INDIA SARVA SIKSHA ABHIYAN (SSA) 15th JOINT REVIEW MISSION

STATE REPORT: WEST BENGAL January 17 - 23, 2012

Introduction

On behalf of the 15th Joint Review Mission (JRM) of the Sarva Shiksha Abhiyan (SSA), Anjali Noronha (GoI), A M Sehgal (GoI), and Sabina Bindra Barnes (DFID) visited West Bengal from January 17-23, 2012. Shalendar Sharma (SSA-TSG) accompanied the team as an Observer. The Mission reviewed the progress made by the State in implementing SSA and the results with respect to the overarching goals of SSA, including access, retention, equity and quality. The team also reviewed various aspects of program management, financial management and procurement.

The Mission visited a number of primary / junior basic schools, upper primary schools, Shishu Shiksha Kendra (SSK), Madhyamik Shiksha Kendra (MSK), Madarsah high school, Government Aided primary and high schools, and alternative schools in Hooghly and North 24 Parganas districts and Kolkata. The Mission also visited the DIET in North 24 Parganas district. The Mission held detailed discussions with the district officials of SSA, school authorities, teachers, students, parents, and members of local bodies, VEC/MTA, members of District Primary Education Council and other stakeholders. At the State level, the Mission met the Minister of School Education, Principal Secretary of School Education, the State Project Director and her team, officers of the West Bengal Boards of Primary Education (WBBPE), Secondary Education (WBBSE), Paschim Banga Sishu Siksha Mission (PBSSM) PBSSM, and resource persons from Kolkatta University, Vishwabharti University and the Chairperson of the Expert Committee on curriculum issues from Jadavpur University. The team also met with several NGOs working with the PBRSSM to get their perspective of progress in implementation of quality education and their contribution thereof.

The Mission would like to thank the state and the district teams for all the support extended to us during our visit. We would especially like to thank the SPD and her team for all the support extended and each of the district teams who responded to our request at short notice.

Overview and Key issues

The West Bengal School Education system is a multilayered structure with great complexities It has the following types of schools under different boards and managements:

• Classes 1-4 Primary; classes 1-5 Junior Basic; classes 6-8 Upper Primary; classes 5-10 Secondary; classes 5-12 Higher Secondary;

All these schools fall under the jurisdiction of the following bodies:

• Class 1-5 Primary Board; 6-12 Secondary Board; SSK – MSK under Panchayati Raj

The schools are mostly government aided and this has a very long history. There are very few entirelygovernment or entirely private schools. The management at the school level is also different for different levels of schools. The primary schools are managed by the VEC – one VEC manages on an average 3-5 schools, while from upper-primary onwards is managed by an SMC.

The teachers are also recruited through different bodies. Though SCERT is the State level academic body, but the boards have been performing the academic functions of curriculum and academic leadership in their jurisdiction too. In such a complex scenario, any change is required to be negotiated through all these structures and processes.

In this scenario, the two major developments since the last JRM in Jan 2010 acquire even greater significance. These are:

- a) The review of the whole class 1-12 curriculum in the light of NCF 2005, by a fairly well constituted expert committee. The committee has submitted its report and most of its recommendations have been accepted by the government of West Bengal;
- b) The formulation of the rules for the RtE Act which is being processed by the law department. Meanwhile circulars in the spirit of the Act have been issued and implemented.

The progress in outcomes and in the implementation of SSA is assessed for the last six months, as well as the overall progress since the program has begun. The 7th, 9th and 11th JRM State reports have provided useful benchmark to review the program's progress. While assessing the progress, the Mission has attempted to contextualize it in the distinct characteristics of education provision in West Bengal, deeply rooted in its historical experience.

The State has achieved good enrollment in Primary and is increasing transition to Upper Primary fast. However estimates of OoSC are still not settled and may be quite large. They do not incorporate migration.

However, special focus areas remain and new issues are also added. Two of these are two districts with low ST enrollments and larger dropouts among Muslim and General category boys. These need to be addressed.

Attendance is an issue – data is not collated as to level of attendance, random head counts at the visits showed a range of 40-80%.

The State is also putting in place a child tracking system. The process for the latter requires serious review so that it becomes an information base for local action in the hands of the teacher, rather than a mere information management system.

The performance as per both the National Achievement survey by NCERT as well ASER is also consistently above the national average. But in absolute terms, grade appropriate achievement is behind by 40% percentage points.

The retention and quality for all children is the issue to focus on both at the Primary and Upper Primary level.

In this light one major issue is the urgent response to as well as long term planning for infrastructure and teacher deployment at the Upper Primary level. The State has the highest SCRs and the highest number of districts with PTRs above the RtE norms for upper primary schools.

Another area of great concern is the teacher education system to nurture further quality – at all three levels – pre-service, in-service and educational support.

The State has reviewed its curriculum and made recommendations for reform, it is also in the process of notifying its rules.

It has also completed its GIS mapping of schools and will be using this to plan for the upper primary provision with appropriate restructuring if required.

The next phase of work should be comprehensive school planning for quality and inclusion which has at its centre the learning of the child – a system where assessment, learning process and materials are designed in a manner so as to address the learning needs of each child at their particular pace, rather than infrastructure planning. The management of such a system, the role of the teacher and community and the infrastructure required should be determined on the basis of .the requirements of the learning system in a balanced manner.

Progress towards achievement of goals

Goal 1: Improving access to elementary education

Achievements: The number of out of school children (OoSC) in the State has reduced from approx 13 lakhs in 2006 to 2.4 lakhs in 2010 as per the household Survey (HHS) carried out by the State SSA. This amounts to only 1.75% of the total child population in the age group of 5+ to 13+ years. However the 2009 repeat survey of OoSC by SRI-IMRB had indicated 7 lakhs (5.25%) of the children in West Bengal in the age group of 6-14 yrs to be out of school. This data need to be examined as the discrepancy is wide. As per the 2010 HSS, the estimated percentage of OoSC among various social categories was 7.6% for SC, 5.2% for ST and 6.9% for Muslim with Murshidabad, Uttar Dinajpur and Purulia together accounting for a large share of these OoSC (Table 1). The state has no information on migrant children. The HHS 2011 planned by the State was to cover these children. Migrant children are a major but issue in the country and particularly in West Bengal as it is also a border State.

Enrolment: At present there are 10.2 million children attending primary classes (grade I-V), of which 14.5% are enrolled in SSK. Around 89% children are enrolled in government and govt. aided schools and 8% attend private unaided schools, largely concentrated in urban areas. Of the 4.7 million attending upper primary grades, around 9% attend MSK, and the rest are in regular upper primary schools (composite secondary schools), out of which 2.80% are in private unaided schools. It was also reported that 218,150 children were attending various AIE centres (mainly brick kiln schools). DISE 2010-11 captured data from 630 unrecognised private schools and 1192 unrecognised Madarsas for the first time in the State. Both these type of institutions represent about 0.4 percent of total children enrolled.

As per the DISE and State HHS survey, the GER at primary level has increased from 121 in 2005-06 to 129 in 2010-11(SSK and private unrecognised schools covered for the first time). Similarly, the NER has also increased from 98 in 2005-06 to 99 in 2010-11(MSK included). The NER at Primary level ranges from 93.9 in Uttar Dinajpur to 99.9 in Purba Medinipur. The GER (106) and NER (90) at

Upper Primary level are lower than the Primary level although as per the Flash Statistics (which uses projected population) NER at Upper Primary level is 68. This discrepancy needs to be examined. The differential between the GER and NER for primary and upper primary grades indicate persistent problem of age inappropriate enrolments. There is a decline of about 3,00,000 in the enrolment in elementary schools, of which there is a decline of 1.5 lakhs in class 1 itself (census does show and absolute reduction in number of children in the 0-6 agegroup). The census 2011 has shown a decline in the decadal growth rate of West Bengal between 2001 and 2011 from 17+% to 13+%. This will also have some implications on the enrolment – the State is aware of this and is including it in its future planning.

There are 76,861 primary schools including 16,100 SSK and private schools. At the upper primary level there are 14,952 schools including 1920 MSK. In more than 8000 cases, the upper primary classes are clubbed with secondary education. The ratio of primary to upper primary schools in the state is highest in the country at 5.13. During the field visit also the mission observed that the upper primary classrooms were full of as many as 90 children and one teacher. Children were seated just one foot away from the blackboard in many classes as there was no space in the rooms. The state needs to expedite the opening of new upper primary schools as well as upgradation to upper primary sections. Of the 4399 sanctioned only 251 have been completed covering 5.7% of the target.

CWSN: The state has identified 2.7 lakh children with special need, of which 19,3316 are enrolled in schools, 15,833 enrolled/covered through AIE/SRP and 24,336 reached through home based education. The district of Hooghly has initiated early identification of disability (from 0 to 14 years). The mission was informed that there has been a gross delay in supply of equipment supplied by ALIMCO which has resulted in the equipment being redundant for the children, as measurements etc changes. State needs to look for alternate suppliers. The number of resource teachers continues to be inadequate and the state has planned to appoint more Resource Teachers, Special Educators, and strengthen 1277 resource rooms for CWSN.

<u>Integration of elementary cycle</u>: The State continues to physically keep grade V with the upper primary sections of high schools rather than integrating them with the primary stage, while it is included in the primary cycle and its coordination is with the primary board. As majority of the schools have 1-IV grades it will be a stupendous task and the state needs to take it up as recommended by 11th JRM. The state also needs to treat I-VIII as a unit under one academic authority, as per the provision of RTE Act, rather than keeping V-VIII with the secondary board.

<u>Expansion of Upper primary stage</u>: The State had got approval for establishing 5676 new upper primary schools (mostly by upgrading primary schools) during the period 2007-08 to 2009-10 but only 1884 schools were built. Main reason for the delay was availability of land to establish separate upper primary schools. The State has asked for sanction of the spill over money but has not got this from the MHRD. The State has since completed the GIS mapping of all schools, habitations and roads to identify gaps in provisioning of primary and upper primary schools. The mission was informed that the state had not been sanctioned the spill over money for the schools even after other hurdles have been overcome. This matter needs to be resolved quickly as it is causing a lot of hardship at the upper primary level.

Issues:

The state has not yet notified the RTE rules, which have been drafted and are now pending with its law department. In the meanwhile some of the provisions of RTE are already notified through circulars and are being implemented. This has led to MHRD not sanctioning any new schools for the states especially upper primary which has implication of provision of adequate number Upper Primary schools to students who are transitioning from primary schools.

As different data are showing different numbers for OoSC, it is important to collate data and undertake analyses of different sources. A village child register for children between the ages of 0-14 is maintained in west Bengal by the Panchayat department. It has some variation in its updation and data from this is not collated in a usable form;We saw the Village child register in some of the schools of Hooghly District. This can be a good source of total number of children in the age group and provide information of OoSC as well as dropouts. Although, state has been undertaking HHS earlier, it has not been conducted for last two year. The Secretary informed us that this will be done in the month of February after the first month of admissions. In addition the village child register can be used to get information on OoSC.

The 11th JRM was informed that the Education department in consultation with the Department of Rural Development has taken a decision to upgrade the SSK and MSK into regular primary and upper primary schools within the next two years. However SSK and MSK are still managed by the Panchayati Raj Institutions (PRIs), under the Rural Development Department and need to be brought under the Paschim Banga Rajya Shishu Shiksha Mission (PBRSSM) which runs other primary schools.

There are around 16,100 SSK catering to around 1.42 million learners, an average enrolment of 88 in these SSKs. Similarly there are around 1920 MSK for upper primary grades, which enrolled 39,7000 students. The average enrolments in these MSKs were more than 200 students. Around 1341 SSK and 57 MSK require school buildings.

The mission visit coincided with the admissions timing to schools and it was observed that the teachers in the upper primary schools had no idea of the number of children that they will be getting from the feeder primary schools of their area. The circle level resource coordinator (CLRC) need to collect list of children graduating out from each primary school in circle and make it available to each upper primary school and collate data thereafter. This would help ensuring that all children have transited to grade V. The information needs to be made available and used at the school level.

The inadequate number of upper primary schools/sections has become a serious issue especially with more children transitioning into grade V. Although the state has made adequate progress in provisioning for the primary schools, this has not been the case with both the physical and human resources for upper primary schools/sections.

As per DISE the Student Classroom Ratio (SCR) was 40 and Pupil Teacher Ratio (PTR) was 30 for the state. 56% of primary schools in the State have an SCR above 30, whereas 64.76% of upper primary schools have SCR above 35. Around 30% of primary schools have two or less rooms. 1341 MSK are building-less as compared to 39 Govt. and Govt. aided primary building-less schools. The SCR for SSK and MSK as reported by the state was higher than the state average at 54% and 59% respectively.

Recommendations

- The State needs to notify RTE rules with utmost urgency as they have now been drafted and are pending legal clearance. However, it is implementing the rules through circulars and actively communicating and taking action on the circulars. We would recommend that the MHRD review the Status of the circulars for implementing the RtE Act and take this into cognizance for further sanctions etc. While the Rules are being processed.
- State needs to carry out child tracking of OoSC through HHS. In the meanwhile the districts could be requested to update village child register which provides information on 0-14 yrs children.
- State to ensure that the task of opening as well as building new schools is expedited. GIS mapping analysis and verification of un-served habitation as well as scouting for alternative land as well as methods for vertical expansion of existing secondary schools with upper primary sections needs to be expedited as it will provide the actual requirements of the schools as well as other facilities. For this the construction norms and costs would have to include pillars, stair cases and ramps to the upper floors of the building. MHRD may also allow spill over and expedite release of fund for construction of these schools.
- Priority needs to be given to provide physical and human infrastructure to the SSK and MSK schools as they are lagging behind from other formal schools in terms of SCR, school buildings and teachers.
- At the policy level, the State may take steps to integrate class 1- 8 under one academic authority for the elementary cycle. The integration of SSK and MSK with the PBSSM needs to be undertaken expeditiously.

Goal 2: Bridging gender and social gaps

Gender gaps: The State has proportionately higher number of girls attending all levels of education and has achieved gender parity index of 0.98 at Primary and 1.07 at Upper Primary level. The girls constitute 49.4% of enrolments at primary and 51.6% enrollment at the upper primary grades. 2/3rd enrollments in Madarsa schools continue to be that of girls. State's estimations of transition from primary (grade IV) to upper primary (grade V) using regular school data shows an increase in transition for girls as compared to the boys. It decreased for boys from 94% in 2009 to 91.7% in 2010. At the same time it increased for girls from 91% in 2009 to 93% in 2010. However transition rate as per DISE data for grade V to grade VI (DISE Flash Statistics) has decreased both for boys and girls and for girls by 3.7 percentage points. State has analysed reason for this being the VI grade syllabus which the children can't cope with and has addressed this issue in the comprehensive review by the expert committee.

NPEGEL interventions are being implemented in 59 Educationally Backward Blocks (EBBs) covering 11 districts. The State is running 92 KGBVs, spread over 13 Districts covering 6146 girls (capacity is 7500). The State reported various interventions to promote girls education under the innovation fund e.g. Educational Tours, Astronomical show, Nature Camp, Training of female Panchayat and Panchayat Samiti members, Sensitization of SHG etc. However they are being implemented as blanket projects across the state and need to be assessed for contribution to school completion. Each district needs to be able to identify its specific problems and devise contextual

strategies including innovations that are viable to reach the hardest to reach. In Tarkeshwar block of Hooghly District incinerators have been provided in the schools for disposing of sanitary napkins. Baseline was conducted and the pilot is being closely monitored.

Social gaps: The proportion of OoSC in the state for SC, and minorities is almost identical with the general population except for ST whose proportion for OoSC is double. However as we disaggregate information for the districts the picture becomes dismal for the SC, ST as well as the minorities. Table 1, clearly depicts the high percentage of SC and Minority children out of schools in districts like Uttar Dinajpur and Purulia. For ST children the picture is even worse with their proportion of OoSC rising up to 20% in of the total number eligible to be in elementary school. There is a need to undertake such analysis blockwise also and develop specific interventions.

Table1.	0030 Dy	genuer and so	cial categoly as pl	oportion of	then po	pulation in 0-14 age
group						
State Ho	usehold o	data 2010-11)				
	6-10 ag	e group		11-14 age	group	
					%	
	%				Girls	
	OoSC	% Girls (OoS)		% OoSC	(0oS)	
			Purulia (5.3%)			
			Uttar Dinajpur			Purulia (4.2%) Uttar
Overall	1.04	1.00	(6.1%)	1.67	1.53	Dinajpur (6.3%)
			Purulia (6.8%)			Birbhum (5.0%),
			Uttar Dinajpur			Purulia (6.5%) Uttar
SC	1.05	1.04	(10.9%)	1.84	1.77	Dinajpur (8.8%)
						Cooch Behar
			Purulia (9.0%)			(14.4%), Purulia
			Uttar Dinajpur			(12.3%) Uttar
ST	2.49	2.40	(19.9%)	4.43	4.31	Dinajpur (19.8%)
						Purulia (12.2%),
						Bankura (4.1%)
			Purulia (14.4%)			Birbhum (3.7%)
			Uttar Dinajpur			Howrah (3.8%)
Muslim	1.31	1.26	(3.8%)	2.37	2.00	Siliguri (5%)

Table1: OoSC by gender and social category as proportion of their population in 6-14 age

The percentage of SC and ST children enrolled as proportion of their population in the age group is more. This is true of muslim children also. On the other hand, the shares of SC, ST and Muslims in the enrolments in SSK and MSK is 29%, 12% and 38% respectively. This indicates that a large proportion of over-age and under-age children attending schools have some correlation to these vulnerable groups.

	Table 2: Percentage enrolment and population by social category atelementary level								
	% population share (Census 2001)	% enrolment share (DISE 2010- 11)							
SC	23 %	27 %							
ST	6 %	7 %							
Muslim	25 %	32 %							

Recommendations:

- The State should undertake an analysis of social and gender gaps, covering the OoSC, enrolment, repetition, drop out and transition rates combining the statistics of not only regular primary and upper primary schools, but also that of SSK /MSK and the Madarsa schools at the district and block levels.
- District specific innovations need to be encouraged and implemented for mainstreaming marginalised populations.

Goal 3: Universal Retention

Introduction: Universal retention would mean universal attendance and transition. While transition to the upper primary schools have increased substantially over the years, a picture of attendance is yet to emerge, as data on this has not been properly collated. In the 12 schools that we visited attendance in different schools, ranged on that particular day from 40% to nearly 80%. There were only 2 schools with an attendance of 70-80% on the day of the visit. The attendance in most schools was between 55-65%. This corroborates with ASER estimates for West Bengal.

The transition rate from primary to upper primary level has been increasing for the last three years. This is putting a lot of pressure on the upper primary provisioning in the system. As is well known, class 5 in Bengal, though included under the Primary School Board, have historically been mostly part of the secondary school physical infrastructure. Hence class 5 physically becomes the transition class from Primary to Upper Primary and due to this, creates a bit of a gap.

Sustaining enrolments, attendance and transition is integrally related to achievement. However, the upper primary system is in dire need of strengthening. If it is not equipped soon, the high transition rates will lead to push outs.

Achievements and Progress in Indicators

While enrolments in class I remain around 25,00,000 over the last 10 years, Upper primary enrolments (all classes) has increased from about 35,00,000 in 2001-02 to over 65,50,000 in 2010-11, Over 30.5 lakh increase over the last ten years. This shows that there is impressive increase in transition to the upper primary school at the primary level and transition to the upper primary over the last few years. However, the number of schools at the upper primary level, have far from kept pace with the growth of enrolment in the upper primary sector. The student to school ratio at the upper primary level has improved only from 505 to 438. The PTRs at Upper Primary level are also very high – 52.48 as compared to 31 in primary schools. There seems to be a large discrepancy between the data shown in DISE and the State Data on the aspect of PTRs in upper primary schools - the DISE data for 2010 -11 showing a PTR of 31 for upper primary schools needs to be rechecked - according to our experience in the districts this low a figure is highly unlikely . The PTRs in the upper primary schools in the districts we visited – N.24 Parganas was 44.9 and Hooghly 89.13 (data provided by State). The transition of all categories of students except for ST boys and girls and Muslim boys is above 80%. The overall flow rate at the elementary level is 95%, it is above 90% for all marginalized categories except for Muslim boys in some districts. In Muslim and general category girls seem to be continuing education more than boys.

	Promotion rate			Repet	Repetition rate		Dropout rate		
Grades	Boys	Girls	Overall	Boys	Girls	Overall	Boys	Girls	Overall
Grade I	68.0	69.9	68.9	21.6	20.6	21.1	10.4	9.6	10.0
Grade II	88.2	89.7	88.9	7.9	7.5	7.7	3.9	2.9	3.4
Grade III	92.6	93.4	93.0	5.7	5.4	5.5	1.7	1.2	1.5
Grade IV	83.9	85.4	84.7	6.4	6.0	6.2	9.7	8.5	9.1
Grade V	79.8	81.5	80.7	11.9	11.9	11.9	8.3	6.5	7.4
Primary level	81.5	83.1	82.3	11.5	10.9	11.2	7.00	5.96	6.49

Flow rates primary level: 2010-11 (West Bengal)

Overall Dropout rate			Overal rate	l Rep	oetition	Overal (in 2 y		on rate
Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
						(100- 0	lropout	rate)
5.36	4.41	4.88	11.15	10.57	10.85	94.64	95.59	95.12

This table shows that yearly drop out is around 5 % now. Hence the retention rate would accordingly be higher. To what extent detention leads to drop out needs to be examined as the repetition rate in West Bengal is more than double the drop out rate. It may be one of the reasons, of course.

Review of interventions:

The two specific interventions at the State level, to improve retention that have been put before us are the web based tracking system which is being piloted, and efforts to make the special training program so that children who are being mainstreamed get special training for the age appropriate classes.

Apart from this there were some interventions under the Innovations head for girls – mainly exposure visits to various places, a pilot of adolescent education programs for girls – mainly to do with making and disposal of sanitary napkins etc. and opening of school readiness programs where there is no ICDS. There are some district specific initiatives like child friendly schools in ST areas in Hooghly district. (We don't know whether this is being done in other or all districts as well)

The web based tracking system under a project called Dipankar, has a number of child wise formats, the last one Q, is quite comprehensive captures a lot of relevant information, which needs to be acted upon by the teacher and Headmaster and the school committee – information on monthly attendance, physical status, level of achievement. But it is not being collated in a relevant manner and relevant level to be purposeful. Hence the whole purpose of the exercise is getting lost.

The format is to be filled every month for 6 months by the teacher and then handed over to the circle (in Bengal they have circles instead of Blocks) where it is to be entered in a web based system and updated every six months. The problem is that this data can only be acted upon at the school level and not at the circle level. It is the teacher who has to track the at risk child - the child with consistently low attendance or low achievement or with specific physical needs. This has not been communicated to the teachers or the schools – so they act only as data collectors.

Similarly, the child who is being enrolled needs special training for mainstreaming to the age appropriate class in order to be retained. But the multilevel special training package is also not available to them.

Issues

There are two major problems with all the above initiatives.

The ones being undertaken under the innovations budget are general ideas, not specifically addressing the problems that are hindering attendance or retention. Activities like exposure visits and nature camps are in general good for any child. Taking them up only for girls do not serve much purpose. As is shown above, the problems of boys' retention also needs to be addressed in many cases. Similarly activities like including 'child friendly elements' in schools with large tribal populations is not very useful.

There is a major distortion in the way the Dipankar project is perhaps visualized or is being implemented. It is taking away the agency of the teacher instead of strengthening it. It has reduced the teacher to a mere data collector. The website too communicates this as it has no system to identify the teachers' whose students have high attendance and achievement and recognize them on the web. Instead it recognizes the fast entry of the Shikha Bandhus!

The problem is with the perspective of a top down 'monitoring' system that prioritises information collection over problem solving action, rather than a facilitative and supportive system for the teacher, which is required. If the data is centralized once in six months, children would have lagged behind or dropped out by then – it would be too late.

Recommendations:

The district and State offices need to develop guidelines and orient teachers on how to collate the information and take action on it. The recommendations on this count are –

- Train and support each teacher, for the entry and collation of Form Q each month.
- Collation should be
 - of lists of students who had attendance less than 20% and less than 50% and what was the action that was taken and whether and what results it yielded.
 - Names of children who are malnourished or have special needs and what the teacher has attempted to do about it.
 - Children who are far behind their peers in learning and the reasons for the same (most often attendance and achievement will correlate highly, but in many cases may require special teaching learning activities.)

Every three months this information could be sent to the cluster and circle office along with the teacher mentioning what support she requires. This information should be collated at the district level, if possible on a quarterly basis. The rest of the data can be fed in on a yearly basis.

The generalized application of some ideas for special categories in the name of innovation should not continue. There needs to be a clearer explanation of innovation and its purpose which should include innovation of any of the goals on a small pilot and district specific contextualized process.

The quality of education is the core of all educational enterprise and affects both enrolment and retention and is in turn affected by them. Education is concerned with the learning of the child, what and how much are different children learning. Assessment of different kinds give an indication of the quality of education. In recent times, both India and West Bengal has been in the news for the lack of its children's achievement, both in abilities and in conceptual understanding and application. When such occasions as this arise, we easily blame the teacher(s), without probing into the nature of the education system, its perspective and what it provides to the teacher and through the teacher and the school to the children. Often ideas from the Central and State level are developed in a patchy manner rather than in a logically cohesive manner and permeate to the school through the district and sub-district structures in the same patchy and sometimes mutually contradictory way. This leaves the teacher a bit confused to say the least, and teachers who do enthusiastically implement the various programs designed at the State level or taken from Technical Support Group, as the underlying basis and connections are not properly explicated, it does not add up to solving the issues at hand.

In spite of this as far as achievements of primary school children of the State go as per both the NCERT National Achievement Surveys as well as ASER reports, they have consistently been substantially above the National Averages.

The main issues that the State is grappling with are:

- children are often irregular and therefore fall back in what is happening in class;
- enrolment particularly in upper primary schools is very high and there is not enough space or teachers to teach them;
- Teachers are able to identify the children who are at different levels, but they don't know how to teach them at different levels in the same class; in such situations we are not able to complete the textbook for all children.
- Activities take time; how can they complete the course and do activities?
- There are often less than 4-5 teachers in a primary school one teacher has to take more than one class; dividing his/her time among the different classes, s/he is not able to do justice to the students.
- There is now the no detention policy and the CCE framework has not yet been put in place. If teachers are to do continuous and comprehensive assessment and this takes the form of repeated testing that will cut time from already shortage of time for teaching learning;
- The challenge of improving quality and conceptual understanding at the Upper Primary level while fulfilling the teacher recruitment requirements specially for science and maths is even greater.

Answers to these issues need to be found in the next phase of planning for improvement of quality.

Curricular reforms: The State had set up a curriculum review committee which last June, which has reviewed the whole curriculum from classes I to XII, in the light of the NCF 2005. The review committee was drawn from University level experts, educationists and teachers. It has submitted its

recommendations to the government. It has also suggested a draft curriculum and syllabus for all the classes at the end of the document. The syllabus has not included the aspect of social and political life for the middle schools. The government has accepted the report and decided to revise all the books in two years time – In 2013 it will revise all the books of the odd numbered classes – 1,3,5,7,9 and 11 and in 2014 it will revise for the rest of the classes. It has extended the tenure of the expert committee for these two years and has asked it to guide the process of syllabus and textbook revision, which will be done by committees constituted by the different boards. It has also suggested reforms in the teacher education curriculum and syllabus to align it with the methodology now required. This too is long overdue.

Textbooks: The English textbooks for the primary classes were recently revised with the help of the British Council. These are much better than the earlier books. However, they have not been contextualized to the Bengal rural context. The content as well as the illustrations need to be redone with primarily Bengali culture as its base. The Ladakh Primary school textbooks for English may be looked at for a good example of such contextualization. The pedagogical approach also needs to be better aligned with the recommendations of the NCF focus group on English language teaching. The maths books have also been revised recently. While other States have shifted to Roman numerals in all their books as well as in general life (bus numbers, sign boards etc.), in west Bengal in both they continue to retain the Bengali numerals. The State may perhaps consider revising its policy on this matter. Textbook provision is usually on time – this is the beginning of the session and most children had got the books.

The curriculum review needs to be looked at carefully. At first glance it seems to have been done very thoroughly. It is talking about subject integration at the Primary level, the nature of the integration will have to be examined carefully. One gap seems to be that Social and Political Life as a subject is totally left out at the middle grades.

Library Books and Learning materials: There does not seem to be a clear library policy in terms of book provision, use and timetable. We heard in the districts that Rs. 10,000 have been marked for libraries but out of this they have been asked to construct shelves for Rs. 7,000.00 and buy books worth only Rs.3,000. There were a number of schools particularly in North 24 Parganas where fairly good and age appropriate books have been provided, but apart from one secondary school where they had a well maintained and well functioning library, other schools did not really know how to use them as they did not have the concept of a classroom library and how graded reading materials help transitional readers and supplement learning. This needs to be focused on seriously as it is a very strong input for enhancing reading and comprehension.

The State informed us that with the help of UNICEF and the District libraries, it will be undertaking a library program in its schools. However, they need to strengthen this by involving the NCERT reading cell as well as local groups who use children's literature for education.

As for other learning materials, there seems to be no clear understanding at the State or District levels beyond the general phrase that learning materials and activity make learning interesting for the child. This is also perhaps because National workshops organized by TSG are handled by different persons and give different messages about what is to be done and why. As workshops are short, they may also not be communicating what is intended. Workbooks in Science and Maths have been developed and provided as supplements at the upper primary level. These were not seen in use in any of the schools. The materials required or its list was not available with these books at the school.

In the name of learner friendly school, some elements from the BALA module have been taken up in 30% of the schools of Hooghly district (we don't know whether this has been done in other districts as well.) The painting of certain aspects on school walls may not enhance learning as much as storage and display space for children's own work and TLMs, along with a proper training and orientation of teachers on how to use these in the classrooms along with library books etc.

		Enrolment 2010-11	Regular teachers	Para / Contract/SSK Teacher	PTR	Teacher Requiremen t as per RTE	Net Teacher Requiremen t
					34.7		
Primary sch	ools	6050421	174346	21439	0	207061	32715
Upper Prin	mary				66.4		
Schools	-	6140996	92350	27546	9	157325	64975
					30.4		
SSK		1425236	0	46758	8	53861	53861
Total			266696	95743		418247	151551

Teacher availability: (Based on data provided by the State MSK data was not provided)

As the table above shows there is a total requirement of 4,18,247 regular teachers in the Primary and Upper primary schools according to RtE norms. Of these 2,66,696 regular teachers and 95,743 para or contract teachers (which includes SSK teachers who are not yet at the level of regular teachers) are posted in the schools. This leaves a net requirement of 1,51,551 regular teachers for the system. As can be seen nearly 65,000 of these are needed for the upper primary section. (This whole estimate does not include the MSKs).

There are two issues regarding teacher deployment and teacher availability in West Bengal. The teachers cadre is recruited by the School Service Commission and is posted to a school. Hence the teacher's post is not transferable. This has had the advantage of not allowing teachers posted in remote areas to get transferred to the cities, but it also creates a periodic issue of rationalisation not being possible. The recruitment of para-teachers in excess of requirement in some districts like Paschim Medinipur (965 in excess) and even Kolkata is unexplainable. A modification for Panchayat level transfer may be recommended.

The second issue is the availability of teachers with graduation in Science and Maths for the Upper primary sections, in spite of the norms for recruiting 50% Science graduates. This is getting into a vicious circle of Higher secondary schools not offering science and therefore science graduates also decreasing. Most of the schools we visited had very few science and Maths graduates. This needs to be taken up seriously by RMSA.

There are 46758 teachers in SSK and 9715 teachers in MSK. The mission was informed that when the state changed the status of these schools to formal schools the number of teachers provided was incorrect as a result 9462 SSK and 581 MSK teachers are not covered under the SSA as MHRD disallowed the inclusion of these additional teachers. MHRD may allow the State to make this correction and sanction salaries for these teachers.

Teacher training: We visited a DIET (Banipur in North 24 Parganas) and found that in spite of the dire need for enhancement of Staff (there were only two Senior lecturers and the Principal posted there), there was fair amount of enthusiasm and engagement with the students and the learning

atmosphere was good. The Principal had a broken foot and yet was on duty and guiding us throughout. However, the maintenance of facilities has no funds and therefore hostels and quarters are defunct. DIETs were envisaged as residential campuses so that student teachers could be immersed in a teaching learning experience. That is why they have large campuses in fairly remote areas. However, without maintenance of residential facilities, the whole purpose is defeated. With the challenge of upgrading teacher education being at the heart of quality there is an urgent need to invest in the DIETS.

The State has a huge number of teachers who need to be professionally trained. 87,698 teachers at the Primary School level need to be trained professionally while 49,034 upper primary level need to be given professional training. Due to this huge back log and the lack of capacity of the DIETS, the State is considering a three pronged strategy to fulfil this requirement – through IGNOU, NIOS and PTTIs for the primary level. The strategy for upper primary level is not clear.

The availability of professionally trained for new recruitment has not yet been shared. This might add to the requirement for professional training.

In service training: The State attempts to do the in-service training of teachers for 20 days a year under the SSA, and has reported the following figures. However, the mission was unable to review the structure and content of this training in the short time available. The feedback we got from the districts was that the modules and written materials are designed at the State level and often printing and distribution of these takes some time and hence trainings are delayed. They suggested that more flexibility needs to be given to the districts and they will be able to do a more relevant and quicker job.

Progress Overview of in-service teachers training during 2009-10 and 2010-11

Year	In No. of Teachers				
	Target	Achievement	% of Ach.		
2009-10	295820	233644	78.98		
2010-11	314095	265750	84.61		

Under SSA, West Bengal

It is not clear whether this data is for all of the 20 days or only some modules as number of days of training provided is not mentioned.

Teacher support and academic supervision: The system comprises of a cluster resource room and CLRCs at the Block level, which have subject resource persons who visit the schools apart from teaching in their own school. They also have shikhsa Bandhu's who are supposed to assist Primary school teachers – but since they are younger and lower paid than the main teachers, this becomes a problem. The Shikhsha Bandhus are also charged with date entry of the Dipankar forms. The whole academic support structure and its relationship to information based support to the teacher (not monitoring) needs to be reviewed along with the teaching learning materials and textbooks and a comprehensive academic strategy devised.

Classroom practices: While the basic teaching methodology that we saw in class was one of the teacher explaining the chapter to the children and using the blackboard to do so, the relationship between the teachers and student was good and children were not afraid of the teachers and eager to participate and answer. In 5 out of 11 schools the teacher was moving around the class – going to the students to ask them things. (These were primary and upper primary schools) The general

classroom arrangement was usually benched rows except for two schools – an SSK without furniture where children in all classes were sitting in groups, and a primary school where there were benches but set in a way that about 8 children sat across two benches facing each other and the teacher moved between them.

Pupil Assessment Systems: Earlier there were year end exams and also detention, but now with the pressure to implement RtE and no detention policy and without a proper CCE system in place, teachers are at a loss as to how to assess children and work with different abilities. The multi-grade or non-graded system, of which ABL is an example, incorporates assessment in its teaching learning materials and process – particularly in the primary schools. It also has the flexibility of incorporating contextualized materials. These need to be looked at seriously and a phase wise trial and expansion of such contextualized systems, worked out.

Meanwhile there are graded assessment tools available in many languages, developed by different groups which could be tried out and used in the interim.

For the school system as a whole a proper continuous and comprehensive system of student assessment needs to be developed and put in place with urgency along with a system of special training for age appropriate classes as otherwise along with non detention a large number of children will continue to move ahead without learning the requisite amount.

Student learning levels: The state has not shared any collated data on student achievement. In the absence of these we looked at data from two National level achievement surveys – NAS and ASER. West Bengal, scores substantially above the National Average in all the cycles of the National Achievement survey done by NCERT and in the ASER surveys over the years, in all subjects. These large surveys have issues of both methodology and implementation which influence its results, they can at best be taken as indications of the performance in the absence of other more robust data.

Visits to the schools showed that about half or more of the children in class 4 or 5 could read hesitantly. Except for the Duttapukur primary school in which almost all children of class 2 (and here the session has just begun) could read fluently a class II text.

Assessment shows that only about 30-40% children come up to grade level, the rest lag behind and therefore also drop out. This is the case not only in West Bengal but also in most other States. The state is trying to put together a special training package with the participation of NGOs working with mainstreaming of children, for such children. However, these packages also need to be properly reviewed as they too may have issues of cohesiveness.

Other Issues: The teacher profiles at the upper primary and secondary levels and the subjects offered at higher secondary levels, of the schools we visited, revealed that there are hardly any Science and Maths graduates at the upper primary level, and not a single school (out of the ones we visited) was offering Science at the Higher secondary level. The Ministry is aware of the crisis of science and Maths teachers that is looming as more children transit to secondary and higher secondary levels. It is a matter of great urgency that higher secondary as well as secondary and upper primary schools be equipped with science teachers and promote the offering of science at the higher secondary level from now on.

Recommendations on quality issues:

It is recommended that the State take three rather than 2 years to complete the reform of syllabus and textbooks and learning materials.

The next round of curriculum reform slated for the next couple of years, needs to incorporate learning materials, different paces of learning and continuous comprehensive assessment with its requisite action for learning, in a cohesive package rather than do so piece meal. Towards this end, the experience already available in the state and other states in the form of multi-grade learning systems needs to be reviewed and incorporated.

The 'Dipankar' data management system needs to be oriented to the school level and not the State level, which means that the data be processed and used at the school level and only relevant information be passed up. If this needs to be computerized – this too should be done at the school and cluster level rather than the block level. To this end computers be provided for data management at a decentralized level.

For the time being, the graded assessment tools designed by different groups and available in Bengali, can be used to assess levels of children and flexible materials put together for graded teaching within each classroom.

Over and above this, children from marginalized sections and first generation school goers who are getting mainstreamed require support within the schools. For this the models being run outside government schools can also be mainstreamed into schools and with the help of these organizations also expanded through the school system.

It is suggested that the Ministry allow the correction in numbers of the SSK and MSK teachers so that their salaries may be sanctioned.

Teacher education both pre-service and in-service as well as the academic support system needs a major reform and needs to be well aligned with the main curricular and learning pedagogy frame.

The academic support system also requires academic strengthening, as do the SCERT, Boards and DIETs. A plan for this should also be worked out.

Program Management

Financial Progress: The State has reported Rs. 2259 crore expenditure upto 31st Dec, 2011 which is 45% of the total outlay. Low expenditure and large number of advances have continued to be a disturbing trend in the State. Among the various components, so far only .99% of total allocations on Learning Enhancement Programs (LEP) have been utilized. Similarly, the expenditures on TLE grants is 2.3%) and even interventions for OOSC no expenditure seems to have taken place and only 20% of the outlay for teacher training has been utilized for the year 2011-12

Civil Works

Progress in Civil works: Since it inception SSA has sanctioned 1484 primary schools of which 1082 have been completed. However the picture is much dismal for upper primary schools wherein of the 4399 sanctioned only 251 have been completed covering 5.7% of the target. The state was not been able to complete the backlog and because of the spill over MHRD has not sanctioned any school construction for the last two years. Of the 177,917 ACR sanctioned 123,960 (70%) are completed. There is a gap of 7,7403 classrooms and 16,232 HM rooms in the state. Of the 36,900 toilets sanctioned 56% are completed. The state shows toilets available in 92% of the schools. However, only 72% SSK and 88% MSK have toilets. 95.5% of schools have drinking water facilities. Of the 11,551 units sanctioned for construction 75.5% are completed. The schools visited by the

JRM in both the districts had adequate number of fairly clean and functional toilets, separate for boys and girls. Drinking water facilities were also provided in the schools.

The mission was informed that only 23.67% of primary schools and 68.15% upper primary schools have power connection. This proportion is worse for the SSK. Most of the schools that the mission visited had classrooms that were very dark as there was no natural light. Even if the schools have electricity they find it difficult to pay the bills as it is not covered under any SSA or state education department head.

Staff positions: Of the 73 sanctioned posts at the SPO 51 are filed and 22 vacant. AT the DPO lelvel there are 2449 sanctioned posts out od which 2198 is staff in position. There are vacancies mainly in civil works, EMIS and. Table I and II in Annex I provide further details.

Community Mobilization and Management: The State has long history of involving community in the management of the schools. With VECs, MTA and SMCs taking good interest in education and also providing funds for running of the schools. However, State needs to train the community in monitoring various aspects of quality education.

Other issues:

Innovation: The innovation fund needs to be reformulated to design pilot projects for resolving specific issues and resolving specific problems under all five of the major heads – access, retention, equity, quality and program management. To this end rationale of selecting a particular issue or problem in a particular district and the process of search for its solution should be outlined in the AWP. Funds upto Rs. 50 lakhs per district can be allocated to the total of the projects submitted.

Financial Management and Procurement

(a) Action Taken on recommendations of the 14thJRM

(i) Para 7.10 of 14th JRM recommended improvements to be made in the Financial Management System of Govt. of West Bengal. In this connection, it was clarified by Controller of Finance at state level that (i) Internal Audit cell (which comprises of 3 accountants) has started inspecting DPOs, CLRCs, VECs (ii) conducting periodic review meetings with District Controllers of Finance at State level (iii) regular internal audit of DPOs, CLRCs and VECs has been started. Furthermore, a manual cum training module has also been developed (both in English and in Bengali version) and distributed to all Group C staff of CLRCs. In view of above, adequate action appears to have been taken by the SPO to strengthen Financial Management System. In regard to other recommendations of 14th JRM contained in Para 7.13 (F M Staff), Para 7.14 (Financial Accounts Software), Para 7.17 (IPAI audit), position is summarized below.

(b) **Progress of Expenditure**

Actual Expenditure till 31 Dec, 2011 and Financial Outlaysfor2011-12 in West Bengal are as under:

							Rup	ees in La	ks
Scheme	Outlay	Opening	GOI	State	Other	Total	Expenditure	% of	% of
		Balance	Release	Release	Receipts	Funds	till 31 Dec	Exp to	Exp to
								Outlay	Outlay
SSA	4935.74	261.42	1662.52	766.72	6.13	2696.81	2248.13	45.5	83.3
NPEGEL	8.58	5.26	2.00	0.0	.05	7.31	1.33	15.5	18.2
KGBV	36.24	4.45	15.00			19.45	10.08	28	52
Total	4980.06	271.14	1679.25	76.72	6.18	2723.58	2259.54 **	45	82

** includes Rs 71.2 Cr against outstanding liabilities and Rs 40.09 Cr as advance payment for Text Books

It would be seen from the Table above that progress of expenditure has been rather slow, as overall percentage of expenditure till 31st December to annual outlay is only 45 %. The SPO clarified that process of recruiting teachers in 39510 primary schools and 5445 upper primary schools (i.e. 44955 teachers) is in progress, and likely to be completed by the end of March, 2012. Similarly, as against outlay of Rs 1670 crores for civil works, only first installment of Rs 843 crores has been released, as UCs are awaited. It is, therefore, unlikely that outlay for 2011-12 will be fully utilized.

There are significant shortfalls in incurring expenditure under several other heads as under:

			Rs in Lakhs
Activity	Budget 2011-12	Actual Expenditure	% of Expr as ratio of
		till 31 Dec, 2011	Budget
Special Training	11478	1317	11.5
Teaching Learning	4614	103	2.3
Equipment			
Research, Evaluation,	1035	225	22
Monitoring			
Computer Aided	1000	71.2	7
Education in UP			
Schools			
Girls Education	300	183.45	61
NPEGEL	857.96	133.02	15.5
KGBV	3624.56	1008.75	28

Staff position of Finance and Accounts wing

The manpower of Financial Management Staff is as under:

Units	Sanctioned	Posted	Vacant posts
SPO	11	10	1
DPO	80	66	14
CLRCs (Gr C)	696	621	75
Total	787	697	90

Thus, 90 out of 787 posts i.e. 11.4 % posts are yet to be filled up. Most of the vacant posts have been lying vacant for over 2 years. In addition, there are posts of Accounts staff at Block level, which are yet to be sanctioned. During visit to DPO's office in Hoogly district, it was pointed out by them that

there is a provision of one accountant for every 50 schools, but these posts are yet to be sanctioned. This may be looked into.

Training of Finance & Accounts staff

As in-house manpower is not adequate, 2 CA firms along with a team from ICWA has been engaged to impart training to Accounts staff including VEC secretary, on procurement Procedures listed in the Manual on Financial Management. Two days training has already been imparted to 10826 persons, and entire 41073 persons will be covered by end of March, 2012. The accounts staff of SPO's office is getting on the job training from Controller of Finance, and District FAO's staff is also getting trained during Review and Training Workshops conducted at state level.

Asset Registers are being maintained at SPO and DPO levels only, and even in these offices *annual verification of stocks* is not taking place. It was explained to them that *annual verification of stocks/ assets is a statutory requirement,* and needs to be taken seriously. Similarly, **Works Registers** are not being maintained at sub district levels, even though maintenance of the *Works register has been made mandatory* in the Accounts Training Manual.

Internal Audit

It was explained that *Internal Audit is being undertaken on concurrent basis*, with the help of Chartered Accountant firms in two phases of six months each. The CA firms are selected through Open Tender, and entire state is covered by more than one Firm at L1Rate. First phase of audit covers period from April to September, and second phase covers period from October to March. Internal audit reports are examined at SPO and DPO level, and necessary instructions issued to furnish Action Taken Notes. However, *summary of the internal audit observations is required to be reviewed by the Executive Committee.* The current status of internal audit, which covers all units in a cycle of 3 years is as under:

Period	No of DPOs	No of CLRCs	VEC/WECs	KGBVs	Total
April to	20	240	11777	42	12079
Sept 2010					
Oct to	20	240	11777	42	12079
March					
2011					
April to	18	231	117772	64	11887
Sept 2011					

Capacity Building of Accounts staff and Training in Software Implementation

It was explained that an accounting software (Tally) has been installed in all 20 DPOs. However, 16 DPOs prepared their annual final accounts on Tally and the remaining 4 DPOs were having some difficulties, which were being sorted out. The position with regard to training of Tally Software is as under:

Name of Unit	No of Units	Units given Tally Training	Units still to be covered
SPO	1	1	0
DPO	20	19	1

CLRC	713	178	535
Total	734	198	536

Out of 20 districts, 6 DPOs have installed Tally software at CLRC level. The remaining 14 districts are in the process of install Tally software at CLRC level, which is expected to be completed shortly.

Procurement of Stores

It was explained that procurement procedures of inviting Open/ Limited tenders as laid down in the Manual on Financial Management and Procurement are being followed at SPO/ DPO's level. The information furnished by SPO and DPOs of (i) Paragna 24 North, and (ii) Hoogly is attached. It was noticed that DPOs are relying on E tendering to minimize costs, instead of resorting to publishing tenders in national/ vernacular newspapers, which entail huge costs. Indeed, this is a laudable practice and needs to be encouraged.

Audit by Accountants General's office

Audit by AG's office is a superimposed audit and is conducted annually, as SSA funds are received as *grants* from MHRD. The position of audit paras of previous Inspection reports is as under:

Period	No of Outstanding Paras	Remarks
2003-04	1	Reply furnished, but yet to be settled
2004-05	1	Do
2005-06	3	Do
2006-07	13	Do
2007-08	12	Do
2008-09	17	Reply to be sent
TOTAL	47	

It was learnt that an audit party of AG's office conducted audit of DPO Hoogly's office for 2009-10 in Nov, 2010, but their report was still awaited.

Primary Schools not having separate Bank Account

During visit to DPO's office, Hooghly, it was noticed that there are a large number of primary schools at VEC level, who do not have Bank Account. These schools do not have any Headmaster, but are headed by a Teacher-In-charge. Consequently, funds pertaining to them are included in the remittance of amounts to a nearby primary school, having Bank Account. Thereafter, amounts pertaining to them are drawn in cash from the Bank and handed over to the Teacher-in-charge. This practice is fraught with danger, as the Teacher-in-charge is required to hold entire funds in cash, instead of keeping them in Bank Account.

Booking of Advances

Para 74.1 of the **Manual of Financial Management and Procurement**stipulates that all funds released to the district and sub district level units are initially classified as advances and the same indicated as such in the Books of Accounts. The advances shall be adjusted based on the expenditure statement/ utilization certificates received in the state Implementing Society of having spent the funds. Advances, if not actually spent for which accounts have been settled, should be shown as advances and not as expenditure. However, it was noticed that this practice was not always followed. Most of the time, *advances given for civil works alone were booked as*

Advances and all other advances were booked as expenditure. In case of Hoogly District, even advances for civil works were later transferred and shown as expenditure in the final accounts. This practice is fraught with danger, and needs to be discontinued. Similarly, it was noticed during visit to DPO's office in Paragna 24 North district, that only advances given for civil works were booked as advances in the books of accounts.

During visit to DPO's office, Hoogly district, it came to notice that in some primary schools at village level, mid-day meal money is made available by the Block Development office to VEC/ WEC's Bank account, where SSA funds are also credited. Thus, it becomes necessary to keep separate accounts of mid-day meal funds, to avoid mixing of funds in the opening / closing balance. Perhaps, there is need for a separate Bank account to be maintained for funds received from other sources, viz mid-day meals etc. It was also noticed that there were no Cash flow problems in Hooghly/ Parganas 24 north districts.

Audit by IPAI. During our visit to DPOs offices in Parganas 24 North, and Hoogly, it was noticed that audit teams of IPAI have not yet inspected these offices. Hence, there were no audit objections relating to them.

There is, however, an *Audit objection relating to annual Accounts of 2009-10 pertaining to unreconciled amount of Rs 15.33 cr* in the opening balance. It has been stated that the difference in the opening balance is due to certain adjustments relating to other receipts. In the absence of detailed analysis of this discrepancy, it is difficult to accept the explanation.

Recommendations

It is desirable that provision of Para 74.1 of the Manual on Financial Management and Procurement are strictly followed, and the incorrect practice of booking Advances as expenditure discontinued forthwith. Furthermore, detailed analysis of the un-reconciled amount of Rs 15.33 cr needs to be undertaken on priority basis to resolve the discrepancy. There is also need to examine, whether all primary schools at VEC level can be authorized to have separate Bank Accounts, so that handling of cash is minimized. In the absence of Headmaster, it needs to be considered whether Headmaster of a neighboring school along with Teacher-in-charge of the school can be authorized to operate a separate Bank account.

Sl.				No. of Filled	
No.	Level	Functional Areas	No. of sanctioned Post	up	Vacant
1	DPO	Pedagogy	60	57	3
		Civil Work	401	343	58
		Finance Internal Audit	80	65	15
		EMIS	80	69	11
		Access & alternative Schooling	112	86	26
		Gender Equity	20	19	1
		Planning & monitoring	60	38	22
		Others	176	135	41
		CLRC,CRC & BRC(GrC & D)	1460	1386	74
		Total	2449	2198	251

Table: I Paschim Banga Sarva Siksha Mission (Status contractual of Staffing at various lavel)as on December,2011

SI. No.	Level	Paschim Banga Sarva Siksha Mission (Status of Staffing at various levels) as on December,2011				
1	SPO		No.of	In 		
		Functional area	Sanction Post	position	Vacant	
		State Pedagogy Coordinator	1		1	
		Civil Work	7	3	4	
		Finance Internal Audit	8	4	4	
		EMIS	14	9	5	
		Community Mobilization	7	7	0	
		Gender Equity	1	1	0	
		Programme Coordinator(planning)	6	6	1	
		State Coordinator(Planning)	1		1	
		State IED Coordinator	1	1		
		Media Documentation	1	1	0	
		Cashier	1	1	0	
		Stenographer	1	1	0	
		ECCE	1		1	
		PMIS	1		1	
		Administrative Cell	2	2	0	
		Technical Assistant	2	1	1	
		PA to SPD	1	1	0	
		PA to ASPD	1	1	0	
		State coordinator, NPEGEL	1		1	
		State Coordinator, Research	1		1	
		Group 'D' & Night Guard	6	5	0	
		ON DEPUTATION				
		SPD	1	1	0	
		ASPD	1	1	0	
		CF	1	1	0	
		AO	1	1	0	
		DSPD I	1	1	0	
		DSPD-II	1	1	0	
		OSD	1	0	1	
		Audit Officer	1	1	0	
		Total	73	51	22	

Table: IIStatus of staff position at the SPO & DPO level: