project Office	0	367.97	0	260.82071	0	107.14929	29.1
2007-08								
1	Children in EGS Centres	10360	127.95	7891	59.47376	2469	68.47324	53.5
2	Non-residential Bridge Course	134	4.00	56	1.98000	78	2.02400	50.6
3	TLE for uncovered OBB schools	14	7.00	10	5.00000	4	2.00000	28.6
4	Furniture Grant	0	8.58	0	2.04583	0	6.53417	76.2
5	Classrooms (NT+T)	3973	2763.8	1469	2069.53269	2504	694.26731	25.1
6	CRC Construction	324	87.70	192	62.54213	132	25.15787	28.7
7	KGBV		127.99		66.87687		61.11313	47.8
2008-09 (Upto September 2008)								
	Out of school strategies							
1	Children in EGS Centres	6252	77.33	4301	15.99500	1951	61.33500	79.3
2	AIE (innovative) interventions	2757	41.38	297	3.03379	2460	38.34621	92.7
3	TLE for new schools	278	139.00	3	1.50000	275	137.50000	98.9
4	Teachers Salary against new schools + Recurring	4098	3871.80	3453	1864.62000	645	2007.18000	51.8
5	School Grant(UPry)	4255	297.85	3177	222.39000	1078	75.46000	25.3
6	Teacher Grant(UPry)	22565	112.86	15919	79.59500	6646	33.26000	29.5
7	Research & Evaluation	14950	104.65	0	37.33178	14950	67.31822	64.3
8	Inclusive Education (IED)	25476	305.70	0	50.55830	25476	255.14170	83.5

		Physical in Numbers & Financial in Lakh of Rupees						
S.No.	Interventions	Total budget allocation (including spillover)		Achievement		Shortfall		Percentage of Shortfall (exceeding 25 percent)
		Phy	Fin	Phy	Fin	Phy	Fin	
9	In-service Teacher Training at the block and district level (10 days)	496120	496.12	143490	150.85360	352630	345.26640	69.6
10	In-service Teacher Training at the cluster level (5 days)	248060	124.04	3201	6.39235	244859	117.65015	94.9
11	Community Training	89700	53.81	56581	30.98580	33119	22.82420	42.4
12	Furniture Grant	1	3.82	0	2.44000	1	1.38000	36.1
13	Contingency Grant	76	15.20	53	10.57000	23	4.63000	30.5
14	Salary for BRC (Pry.)	535	160.50	535	80.25000	0	80.25000	50.0
15	Salary for BRC (Upper Pry.)	634	686.88	593	317.64490	41	369.23510	53.8
16	Meeting, TA at BRC	76	6.84	41	2.98600	35	3.85400	56.3
17	TLM Grant at BRC	76	3.80	53	2.64230	23	1.15770	30.5
18	Contingency Grant	2102	63.06	1305	42.55350	797	20.50650	32.5
19	Meeting, TA at CRC	2102	75.67	1305	51.07974	797	24.59026	32.5
20	TLM Grant at CRC	2102	21.02	1305	14.18358	797	6.83642	32.5
21	SC/ST	0	149.56	0	4.23232	0	145.32768	97.1
22	Girls	0	127.62	0	24.81138	0	102.80862	80.5
23	Computer Education	0	600.00	0	60.84996	0	539.15004	89.9
24	ECCE	0	60.00	0	30.00000	0	30.00000	50.0
25	Management Cost		430.87		128.04319	0	302.82681	70.2
26	Classrooms (NT+T)	3676	2519.15	518	339.61912	3158	2179.53088	86.5
27	BRC Construction	16	13.70	4	0.90000	12	12.80000	43.4
28	CRC Construction	133	34.60	36	4.00000	97	30.60000	88.5
29	Boundary Walls	511	46.51	182	8.56781	329	37.94219	81.6
30	Toilets	145	1.49	75	2.32500	70	0.83500	91.6
31	Kitchen Shed	26	2.00	9	0.12500	17	1.87500	93.8
32	NPEGEL		74.91		12.08636	0	62.82364	83.9
33	KGBV		158.60		30.39989	0	128.20011	80.8
34	State Project Office		244.85		50.98690	0	193.86310	79.2

Physical in Numbers & Financial in Lakh of Rupees

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
2006-07							
1	Out of school strategies						
1.1	Children in EGS Centres	7979	67.44	7581	59.07100	398	8.36455
1.2	Bridge course		0.00	0	0.00000	0	0.00000
1.3	AIE (innovative) interventions	1997	19.97	361	2.82358	1636	17.14642
1.4	Remedial teaching	11960	17.94	11620	17.40971	340	0.53029
	Sub Total	0	105.35	0	79.30429	0	26.04126
2	Primary						
2.1	New Schools						
2.2	Upgradation of EGS	0	0.00	0	0.00000	0	0.00000
2.3	TLE for new primary schools	0	0.00	0	0.00000	0	0.00000
2.4	Teachers salary	0	0.00	0	0.00000	0	0.00000
	Sub Total	0	0.00	0	0.00000	0	0.00000
3	Upper Primary						
3.1	New Upper Primary Schools- Upgradation from Pry schools	338		275	0.00000	63	
3.2	TLE for new schools	263	131.50	185	92.50000	78	39.00000
3.3	TLE for uncovered OBB schools	18	9.00	4	2.00000	14	7.00000
3.4	Teachers salary against new schools	1020	213.84	825	0.00000	195	213.84000
3.5	Recurring teachers salary	2730	2948.40	0	0.00000	2730	2948.40000
3.6	Teachers Salary against new schools + Recurring	3750	3162.24	2805	2592.54000	945	569.70000
	Sub Total		3302.74	0	2687.04000	0	615.70000
4	Grants						
4.1	School Grant	14421	288.42	14381	287.59950	40	0.82050
4.2	Teacher Grant	46726	233.66	42313	211.56450	4413	22.09550
4.3	Maintenance Grants	13694	684.70	13626	677.63750	68	7.06250
4.4	Research & Evaluation	14421	144.21	0	140.02410	14421	4.18590
	Free text books for general girls	215056	322.58	193900	308.21999	21156	14.36001
	Sub Total	0	1673.57		1625.04559	0	48.52441
5	Inclusive Education (IED)	26370	316.44	26370	315.73416	0	0.70584
6	Training						

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
6.1	Teacher Training- In service	560712	392.48	458523	313.64496	102189	78.83504
6.2	Teacher Training- Induction	0	0.00	0	0.00000	0	0.00000
6.3	Teacher Training- Untrained	0	0.00	0	0.00000	0	0.00000
6.4	Community Training	173052	51.93	166574	50.35724	6478	1.57276
6.5	Sub Total	0	444.41		364.00220	0	80.40780
7	Block Resource Centre						
7.1	Furniture Grant	0	32.17	20	21.19808	-20	10.97192
7.2	Contingency Grant	75	9.41	75	9.39500	0	0.01500
7.3	Salary for BRC (Pry.)	535	160.50	535	160.50000	0	0.00000
7.4	Salary for BRC (Upper Pry.)	636	686.88	588	642.52661	48	44.35339
7.5	Meeting, TA at BRC	75	4.50	61	4.44261	14	0.05739
7.6	TLM Grant at BRC	75	3.75	75	3.75000	0	0.00000
	Sub Total	0	897.21	0	841.81230	0	55.39770
8	Cluster Resource Centre						
8.1	Furniture Grant	0	12.90	0	1.31000	0	11.59000
8.2	Contingency Grant	2104	52.63	2103	52.55230	1	0.07770
8.3	Salary for CRC	0	0.00	0	0.00000	0	0.00000
8.4	Meeting, TA at CRC	2104	50.51	2103	50.23588	1	0.27412
8.5	TLM Grant at CRC	2104	21.04	2100	20.99050	4	0.04950
	Sub Total	0	137.08		125.08868	0	11.99132
9	Innovation						
9.1	SC/ST	0	17.10	0	22.79935	0	5.69935
9.2	Girls	0	139.18	0	137.19518	0	1.98482
9.3	Computer Education	0	180.00	0	114.47250	0	65.52750
9.4	ECCE	0	121.87	0	101.54830	0	20.32170
9.5	Setting up Library/ life skills	0	53.70	0	53.71780	0	0.01780
9.6	Community Mobilisation	0	30.95	0	29.96200	0	0.98800
9.7	Science / Math Labs	0	47.00	0	46.51436	0	0.48564
	Sub Total		599.80		506.20949		93.59051
10	Management Cost		304.00		311.90745		7.90745
	%age						
11	Civil Works						
11.1	Classrooms (NT+T)		2738.57		1957.72856		780.84144
11.2	BRC Construction	28	38.15	12	35.11654	16	3.03346
11.3	CRC Construction	447	516.10	123	409.50000	324	106.60000
11.4	Boundary Walls	1187	366.47	567	330.92012	620	35.54988
11.5	Toilets	1987	104.24	1385	88.97000	602	15.27000

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
11.6	Drinking Water	1117	88.15	693	53.17500	424	34.97500
11.7	Kitchen Shed	88	44.00	1	33.38000	87	10.62000
	Sub Total		3895.68		2908.79022		986.88978
	%age						
12	NPEGEL	0	73.66	0	62.70767	0	10.95233
	State Project Office	0	367.97	0	260.82071	0	107.14929
	Total	0	12117.91	0	10088.46276	0	2029.44279
2007-08							
		Phy	Fin	Phy	Fin	Phy	Fin
1	Out of school strategies						
1.1	Children in EGS Centres	10360	127.95	7891	59.47376	2469	68.47324
1.2	Bridge course	178	0.68	145	0.55300	33	0.13100
1.3	AIE (innovative) interventions	422	3.24	418	3.18300	4	0.05400
1.4	Remedial teaching	11960	17.94	11216	16.99445	744	0.94555
1.5	Non-residential Bridge Course	134	4.00	56	1.98000	78	2.02400
	Sub Total		153.81		82.18421		71.62779
2	Primary						
2.1	New Schools	0	0.00	0	0.00000	0	0.00000
2.2	Upgradation of EGS	0	0.00	0	0.00000	0	0.00000
2.3	TLE for new primary schools	0	0.00	0	0.00000	0	0.00000
2.4	Teachers salary	0	0.00	0	0.00000	0	0.00000
	Sub Total		0.00		0.00000		0.00000
3	Upper Primary						
3.1	New Upper Primary Schools- Upgradation from Pry schools	203	0	203	0	0	0
3.2	TLE for new schools	225	112.50	176	87.69999	49	24.80001
3.3	TLE for uncovered OBB schools	14	7.00	10	5.00000	4	2.00000
3.4	Teachers salary against new schools	609	226.80	609	0.00000	0	226.80000
3.5	Recurring teachers salary	2805	3233.52	0	0.00000	2805	3233.52000
3.6	Teachers Salary against new schools + Recurring	3414	3460.32	3414	3460.33000	0	0.01000
	Sub Total		3579.82		3553.02999		26.79001
4	Grants						
4.1	School Grant(Pry)	10646	212.92	10627	212.54000	19	0.38000
4.2	School Grant(UPry)	3873	77.46	3850	77.00000	23	0.46000
4.3	Teacher Grant(Pry)	26755	133.78	26068	130.34500	687	3.43500
4.4	Teacher Grant(UPry)	20041	100.21	19574	97.87000	467	2.33500
4.5	Maintenance Grants	13884	694.20	13851	692.23265	33	1.96735
4.6	Major Repairs(Pry)	340	159.00	219	137.88142	121	21.11858
4.7	Major Repairs(UPry)	115	54.60	97	48.03730	18	6.56270
4.8	Research & Evaluation	14519	145.19	805	130.96943	13714	14.22057

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
4.9	Free text books for general girls	201844	302.77	188885	288.38746	12959	14.38254
	Sub Total		1880.13		1815.26326		64.86174
5	Inclusive Education (IED)	26268	245.06	26246	198.77011	22	46.29289
6	Training						
6.1	Teacher Training- In service	701940	491.36	507214	407.53698	2E+05	83.82702
6.2	Teacher Training- Induction	0	0.00	0	0.00000	0	0.00000
6.3	Teacher Training- Untrained	0	0.00	0	0.00000	0	0.00000
6.4	Community Training	87114	52.27	85522	51.40733	1592	0.86467
6.5	Sub Total		543.64		458.94431		84.69169
7	Block Resource Centre						
7.1	Furniture Grant	0	8.58	0	2.04583	0	6.53417
7.2	Contingency Grant	75	9.38	74	9.38400	1	0.00900
7.3	Salary for BRC (Pry.)	535	160.50	535	160.50000	0	0.00000
7.4	Salary for BRC (Upper Pry.)	636	686.88	561	643.85301	75	43.02699
7.5	Meeting, TA at BRC	75	4.50	62	4.21639	13	0.28361
7.6	TLM Grant at BRC	75	3.75	74	3.74900	1	0.00100
	Sub Total		873.59		823.74823		49.83677
8	Cluster Resource Centre						
8.1	Furniture Grant	0	3.94	0	0.00000	0	3.94000
8.2	Contingency Grant	2103	52.58	2088	52.53242	15	0.04758
8.3	Salary for CRC	0	0.00	0	0.00000	0	0.00000
8.4	Meeting, TA at CRC	2103	50.47	2088	50.13053	15	0.33747
8.5	TLM Grant at CRC	2103	21.03	2088	20.86876	15	0.16124
	Sub Total		128.02		123.53171		4.48629
9	Innovation						
9.1	SC/ST	0	134.73	0	110.38626	0	24.34374
9.2	Girls	0	113.72	0	89.63843	0	24.08157
9.3	Computer Education	23	180.00	0	156.49382	23	23.50618
9.4	ECCE	1087	120.00	0	102.77200	1087	17.22800
9.5	Setting up Library/ life skills	0	0.00	0	0.00000	0	0.00000
9.6	Community Mobilisation	0	0.00	0	0.00000	0	0.00000
9.7	Others (Science / Math Labs)	0	51.55	0	45.69948	0	5.85052
	Sub Total		600.00		504.98999		95.01001
10	Management Cost		345.37		343.52700		1.84300
	%age						
11	Civil Works						
11.1	Classrooms (NT+T)	3973	2763.8	1469	2069.53269	2504	694.26731
11.2	BRC Construction	16	6.60	1	8.68346	15	2.08346
11.3	CRC Construction	324	87.70	192	62.54213	132	25.15787
11.4	Boundary Walls	1280	370.30	778	341.89048	502	28.40952
11.5	Toilets	516	6.42	378	7.79000	138	1.37000
11.6	Separate toilet for girls	500	150.00	82	127.86000	418	22.14000
11.7	Drinking Water	391	2.72	249	30.18500	142	27.46500

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
11.8	Kitchen Shed	73	4.25	61	10.60000	12	6.35000
	Sub Total		3391.79		2659.08376		732.70624
	%age						
12	NPEGEL		71.10		57.69941		13.40059
13	KGBV		127.99		66.87687		61.11313
14	State Project Office		258.08		252.47749		5.59851
15	Total		12198.39		10940.12634		1258.25866

2008-09 (upto September 2008)

		Phy	Fin	Phy	Fin	Phy	Fin
1	Out of school strategies						
1.1	Children in EGS Centres	6252	77.33	4301	15.99500	1951	61.33500
1.2	Bridge course	0	0.00	0	0.00000	0	0.00000
1.3	AIE (innovative) interventions	2757	41.38	297	3.03379	2460	38.34621
1.4	Remedial teaching	0	0.00	0	0.00000	0	0.00000
1.5	Non-residential Bridge Course	106	2.65	0	0.00000	106	2.65000
	Sub Total		121.36	0.00	19.02879	0	102.33121
2	Primary						
2.1	New Schools	0	0.00	0	0.00000	0	0.00000
2.2	Upgradation of EGS	123	0.00	0	0.00000	123	0.00000
2.3	TLE for new primary schools	0	0.00	0	0.00000	0	0.00000
2.4	Teachers salary	0	0.00	0	0.00000	0	0.00000
	Sub Total	0	0.00	0	0.00000	0	0.00000
3	Upper Primary						
3.1	New Upper Primary Schools- Upgradation from Pry schools	228	0.00	13	0.00000	215	0.00000
3.2	TLE for new schools	228	139.00	3	1.50000	275	137.50000
3.3	TLE for uncovered OBB schools	16367	81.83	0	0.00000	16367	81.83000
3.4	Teachers salary against new schools	684	184.68	39	0.00000	645	184.68000
3.5	Recurring teachers salary	3414	3687.12	0	0.00000	3414	3687.12000
3.6	Teachers Salary against new schools + Recurring	4098	3871.80	3453	1864.62000	645	2007.18000
	Sub Total		4067.63		1866.12000	0	2226.51000
4	Grants						
4.1	School Grant(Pry)	10695	534.75	9639	481.95000	1056	52.80000
4.2	School Grant(UPry)	4255	297.85	3177	222.39000	1078	75.46000
4.3	Teacher Grant(Pry)	27023	135.14	23439	117.20306	3584	17.93694
4.4	Teacher Grant(UPry)	22589	112.86	15919	79.59500	6646	33.26000
4.5	Maintenance Grants	14337	1075.30	10843	750.49000	3494	324.81000
4.6	Major Repairs(Pry)	0	7.00	47	6.20818	-47	0.79182
4.7	Major Repairs(UPry)	0	3.50	86	2.84175	-86	0.65825
4.8	Research & Evaluation	14950	104.65	0	37.33178	14950	67.31822

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
4.9	Free text books for general girls	379534	724.96	0	3.55737	379534	721.40263
	Sub Total	0	2996.01	0	1701.56714	0	1294.43786
5	Inclusive Education	25476	305.70	0	50.55830	25476	255.14170
6	Training						
6.1	In-serviceTeacher Training at the block and district level (10 days)	496120	496.12	143490	150.85360	352630	345.26640
6.2	In-serviceTeacher Training at the cluster level (5 days)	248060	124.04	3201	6.39235	244859	117.65015
6.3	Teacher Training- Untrained	0	0.00	0	0.00000	0	0.00000
6.4	Community Training	89700	53.81	56581	30.98580	33119	22.82420
6.5	Sub Total		673.97		188.23175	0	485.74075
7	Block Resource Centre						
7.1	Furniture Grant	1	3.82	0	2.44000	1	1.38000
7.2	Contingency Grant	76	15.20	53	10.57000	23	4.63000
7.3	Salary for BRC (Pry.)	535	160.50	535	80.25000	0	80.25000
7.4	Salary for BRC (Upper Pry.)	634	686.88	593	317.64490	41	369.23510
7.5	Meeting, TA at BRC	76	6.84	41	2.98600	35	3.85400
7.6	TLM Grant at BRC	76	3.80	53	2.64230	23	1.15770
	Sub Total		877.04		416.53320		460.50680
8	Cluster Resource Centre						
8.1	Furniture Grant	0	3.70	0	3.70000	0	0.00000
8.2	Contingency Grant	2102	63.06	1305	42.55350	797	20.50650
8.3	LEP	0	136.21	0	0.00000	0	136.21000
8.4	Meeting, TA at CRC	2102	75.67	1305	51.07974	797	24.59026
8.5	TLM Grant at CRC	2102	21.02	1305	14.18358	797	6.83642
	Sub Total		299.66		111.51682		188.14318
9	Innovation						
9.1	SC/ST	0	149.56	0	4.23232	0	145.32768
9.2	Girls	0	127.62	0	24.81138	0	102.80862
9.3	Computer Education	0	600.00	0	60.84996	0	539.15004
9.4	ECCE	0	60.00	0	30.00000	0	30.00000
9.5	Setting up Library/ life skills	0	0.00	0	0.00000	0	0.00000
9.6	Community Mobilisation	0	0.00	0	0.00000	0	0.00000
9.7	Others (Science / Math Labs)	0	0.00	0	0.00000	0	0.00000
	Sub Total		937.18		119.89366	0	817.28634
10	Management Cost		430.87		128.04319	0	302.82681
	%age				0.00000	0	0.00000
11	Civil Works						
11.1	Classrooms (NT+T)	3676	2519.15	518	339.61912	3158	2179.53088
11.2	BRC Construction	16	13.70	4	0.90000	12	12.80000
11.3	CRC Construction	133	34.60	36	4.00000	97	30.60000
11.4	Boundary Walls	511	46.51	182	8.56781	329	37.94219
11.5	Toilets	145	1.49	75	2.32500	70	0.83500

S.No.	Interventions	Total Allocation including spillover		Achievement		Shortfall	
		Phy	Fin	Phy	Fin	Phy	Fin
11.6	Separate toilet for girls	2283	567.82	170	47.48020	2113	520.33980
11.7	Drinking Water	150	0.00	54	0.55000	96	0.55000
11.8	Kitchen Shed	26	2.00	9	0.12500	17	1.87500
	Sub Total		3185.27		403.56713	0	2781.70287
	%age						
12	NPEGEL		74.91		12.08636	0	62.82364
13	KGBV		158.60		30.39989	0	128.20011
14	State Project Office		244.85		50.98690	0	193.86310
15	Total		14398.05		5098.53313	0.00	9299.51