

**REPORT**

**ON**

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

**SPONSORED BY**

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

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

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# MAP OF HARYANA



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

Ms. Vrinda Sarup      Joint Secretary

Shri D.K. Gautam      Dy. Secretary

**B. Haryana State:**

Shri P.K. Dass, Director, Primary Education-cum-State Project Director

Shri Shri Parkash, Chief Accounts Officer

Shri O.P. Bhatia, Consultant (Coordination)

Smt. Sneh Prabha Arya, District Education Officer-cum-District Project Coordinator, Hisar

Smt. Kamlesh Sharma, District Education Officer-cum-District Project Coordinator

Shri D.K. Khurana, SDO, Hisar

Shri C.P. Chugh, APC Kurukshetra

## ABBREVIATIONS

ACR	Additional Class Rooms
AIE	Alternative and Innovative Education
ALS	Alternative Learning School
AS	Alternative Schooling
AWP&B	Annual Work Plan and Budget
BEO	Block Education Officer
BEP	Bihar Education Project
BLEC	Block Level Education Centre
BRC	Block Resource Centre
BRCC	Block Resource Centre Coordinator
BTEC	Basic Teacher Education Centre
CA	Chartered Accountant
CAL	Computer Aided Learning
CD	Community Development
CDR	Compact Disc Readable
CEC	Continuing Education Centre
CRC	Cluster Resource Centre
CRCC	Cluster Resource Centre Coordinator
CWSN	Child With Special Needs
DBE	District Board of Education
DCF	Data Capture Format
DEE	Departmental of Elementary Education
DEEL	Department of Elementary Education and Literacy
DEEP	District Elementary Education Plan
DG	Director General
DGS&D	Director General of Supplies and Disposals
DIET	District Institute of Education and Training
DISE	District Information System for Education
DOE	Department of Education
DPEP	District Primary Education Programme
DPO	District Project Office
DS	Deputy Secretary
DSS	Decision Support System

EBB	Educationally Backward Block
EC	Executive Council
ECCE	Early Childhood Care and Education
ECE	Early Childhood Education
Ed.CIL	Educational Consultants India Limited
EE&L	Elementary Education and Literacy
EGS	Education Guarantee Scheme
EMIS	Educational Management Information System
EVS	Environmental Science
GC	General Council
GER	Gross Enrolment Ratio
GOI	Government of India
GP	Gram Panchayat
HT	Head Teacher
ICDS	Integrated Child Development Services
IED	Integrated Education for the Disabled
JRY	Jawahar Rozgar Yojana
KGBV	Kasturba Gandhi Block Vidyalaya
MHRD	Ministry of Human Resource Development
MIS	Management Information System
MLA	Member of Legislative Assembly
MLL	Minimum Levels of Learning
MP	Member of Parliament
MTA	Mother Teacher Association
NCEC	Nodal Continuing Education Centre
NCERT	National Council of Educational Research and Training
NCTE	National Council of Teacher Education
NER	Net Enrolment Ratio
NFE	Non-Formal Education
NFHS	National Family Health Survey
NGO	Non-Government Organisation
NIEPA	National Institute of Educational Planning and Administration
NLM	National Literacy Mission
NPE	National Policy on Education
NPEGEL	National Programme for Education for Girls at Elementary Level

OB	Operation Blackboard
OBC	Other Backward Caste
OHP	Over Head Projector
PA	Private Aided
PA	Programme Accounts
PAB	Project Approval Board
PFS	Programme Financial Statement
PEEP	Project for Enhancement of Elementary Education Programme
PHED	Public Health and Education Department
PMGY	Prime Minister Gram Yojana
PMIS	Project Management Information System
PMRY	Prime Minister Rozgar Yojana
POL	Petrol Oil and Lubricant
PRI	Panchayati Raj Institution
PTA	Parent Teacher Association
PTR	Pupil Teacher Ratio
PUA	Private Un-Aided
PWD	Public Works Department
RIE	Regional Institute of Education
SC	Schedule Caste
SCERT	State Council of Educational Research and Training
SEC	School Education Committee
SES	Selected Educational Statistics
SIEMAT	State Institute of Educational Management and Training
SIS	State Implementation Society
SMC	School Management Committee
SPD	State Project Director
SPO	State Project Office
SRC	State Resource Centre
SRG	State Resource Group
SSA	Sarva Shiksha Abhiyan
ST	Scheduled Tribe
TA/DA	Traveling Allowance/Daily Allowance
TLC	Total Literacy Campaign
TLE	Teaching Learning Equipment

TLM	Teaching Learning Material
TOR	Terms of Reference
TSG	Technical Support Group
UEE	Universalization of Elementary Education
UN	United Nations
UPBEP	Uttar Pradesh Basic Education Project
UT	Union Territory
VCC	Village Core Committee
VEC	Village Education Committee
WMG	Women Motivator Group

## TABLE OF CONTENTS

Chapter	Page No.
Profile of the IPAI	8
Compliance to Observations Incorporated in the previous study reports by State Government	9
Table – Pending paras of IPAI last review report	10
Overview	11
1. SSA Mission in Haryana	14
2. Finance, Accounts and Audit	21
3. Civil Works and Infrastructure	35
4. Utilization of Various Grants	40
5. Training	43
6. Procurement	45
7. Working of NPEGEL, KGBV, ECC, etc.	57
8. EGS and Alternative Innovative Education Scheme in the State	59
9. Salient Findings of field visits as well as surprise visits to schools, CRCs and Interaction with students, parents, villagers, members of VEC, etc.	64
10. Monitoring	67
11. Recommendations	70
Annexures	73

## **PROFILE OF THE INSTITUTE OF PUBLIC AUDITORS OF INDIA**

The Institute of Public Auditors of India (IPAI) is a registered society of professionals registered under the Societies Registration Act, 1860 (as applicable to NCT of Delhi). Its main aims and objectives are to:

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

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

The Report has been prepared in accordance with the mandate given by the client organization and within the overall policy frame work of reporting laid down by the Central Council of the Institute. The views expressed in the Study Report are those of IPAI only and do not reflect in any manner that of the Indian Audit and Accounts Department. The findings of the study, on the above basis, are discussed in the succeeding paragraphs.

## COMPLIANCE TO OBSERVATIONS INCORPORATED IN THE PREVIOUS STUDY REPORTS BY STATE GOVERNMENT

The position of outstanding paras of the last Report (May 2005) is given in Table. However, following observations are made:

For the construction of ACR buildings at Kurukshetra and Yamuna Nagar Districts, an expenditure of Rs.85.13 lakh was irregular as it was spent without budget provisions. A suggestion was also made that the Government of India consider the desirability of asking the SSA Haryana for releasing the funds of this nature in two installments as per SSA norms. Both these omissions continued to persist as observed during the present study. The issue needs to be appraised.

(a) Construction of ACR buildings Para 3.3

Since the Government of India had not accepted the views of the Haryana Government relating to the excess claims of Rs.6.78 crore, on account of providing free text books to girls and SC and ST boys covered under the Book Bank Scheme, the matter needs to be pursued to finality.

(b) Supply of free text books to girls and SC, ST boys (Book Bank Scheme) Para 5.8

Irregular drawal of salary of teachers amounting to Rs.2460.43 lakh appointed against the posts of ABRC is to be refunded to the Government of India the issue is still pending.

(c) Irregular drawl of salary of teachers of ABRC

## TABLE

### Pending Paras of IPAI Last Review Report:-

The latest position in regard to pending paras of IPAI Report is given as under:-

Para No. 3.1	<p><u>Execution of civil works</u> The construction of excess ACR buildings during 2002-03 at Kurukshetra and Yamunanagar districts.</p>
Para No. 3.2	<p><u>Construction of BRC in excess of the provision in AWP&amp;B during the year 2003-04</u> Only one BRC has been constructed in excess at GPS No. 9 in Yamunanagar.</p>
Para No. 3.3	<p><u>Other irregularities / omissions</u> a) The additional class rooms at Rupa Majra Block III Ambala and GPS (Girls) Jharsa Gurgaon Block were constructed without provision in the AWP&amp;B. As desired by the GOI vide letter dated 5<sup>th</sup> March 2008 the proposal for regularization of above cases is again being prepared and will be sent to the GOI.</p>
Para No. 5.8	<p><u>Supply of free text books to girls and SC, ST boys (Book Bank Scheme)</u> The detailed reply was sent to the GOI on 23<sup>rd</sup> January 2008 but not accepted.</p>
Para No. 6.2	<p><u>Irregular drawl on salary of teachers from SSA funds</u> a) The Director (EE) has been requested by the SSA to provide the details of teachers appointed in primary schools as well as upper primary schools after implementation of SSA scheme i.e. 2002-03 and 2005-06, but the reply is awaited. b) The GOI has desired the refund the salary of Rs.2460.43 lakh paid to the teachers appointed against the post of ABRC/CRC under DPEP period and continuing after the implementation of SSA schemes. It was intimated by the Director (EE) that salary to ABRC appointed in DPEP districts is being paid from November 2007 and onward from the State Government but the Government of India is insisting to refund the entire amount from June 2003. The Director EE has already been requested to do the needful but reply is awaited.</p>
Para No. 8.1	<p><u>Procurement procedure – Purchase of steel almirahs and lady bicycles</u> The detailed reply was sent to the GOI on 23<sup>rd</sup> January 2008 but not accepted.</p>
Para No. 8.2	<p><u>Early childhood care &amp; Education</u> As per revised reply received from the DPC Gurgaon, 701 durries were purchased instead of tat-patties. The detailed reply of this para was also sent to the GOI on 23<sup>rd</sup> January 2008 but not accepted.</p>

## OVERVIEW

Some important and interesting points that have emerged during study were as under:

1. Delay in the release of funds from Government of India and the State Government persisted and was in the range of two to six months.  
(Chapter 2)
2. There was a declining trend in the utilization of funds during the 3 years 2005-06 to 2007-08: funds used were 89.44, 81.10 and 71.29 per cent respectively in these years.  
(Chapter 2)
3. As a result, huge closing balances ranging from Rs.2332.44 lakh, Rs.7072.23 lakh and Rs.9316.76 lakh were available at the end of each year during the years 2005-06, 2006-07 and 2007-08 respectively due to under utilization of available funds.  
(Chapter 2)
4. In respect of six activities such as KGBV, Intervention for out of school children, Civil works, CRCs, BRCs in 2005-06 and Remedial Teaching in the year 2007-08, there was substantial fall in expenditure ranging from 0 per cent to 80 per cent.  
(Chapter 2)
5. Bank Drafts of the value of Rs.77.51 lakh were prepared at the fag end of the year i.e. 31st March 2006 but were later on cancelled resulting in loss of interest of Rs.10.15 lakh. Similarly, there were other cases involving Rs.37.43 lakh during the year 2006-07 which had resulted in a loss of interest of Rs.0.62 lakh.  
(Chapter 2)
6. There were several cases of 'fake' funds utilization in two test check districts viz. DPC Hissar and DPC Kurukshetra involving substantial amounts. This not only led to artificial inflation of expenditure in the district. Reckoning such cases in other districts too, would mean that the expenditure figures for the schemes are highly exaggerated.  
(Chapter 2)
7. Excess amounts of Rs.29.44 lakh and Rs.4.50 lakh were advanced to HARTRON for supply of computer and other items as well as for training of teachers respectively but no serious efforts were made to get refund resulting into a loss of interest to the extent of Rs.11.65 lakh.  
(Chapter 2)
8. Annual Reports for the year 2006-07 to 2007-08 were not prepared and printed so far.  
(Chapter 2)

9. Maintenance of accounts and upkeep of records was far from satisfactory at all levels viz. DPD, DPO and sub-district offices. Annual Accounts for the years 2005-06 and 2006-07 were not prepared in the prescribed formats and certified by the Chartered Accountants so engaged. The Chartered Accountant did not comment on this omission and several other important aspects. An illustrative list is contained in our comments on accounts for the years 2005-06 and 2006-07.  
(Chapter 2)
10. A sum of Rs.16.65 crore relating to civil works pertaining to 2003-07 were not remitted to SPD and were lying with District Project Coordinators.  
(Chapter 3)
11. School buildings of 76 schools were in dilapidated conditions pending demolition which require immediate action in the interest of safety of children.  
(Chapter 4)
12. Text books and work books were supplied quite late and that too in piecemeal instead of complete sets with the result that huge stock of books were still lying in school buildings which might become obsolete due to changed syllabus.  
(Chapter 6)
13. Even though a sum of Rs.13.26 crore was spent on CAL upto 2007-08 the study team visit to schools and based on detailed inquiry from students, it was apparent that the children had not used or studied the language. Resulting they were not computer savvy.  
(Chapter 6)
14. A project for Sarva Shiksha Netra with an estimated cost of Rs.85 lakh was awarded to an NGO in March 2007 without adequate preparatory work and without consultation with the Department of Health and Elementary Education. The project was bad in concept, worse in implementation and the outcome of the investment is likely to be very disappointing. There is no worthwhile watch on project implementation. It was not even placed before Grant-in-Aid committee for its approval.  
(Chapter 6)
15. Advances of Rs.1 crore and Rs.0.50 crore were given to UTKARSH a registered society and Antariksh Corporation in January 2006 and October 2005 respectively. But neither the assigned work was done nor the advances got recovered so far.  
(Chapter 6)
16. An amount of Rs.129.19 lakh was paid to an NGO (CADAM) for performing Shiksha Adhikar Yatra to create awareness among parents and children to know their right of education. The total cost of the project was Rs.172.26 lakh. This project again is badly implemented and there was no evaluation by the Parishad about achievement of the objects for the grant. Sound systems are required to measure the outcome of this expenditure which by all accounts seems to be yielding nothing worthwhile.  
(Chapter 6)

17. Modules developed for teachers training were stereotyped and needed to be revised.  
(Chapter 6)
18. Out of 59717 children requiring special needs only 48290 were covered.  
(Chapter 8)
19. Computer procured were lying unused for want of concrete action plan.  
(Chapter 6)
20. Prescribed records at the grass root level were not being maintained and actual participation by community members/ VECs, etc was also passive.  
(Chapter 1 & 9)
21. Surprisingly evaluation on the functioning of the SSA was entrusted to the Chartered Accountant's firms, these reports were not made available to us.  
(Chapter 10)

# **CHAPTER-1**

## **SSA MISSION IN HARYANA**

### **1.1 INTRODUCTION**

Haryana was formed as a new State of India on Tuesday, 1<sup>st</sup> November 1966. The State has a total of 81 cities and towns, 6955 villages, 21 Districts, 45 Sub Divisions, 65 tehsils, 31 sub tehsils, and 119 Community Development Blocks. For administrative purposes, the State is divided into four Divisions, namely Ambala, Gurgaon, Rohtak and Hisar. Haryana is very hot in summer and cold in winter. River Yamuna flows along its Eastern boundary. The state is interconnected with the roads of total length of 23684 km and it also has also a satisfactory rail network. Chandigarh is the capital of the State.

### **1.2 ELEMENTARY EDUCATION**

Sarva Shiksha Abhiyan (SSA) is an effort to universalize elementary education by community ownership of the school system. The main aim is to provide useful and relevant elementary education by all the children in the age group of 6-14 years by 2010 and to bridge all the social regional and gender gaps with active participation of the community from the planning to the management of the school. The SSA is an effort to recognize the need for improving the performance of the existing school system and to provide community owned quality elementary education in the mission mode. It is an effort, effectively involving the Panchayat Raj Institutions, Village Education Committees, PTA and other grass root level structures in the management of elementary schools, aimed for states to develop their own system of elementary education.

The SSA envisages a bottom up approach of planning as opposed to the top down approach. The District plan should have large scale participation of human and other disadvantaged groups in the planning process so that need based plans are formulated at village and school levels in interaction with the community and target groups.

### **1.3 SCOPE AND MANDATE OF STUDY**

The Ministry of Human Resource Development (Department of Elementary Education and Literacy), New Delhi, vide their letter No.15/4/2004 SSA PR EF-15 dated 23<sup>rd</sup> September 2008 assigned the Institute of Public Auditors of India, New Delhi, the study on “Monitoring the Financial aspects relating to Sarva Shiksha Abhiyan (SSA)” particularly the fund flow and utilization of funds released to State Societies and the financing of various activities at the State, District and School levels including the procurement system.

### **1.4 METHODOLOGY OF STUDY**

A team consisting of four members and one team leader was constituted for undertaking the study. The study was based on detailed discussions with the concerned authorities at State and District levels and field formations.

Interviews based on structured questionnaire were also conducted with VECs, Panchayats, Parents and Teachers. Discussion with the educational authorities and the

Panchayat members indicated that while the VECs and VCCs were functioning in the concerned villages, there was no formal system of holding meetings and approval of accounts. The overall present scenario indicated that such meetings were held whenever there was need to discuss issues. Similarly, the Panchayat and VEC members visited schools, whenever they felt some problem but there was no formal prescribed schedule for such meetings. Duration of such meetings was not maintained. The maintenance of proper records at the village level was by and large an exception rather than the rule. That was the case also in regard to adoption of accounts by the Panchayats and VECs.

The report has been prepared in accordance with the mandate given by the client organization and within the overall policy framework of reporting laid down by the Central Council of the Institute.

Observations/ suggestions made in the study by the Institute of Public Auditors of India do not any manner have any link with the possible audit findings of the Indian audit and Accounts Department.

**1.5** The study involved looking in to primary records and other relevant data/ records at 56 schools and two blocks at BRC 28 each in Hisar and Kurukshetra. A detailed list of schools visited is at *Annexure-A*.

## **1.6 DEMOGRAPHIC PROFILE**

The demographic profile of the State of Haryana as at the end of 2007-08 is given below:

<b>S.No.</b>	<b>Particulars</b>	<b>Haryana State</b>
i)	Area	44212 sq km
ii)	Total population	2.11 Crore
	Males	1.13 Crore
	Females	0.98 Crore
	SC only Males	0.22 Crore
	SC only Females	0.20 Crore
	STs	Nil
iii)	Villages	6955
iv)	Panchayats	6032
v)	Community Blocks	119
vi)	Education Blocks	124
vii)	Habitations	6781

## **1.7 ORGANISATION**

- (a) Haryana Prathmik Shiksha Pariyojna Parishad is an autonomous and independent body for implementation of the Sarv Shiksha Abhiyaan Mission. At the apex level, there is a General Council, headed by the Chief Minister with twenty five members. The General Council is required to periodically review implementation of the mission and lay down necessary broad guidelines. The meetings of the body are required to be held twice a year as per provisions of Para 2.05 of Haryana Prathmik Pariyojna Parishad Memorandum of Association Rules (revised w.e.f. 12<sup>th</sup> December 2006). After the formation of the Parishad in April 2002, no meeting of the General Council has taken place. The Executive Committee of the Parishad has to meet as often as necessary, but at least once in

each quarter of the year. It was however, observed that during the period covered in this study, only three meetings of the Executive Committee were held on 11<sup>th</sup> August 2005, 12<sup>th</sup> December 2006 and 12<sup>th</sup> November 2007.

The Executive Committee is a key committee charged with the responsibility to achieve the objectives of the Parishad and discharge all its functions, subject to regulations. The Executive Committee also exercises all administrative, financial and academic authority including powers to create posts of all descriptions and make appointments. It also provides strategy for project implementation and monitor the progress.

The Executive Committee is headed by the Chief Secretary and 19 Members, Financial Commissioner and Secretary Education is the Vice Chairman of the Committee.

The poor record of meetings of the Executive Committee reflects the low priority accorded to the Mission. It is necessary for better guidance to the Project that the Executive Committee meetings are held more frequently.

The State Project Director (SPD) is the Chief Executive Officer of the Parishad and is responsible for proper administration of the affairs and funds of the Parishad and implementation of various activities of the Parishad under the overall direction and guidance of the Executive Committee.

- (b) The following persons held the post of the State Project Director during the period of the study report as per details given below.

Sl. No.	Name	Period for which post was held
1	Shri Ankur Gupta, IAS	21.03.05 to 03.11.06
2	Shri Raja Shekhar Vundru, IAS	06.11.06 to 19.04.07
3	Shri P. Raghuvendra Rao, IAS	20.04.07 to 04.02.08
4	Smt Neerja Shekhar, IAS	04.02.08 to 14.07.08
5	Shri P.K. Das, IAS	14.07.08 to date

Clearly 5 SPDs during the period of three years suggests absence of continuity with consequential adverse effects on execution of the scheme. Such quick turnover of CEO certainly has to be viewed in that context.

**(c) District level implementation**

At the District level, the implementation authority is the Additional Deputy Commissioner of the District with District Education Officer as the Member Secretary cum District Project Coordinator (DPC) for implementation of the scheme. The DPC is assisted by the Assistant Project Coordinators, Section Officer/Accounts Officers besides other supporting staff.

At the Block level there is a Block Education Officer (BEO) posted in each educational block. At the village level there is a Village Education Committee and Village Construction Committee of each school with concerned Headmaster/Head Teacher as the Secretary of the Committee, the other members of the Committee comprise of two persons from Panchayat (one of which must be female), two persons from Parent Teacher Association (PTA) (one of which must be female), one ex-serviceman, one retired teacher and one NRI. The Chairman of the Committee is elected by members excluding Headmaster/ Headteacher. In actual practice, the Chairman is usually the Village Sarpanch. The flow of authority from the State Mission to schools is at **Annexure B**.

Our review revealed that in the district of Kurukshetra, the meetings of the implementation authorities as detailed above were held only on two occasions in Hisar and only once in Kurukshetra during the period involved in the study.

The non-holding of such meetings of both at the Directorate level and the Districts level dilutes the effectiveness of Educational Management System planning.

## 1.8 EDUCATIONAL MANAGEMENT

Department of School Education under the overall supervision of Principal Secretary, Education Departments is responsible for managing the school education. Earlier, there were two departments viz. Secondary Education Department and Primary Education Department which have been merged as the Directorate of School Education under the control of Commissioner-cum-Director General of School Education.

The structure of primary education in the State is as below:

- Primary schools with Classes I to V (some schools also have nursery classes attached with them)
- Middle schools with Classes VI to VIII or with Classes I to VIII.
- High schools with Classes VI to X or with Classes I to X.
- Senior Secondary schools with Classes VI to XII or with Classes I to XII.

**1.9** Our study covered two districts for detailed review viz. Hisar district and Kurukshetra district.

The District profile of Hisar and Kurukshetra is as under:

S.No.	Particulars	Hisar	Kurukshetra
1.	Area	3983 sq. km.	1682.53 sq.km.
2.	Population (as per 2001 census)	1537117	825454
3.	No. of Sub Divisions	2	-
4.	No. of Towns	5	4
5.	No. of Panchayats	331	364
6.	No. of Villages and Dhanis	439	416
7.	No. of Blocks	9	5
8.	Population (as per 2001 census)		
	(0 to 6 ) years	233071	-
	(6 to 14 ) years	299340	217442
9.	Literacy Rate (Urban)	79.13%	64.50
	Literacy Rate (Rural)	61.18%	66.46
	Literacy Rate (Overall)	65.85%	69.36
10.	Sex Ratio	1000-852	1000-866
11.	No. of I. Primary Schools	541	518
12.	No. of I. Upper Primary Schools	360	249
13.	a) No. of children in age group 6-11 yrs	197761	136956
	b) No. of children in age group 11-14 yrs	101579	80486
	Total	299340	217442
14.	No. of out of school children		
	6-11 years	7007	446
	11-14 years	4688	1172
	Total	11695	1618
15.	No. of schools without buildings	4	8
16.	No. of schools in dilapidated conditions	7	41

There are eight Habitations in Kurukshetra Districts where no primary schools exist. This is stated to be due to non availability of land. This needs urgent solution. It is also observed from the education profile of the district that share of enrolment of girls at Upper Primary School is much less than that of enrolment in primary schools. This variation also needs to be attended to.

#### 1.10 SANCTIONED POSTS OF TEACHER IN POSITION IN THE STATE

Posts of teachers sanctioned and those in position as on 31<sup>st</sup> March 2008 was as under:

	No of posts	Teachers in position	No. of vacancies
State	80158	66078	14080
Hisar District	5894	5257	637
Kurukshetra District	3847	3471	376

#### 1.11 EDUCATION PROFILE OF HARYANA

The profile of elementary education set up in Haryana State is shown in *Annexure C and D*. In this connection, following observations are made:

##### (i) Teachers in position and Teacher Pupil Ratio (TPR)

As per SSA norms there should be one teacher for 40 students in Primary and Upper Primary Schools and minimum of two teachers in each primary school and three teachers in each Upper Primary School (UPS). The minimum number of teachers in UPS would also depend on the number of sections of Class(es) i.e. one teacher for each Section/Class. The number of teachers in position in Primary and Upper Primary Schools was not in accordance with the norms as would be seen from Annexure-C and D.

In Primary Schools there was a shortage of 2236 and 2788 teachers during the years 2005-06 and 2007-08 and excess of 1721 teachers during the year 2006-07 with TPR of 1.42, 1.43 and 1.39 respectively. In Upper Primary Schools there was an excess of 13826, 17872 and 16186 teachers and TPR was 1.20, 1.17 and 1.17 for 2005-06, 2006-07 and 2007-08 respectively.

In Kurukshetra district during the year 2007-08 although TPR was 1:17 and 1709 teachers were in position against the requirement of 714 teachers as per norms of 1:40 but there were still 27 single teacher upper primary schools against the minimum norm of three teachers. Further there were 67 single teacher and eight schools were without any teacher in the district. Of these, 51 single teacher schools and six schools without any teacher were in two blocks of Pehowa and Shahabad.

##### (ii) Single Teacher School

As per SSA guidelines, at least two teachers in Primary schools and three teachers in Upper Primary schools must be posted. There were 565 primary and 36 upper primary schools with one teacher. Further there were 33 and 6 Upper Primary Schools during the years 2006-07 and 2007-08 with a single teacher in the state.

The above facts call for a review to remove the imbalance.

## 1.12 OUT OF SCHOOL CHILDREN

As per guidelines, elementary education is to be provided to all children in the age group of 6 to 11 till 2007 and in the age group of 11 to 14 till 2010. It is seen from Annexure B that the percentage of out of school children in the age group of 6 to 11 was 5.8, 3.9 and 4.6 during the years 2005-06, 2006-07 and 2007-08 respectively. The percentage of out of school SC children in this age group (6-11) during three years was higher (7.4, 5.6, 5.69) as compared to other communities. Similarly the percentage of out of school children in the age group of 11-14 was 7.83, 5.38 and 6.33 during the years 2005-06, 2006-07 and 2007-08 respectively, but the percentage of out of school SC children in this age group was higher at 11.11, 8.38 and 9.80 during the years 2005-06, 2006-07 and 2007-08 respectively.

## 1.13 REQUIREMENT OF TEACHERS

As per SSA norms there should be one teacher in Primary and Upper Primary Schools for forty students subject to minimum of two teachers in a primary school and three teachers for Upper Primary School. However, actual number of Upper Primary teachers was linked with the strength of students in classes/sections and was by the norm of one teacher for forty students.

### Kurukshetra

The requirement of teachers in Primary and Upper Primary Schools on the 1:40 formula during the year 2007-08 worked out to 714 teachers against 1996 sanctioned and 1709 working teachers. Despite such a surplus situation there were 27 Upper Primary Schools were only one teacher (against SSA norm of 3 teachers and 6 teachers as per state norms). The overall TPR was 1:17 in these schools. It would be apparent that there was, thus, no requirement of additional teachers during last three years.

Year		Enrollment in I. school	Sanctioned (SSA+I.)	Working (SSA+I.)	Entitlement 1:40	Actual TPR	Single Teacher School
2005-06	P	63117	1667	1547	1578	1:41	Nil
	UP	30114	1575	1402	754	1:23	Nil
2006-07	P	49732	1627	1743	1245	1:36	Nil
	UP	34505	1919	1728	863	1:31	Nil
2007-08	P	50377	1842	1658	1259	1:30	Nil
	UP	28573	1996	1709	714	1:17	27

From the details in the table, it would be apparent that deployment of teachers was on a higher side vis-à-vis existing norm.

As per latest information there are many primary schools where the number of teachers (including guest teachers) working was less than requirement as per minimum norms. Number of two teachers in primary schools as well as schools without teachers is given below:

<b>Block</b>	<b>No. of Primary schools</b>	<b>Single teacher schools</b>	<b>Schools without teacher</b>
Pehowa	119	26	3
Thanesar	156	5	1
Shahabad	122	25	3
Ladwa	72	7	-
Babain	50	4	1
	499	67	8

Out of 67 single teacher schools and eight schools without teachers out of 499 primary schools in Kurukshetra District, 51 single teacher and six schools without teachers were in two blocks of Pehowa and Shahabad.

#### **1.14 BRCs**

BRCs function as Sub district academic support centre at the block level. These are headed by Block Education Officers who are assisted by Assistant Block Resource Coordinators (ABRCs) and the supporting staff. The ABRCs are the supervisory and implementing officers for a cluster of 8 to 10 schools. In the state, as a whole, posts of 798 ABRS were vacant against a sanctioned strength of 1332. Expeditious action is required to fill up the vacancies as the BRCs are directly responsible for monitoring the cluster of schools.

**1.15** It was also noticed that the BRC at Hisar II and Shahabad (Kurukshetra) were functioning in the buildings of Education Department, but the Electricity bills were being paid by the above BRCs and the portion due from the Department of Education was not being received. The BRCs get contingency advance of Rs.12500 per year and on an average the bill amount is Rs.800-900 p.m. Thus, a substantial amount of contingency was spent on these charges. Since the work of Education Department is also being done in the BRCs, proportionate amount should be recovered from the former to reduce the avoidable burden on the SSA.

## CHAPTER-2

### FINANCE, ACCOUNTS AND AUDIT

#### 2.1 FUNDING ARRANGEMENTS

The SSA envisages release of funds by the Government of India in two installments every year i.e. April and September, subject to certain conditions being fulfilled. One of the essential conditions is that the State Government will maintain investment on Elementary Education (EC) at a level not less than that in the year 1999-2000 and as per the latest instructions, it is to be updated with inflation index. Further, the state share to the Parishad was to be released within a month of the release of central funds.

2.2 The level of investment by State Government on EE has been well above that it had during 1999-2000 in all the years under review in the Report viz. 2005-06, 2006-07 and 2007-08:

#### 2.3 FUND FLOW

Table A shows the details of fund flow from the Central Government/ State Government to the SSA. Table B shows the details of utilisation of funds and closing balance as on 31<sup>st</sup> March of aforesaid years.

#### Delay in funds flow from the Central Government/State Government to SIS

**TABLE-A**

(Rupees in lakh)

Year	Name of Scheme	Date	Amount released by GOI	Amount released by State Govt.	Date
2005-06	SSA	12.07.05	5000.00	1666.67	29.08.05
	SSA	01.11.05	5000.00	2439.28	01.11.05
	NPEGEL	05.08.05	196.55	65.52	29.08.05
	NPEGEL	15.05.05	185.00	4.10	24.04.06
	KGBV	21.01.06	12.30	56.62	29.04.06
	KGBV	12.04.06	169.88		
	<b>Total</b>			<b>10563.73</b>	<b>4232.19</b>
2006-07	SSA	29.06.06	12832.17	2500.00	25.05.06
	SSA	06.11.06	7500.00	1004.78 3211.96	03.07.06 31.10.06
	SSA	23.02.07	5000.00	954.71 1336.87	22.02.07 28.03.07
	NPEGEL	12.7.06	181.95	60.65	30.7.06
	NPEGEL	--	--	33.10	28.02.07

Year	Name of Scheme	Date	Amount released by GOI	Amount released by State Govt.	Date
	NPEGEL	20.3.07	133.00	11.23	26.3.07
	KGBV	26.3.07	36.56	12.19	10.3.07
	<b>Total</b>		<b>25683.68</b>	<b>9125.49</b>	
<b>2007-08</b>	SSA	06.06.07	6000.00	5000.00	28.06.07
	SSA	28.11.07	5000.00	6041.98	28.12.07
	SSA	16.01.08	3000.00		
	NPEGEL	28.11.07	100.00	53.85	28.12.07
	NPEGEL	16.01.08	50.00	26.92	05.02.08
	KGBV	28.11.07	50.00	26.92	28.12.07
	KGBV	16.01.08	20.00	10.77	05.02.08
	<b>Total</b>		<b>14220.00</b>	<b>11160.44</b>	

**TABLE-B**

**Details of utilization of funds of SSA, NPEGEL and KGBV and closing balance as on 31<sup>st</sup> March**

(Rupees in lakh)

Year	Opening Balance i.e. Unspent balance of the previous year	Budget Provision	Funds released by G.O.I	Funds released by State Govt.	Interest earned	Other income	Total Funds	Expenditure	Percentage of expenses against total funds available	Closing balance
2005-06	6977.03	25231.41	10563.73	4232.19	314.46	5.33	22092.74	19760.30	89.44	2332.44
2006-07	2332.44	36550.70	25683.68	9125.49	249.53	44.29	37435.43	30363.20	81.10	7072.23
2007-08	7072.23	35706.60	14220.00	11160.44	---	---	32452.67	23135.91	71.29	9316.76

From the above tables following position emerges.

- (i) The Govt. of India transferred funds for SSA in 3 instalments in 2006-07 and 2007-08 and the State Govt. transferred funds in 5 tranches in 2006-07 for SSA and in 3 in case of NPEGEL. The funds were released with a delay of two to six months.

The grant of Rs.169.88 lakh under KGBV for the year 2005-06, though sanctioned vide letter dated 23<sup>rd</sup> March 2006, was released on 12<sup>th</sup> April 2006 i.e. after the close of the financial year.

- (ii) The state share of Rs.60-72 lakh under the KGBV was also received on 29<sup>th</sup> April 2006 after the close of the financial year 2005-06.

- (iii) Total expenditure incurred each year was considerably less than the funds available, leaving a comfortable balance for the next year. A disturbing feature

was reducing trend in fund utilization: it has come down from 89.44% in 2005-06 to 71.29% in 2007-08.

- (iv) If a comparison is done of actual expenditure with approved budget, the position will be far worse.
- (v) The net outcome of all these snags has been non-achieved of the targets and goals laid down in the AW&P.

#### **2.4 FLOW OF FUNDS FROM THE DISTRICTS TO THE BRCs/ VECs/ VCCs ETC.**

From the details given in the Annexure E-I and E-II indicating the position of funds flow from the selected districts to VECs/ BRCs/ VCCs, it is noticed that funds were released to the concerned units late. In many cases, particularly in Hisar district besides delay in the receipts from the SPD, substantial amount of funds were transferred in March every year.

The transfer of funds in several instalments against the prescribed norm of twice a year and sending a large chunk of these in March needs to be addressed urgently as this vitally affects proper programme planning and budgeting.

#### **2.5 DELAY IN ACCOUNTAL OF FUNDS TRANSFERRED BY DPC TO THE VILLAGE EDUCATION COMMITTEE/ VILLAGE CONSTRUCTION COMMITTEE**

Under the SSA scheme all funds to be used for upgradation, maintenance, repair of schools and Teaching Learning Material (TLM) are required to be transferred to the VEC/School Management Committee directly and should be immediately accounted for in their respective bank accounts. During test check of the procedure being adopted in Kurukshetra district, it was noticed that some funds were being transferred to the schools by issuing cheques/ drafts in favour of the Headmasters of the school instead of in favour of VEC/VCC of that particular village/ school. This resulted in delay in the accountal of funds in the accounts of the VEC/ VCCs. Some of the instances are given as under only by way of illustration:

Name of the school	Block	District	Amount & date of issue of cheque/draft	Amount & date of accountal in their accounts	Delay	Bank charges
Govt. High School, Ram Saran Majra	Babain	Kurukshetra	Rs.1,14,800 on 18.3.2006	Rs.1,14,534 on 20.4.2006	32 days	Rs.266
			Rs.1,64,000 on 25.10.05	Rs.1,63,618 on 19.11.05	24 days	Rs.382
Govt. Middle/High School, Jandheri	Shahabad	Kurukshetra	Misc grants for maintenance/beautification and TLM received from November 2004 to 2007-08 were in the favour of Headmaster instead of in the favour of VEC/VCC. Similar may be case in some other schools.			

#### **2.6 BUDGET AND EXPENDITURE: ACTIVITY-WISE ANALYSIS**

Activity-wise budget and expenditure during the years 2005-06 to 2007-08 was as per details given in Annexure F. It would be seen that SPD failed to utilize the budgeted

amount and the expenditure incurred was far less than the budget provision in each year and the variation ranged from 67 to 80 per cent.

Further, in respect of six activities such as KGBV, Intervention for out of school children, Civil works, CRCs, BRCs in 2005-06 and Remedial Teaching in the year 2007-08, there was substantial shortfall in expenditure ranging up to 80 per cent.

In respect of financial year 2008-09, till the end of September 2005, expenditure as percentage of funds released was 35 per cent. The worst case was in regard to teacher's salary where a provision of Rs.12051.01 lakh was made but only Rs.1920.24 lakh was spent. This is on account of making provisions on basis of sanctioned posts and not with reference to teachers in position and anticipated expectation relating to future recruitment. The norms for providing teachers salary would need some review.

## 2.7 SHORT RECEIPT OF FUNDS FROM GOVERNMENTS

The approved outlay, amount due from the Central and the State Govt. vis-a-vis amount actually received during the years 2005-06, 2006-07 and 2007-08 by the Parishad are shown below:

(Rupees in lakh)

Year	Budget approved	Amount due		Amount released		Short	
		Centre	State	Centre	State	Centre	State
2005-06	25231.41	18923.55	6307.86	10563.74	4232.18	8359.81	2075.68
2006-07	36550.70	27413.02	9137.68	25683.68	9125.49	1729.34	12.19
2007-08	35706.60	23209.29	12497.31	14220.00	11160.44	8989.29	1336.87

## 2.9 BANK ACCOUNTS AND BANK BALANCES

State Project Director who is the sole drawing and disbursing officer is maintaining nine accounts with the banks and there were huge balances from time to time in these accounts. There were also huge balances at the end of the year as per details given below:

Year	Amount (Rs. in lakh)
2005-06	1946.18
2006-07	6946.07
2007-08	4097.66

## 2.10 OTHER FINANCIAL IRREGULARITIES

- (a) It was noticed that a bank draft for Rs.5,00,000 (Rs. five lakh only) was obtained from Canara Bank in favour of National Legal Service Authority, payable at New Delhi. This bank draft was stated to have been sent to National Legal Service Authority (NLSA), New Delhi for convergence of total Literacy Programme under SSA for the benefit of maximum output and awareness. While releasing funds the NLSA was to submit their plan of action for necessary interventions in Haryana within fifteen days. The utilisation certificate was also to be made available within 3 months. It was however, seen that no information had so far

been received from NLSA. The matter has now been taken up with the Chief Manager, Canara Bank, Sector 17-C Chandigarh to intimate whether or not the draft had been encashed. Thus the work was still incomplete.

- (b) Six demand drafts of the value Rs.9,90,000 each and one draft for Rs.1,10,000 (total amount Rs.60,50,000) obtained from PNB, Sector 23, Chandigarh on 31.03.2006 were got cancelled during May 2006 (next financial year). This resulted in a loss of interest of Rs.1,00,832 for two months to the Parishad (worked out @ 10% per annum).

Two bank drafts for Rs.17,01,092 (one for Rs.5,65,378 and the other for Rs.10,35,714 obtained on 31.3.2006 were cancelled on 5.4.2006 (year 2006-07) resulting in loss of interest of Rs.14,175 to the Parishad.

Nine bank drafts of the value of Rs.37,42,500 from the PNB Sector 22, Chandigarh prepared on 26.3.2007 were cancelled on 30.4.2007 resulting in loss of interest of Rs.62,375.

## 2.11 IRREGULAR TRANSFER OF FUNDS TO DISTRICT AT THE CLOSE OF THE FINANCIAL YEAR

The SPD Haryana Chandigarh transferred funds to the DPC Hisar at the close of the financial year 2005-06, 2006-07 and 2007-08 without asking for his actual requirement. Some of these instances are as under:

Date of transfer of funds by SPD	Amount (Rs. in lakh)	Date of credit in DPC Hissar as fund account
31.3.2006	50.00	31.3.2006
22.3.2007	30.00	22.3.2007
26.3.2008	40.00	26.3.2008
31.3.2008	50.00	31.3.2008
31.3.2008	177.00	02.4.2008

Obviously these could not be utilized by the DPC Hisar during the year of release of funds.

- (ii) It was further noticed that the DPC Hisar had issued cheques at the close of the financial year and got bank draft prepared in favour of self which were subsequently got cancelled in the next financial year as per details noted below.

Date of issue of cheque for bank draft	Amount (Rupees)	Date of cancellation of bank draft without assigning any reason.
21.03.2006	65,96,500	20.05.2006
29.03.2007	31,60,309	13.04.2007

- (iii) The DPC Hisar had withdrawn Rs.50 lakh on 31<sup>st</sup> March 2008 from PNB Account No.3223 and credited the same in another branch of the same bank Account No.12053 on 16<sup>th</sup> April 2008 i.e. in the next financial year. This fruit less exercise, prima-facie, was uncalled for except that the DPC was wanting to favour one branch of PNB vis-à-vis the other one where the amount already existed. There was nothing on record for this transaction.

The above instances have been given to highlight a system where the DPC Hisar was keen to demonstrate utilisation of funds of Rs.147.57 lakh during a particular financial year. Such utilization was obviously fake and incidentally caused a loss of interest to the tune of Rs.3.01 lakh to SPD.

(iv) Bank draft for Rs.21,67,052 were issued for yourself on 31<sup>st</sup> March 2008 in bank account No.3223 as per bank reconciliation statement cheques were issued in favour of yourself but were not cleared upto 31<sup>st</sup> March 2008 and remained outstanding along with other cheques for Rs.11,72,458. Thus cheques of the total value of Rs.33,49,510 were prepared to show the utilisation of funds and these were cleared during the next financial year 2008-09.

## 2.12 POSITION OF FUNDS IN HISAR

The position of utilization of funds vis-à-vis funds available of SSA District Hisar for the years 2005-06, 2006-07 and 2007-08 was as under:

(Rupees in lakh)

Year		Total Funds available	Expenditure Incurred	Percentage
2005-06	SSA	1471.69	1361.01	92.51
	NPGEL	74.44	69.45	
	Total	1546.13	1430.46	
2006-07	SSA	1903.07	1773.91	92.77
	NPGEL	98.90	83.41	
	Total	2001.97	1857.32	
2007-08	SSA	1442.34	1236.97	86.18
	NPGEL	86.37	80.62	
	Total	1528.71	1317.59	

Thus, funds to the extent of 92.51%, 92.77 and 86.18% were utilised during the above years respectively.

## 2.13 BUDGET AND UTILISATION OF FUNDS IN HISAR VIS-À-VIS AWP

The position was as below:

(Rupees in lakh)

Sr. No.	Year	AWP approved by PAB	Actual Expenditure	Percentage
1	2005-06	1762.70	1430.48	81.15
2	2006-07	1773.35	1857.33	104.73
3	2007-08	1739.43	1317.59	75.74

The differences in actual expenditure as compared to PAB approval was only 81 per cent and 76 per cent in 2005-06 and 2007-08. The expenditure incurred in 2006-07 was of excess than the approved budget and was met from funds saved during the preceding financial year.

## 2.14 BUDGET AND EXPENDITURE FOR VARIOUS ACTIVITIES IN HISAR

The variations in the various components in SSA Hisar during the year 2005-06, 2006-07 and 2007-08 was as under:

(Rupees in lakh)

SN	Years	Components	AWP Proposed	Approved by PAB	Actual expenditure	Percentage of expenditure w.r.t. Budget approved
1	2005-06	Civil works	557.01	557.01	527.76	94.74
2	-do-	Teachers grant	26.47	26.47	25.06	94.67
3	-do-	Teacher training	81.84	81.84	72.28	88.31
4	-do-	Integrated Education for disabled	36.12	36.12	34.56	95.68
5		Management cost	82.83	82.83	78.65	94.95
6	2006-07	Free Text Books	155.54	155.54	144.51	92.90
7	-do-	Teacher Training	71.77	71.77	64.89	90.41
8	-do-	Research and Evaluation	12.40	12.40	9.82	79.19
9		Innovation	50.00	50.00	46.41	92.82
10		ECS/AIE	144.19	144.19	142.92	99.11
11	2007-08	Free Text Books	162.73	162.73	146.83	90.22
12	-do-	Integrated Education for disabled	23.56	23.56	19.15	81.28
13	-do-	Research and Evaluation	8.01	8.01	6.71	83.77
14	-do-	Management Cost	100.00	100.00	60.75	60.75
15	-do-	CRC	7.67	7.67	4.71	61.40

The percentage of actual expenditure as compared to that budgeted approved in the various components varied from 60.75 per cent to 99.11 per cent.

## 2.15 ADVANCES OUTSTANDING

An amount of Rs.5,70,94,468 as on 31<sup>st</sup> March 2008 was outstanding as per statement of advances in the DPC Hisar. The year wise break up of amount of advances outstanding is as under:

Year	Amount of advance (Rupees in lakh)
2003-04	25,194
2004-05	12,01,983
2005-06	34,57,866
2006-07	92,33,149
2007-08	4,31,76,276
Total	5,70,94,468

## 2.16 POSITION OF FUNDS IN KURUKSHETRA

The position of utilization of funds under SSA in Kurukshetra during the years 2005-06, 2006-07 and 2007-08 was as under:

(Rupees in lakh)

Year	Total funds available	Expenditure incurred	Percentage
2005-06	938.74	918.97	97.89
2006-07	1715.59	1498.27	87.33
2007-08	1589.73	1289.54	81.11

At the close of the financial year 2005-06, the following bank drafts were prepared on 31st March 2006 to show utilization of grants:

Sr. No.	Vr. No.	Date	Amount (Rs.)	Purpose
1	516	31.3.06	10,58,304	By payment to 58 no. VCCs vide Ch.no. 532398 dt. 31 <sup>st</sup> March 2006. By payment to 10 no VCCs vide Ch. no. 98492263 dt. 31 <sup>st</sup> March 2006
2	515	31.3.06	13,82,622	By payment to various firms/ suppliers vide ch.no. 532396 31 <sup>st</sup> March 2006
3	523	31.3.06	6,60,600	By advance payment made to Haryana Khadi & Village Industries Board, Kurukshetra against proforma advice for the purchase of plastic chairs, floor durries, etc. This cheque had not been encashed by the Board till 31 <sup>st</sup> October 2008.

In addition, Headquarters transferred Rs.3.44 crore on 31<sup>st</sup> March 2008 to the District Project Coordinator, Kurukshetra which were accounted for in the cash book on 31<sup>st</sup> March 2008. These funds were actually received in the Bank Account on 2<sup>nd</sup> April 2008 i.e. in the next financial year.

## 2.17 BUDGET AND UTILISATION OF FUNDS IN KURUKSHETRA

The total flow of funds for all the components under SSA in Kurukshetra during the years 2005-06, 2006-07 and 2007-08 was as under:

(Rupees in lakh)

Year	AWP Proposed	Approved by PAB	Actual expenditure	Percentage
1	2	3	4	5
2005-06	1398.12	1410.49	918.19	65.09
2006-07	2470.22	1971.45	1498.11	75.99
2007-08	1925.90	1885.97	1289.54	68.37

The percentage of actual utilization of expenditure with reference to that provided for in the Budget varied from 65.09 to 75.99 during the aforesaid years.

## 2.18 OUTLAY AND EXPENDITURE FOR VARIOUS ACTIVITIES IN KURUKSHETRA

The expenditure in the various components in SSA Kurukshetra during 2005-06, 2006-07 and 2007-08 was as under:

(Rupees in lakh)

Sl. No.	Years	Components	AWP Proposed	Approved by PAB	Actual expenditure	Percentage of expenditure w.r.t. Budget approved
1	2005-06	Free Text Books	104.85	99.12	55.49	55.98
2	-do-	TLE	6.20	61.53	14.19	23.06
3	-do-	BRC	14.98	89.78	48.75	54.29
4	-do-	EGS/AIE	20.19	90.32	16.17	17.30
5	2006-07	Civil Works	1416.18	959.94	568.21	59.19
6	-do-	TLE	13.30	58.29	27.35	46.92
7	-do-	BRC	16.48	93.99	63.89	67.97
8	2007-08	Free Text Book	87.13	92.42	56.80	61.45
9	-do-	Civil Works	646.11	663.37	366.54	55.25
10	-do-	TLE	16.00	49.35	15.89	32.19
11	-do-	Teacher Training	50.94	50.94	22.42	44.01
12	-do-	BRC	91.42	93.99	52.20	55.53
13	-do-	EGS/AIE	183.62	183.62	59.33	32.31
14	-do-	NPEGEL	22.78	22.78	0.00	0

The interventions that did not do well (below 5 per cent utilization) were TLE (all the 3 years) EGS/ AIE (in 2 years) and teachers training in 2007-08.

## **B. MAINTENANCE OF ACCOUNTS RECORDS**

### **2.19 ACCOUNTING PROCEDURE**

Accounting procedure has been laid down in Chapter IV of the Manual on Financial Management and Procurement (MFMP). Para 49 of the Manual envisages that complete accounts in respect of monetary transactions of the State Implementation Society (SIS) in the Headquarters office and double entry method based on Mercantile system of accounting shall be followed under SSA. The list of books, accounts and registers to be maintained has been given in Para 50 *ibid*.

Cash Book is the principal record of all money transactions which take place every day and all registers are subsidiary to it. At the State Project office, Cash Books for Banking transactions were being maintained in Electronic mode. For cash transactions, the cash books had been made manually as well as in electronic mode. It was noticed that each entry in the cash book had not been attested by the Head of office/DDO. The total cash balance struck out daily was not being attested by the Head of office/DDO. Overwriting and corrections were not being attested by the Head of office/DDO under his dated initials. The result of physical verification/ surprise verification of cash balances were not recorded.

### **2.20 NON-MAINTENANCE OF RECORDS**

Several important records were not maintained. A list of such records is given below:

- Register of temporary advances.
- Register of money orders and bank drafts received.
- Cheque issue register.
- Register of remittances made into the bank.
- Register of money orders, postal orders and bank draft despatched.
- Register of grant of advances to mobilizing agencies/NGOs/Voluntary Agencies.
- Register of advances
- Bill Register
- Register of Investments
- The register of Assets in the format given in Annexure V of the Manual.

Stock register of consumable articles and non consumable articles were maintained but no physical verification of the articles had been conducted. Out of 4 LCD projectors purchased, two had been shown as transferred to DIET, Sector 2, Panchkula on 11<sup>th</sup> August 2006 and not received back.

### **2.21 POSITION IN DISTRICTS**

In the office of DPC Hisar, stock registers maintained were not as per the prescribed norms. Entries made in the register were not attested by DPC and the balance of articles

was not struck down. Signatures of receiving persons was also not taken. Stock verification of Assets had not been made since 2002-03.

In the cash book, entries made had not been attested by the DDO. The contents of cash chest were not counted by the DDO at least once in a month and the result of such verification was never recorded in the cash book.

In the office of the DPC, Kurukshetra, there were numerous over writings in the cash book and white fluid had been used to correct the entries. Cuttings were not attested. Physical verifications of cash was not done by the DDO at least once a month as required. These are all serious lapses & have the risk of falsifying the actual expenditure.

## **2.22 STAFF STRENGTH AND SHORTAGE**

As per information supplied 57 posts were vacant at State Project Implementation Unit (SPIU) level, 121 posts were vacant at DPIU level out of total posts of 129 and 366 persons respectively as on March 2008. Success of primary education poses formidable problems of infrastructure and maintenance, teachers' recruitment and training, etc and calls for appropriate action to fill vacant these administrative, financial and professional posts. Details of posts vacant is given in *Annexure G*. The large number of vacancies in the various posts resulted in huge variations in actual expenditure on establishment with reference to that budgeted.

It is also observed that no uniformity exists in the payment of leave salary and pension contribution for concerned employees on deputation with the Parishad and the matter needs to be sorted out to avoid complications in regard to the qualifying service of concerned employees and also piling up of the liability of SSA on this account.

## **2.23 EXPENDITURE ON MANAGEMENT**

The expenditure on management during the years was well within the ceiling of 6 per cent budget of the District.

## **2.24 INTERNAL AUDIT**

An Internal Audit Cell was established in November 2005. The sanctioned strength consists of One Audit Officer, Two SOs and two Accountants. However, no accountant was posted.

Districts covered in internal audit were under:

2005-06	=	2	
2006-07	=	18	(Two districts not covered)
2007-08	=	8	(12 districts yet to be covered)

A review of few Test Audit Notes indicates that the objections broadly pertain to non attestation of entries in cash book, non maintenance of leave accounts, non settlement of advances, pending utilization certificates in respect of maintenance of grant, NGOs, school grant and teachers' grant, maintenance of more than one bank account, non maintenance of civil works register, etc.

It was seen that the objections raised by the Internal Audit Cell were not settled thereby making Local Audit function very ineffective. It is also necessary that the vacant posts of 2 accountants are filled expeditiously.

Qualitatively, the reports of internal audit did not capture some of the more important areas. In the event, it will be fair to say that the Internal Audit Report failed to serve as an effective instrument of monitoring. Vital aspects like utilization of maintenance grants, text books distribution, implementation of computer aided learning, etc. were not covered by them and mainly very routine points were taken in their Reports. Also, the coverage of the Audit was poor as many doubts were left out.

## 2.25 AUDIT OF ACCOUNTS BY CHARTERED ACCOUNTANTS

(i) As per provisions contained in of MFMP, the chartered accountants for the certification of accounts records are now appointed from the panel approved by the Comptroller and Auditor General of India. The Annual Report alongwith the audited Accounts of the Parishad and the Audit Report is required to be furnished to the Government of India within 9 months of the close of financial year for being placed before the Parliament. The position in this regard for the year under Report is given below:-

### Status of Audited Annual Accounts

Year of Accounts	Date of engaging CA firm	Date of submission of Report	Date of EC's Approval	Date of submission of Audited Accounts to Govt. of India	Name of the CA's firm
2005-06	20.03.2006	21.12.2006	12.11.2007	22.12.2006	M/s S.Multanti & Co.
2006-07	19.10.2007	7.3.2008	Approval pending	-----	M/s Vijay & Satish Bhatia
2007-08	07.07.2008	Under process	Approval pending	-----	M/s Vijay & Satish Bhatia

There was thus delay at every stage and the time schedule stipulated in Para 104 of MFMP was not followed by the State Mission.

For the audit of Accounts for the year 2006-07, the C.A. firm M/s Vijay & Satish Bhatia, Chandigarh were engaged in October 2007 on a lumpsum payment of Rs.37000. The firm submitted the Accounts on 7<sup>th</sup> March 2008 but the Accounts had not been got approved from the Executive Committee so far. Similarly the appointment of the CA for the Accounts of 2007-08 was done on 7<sup>th</sup> July 2008 but the accounts have not been audited by the firm so far in contravention of the provisions contained in Para 101.9 of the MFMP. These were required to be finalized by 30<sup>th</sup> September 2008.

### (iii) Our comments on Accounts for the years 2005-06 and 2006-07

#### Year 2005-06

##### A. General

(i) The accounts have been prepared on cash basis instead of double entry method based on Mercantile system of accounts as envisaged in paragraph 49 of the Manual for Financial Management and Procurement.

- (ii) The Accounts have not been prepared in the format prescribed in the aforesaid manual.

**B. Income and Expenditure Account**

- (i) The heading “Income and Expenditure of Sarva Shiksha Abhiyan and NPGEL as on 31.3.06” is incorrect as the Income and Expenditure Account is always prepared for a particular year viz. 2005-06.
- (ii) Civil works

**Expenditure side**

SSA	64,77,96,691.00
NPEGEL	2,56,03,561.00

*The above includes expenditure on construction of building on other works which need to be capitalized as it has resulted in overstatement of revenue expenditure and understatement of the value of assets to the extent of Rs.673400252.*

**Income side**

- (iii) The grants received during the year from the Government of India and the State Government should have been shown as receipt.

**C. Balance sheet**

**Asset side**

**Excess of expenditure over income**

SSA:	Rs.3587643874.52
NPEGEL:	Rs.68910837.92
DIET:	Rs.2100000.00

- (i) The above figures do not represent the correct position as the expenditure had been incurred out of grants received. The net position should have been worked out after adjusting the expenditure incurred.
- (ii) No provision had been made for pensionary and gratuity benefits in respect of persons on deputations.
- (iii) Grant Receivable KGBV Rs.1,69,88,000.00

Even though the accounts have been prepared on cash basis the above amount had been included in contravention of actual procedure followed.

In the light of above observations the accounts need to be redrawn.

***Year 2006-07***

**A. General**

- (i) The Accounts have been prepared on cash basis instead of double entry method based on Mercantile system of accounts as envisaged in paragraph 49 of the Manual for Financial Management and Procurement.
- (ii) The Accounts have not been prepared in the format prescribed in the aforesaid Manual.

## **B. Income and Expenditure Account**

- (i) The headings “Income and Expenditure of Sara Shiksha Abhiyan and NPGEL as on 31.3.07” are wrong as the Income and Expenditure Account is always for a particular year i.e. 2006-07.

### **Income Side**

- (ii) The grants received during the year from the Government of India and the State Government should have been shown as receipt.
- (iii) Civil works (Expenditure side) SSA: Rs.1100493930 NPEGEL Rs.21511200

The above includes expenditure on construction of building on other works and needs to be capitalized as it has resulted in overstatement of revenue and understatement of the value of assets to extent of Rs.1,12,20,05,130.

## **C. Balance sheet (Asset Side)**

- (i) Excess of expenditure over income
- |         |                  |
|---------|------------------|
| SSA:    | Rs.6273406710.60 |
| NPEGEL: | Rs.102087645.54  |

The above figures do not represent the correct position as the expenditure had been incurred out of grants received. The net position should have been shown after adjusting the expenditure incurred.

- (ii) No provision had been made for pensionery and gratuity benefits in respect of persons on deputation.

In the light of the above observations the accounts need to be redrawn as these do not depict a correct picture of the state of accounts.

Balance sheets as on 31<sup>st</sup> March 2006 and 31<sup>st</sup> March 2007 are appended as Annexure H.

The non-accountal of the grants as receipts resulted in the balance sheets for the year 2005-06 and 2007-08 showing excess of expenditure over income whereas the actual position indicated excess of income over expenditure. The balance sheets thus do not give a true and fair picture of accounts.

## **2.26 AUDIT BY AG’S OFFICE**

It was noticed that a proper system was in existence to watch the compliance disposal of AG’s Audit Reports.

## CHAPTER-3

### CIVIL WORKS AND INFRASTRUCTURE

#### 3.1 STATE ENGINEERING CELL

For supervision and quality control of civil works executed under SSA funds, the State SSA Parishad has its own Engineering Cell at Head office. As per the sanctioned strength, two Executive Engineers, 10 SDEs and 48 JEs in the State, there were only 2 EEs, 5 SDEs and 31 JEs are in position, leaving a shortage of 5 SDEs and 17 JEs. As the village level, in each school there is one village construction committee (VCC) for execution of civil works upto Rs.1.5 lakh. The VCCs are empowered to purchase material of good quality for which at least 3 quotations are required to be obtained to determine the reasonability and competitiveness of the rates.

#### 3.2 FINANCIAL AND PHYSICAL PROGRESS

The table below indicates the financial outlays each year beginning 2005-06 and expenditure incurred:

(Rupees in lakh)

Year	Budget	Expenditure	Shortfall	Percentage
2005-06	9159.49	7328.41	1831.09	20
2006-07	16168.06	11556.18	4611.88	29
2007-08	9249.52	5025.82	4223.70	46
2008-09	14357.66	4806.54 (up to 12/2008)	5961.70	44

It would be seen that during the years 2005-06, 2006-07 and 2007-08 against approved outlay of Rs.91.60 crore, Rs.161.68 crore and Rs.92.50 crore for civil works, expenditure of Rs.73.28 crore, Rs.115.56 crore and Rs.50.26 crore respectively was incurred and thus the shortfall was Rs.18.32 crore, Rs.46.12 crore and Rs.42.24 crore constituting 20 per cent, 29 per cent and 46 per cent respectively. Similarly during the year 2008-09 (up to 12/2008) there was a shortfall of expenditure to the tune of 44 per cent.

3.3 The table below indicate the execution of civil works planned, taken up and completed during the years 2005-06 to 2007-08 (up to 30.09.2008).

Years	Requirement of various categories of civil works	Planned works up to March 2008	Taken up so far up to March	Percentage of work taken up to planned works	Completed up to March (Nos)	Percentage of completed works
2005-06	12026	9387	5714	60.87	9147	97.44
2006-07	17730	14029	7572	53.97	12430	88.60
2007-08	19819	5007	4697	93.80	2901	61.76

#### 3.4 PROGRESS OF CIVIL WORKS

Category-wise position of progress of civil works for 3 years is detailed as under:

Category of civil works	Requirement (Nos)			Planned upto March 2008			Taken up so far up to March 2008			Completed up to March 2008		
	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year
BRC	5	4	4	2	1	-	2	1	-	2	1	-
CRC	229	263	137	144	99	-	144	99	-	136	89	-
NSB(P)	341	92	176	327	92	-	320	85	-	271	66	-
NSB(UP)	176	380	621	35	401	308	35	394	288	31	298	-
BLS(P)	47	36	54	41	20	-	41	18	-	41	12	-
BLS(UP)	2	16	18	-	14	-	14	-	-	-	14	-
ACR	2499	8747	6754	2995	4757	1219	2993	4757	1212	2872	4198	398
Toilets	2525	-	-	2354	-	-	2354	-	-	2334	-	-
D.Water	2123	-	-	1946	-	-	1946	-	-	1926	-	-
Boundary Wall	537	806	2501	221	228	-	221	228	-	213	221	-
Separate Girls Toilets	-	-	2859	-	-	2754	-	-	2471	-	-	1877
Electrification	1830	6685	773	1322	6276	726	-	-	726	1322	6276	626
HM Room	-	701	1630	-	292	-	-	292	-	-	286	-
Kitchen Shed	1712	-	4292	-	1849	-	-	1699	-	-	969	-
	12026	17730	19819	9387	14029	5007	5714	7572	4697	9147	12430	2901

Against the requirement of 12026, 17730 and 19819 civil works, 9387, 14029 and 5007 were planned and 9147, 12430 and 2901 pertaining to the years 2005-06, 2006-07 and 2007-08 were reportedly completed up to 30<sup>th</sup> September 2008 out of planned works. There was thus a shortfall in the physical and financial achievements probably due to shortage of technical staff for which remedial measures needed to be taken.

### 3.5 CIVIL WORKS IN HISAR

The following civil works which were started during the years 2003-04 to 2007-08 had not yet been completed. Further some of the works which were sanctioned had not yet started.

SN	Item	2003-04		2004-05		2005-06		2006-07		2007-08		Total		
		IP	NS	IP	NS									
1	BRC				1		2						3	
2	CRC					7		7					14	
3	New School Building(P)					42	10	18	6				60	16
4	New School Building (UP)					4		75	5	278	23		357	28
5	Building less school (P)		13	1	20		6	5	2				6	41
6	Building less school (UP)			1	9			1					2	9
7	Additional class room (ACR)			22		91	2	389			490		992	7
8	Boundary walls					4		3					7	
9	Toilets					13							13	
10	Drinking water facility					12							12	
11	Headmaster room							3					3	
12	Separate Girls Toilets										429		429	
	NPGEL													
	Additional class room		2		10		3	1	2		26		42	2
	Total												1937	106

IP = In progress, NS = Not started

### Position of 2008-09

	Target	Completed	In progress	Not started	Budget	Expenditure
ACR	3437	0	424	3013	9761.08	1302.16
Separate Girls Toilets	1840	0	400	1440	570.40	152.04

### 3.6 IRREGULARITIES NOTICED IN CIVIL WORKS

Some of the irregularities noticed in civil works are given below:-

None of the DPCs/ BRCs maintained any register of works, register of assets in proper format. Immediately after making advances to the schools for construction of works, the amount was shown as final expenditure without waiting for commencement and completion reports of the works. In the absence of these basic records, veracity of expenditure remained questionable. Even though the technical aspects of the construction were to be supervised by Assistant Engineer of DPC, but such supervision was found lax, probably because of the shortages in filling up the posts in technical wing.

### 3.7 PHYSICAL AND FINANCIAL TARGETS FOR CIVIL WORKS IN HISAR AND KURUKSHETRA

Physical and financial position of works in respect of Hisar and Kurukshetra districts are indicated below:

#### A - Hisar District

#### Physical and financial targets for civil works under SSA for the year 2005-06 to 2007-08 as on 30.09.2008

(Rupees in lakh)

Sr. No.	Name of component	Approved		Physical Progress			Expenditure
		Physical	Financial	Completed	In progress	Not started	
1	Building less Pry school	6	21.60	6	0	0	20.30
2	Primary schools	17	61.20	16	1	0	60.73
3	Boundry walls	100	40.00	100	0	0	34.36
4	Additional class rooms	647	1218.72	606	41	0	1098.48
5	Toilets	193	38.60	193	0	0	35.33
6	Drinking water/Tank	149	22.35	149	0	0	17.68
7	Electrification	486	24.30	486	0	0	24.30
8	New Pry School	1	3.60	1	0	0	3.47
9	New School (UP)	3	6.00	6	0	0	29.25
10	Headmaster room	85	127.50	83	2	0	121.05
11	Separate girls toilets	188	37.60	188	0	0	33.95

**3.8** During the year 2008-09 against the approved plan for the construction of 160 additional class rooms and 394 toilets with an estimated cost of Rs.454.40 lakh and Rs.122.14 lakh respectively, no work could be started up to 30<sup>th</sup> September 2008 as no funds were released till that date.

### **B. Kurukshetra District**

#### **Physical and financial targets for civil works under SSA for the year 2005-06 to 2007-08**

(Rupees in lakh)

Sr. No.	Name of component	Approved (Rs. in)		Physical Progress			Expenditur
		Physical	Financial	Complete d	In progress	Not started	
1	CRC	50.00	25	23	2	0	43.13
2	Primary School 2 ACR	53.61	15	8	5	2	34.59
3	UPS 3 ACR	150.00	30	24	4	2	138.45
4	Addl. ACR	774.31	412	401	11	0	695.31
5	Toilets/Urinals	38.80	194	194	0	0	34.24
6	Water Tank	11.1	74	74	0		11.1
7	Electricity	4.50	90	90	0	0	4.35
8	NSB (UP) 3 ACR	162.24	32	12	18	2	146.32
9	IACR (Saving)	74.11	40	40	0	0	70.03
			912	866	40	6	

During the year 2008-09 against the approved target of construction of 23 additional class rooms of the value of Rs.65.32 lakh, no work could be started as the funds were not released till December 2008.

### **3.9 OBSERVATIONS RELATING TO PHYSICAL AND FINANCIAL PROGRESS OF CIVIL WORKS IN RESPECT OF HISAR AND KURUKSHETRA DISTRICTS**

The database given in the tables above would reveal that:

- (a) In Hisar, out of 44 works, 3 works pertaining to the year 2005-06 for which the funds had been released but not completed.
- (b) 95 per cent of the total works targeted were completed in Kurukshetra, the remaining 40 works were in progress and 6 did not start due to non availability of land or delay on the part of the VCCs to start the work.
- (c) For the year 2008-09 the funds to districts were yet to be released (December 2008).

### **3.10 OBSERVATIONS FOR NON COMPLETION OF WORK**

Following reasons for non-initiation of works were mentioned:

- (i) Non cooperation of VECs
- (ii) Non-availability of land
- (iii) Non-availability of Principal of the School/ custodian of funds due to unavoidable reasons.

### 3.11 OTHER DRAWBACKS/ DEFICIENCIES NOTED IN CIVIL WORKS IN SELECTED DISTRICTS

Even though 33% of the total funds were allocated for the civil work for the creation of infrastructure under SSA, no assets register was being kept at any level. In spite of spending such a huge amount on civil works no consolidated record or register was being maintained at State/District/Block/School level.

Effective maintenance of the assets/ infrastructure so created was missing.

Materials purchased for use in civil works were being entered with the invoice details only and no details of utilization and material lying in stock was being shown.

As the construction was being done by the VCCs no entries were being made in the MBs. No muster rolls to record daily attendance were prepared on proper forms and the attendance of labourers were being marked on simple paper/note books.

No unit cost of civil works based on State PWD schedule of rates has been worked out.

### 3.12 SAVINGS IN CIVIL WORKS IN THE STATE

Funds for the construction of civil works are transferred by the State Project Director to the District Project Coordinator. This expenditure is maintained by the DPC which is to be incurred according to the Budget available for this purpose. The savings, if any, are to be remitted to the State Project Director after the work is completed.

However, a sum of Rs.16.65 crore pertaining to the years 2003-04 to 2006-07 were not remitted to SPD and were lying with twenty District Project Coordinators as on 31<sup>st</sup> March 2007 as detailed below:

#### Savings in execution of civil works lying with DPCs

(Rupees in lakh)

Sr. No.	Districts	Amount
1	Ambala	83.60
2	Bhiwani	170.33
3	Fatehabad	45.94
4	Faridabad	236.01
5	Gurgaon	52.27
6	Hisar	100.38
7	Jind	49.65
8	Jhajhar	56.87
9	Kaithal	45.28
10	Karnal	143.45
11	Kurukshetra	79.35
12	Mewat	135.35
13	Mohindergarh	26.94
14	Panchkula	31.14
15	Panipat	34.22
16	Rewari	72.32
17	Rohtak	55.29
18	Sirsa	65.24
19	Sonepat	72.23
20	Yamuna Nagar	109.29
	Total	1665.15

## CHAPTER-4

### UTILIZATION OF VARIOUS GRANTS

#### A TEACHERS GRANT

##### 4.1 BUDGET AND EXPENDITURE

The scheme provided for teacher grant at the rate of Rs.500 per teacher, per year in primary and upper primary schools, covering teachers actually in position subject to certain conditions stipulated in the scheme. Teachers learning material such as work books, teacher's guide, teaching aids, education kits, supplementary reading material can be purchased under the scheme.

Following are the details of expenditure planned and actually incurred during 2005-06, 2006-07 and 2007-08:

(Rupees in lakh)		
Year	Approved AWPB	Actual expenditure
2005-06	337.11	259.47
2006-07	355.10	304.64
2007-08	330.39	303.03

During the year 2008-09, Rs.101.37 lakh were spent up to 31<sup>st</sup> July 2008 as against Rs.322.25 lakh provided in the budget. Thus, the amount planned in the budget provision was not fully utilized during the aforesaid period.

The material purchased out of teacher's grant was of the type mentioned above but there was no uniformity in this regard. There was no uniformity in the maintenance of stock register for these items.

##### 4.2 OMISSIONS NOTICED WITH OBSERVATIONS

General aberrations noticed in the use of the fund during visit to schools related to non display of material to students, purchase of material not relevant to the students curriculum/ use, purchase of identical material by all teachers, etc. In some cases the items purchased were noted in stock register, in majority of cases, this was not done in view of the meagre amount involved. In practice the distribution of this grant was generally reckoned as annual incentive to teachers and the same was not being used properly for enhancement of the educational skill of the students for whom it was meant. Since the amount was individually too meagre it may be more advantageous to pool together, the teacher grant in each school so that it is possible to buy specific modules collectively each year as decided by VEC.

#### B. SCHOOL GRANTS

##### 4.3 DETAILS OF GRANT

A grant of Rs.5000 w.e.f. 1<sup>st</sup> April 2008 for each primary school and Rs.7000 for each upper primary school is given in a year to all the schools in the state. The grant is to be

used for replacement of non-functional school equipment and for other recurring costs etc. Year wise total of grants provided and the expenditure incurred in each year was as under:

(Rupees in lakh)

Year	Budget	Expenditure incurred
2005-06	262.66	259.47
2006-07	271.62	269.01
2007-08	282.62	278.68

#### 4.4 OBSERVATIONS

There was, generally, no delay in the release of these grants. This expenditure was incurred by members of the VEC/SMC and no serious irregularity was noticed. These items were generally accounted for in the stock registers.

From the test check of the expenditure incurred in respect of the schools visited by our team, it was noticed that this grant was spent on items such as office almirah, office table and similar other items required in the schools for day to day use.

### C. MAINTENANCE AND REPAIR GRANTS TO SCHOOLS

#### 4.5 BUDGET AND EXPENDITURE

SSA norms stipulate specific proposal by the School committee and ensuring contribution for the maintenance and repair of school facilities. An annual support to community of Rs.5,000 per year is to be based on actual need and willingness of community to contribute. The support/grant would be available only to schools having their own buildings. As per revised norms, schools up to three class rooms were eligible for grant up to Rs.5,000 per school per year while schools having more than three classrooms were entitled to an amount up to a maximum of Rs.10,000 per school per year subject to the condition that the overall eligibility for the district would be Rs.5000 per school per year.

The table below gives a summary of budget and actual expenditure figures for maintenance of school buildings in the state:

(Rupees in lakh)

Year	Budget	Expenditure
2005-06	649.45	635.91
2006-07	656.10	646.58
2007-08	693.13	677.77

#### 4.6 OBSERVATIONS

Grants were released without ascertaining the actual need and willingness of the community to support and contribute for the purpose

#### D. REPAIR OF SCHOOL BUILDINGS

4.7 76 schools have been verified by the authorities to be in dilapidated condition. The district-wise details of these schools are as under:

Name of District	No. of Schools
Ambala	12
Bhiwani	17
Faridabad	14
Fatehabad	6
Hissar	7
Jind	1
Kaithal	10
Karnal	2
Kurukshetra	4
Rohtak	2
Yamuna Nagar	1
Total	76

A note was given in the AWP&B for the year 2008-09 that building of these schools were totally dilapidated and had to be demolished. Further, these should be declared unsafe by competent authority in the district.

Action on the above is yet to be taken. The above situation calls for immediate action as the safety of the children is involved and any delay in this regard can have dangerous ramifications.

#### 4.8 TLM GRANTS

As per SSA norms, TLM grants @ Rs.5000 and Rs.1000 was released for each of 119 (116 in 2005-06) BRCs and 1276 (122 in 2005-06) CRCs respectively. The amount released during the three years 2005-06 to 2007-08 was as under:

(Rupees in lakh)

Year	BRCs	CRCs	Total
2005-06	5.80	12.26	18.06
2006-07	5.95	12.76	18.71
2007-08	5.95	12.76	18.71

During review of records in two districts of Hisar and Kurukshetra it was noticed that maps, charts and math/ science kits had been purchased from these funds. The material of this nature were also purchased by Headmasters of the schools out of school grant and by teachers out of teacher grant for teaching students. The basis on which the selection was made of material purchased at BRCs/ CRCs out of TLM grant was not available from records and a suitable system needs to be adopted for better utilization of funds.

## CHAPTER-5

### TRAINING

#### 5.1 INTRODUCTION

To improve the quality of education and to ensure professional development of teachers following in service training is being provided:

- 20 days in service training for teachers.
- 30 days in service training for newly appointed teachers

#### 5.2 TEACHERS IN POSITION

The total no of teachers in position and trained during the year 2007-08 in the state and the selected districts of Hisar and Kurukshetra was as under:

	Total no. of teachers	No. of teachers trained	Percentage
Haryana	66078	62404	94.11
Hisar	3367	3367	100
Kurukshetra	5040	5040	100

#### 5.3 TARGETS PLANNED AND ACHIEVED

In service training of teachers approved in the Annual Plan and achievements are as under:

(Rupees in lakh)

Year	Approved			Achievement	
	Physical		Financial	Physical	Financial
2005-06	(i) In service 20 days training:	67402	943.65	66252 (98%)	922.62 (98%)
	(ii) 20 days in service training of new recruits:	2686	37.61	2131 (79%)	5.96 (16%)
		70088	981.26	6878.3 (98%)	928.58 (95%)
2006-07	(i) In service 20 days training:	71179	996.51	56575 (79%)	868.36 (87%)
	(ii) 20 days in service training of new recruits:	1465	30.42	318 (21%)	5.61 (18%)
		72644	1017.93	56893 (78%)	873.97 (86%)
2007-08	(i) In service 20 days training:	66078	925.09	62242 (94%)	855.50 (92%)
	(ii) In service orientation training of 30 days for new recruits:	1986	41.71	-	-
	(iii) 5 days training for DRG/BRG/CRG:	1956	6.68	162 (8%)	0.57 (9%)
		70020	973.68	62404 (89%)	856.07 (88%)

The picture that emerges is a mixed one: while in service 20 days training has been, at least, in terms of targets and achievements a success, 20 days training for new recruits has not been such a success, so also training for others like DRG, BRC, etc.

The position relating to the expenditure provided in the budget and actually incurred during the years 2005-06, 2006-07 and 2007-08 is as under:

(Rupees in lakh)

Year	State (as a whole)		District: Hisar		District: Kurukshetra	
	Budgeted	Actual Expenses	Budgeted	Actual Expenses	Budgeted Expenses	Actual Expenses
2005-06	986.47	943.18	76.20	72.28	40.50	37.58
2006-07	1017.08	873.97	71.85	64.89	42.46	31.51
2007-08	973.68	818.78	42.20	75.49	50.94	22.42

#### 5.4 NEED FOR REAPPRAISAL OF TRAINING POLICY: VIEWS OF DIRECTOR SIS

In the plan for 2006-07, a proposal of the state for teacher training by using EDUSAT facilities for which outlay of Rs.2.75 lakh per BRC (119) and Rs.4.60 lakh per school in 232 schools was proposed did not get PAB approval. It was observed that the state would develop a comprehensive policy for training of teachers including the course content as the modules developed for the purpose for both in service and induction training were stereo typed and modules should be revised through interactions with teachers and should be based on actual needs. Similarly proposal of teacher training through distance education for the year 2007-08 was also not approved by PAB. It was observed by PAB that teacher training could be given through any method within the financial outlay approved for teacher training. No progress in respect of need based revised modules for teacher training had been made up to the year 2007-08.

In service training of 20 days has been provided to all the teachers as per information supplied. It is obvious that the same teachers are being given training again and again. The training is being given during summer vacations. It is viewed that the training should be given in three spells in non-vacation period as the absence of one third of strength of the teachers in a school would not impair the functioning of a school. Secondly, the requisite training on the subjects covered was by the retired teachers which was not of much use. The training should not be only on the course contents but also on in-depth mental development and new teaching techniques by professional psychologists and software specialists. This change of techniques would motivate the teachers in a better way and make them more skilled. The over all endeavour should be to make a qualitative change in the techniques of teaching so that such trained teachers are able to motivate the children and become literate in the real sense and get intrinsic worth and become capable to handle questions, face difficult situations and are ultimately able to tackle problems from a conceptual point of view rather than purely an academic view. There is need to adopt child centered strategies to improve the learners attainment which can be achieved by active participation of teachers in revamped and redesigned training programmes for the teachers. The training programme should aim to inculcate motivational approach for teachers for boosting them to achieve the targets. The existing monitoring mechanism only envisages check of attendance. TLM is not properly used and optimum use of the same should be encouraged.

## **CHAPTER-6**

### **PROCUREMENT**

#### **6.1 PROCEDURE**

The Haryana Prathmik Shiksha Pariyojna Parishad is following procurement procedure as prescribed in the Manual of Office Procedure for supplies and disposals of stores issued by the Government of Haryana. Materials/items were being procured either from the approved sources or on the rate contract.

**6.2** The computers and allied items under computer aided learning component were to be purchased with the help of/ in consultation of HARTRON - a State Government Corporation.

Text Books for Class I to V were required to be purchased from Printing and Stationery Department and that for VI to VIII classes from the Board of School Education, Haryana at the rates fixed by both these government agencies. Thus, no rates/quotations are required to be obtained from the market as per State Procurement Policy since the approved sources are directly under the control State Government. Other items were required to be purchased from Super Bazar, Cooperative Stores, Khadi Board etc. which are all Government undertakings.

The bicycle and office furniture and equipments which involve significant expenditure were required to be procured on the rate contract issued by Director Supplies and Disposals, Haryana, Chandigarh and Director General Supplies and Disposals, Government of India, New Delhi.

#### **6.3 DEFICIENCIES**

Following deficiencies were noticed in regard to procurement made during the period covered in the study.

Procurement done through approved sources lacked both transparency and competitiveness as required under the established procedures. The approved sources did not indicate detailed specification in respect of items along with rates. Persistently, when the rates were generally fixed for superior quality material supplies were, some times, made of inferior quality material. Even purchases made from the Super Bazars, the modus operandi was to purchase the material from the open market at any cost in the name of Super Bazar who merely issued bills/invoices in the name of buyers by adding their own margin, thereby further increasing the cost of the material. Some irregularities in specific purchases are dealt with below:

#### **6.4 PURCHASE OF BICYCLES**

The Parishad with the approval of the State Government decided to allot bicycles to girl students of 6<sup>th</sup> class in cases where schools did not exist in their villages and were located at a distance of more than 2 kms. Administrative approval and financial sanction for the purchase of 14099 lady bicycles of the value of Rs.2.16 crore was accorded on 3<sup>rd</sup> March 2006 for which supply orders were placed on M/s Anglo Cycle Ltd. Ludhiana and

M/s Anron Cycles, Chandigarh for 8535 bicycles and 5564 bicycles respectively at the rate contract of Rs.1529 per bicycle.

**6.5** The SPD got 10 DDs for Rs.1,30,50,015 and 7 DDs for Rs.85,07,356 in favour of M/s Anglo Cycles Ltd., Ludhiana and Anron Cycles, Chandigarh respectively from Punjab National Bank on 31st March 2006 and showed them as expenditure incurred during the year 2005-06. The bicycles were, however, supplied direct to the DPCs even after July 2006 to October 2007. The new DDs were delivered after the receipt of supply of bicycles as the validity of the earlier DDs had expired.

During the year 2007-08 orders for 22398 bicycles were placed on M/s S.K. Bikes Ludhiana on 24<sup>th</sup> December 2007 on the approved rate contract by Director Supply and Disposals @ Rs.1570 per cycle at a total cost of Rs.3.52 crore even though an amount of Rs.2,90,47,835 only was available for the purchase of bicycles; the balance amount of Rs.61,17,025 was transferred from the Management head.

**6.6** On the scheme for providing transport facility by way of bicycles to girl students, introduced during the year 2004-05, the following expenditure was incurred during 2004-05 to 2008-09 (up to December 2008).

<b>Year</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount (Rs.)</b>
2004-05	20900	1595	3,33,35,500
2005-06	15217	1650	24,42,805
2006-07	18000	1530	2,75,40,000
2007-08	20677	1529	3,16,15,133
2008-09	22378	1570	3,51,64,860

From a scrutiny of stock records it came to our notice that during the year 2008-09, 676 bicycles costing Rs.10.61 lakh were purchased in excess of the requirement as per details given below and were lying in stores:

<b><u>District</u></b>	<b><u>No of bicycles</u></b>
Kurukshetra	463
Ambala	173
Jind	40

**6.7** In response to our enquiry regarding reasons for non issue of the bicycles lying in the stock which occupied the rooms of various schools in Kurukshetra it was stated that there were no eligible candidates left for issuing the bicycles. The reply confirmed the point that the bicycles were purchased in excess of requirement. Such excess purchase in our notice was 27% of the total of 1740 bicycles purchased by Kurukshetra Directors during 2008-09.

We also noticed the incorrect depiction of expenditure incurred on bicycle purchases, since the amount was drawn in March every year, while the actual delivery and payment was made in the next year in July/ August (Hisar Distt).

## **6.8 INFRACTUOUS EXPENDITURE ON A NON VIABLE AND FUTILE PROJECT**

Under the SSA, a project for Sarva Shiksha Netra was conceived. The main objective was to screen the students of the Govt. elementary schools for eye problems and to treat the positive cases through refractive correction in the form of spectacles. The project was to be implemented by an NGO.

The above objectives were to be achieved through training of over 20,000 teachers for carrying out eye-check up of over 20 lakh students in their respective schools.

The project was estimated to cost Rs.85.40 lakh for all the 20 districts. In addition, Rs.24 lakh was estimated to be the cost of Rs.20000 pairs of spectacles likely to be distributed after eye testing. The cost of Rs.85.40 lakh included purchase of necessary equipments and fixtures worth Rs.12.68 lakh which were to remain with the NGO at the end of programme. The funds were to be released in three instalments of 50%, 25% and finally 25%.

The project was approved at the level of the Financial Commissioner/Education Minister on 30<sup>th</sup> March 2007 and funds to the extent of Rs.40 lakh were released vide cheques no.24998 dated 31<sup>st</sup> March 2007 to the NGO (Health and Vision Society, Gurgaon) as the first instalment after signing the MOU on 31<sup>st</sup> March 2007.

It was, however, noticed that the project was included as part of the Annual Working Plan and Budget for the year 2007-08. The following deficiencies have been noticed in the implementation of the project:-

The Society started the work from July 2007 after 4 months of the release of funds and conducted training of teachers in Panchkula district. The detailed report from the DPC Panchkula on the outcome of training of teachers is still awaited.

- (i) A project of this magnitude with an estimated cost of Rs.85.00 lakh (excluding the cost of spectacles) was awarded to the NGO without adequate preparatory work and without consultation with the Departments of Health and Elementary Education. No basic norms were prescribed for the selection of the NGO and it appeared to be a case of arbitrary selection.
- (ii) The project has not been placed before the Grant-in-aid Committee for their consideration before its approval.
- (iii) The process of selection of the implementing agency did not appear to be very open and transparent as no advertisement had been given for the selection.
- (iv) Before awarding the project no detailed analysis of the requirements and costing had been carried out on record.
- (v) The technical manpower, experience and infrastructure available with the NGO particularly their capacity to take up such a massive project on a state wide scale that too in a limited time frame of one year was not critically analyzed.
- (vi) The project cost included purchase of various equipment, like auto refractometer, projectors, computers, laptops, scanners etc. costing over Rs.12.00 lakh which was to be retained at the end of the project by NGO was not in the financial interest of the Parishad and appeared to be a case of giving unintended benefit to the NGO who was also entitled for institutional overheads @ 5% of the project cost.

- (vii) Though Rs.40.00 lakh was released to the NGO on 31<sup>st</sup> March 2007, the actual implementation of the Project started only in July 2007. No calculation of interest to be earned on the amount released was taken into consideration nor any strict time frame agreed upon except that the teachers were to be trained in 42 weeks which also was not adhered to.
- (viii) The NGO who started the work in Panchkula pointed out vide their letter dated 20<sup>th</sup> August 2007 that the attitude of the most of the teachers was not very encouraging and the teachers were not adhering to the simple rule of the eye-testing and the teachers were reluctant to take up the additional responsibility of this project work and further the school Administration were not permitting free period for eye-testing of the students.

Prima-facie, the very concept of the project to entrust medical venture of technical expertise to the teachers to be trained who were also required to examine the eyes of the students after impracticable training was irrational and technically not a correct concept. Checking of eyes is the domains of qualified medicos rather than the teachers.

Since the implementation of the project the work had not been completed in any of the district even though a period of two years had elapsed; the entire project had thus become an exercise in futility.

#### **6.9 PAYMENT OF RS.129.19 LAKH TO CENTRE FOR ALTERNATIVE DALIT MEDIA (CADAM) FOR CONDUCTING SHIKSHA ADHIKAR YATRA (SAY)**

With a view to create awareness among all stake holders including parents, out of school children, dropout from the schooling and children reaching the age of education (6 years), about achieving universal elementary education through Sarva Shiksha Abhiyan and encouraging parents of out of school/dropout children for enrollment for elementary education, an MOU was signed between the Haryana Prathmic Shiksha Pariyojna Parishad (HPSPP) and CADAM, New Delhi on 21 March 2007 to conduct a Sarva Adhikar Yatra (SAY) with an estimated cost of Rs.172.26 lakh worked out @ Rs.1250 per school for catchments area of 13781 schools. The main aim of this yatra was to evolve a mechanism to create awareness through a massive campaign by creating mobilization team of 8-10 persons in all the districts of Haryana and nominate a contact person for this team. The mobilization team was required to undertake physical entourage of area for creating awareness in public for their rights for the elementary education.

The outcome reports with documentation of activities, route of Shiksha Adhikar Yatra, dignitaries attended, resource persons, samples of publicity material or their photographs, audio-visuals used, media publicity generated was also required to be submitted. For the above programme, 50% of the total payable amount was to be released after signing the agreement, next installment of 25% was to be released on the production of request alongwith UC to the effect that the 75% of the payment already made had been spent and the 3<sup>rd</sup> installment of remaining 25% of the payable amount was to be released on the production of UCs to the effect that 75% of the amount already paid had been spent. The remaining 25% payment was yet to be released.

During review it was revealed that there was nothing on record to show the outcome of the yatra so conducted and the achievement from the yatra for which a payment of Rs.129.19 lakh had been made. In the meeting held by the SPD with the DPCs on 28<sup>th</sup>

February 2008, the SPD impressed upon the DPCs to send the monitoring reports of Shiksha Adhikar Yatra (SAY). Again, in the meeting held on 17<sup>th</sup> March 2008, the same issue was discussed as a result of which 7 DPCs and 6 APCs submitted that yatra was conducted in their districts. In spite of incomplete reports from all the DPCs, the 2<sup>nd</sup> installment of Rs.43.07 lakh was released on 31.3.08 without getting the UC from the party.

This installment was paid on the basis of Statement of Accounts for the period March 2007 to 15<sup>th</sup> June 2007 as submitted by CADAM. From the Accounts Statement submitted by CADAM, it was noticed that there were certain items of expenditure such as legal and professional expenses, organizational charges, training for yatra etc. which were not relevant for conducting the Shiksha Adhikar Yatra.

The expenditure on this yatra was booked under Management Cost which was not a proper charge under the head of account. It should have been booked under the head "Community Mobilization". Thus, booking of expenditure under Management Cost seems to have been done just to exhaust the savings under the Management Cost which was irregular.

The original file containing the various decisions was not made available to IPAI team and the relevant file was stated to have been called for by the Government i.e. Education & Language Deptt. Haryana. The reasons for which the said file was requisitioned by the Government/ Education Minister/Secretary Education & Languages and was lying with the Govt. since July 2008 was not made known.

It appears that the SAY had not been able to generate adequate interest and awareness among the interested beneficiaries and there was hardly any evidence to indicate that there was perceptible increase in the level of awareness about SSA and dilution of tendency among the drop outs. It is suggested that a proper evaluation in regard to augmentation of enrolment process, intensity of awareness among the children and reduction of drop outs needs to be undertaken to ascertain whether the intended purpose was actually achieved after incurring a substantial expenditure of Rs.129.19 lakh so far. There is hardly any evidence of participation of the children in Shiksha Adhikar Yatra on a massive scale and the amount spent could have been better utilized if it was directly spent on beneficiaries. Even expenditure on advertisement relating to the right to education under the SSA on Doordarshan which would have wider coverage would have yielded better results at a lesser cost.

## **6.10 BACHPANSHALA**

The National policy of Education has given great importance to early childhood care and education. The emphasis is on child centred approach, playway and activity based learning in place of formal methods of teaching to the children less than 6 years of age. 691 child care centres and 773 Bachpanshalas were existing in the state during the year 2007-08.

Non-recurring grant of Rs.1000 was admissible to each child care centre and Rs.2100 to each Bachpanshala. Administrative approval and financial sanction of Rs.14.51 lakh was accorded on 29<sup>th</sup> March 2008 against the available funds of Rs.6.91 lakh for the purchase of playway kits @ Rs.1000 for the 691 child care centres and the balance amount of Rs.7.60 lakh was made available from the management cost of NPEGEL which is not in order.

A combined sanction of Rs.30.81 lakh was accorded on 31.3.08 and supply orders for 1467 (776+691) playway kits were placed on M/S Rajas Enterprises, Ambala Cantt. For this adhoc purchase on rate contracts of DG&SD, two cheques for Rs.14.57 lakh and Rs.16.39 lakh were drawn on 31<sup>st</sup> March 2008. The inspection was carried out by a committee on 5<sup>th</sup> June 2008 and 9<sup>th</sup> June 2008 and the supply was completed by 16<sup>th</sup> July 2008.

The entire exercise of placing orders on the above firm without ascertaining the reasonableness of rates and issuing cheques without receipt and inspection of supply on the last date of the financial year 2007-08 was against canons of norms of financial propriety and prescribed procedure.

### **6.11 ADVANCE OF RS. ONE CRORE TO UTKARSH**

The Parishad had planned to organize teachers training programme under the SSA during the year 2006-07 using the Edusat facility. A society named UTKARSH was set up in the State which was made responsible for technical as well as academic affairs connected with Edusat. Since the Parishad had planned to use this facility for teachers training programme from the academic session 2006-07, the cooperation and active collaboration of UTKARSH was sought to:

- (i) seek airtime for telecasting of the lessons, and
- (ii) presentation and software development of the material so prepared, etc.

An amount of Rs.1 crore for the content generation and software development was released vide cheque no. 317900 dated 3<sup>rd</sup> January 2006 and sent to Member Secretary, UTKARSH Society vide SSA letter no. 24943 dated 4<sup>th</sup> January 2006 without any bond or entering into any agreement.

There was no specific budget provision for Edusat during years 2006-07 and 2007-08. In spite of repeated requests made by the State Project Director neither the details of expenditure, if any, incurred was forwarded nor the amount so paid was returned by UTKARSH alongwith interest thereon. The latest reminder in the series was issued on 6<sup>th</sup> October 2008.

The abnormal delay for non-adjustment of the sum of Rs. one crore for such a long time is indicative of lackadaisical approach of the Parishad in vital financial matters. The advance may either be got recovered with interest or the assigned work got completed expeditiously so that the financial interests of the Parishad are not further jeopardized.

### **6.12 UNAUTHORIZED PAYMENT OF RS. 50 LAKH**

A payment of Rs.50 lakh was sent to the Commissioner, Higher Education Department, Haryana, Chandigarh vide SIS letter no.15749/SSA dated 28<sup>th</sup> September 2005.

On the directions of the above office that the payment was to be made to the Executive Director, Antariksh Corporation, Bangalore for providing Edusat facility for conducting of training of teachers. Accordingly, the payment was made to the corporation as per details given as under:

- (i) Rs.45 lakh vide five Demand drafts no.277457, 277458, 277459, 277460 and 277461 all dated 3.10.2005 for Rs.9 lakh each.
- (ii) Rs.5 lakh vide D.D. No 277462 dated 3.10.2005.

The advance payment to the Corporation should have been made after executing Memorandum of Undertaking and fixing stipulated time for the execution of work. It was, however, noticed that the payment was made and the expenditure was debited to the component of teacher training instead of treating it as advance payment. There are no records to indicate that work had been executed and any activity was undertaken for which advance payment was made in disregard of canons of financial propriety and in total disregard of the financial interest of the Parishad.

As more than 3 years have already elapsed and the assigned work not completed the amount of advance may either be got recovered alongwith interest or the assigned work got completed.

### **6.13 LOSS CAUSED TO THE SSA**

One of the officers of SSA was involved in making irregular payment of Rs.21.60 lakh to a firm of Chandigarh. The aforesaid officer was also held liable for causing loss of Rs.4.65 lakh on this account to the SSA. The amount involved could not be recovered so far. The matter is pending before the Reviewing Authority and the Commissioner and Director, Higher Education. Simultaneously, the matter was also pending in the State Vigilance Bureau, Haryana (July 2008). No action appears to have been taken on the letter dated 4<sup>th</sup> July 2008 received from the S.P. State Vigilance Bureau for according the sanction for prosecution of the official. Since amount involved in irregular transactions amounts to Rs.21.60 lakh and the direct responsibility of official is to the extent of Rs.4.65 lakh it is necessary to monitor the case at a higher level so that it is finalized expeditiously and the financial interests of the Parishad is properly secured.

### **6.14 COMPUTER AIDED LEARNING (CAL)**

The objective of CAL are listed as:

- (i) creating computer awareness and literacy among children and teachers at elementary level
- (ii) making teaching effective and interesting through computer aided learning
- (iii) empowering the teachers to generate supplementary material in digitalized form and in other forms; and
- (iv) improving quality of education and also enrolment.

The year-wise details of expenditure on this scheme are given below:

<b>Year</b>	<b>Expenditure (Rs. in lakh)</b>
2003-04	171.00
2004-05	316.76
2005-06	243.29
2006-07	295.00
2007-08	299.89
Total	1325.94

Rs.1325.94 lakh was spent on Computer Aided Learning during the period from 2003-04 to 2007-08 and 3808 computers were purchased up to March 2008 which were given to 942 Upper Primary Schools along with other related materials in each school (Computer set: 4, Laser/Dot matrix printer: 1, Computer tables: 4, Computer chairs: 4 and PIL agreement: 1).

During our study of 56 schools in two districts namely Hisar and Kurukshtra it was observed after detailed enquiry from the children that in none of the schools computers were used for teaching purposes. In almost all the schools the children of upper primary classes had never used the computers in any manner and in most of the schools the computers were lying unused while in some schools remained uninstalled.

When we posed the question to SPD regarding non-use of computers, no reply was furnished by him.

Apparently, while the computers have been purchased, these are gathering dust for want of any concrete action plan for their gainful use. This matter needs further review by technical experts in view of rapid and fast moving changes in the information technology.

### 6.15 SOFTWARE DEVELOPMENT

Parishad invited offers in May 2006 from producers, distributors of educational CDs for supply of CDs on Teachers Training Programme, 10 firms submitted their offers in July 2006 and the offer made by NIIT was accepted. The total cost of the project was as under:

Sr. No.	Category	Rate per lecture for 60 minutes	No. of lectures	Total cost exclusive taxes
1	Services with NIIT presenter	Rs.33,440	420	Rs.1,40,44,800
2	Services with SSA presenter	Rs.30,400	420	Rs.1,27,68,000

After discussion at various levels, finally the SPD in July 2006 intimated to the NIIT that the Parishad was willing to give an offer for recording/ production of episodes/lectures for EDUSAT on the following terms and conditions:

(a)	Rates of one fully finished 30 minutes recorded ready to broadcast lecture/episode on DVC PRO format with one mixed master DVC PRO Tape I unmixed copy and one DVD of mixed master.	Rs.8800 + service tax @ 12.24%
(b)	Rate for incorporating 2 D animation in the recording for up to 6 insertions per lecture and a total duration of 3 minutes.	Rs.3800 + service tax @ 12.24%

If the presenter was of the NIIT, then an extra amount of Rs.750 was to be given to NIIT. The firm was required to deposit a performance bank guarantee for an amount equivalent to 5% of the order value. A penalty of Rs.200 per day was liable to be imposed for delay of each lecture/ episode beyond the specific time limit and the penalty imposed was to be calculated on monthly basis and got recovered from the amounts due for payment. The firm was required to deliver at least 20 fully finished recorded ready to broadcast lectures within 15 days and thereafter minimum 20 such lectures every 10 days.

The firm offered a bank guarantee in August 2006 for Rs.5,04,00 which was valid till 10<sup>th</sup> February 2007.

The order was for about 400 modules/lectures and 400 recording hours.

145 DVDs out of 329 DVDs submitted by the company had been approved by SIEMT, the institute assigned the task of evaluation by the Parishad and accordingly an amount of Rs.55,80,266 was released by the Parishad as the cost of 145 DVDs 29<sup>th</sup> March 2007.

In this connection following observations are made:

- (i) The bank guarantee was valid till 10<sup>th</sup> February 2007 which was not renewed thereafter although the supplies were still to be completed.
- (ii) While making the payment, the penalty clause as per agreement was not invoked nor any schedule of the supplies made and got accepted had been framed to know whether any penalty was recoverable.
- (iii) In the eighty second meeting of the Project Approval Board of SSA held on 24<sup>th</sup> April 2006, it was observed that the modules developed for teacher training for both in service and induction training were stereo typed. The modules should be revised through interactions with teachers based on the actual needs. But the compliance of the above observations is still pending.

#### **6.16 IRREGULAR PURCHASE OF COMPUTER BOOKS FOR 6<sup>TH</sup> TO 8<sup>TH</sup> CLASSES RS.81.20 LAKH**

Computer books of the value of Rs.81.20 lakh were purchased from Ambala Central Cooperative Consumer Store Ltd. Chandigarh for classes 6<sup>th</sup> to 8<sup>th</sup> during the year 2006-07 out of savings under computer aided learning (CAL) and management cost etc. and these books were ordered to be supplied to each District Project Coordinators-cum-DEOs.

From the scrutiny of the procedure followed while purchasing these books it was observed that

- (i) No attempts were made to get the discounts from the original publishers or through negotiations with the Central Consumer Cooperative Store and the purchases were made at the published rates without asking for any discounts as was prevalent in the purchase of such books:

Class VI	Gateway to Computer II	Rs.65 per copy (Listed price)
Class VII	Gateway to Computer III	Rs.65 per copy (Listed price)
Class VIII	Gateway to Computer IV	Rs.85 per copy (Listed price)
- (ii) The expenditure was incurred from the savings of Rs.40.44 lakh by diverting Rs.40.76 lakh from the management cost. Incurring of expenditure under management cost was irregular and is not covered under this head.
- (iii) While according administrative approval and financial sanction it was ordered that the purchases should be made by constituting a committee and as per approved norms of the Government/SSA but from the details available in record it was observed that only three district of Ambala, Bhiwani and Mohindergarh had constituted such committees for the purpose. Thus, the remaining 16 districts

had not followed the prescribed procedure as laid down by the State Project Office.

- (iv) Since huge payments for purchase of these books were involved it would have prudent and fruitful to negotiate with the Central Consumer Cooperative Store as a normal person would, as a matter of prudence, resort to such a course of action. There is nothing in the record to indicate that concrete efforts were made to get discount.

## TEXT BOOKS

### 6.18 BUDGET AND EXPENDITURE

Free text books are provided to all girls and boys w.e.f. 2008-09 with an upper ceiling of Rs.150 per child at primary and Rs.250 at upper primary level. Earlier free text books were supplied to all girls and SC children only. The details of budget estimates, actual expenditure, no. of girls and SC children during the year 2005-06, 2006-07 and 2007-08 were as under:

(Rupees in lakh)				
Year	Budget	Actual expenditure	No. of SC/ girls children	No. of students supplied books (out of col. 4)
1	2	3	4	5
2005-06	2173.85	2010.44	1449223	1363668
2006-07	2063.49	1928.75	1375661	1172827
2007-08	2109.18	1638.67	1406115	Not available

For the year 2008-09 an amount of Rs.3751.99 lakh had been provided under the component of the text books benefiting 2077256 children.

### 6.19 OBSERVATIONS

Supply orders for free text books are placed in advance with the Haryana Board of School Education. Text books are got printed centrally at the Directorate level through the Printing and Stationery Department and the Board of School Education, Haryana. Advance payment is also made to them who also arrange their distribution.

### 6.20 SUPPLY OF TEXT BOOKS IN HISAR AND KURUKSHETRA

- (a) In both the districts of Hisar and Kurukshetra the books were received late as discussed below.
- (a)(i) In Hisar district the supply of text books continued till October 2008 as against the envisaged supply by April 2008. It was noticed during survey of schools that complete set of books was not distributed in one lot. In some cases books supplied were of old syllabus. 154154 text books

(45500 for Primary classes and 108684 for Upper Primary classes) were received during the period from May 2008 to November 2008.

**6.21** The checking of the stock register of the four BRCs in Kurukshetra district as detailed below revealed that about 1.14 lakh text books and work books were lying in the stock at the close of December 2008 which were not required as these were either received late or had become redundant. (Details in table below):

Sr. No.	Name of Block	No. of books lying in stock	Value (Rs)
1	Ladwa	11,201	
2	Shahabad	31,608	
3	Thanesar	34,177	
4	Pehowa	36,652*	
	Total	1,13,638	

*\*Out of this 10245 books were shown to have been distributed after the IPAI pointed out the existence of a large number of books in stock.*

Besides blockade of funds on the purchase of books, the space occupied by these books for storing was a great handicap for schools as the space could not be put to any use (as physically observed during the visit to the selected schools):

(a)(ii) During the review of the total demand/receipt/issue of text books and work books of Kurukshetra district it was also noticed that during the year 2008-09 that against the total demand of 526235 no. of text books and 314604 work books for this district, the supply/distribution of text books/work books was as under:

	Receipt of text books	% age	Receipt of work books	% age
Up to 14.05.08	250691	47.64	-	-
Up to 11.07.08	373426	70.96	136592	43.42
Up to 30.11.08 (i.e. during Aug/ Sept 2008)	504010	95.78	311512	99

The above table would show that more than 50% of the required text books was not received up to May 2008 and 29% up to July 2008. Similarly not even a single work book was supplied up to May 2008 and only 43% were supplied up to July 2008.

Our earlier reports on Haryana have emphasized on the streamlining the system of printing and distribution of text books so that all text books are received by the students at the beginning of each session to enable them to make optimum use of the books for their study. The system has improved, if at all, only marginally.

**6.22** M/s e-Solve Consultancy Service, SCO 419-20, Sector 35-B, Chandigarh was engaged for the development of accounting software at a cost of Rs.2,53,000 plus service tax. 40% of the payment amounting to Rs.101,200 was made as advance vide cheque no. 434415 dated 1<sup>st</sup> June 2006. The Project was to be completed and implemented within a

period of 90 days. Further payment of Rs.75000 was released vide cheque no.451330 dated 19<sup>th</sup> October 2006. The total payment of Rs.1,76,200 had thus been made.

Although the period of 3 years had lapsed but the work was still incomplete and utilization certificate had also not been received.

Payment of Rs.2 lakh (Rs. two lakh only) was made vide U.B.I cheque no. 523083 dated 25<sup>th</sup> January 2007 to the Haryana Tourism Corporation which is still lying unadjusted. The purpose for which the payment had been made was also not available.

Payment of Rs.2,00,000 (Rs. two lakh) was made vide vr. no. 435 dated 31.3.2005 (cheque no. 401782 dated 31<sup>st</sup> March 2005) to Canara Bank for preparation of demand draft in favour of Director, Secondary Education, Haryana. There is nothing on record to indicate the purpose for which the payment was made.

From the records it was noticed that neither any work had been done nor the amount had been received back.

Thus, in all the above 3 cases total amount of Rs.5.76 lakh remained unutilized/ unadjusted for long periods. These are indicative of lackadaisical approach of the Parishad in not ensuring that the grants were utilized for the purpose for which there were released. The Parishad had also suffered a loss of interest of about Rs.1.91 lakh in the above cases as worked out @ 10% per annum for the period up to January 2009. No concrete action was taken to get the amounts adjusted or to utilise these for the purposes for which these were sanctioned.

## CHAPTER-7

### WORKING OF NPEGEL, KGBV, ECC, ETC.

#### 7.1 NPEGEL

NPEGEL is applicable in educationally backward blocks where the level of rural female literacy is less than the national level and the gender gap is above the national average.

The following are the details of the budget provisions and actual expenditure incurred in regard to the NPEGEL during the years 2005-06, 2006-07 and 2007-08:

(Rupees in lakh)

Year	Approved outlay	Actual expenditure	Percentage of expenditure w.r.t. approved outlay
2005-06	472.76	389.79	66.91
2006-07	485.20	411.80	68.20
2007-08	484.61	287.74	71.93

From the above it would be seen that the utilisation of budget provision was not upto the mark in any of the 3 years. The scheme was not in existence in the districts of Hisar and Kurukshetra.

#### 7.2 KGBV

KGBV is in operation only in the districts of Mewat, Jind and Kaithal. It is not in operation in the districts of Hisar and Kurukshetra. The purpose of KGBV is to reduce gender disparities. It also seeks to provide lodging facilities for school girls with special facilities at elementary level with special reference to those belonging to SC, ST, OBC and minorities in different areas. 9 KGBVs have been sanctioned for Models I and III in the State and all of them are in operation. 814 girls (SC: 228, OBC: 167, BPL: 80 and Muslim: 339) were enrolled with the KGBVs as on 31<sup>st</sup> July 2008.

#### 7.3 STATUS OF CONSTRUCTION OF KGBV BUILDINGS

The position was as under:

Name of districts	Block's Name	Comments
Kaithal	Rajound	60 per cent hostel building and school building completed.
Jind	Safakerhri	Completed, physically defects being removed.
	Phulia Khurd	Slabbing laid - school building is completed up to roof level
Mewat	Taoru	40 per cent work is completed. Hostel building is completed up to roof level construction of school building yet to start.
	Nuh	25 per cent hostel building is completed up to DPC level construction of school building is completed up to roof level.
	Punhana	60 per cent hostel building is completed.

Name of districts	Block's Name	Comments
	Ferozpur Jhirka	40 per cent hostel building is completed up to roof level.
	Hathin	Totally completed.
	Nagina	School building 95 per cent completed and in hostel building flooring in progress roof laid.

The overall progress of construction is very slow in district Mewat.

**Position of Civil work of KGBV as on 30<sup>th</sup> June 2008**

Sl. No.	State	Target till Date (Units) Cumulative	Completed (Units) cumulative	In progress (Units) cumulative	Remarks
1	Haryana	9	2	7	

The position of construction of civil works is, thus, quite unsatisfactory. There was low utilization of allotted funds for the years 2005-06 to 2007-08. Against a provision of Rs.929.87 lakh during these years, the expenditure was Rs.155.27 lakh only (39 per cent). It was also reported that the KGBV was running only day schools which was not as per prescribed guidelines. The use of library books and supplementary reading in class room transactions was also not introduced, as envisaged.

## CHAPTER-8

### EGS AND ALTERNATIVE INNOVATIVE EDUCATION SCHEME IN THE STATE

#### 8.1 AIE IN THE STATE

Education guarantee scheme is not in existence in the state. As regards Alternative Innovative Education it is stated that it is the primary objective of UEE under SSA to get every child enrolled in Schools or to get them alternative education. The objective of AIE is to enroll out of school children in the age group of 6-14 in the field of elementary education by providing alternative education within their vicinity or bridging gaps through bridge courses. The requisite directional strategies are planned on the basis of the following criteria.

- (i) Age group from 6 to 8 years, 9 to 11 years and 11 to 14 years.
- (ii) Never enrolled and drop out children
- (iii) Special focus for adolescent girls.

The following are the budget provisions and actual expenditure incurred for this intervention during the years 2006-07, 2007-08 and 2008-09.

(Rs. in lakh)			
Sr. No.	Year	Budget Provisions	Expenditure
1.	2006-07	2100.80	1943.08
2.	2007-08	5943.11	381.02
3.	2008-09	1359.29	1.72 (upto 30.9.2008)

The poor utilization of resources during 2006-07 reflects the tardy progress made by SSA Haryana on the innovative education scheme. Position during the year 2007-08 is very disappointing as only 19% of budget provided was utilized and the position during the current financial year, as can be seen from the expenditure up to 30<sup>th</sup> September 2008, is equally dismal.

There was no system to assess the basis for selection of NGOs to maintain AIE centres.

#### 8.2 AIECs IN HISAR DISTRICT

In Hisar 359 voluntary organizations were working in this direction and 10396 Children were given vocational training during the year 2007-08 as a part of the aforesaid scheme. A household survey carried out by teachers of Education Department in the Hisar District indicated that 12854 Children in the age group of 6 to 11 years and 7484 in the age 11 to 14 had been identified as Out of School Children as on 31<sup>st</sup> March 2008. These children mostly comprise those living in slum areas, bastis (rag pickers, children of brick kiln workers, beggars in rural / urban areas, children of construction labourers and those living in backward areas). All these children need to be especially covered while framing a target based programme. It is our view to adopt a follow up mechanism to track these children at their place of origin after their departure from work sites to ensure that they are made literate and become useful members of society when they grow up.

### 8.3 AIE VOCATIONAL CENTRES IN HISAR

Heavy pendency in the receipt of utilization certificates from NGOs as will be seen from table below is a cause of concern because there is no assurance of end use even on the basis of NGOs own certificates in large number of cases. Of course, such certificate need further independent valuation also.

Year	No. of NGOs	Number of Centres run			Children enrolled	Amount released (Rs.)	Utilization certificates not received
		AIE	VOC	TOTAL			
2005-06	8	225	77	302	8799	3148790	3148790
2006-07	7	242	76	318	8982	4647871	4647841
2007-08	13	307	142	449	12186	8735867	2258036
					Total	16532528	10054667

In the face of above, following observations are made:

- (i) Out of Rs.165.33 lakh released to various NGOs to run AIE and VOC centres utilization certificates of the value of Rs.100.55 lakh were not received in Hisar District.
- (ii) There was no indication that monitoring of the working of these centres was undertaken at any stage.
- (iii) The level of education imparted to the children enrolled in these centres was not available from the records maintained.
- (iv) The success rate of the students and level of examination cleared by them was not available from the records maintained.

In short, data on use of funds was own existent.

### 8.4 SCHOOLS RUN BY NGOs (KURUKSHETRA DISTRICT)

During the study of relevant records in the district of Kurukshetra, it was observed that alternative schools run by NGOs were approved/ financed at Directorate level without taking into account out of school children found during annual house to house survey. It was noticed that while approving the alternative schools of NGOs by SPD it was not ascertained whether any private, private approved or government school really existed at the habitation. There was also nothing on record to show that out of school children who attended such schools run by NGOs or VECs were admitted to mainstream schools. However, it was noticed that during the year 2007-08, in Kurukshetra district there were 4988 (6-11) out of school children of which 1355 were stated to have been enrolled and 1013 in fifty one AIE centres were admitted to mainstream schools. Our study further revealed that 35 such centres were running in Thanesar blocks and 904 (6-11) students were enrolled in these centres but there were only 431 (6-11) out of school children as per house hold survey. Sixteen AIE centres were run in the 3 blocks and no AIE centre was in existence in one block. There was, thus, no link between out of school children identified during survey of various habitations and the location of AIE centres. Further, there were 7, 6 and 18 habitations without primary school during the years 2005-06, 2006-07 and 2007-08 in the district but before approving the AIE centres the above

aspect was ignored resulting in non provision of alternate education to the children in these school less habitations. Following expenditure was incurred during the three years for financing alternate schools run by NGOs and VECs:

(Rupees in lakh)

Year	Approved	Actual expenditure (EGS & AIE)
2005-06	90.32	16.17
2006-07	68.96	68.90
2007-08	183.62	59.33

Expenditure of Rs.68.90 lakh incurred during the year 2006-07 included Rs.58.88 lakh booked as advance on 31<sup>st</sup> March 2007, of these Rs.30.90 lakh by SPD (Vr. No. 396 dated 31<sup>st</sup> March 2007) on account of payment to NGOs for interventions for out of school children was still outstanding as the NGOs did not furnish the utilisation certificates to that extent.

Similarly, out of Rs.59.33 lakh spent during the year 2007-08, amount of Rs.39.23 lakh on account of second and third installment of funds for AIE centres run by NGOs was released on 31<sup>st</sup> March 2007. The expenditure seems to had been incurred on the last day of the year on paper only merely for the purpose of using the approved budget and these advances do not reflect the correct position.

Keeping in view the instances of variations in the number of out of school children as per survey reports of house hold and those shown as enrolled in the AIE centres, it seems that drop out children whose coverage through the AIE centres was essential, were deprived of the opportunity to take education under the SSA.

## 8.5 EXPENDITURE ON INNOVATIVE ACTIVITIES

Sarva Siksha Abhiyan framework envisages innovative activities for girls education, early childhood care and education, interventions for children belonging to SC communities, computer aided learning specially for upper primary classes. The innovative grant of Rs.15 lakh was to be given for each innovative activity subject to a maximum of Rs.50 lakh per district per year.

Year-wise expenditure incurred against each activity in the State during the years 2005-06, 2006-07 and 2007-08 was as under:

(Rupees in lakh)

Sl. No.	Activity	2005-06	2006-07	2007-08
1	Computer Aided Learning	67.30	143.54	299.89
2	Education for girls	139.82	152.88	267.42
3	Education for SC/ST	408.97	256.00	180.67
4	Early childhood care and education	243.29	239.75	157.26
	<i>Total</i>	859.38	792.17	905.24

Out of the above expenditure, advance of Rs.1278.69 lakh given during the years 2003-04, 2004-05, 2005-06, 2006-07 and 2007-08 as Rs.19.19, Rs.54.37, Rs.198.24, Rs.321.25 and Rs.685.64 lakh respectively, was still outstanding. Prompt action for adjustment of advances is imperative.

## 8.6 IMPACT OF INNOVATIVE ACTIVITIES

It is not possible to assess directly the impact of innovative activities on the education of girls and that of SC/ ST children. A comparison has been made in table below of the number of girls/ SC children enrolled as well as that of out of school children in the years 2005-06 and 2007-08:

Year	No. of SC children enrolled	No. of SC out of school children	No. of girls enrolled	No. of out of school girls
2005-06	930109	79663	1307548	151885
2007-08	1026196	72918	1201712	125483

**8.7** The number of SC children enrolled in 2005-06 had gone up from 930109 to 1026196 in the year 2007-08. Number of out of school SC children had gone also got down from 79663 in the year 2005-06 to 72918 in the year 2007-08. There was also reduction in the number of out of school girls from 151885 in the year 2005-06 to 125483 in the year 2007-08. However, the no. of girls enrolled up to the year 2005-06 had gone down from 1307548 to 1201712 in the year 2007-08. It can, thus, be said that in totality, the implementation of the scheme has achieved good results.

## 8.8 EARLY CHILDHOOD CARE AND EDUCATION (ECCE)

Realizing the crucial importance of rapid physical and mental growth during early childhood a number of programmes of ECCE were started particularly after the National Policy for children (1974). The existing ECCE programmes include:

- Integrated child development scheme,
- Scheme of assistance to voluntary organizations for conducting ECCE centres,
- Balwadis and day care centres and
- Pre-primary schools

The programme was introduced in five districts during the year 2003-04.

The SSA realizes the importance of pre-school learning and early childhood care and its role in improving participation of children in schools. In habitations not covered by ICDS and whenever the State Government was desirous of starting a pre-school education centre in formal primary schools, support from SSA could be accessed. Provisions for pre-school teacher, training of Anganwadi Sevikas, activity material, play items, etc. could be provided as support for ECCE. During the year 2007-08, 21086 children were on the rolls of 773 ECCE centers.

(Rupees in lakh)

Year	Centres established	Budget	Expenditure
2005-06	380	190.00	139.82
2006-07	600	200.00	201.50
2006-08	773	200.00	157.26

There was shortfall in expenditure during the years 2005-06 and 2007-08.

## 8.9 INCLUSIVE EDUCATION FOR DISABLED (IED)

It was envisaged that the SSA would ensure that every child with special needs (CWSN) irrespective of the kind, category and degree of disability, would be provided education in an appropriate environment and adopt a zero rejection policy so that no child was left out of the education system. The main activities to be included were:-

- Early detection
- Functional Assessment
- Educational placement
- Aids and appliances and support services
- Teacher Training
- Resource supported Individualized plan
- Parental training and community mobilization, planning and management
- Strengthening of special schools
- Research and
- Monitoring and evaluation

Expenditure up to Rs.1200 per disabled child per year could be incurred to meet the above activities and special learning needs of such children.

The budget allocation and expenditure during the three years was as under:

(Rupees in lakh)

Year	Budget	Expenditure
2005-06	382.89	372.09
2006-07	333.72	330.69
2007-08	350.36	226.14

As per AWP&Bs for the years 2005-06, 2006-07 and 2007-08, CWSN identified were 31907, 27810 and 29197 respectively.

At the beginning of the years 2005-06, 5263 CWSN were out of school i.e. out of 31907 CWSN identified, only 26744 had been enrolled for which expenditure of Rs.297.92 lakh was required to be incurred as per norm of Rs.1200 per CWSN. During the year 2006-07 out of Rs.27810 children identified only 21546 (6264 to be enrolled during 2007-08) had been enrolled for which expenditure of Rs.258.55 lakh was required.

However, as per AWP&B achievements upto 2007-08, 19125 CWSN beneficiaries were mentioned and 20408 were proposed to be covered during the year 2008-09. Thus against the expenditure of Rs.702 lakh due to be incurred as per norms, expenditure of Rs.828.92 lakh had been incurred for approximately 19500 CWSN.

## CHAPTER-9

### SALIENT FINDINGS OF FIELD VISITS AS WELL AS SURPRISE VISITS TO SCHOOLS, CRCS, AND INTERACTION WITH STUDENTS, PARENTS, VILLAGERS, MEMBERS OF VEC, ETC.

#### 9.1 SCHOOLS VISITED

The study group visited 56 schools in the Districts of Hisar and Kurukshetra. The list of schools visited is given in Annexure D. In addition, visits to Hisar II Block and Shahabad Block in Kurukshetra were also made. The study revealed the following:

#### 9.2 SURVEY OF SCHOOLS IN DISTRICTS

The inspection of records revealed the following:

- (a) Most of the Children were in uniforms. However, a few of them did not wear sweater. In one of the schools, the Headmaster asked such kids to stand and to their utter surprise gave them Cardigans which he had received as a donation through the good offices of the Red Cross. Such efforts are laudable.
- (b) In 10 Schools the seating arrangements were not satisfactory as the Children sit on durries. Conditions of toilets for the students were pretty bad in most of the schools in Hisar district with no running water in latrines and absence of total cleanliness. The water for toilet facility was in pitchers. This unsavoury situation does not fit in with the changed scenario when the Edustat system is in place in primary schools. Children sitting on durries in extreme weather conditions needs to be avoided, particularly when there is no overall shortage of funds. The position in this regard was somewhat better in Kurukshetra.  
  
Remedial measures need to be taken as a one time measure to improve the infrastructure of improving seating arrangement and providing decent toilet facilities to the students who have to be in school for 6 hours. Cleanliness should be a vital part of improving environmental conditions of Schools.
- (c) While parents do visit School, there is no inbuilt mechanism for a formal and regular parent teacher meeting and to record minutes of such meetings.
- (d) Core teams in VECs and Panchayats formally exist to decide issues of major importance concerning schools and children. But their effectiveness is head to judge fridge.
- (e) Parents and Sarpanches were generally satisfied with the functioning of schools but the general consensus was that funds of Rs.5000 per year provided for maintenance of school was inadequate.
- (f) Our discussions with teachers, parents and panches also brought out that there were very rare cases of children dropping out. This is an encouraging sign.
- (g) Inquiries made in all the schools indicated the availability and use of general books in Libraries. This process needs to be augmented.

- (h) It was also revealed that pass percentage of these schools in the Board examination for Class V and Class VIII was quite good as compared to overall percentage of Board's results.
- (i) In none of the Upper Primary schools visited there was a regular science laboratory which is a pre-requisite for teaching of science these days.
- (j) In a few schools, the practice of putting some noble thoughts on the black board was noticed. In fact, it was suggested that few headlines from Newspapers should be put on the blackboard as that would enhance the general knowledge of children besides improving the language skills in which the headlines are written. In this context it is pointed out that in one of the schools there is a practice of asking a student to put questions on general knowledge to the children. At the end of the month prizes are given to the students for preparing the best question. This positive step may be worth emulation by other schools.
- (k) There was generally no display of figures of Budget Allotment and Actual expenditure incurred during the year in all the schools visited by us in Kurukshetra.
- (l) In one school in Kurukshetra (Shahabad), the school was in the land of Wakf Board and there was shortage of class rooms and it was not possible to construct more class rooms. There was also no proper drinking water facility.
- (m) There is no formal need based and laid down procedure for the field inspection. Even though the district officers visit the schools neither proper record relating to such visits/supervision was maintained nor any inspection notes were found issued in the schools visited by the IPAI team in the selected districts of Hisar and Kurukshetra.
- (n) Our field visits to the villages and blocks revealed that the planning at the grass root level related only to collection of statistical data which was mostly done by the school teachers with the assistance of village community. There was hardly any evidence of formulation of any proposals by the Panchayats and the VECs to augment and improve the system.
- (o) Our study also indicated that on the whole there was no formal involvement of the community in the planning and execution of projects and the community involvement was rather of informal type and there was every sign of the cooperation being offered by them, whenever the situation arose. There was also no indication of regular community meeting and these were held as and when necessary.

### **9.3 SUMMARY OF FINDINGS OF SURVEY**

The summary of the findings have been tabulated below:

No. of schools visited: 56

No. of villages pertaining to schools visited: 14 (Kurukshetra), 13 (Hisar)

No. of schools where supply of text books was delayed: 20 (Kurukshetra), 17 (Hisar)

No. of villages having core groups: Nil

No. of schools not displaying expenditure: 28 (Kurukshetra)

No. of schools having Indoor games: Nil

No. of schools having separate play grounds: 56

No. of villages where house hold survey was either not done or was incomplete: 7 (Kurukshetra)

No. of schools having no boundary walls or incomplete boundary walls: 3 (Hisar)

No. of schools without separate toilets for girls: 2 (Hisar)

No. of schools where seating arrangements (Desks & benches) do not exist: 10 (Hisar)

No. of schools having shortage of teachers: 17 (Kurukshetra)

No. of schools without any ground: 6 (Kurukshetra)

Room for every teacher not available: 3 (Kurukshetra), 2(Hisar)

No Headmaster room in UP school: 2 (Kurukshetra)

Remedial classes for week students: 20 (Kurukshetra), 10 (Hisar)

## **CHAPTER-10**

### **MONITORING**

#### **10.1 DETAILS OF MONITORING**

Monitoring of various activities of SSA are planned in the following manner:-

- (i) School level monitoring is envisaged by the school headmasters through weekly performance of teachers and children
- (ii) Block level monitoring is ensured by Block Resources Coordinators and Assistant Block Resource Coordinators (ABRCs), external assessment of students progress by ABRCs and awarding grade to Class/schools is also provided,
- (iii) District level monitoring is ensured by supervision by DPCs and
- (iv) State level monitoring is done by the State Level Group of SSA alongwith State Project Director.

Since annual reports are received after the close of the financial year, the various quarterly and monthly reports like expenditure statement, quarterly fund flow and cash forecast statement, etc. are utilized as tools of monitoring during the year.

The Annual Reports for the years 2006-07 and 2007-08 have not yet been prepared. Even the certification of annual account for the year 2007-08 is still pending. Monitoring of social sector programme of large magnitude require regular feed back from beneficiaries and Annual Reports relating to SSA help in creating awareness about the SSA during general public.

#### **10.2 EXPENDITURE ON MONITORING**

Following expenditure was incurred on Research Evaluation and Monitoring (REM). Monitoring is a part of this intervention.

(Rupees in lakh)

<b>Year</b>	<b>Budget</b>	<b>Actual expenditure</b>
2005-06	183.84	155.34
2006-07	190.13	159.97
2007-08	197.83	105.67

#### **10.3 MONITORING BY CHARTERED ACCOUNTANTS**

It was intimated in the State Plan AWP (2008-09) that Chartered Accountants were engaged for monitoring the SSA activities in the field. An advertisement was inserted in the newspapers inviting applications from CA firms/monitoring agencies for the purpose and the firms/agencies were selected and the persons who were to visit the schools were given orientation for filling up the formats specifically developed for monitoring the SSA activities. The firms were given the responsibility of monitoring in the prescribed format.

While doing so, the monitoring agency were also asked to ascertain that the expenditure on various activities was being incurred as per sanction, quality in the procurement of various items was being ensured, laid down procedures were being followed and quality of civil works was being ensured.

The reports for the year 2007-08 were not produced as these were stated to be with the DPCs.

However, reports for the year 2006-07 indicates that out of 13581 schools in state 13,165 were covered. Schools in Sirsa district was covered hundred percent. The poorest coverage was in districts of Karnal and Bhiwani. The monitoring of the reports of the CAs is under process.

One of the major findings of the monitoring exercise related to teacher's attendance in the primary and upper primary schools in each district. Overall, only 83% primary school teachers were present in the schools during the visits of the monitoring teams. In Sirsa district, 86.01% attendance was reported by the monitoring team. Attendance in other districts was Hisar 87.37%, Jhajjar 87.94% and Rewari 89.04%. The highest attendance of 95.17% was reported from Ambala district. The attendance in other districts ranged from 90% to 94.67%.

Similarly, there were findings relating to coverage of cycle distribution, remedial coaching classes for girls, students enrollment during the visit, availability of books in school libraries, excursion trips, number of schools where teaching was going on with the help of VCDs etc. The follow up of these Reports is essential to strengthen the functioning of the CSA.

#### **10.4 EVALUATION BY OTHER AGENCIES**

In addition, state level evaluation is done by a State Level Research Advisory Committee under the chairmanship of the State Project Director with representatives from Kurukshetra University, SCERT and the Education Directorate.

Studies by Kurukshetra University on School Mapping was not accepted by the Ministry of Human Resources who had desired that the State should get it done on the basis of the guidelines given by the Ministry.

An advertisement for the appointment of CA's to study procurement system under the SSA was floated in June 2008 but the matter was yet to be finalized.

#### **10.5 EFFECT OF SSA ON ENROLMENT AND CHILDREN'S PERFORMANCE**

The following are the details of enrolment of children and out of school children during the years 2005-06 to 2007-08:

##### **(i) Enrolment**

<b>Year</b>	<b>Total no. of children (6-14 age group)</b>
2005-06	4385440
2006-07	3976008
2007-08	4423239

(ii) **Out of school children**

<b>Year</b>	<b>Total no. of children</b>
2005-06	287645
2006-07	185823
2007-08	238847

Thus, while the number of enrolment of children (6-14 age group) had gone up from 4385440 in 2005-06 to 44423239 in 2006-07, the number of out of school children had gone down from 287645 in the year 2005-06 to 238847 in the year 2007-08.

Thus, the overall percentage of drop out children with reference to total number of children enrolled went down to five per cent in the year 2007-08 from six per cent in 2005-06.

### **10.6 PERFORMANCE OF STUDENTS UNDER THE SSA**

The percentage of students getting 60 per cent and more in class V and VIII examinations during 2006-07 was 72.78 (boys: 35.71, girls: 36.87) and 51.62 (boys: 26.57, girls: 25.05) respectively. The state has provided in its objective to increase the percentage by 20 per cent during the year 2008-09. This indeed is a good move to accelerate the quality education of children covered under the SSA and to motivate the children in a better way.

## **CHAPTER-11**

### **RECOMMENDATIONS**

#### **11.1 SYSTEM OF TRANSFER OF FUNDS AND IRREGULAR PRACTICE OF ADVANCE PAYMENTS**

There was no effective control of transfer of funds to field officers and no pursuance to get the advances adjusted. Funds were transferred by the SPD to the DPC at the fag end of the financial year with the result that huge amounts remained unutilized during the respective financial year. Similarly the DPCs further transferred the huge funds to the BRCs and CRCs at the fag end of the year and showed them as utilized. Actually these funds were continued to be spent in the following year. This system needs to be controlled so that funds are properly utilized for the purpose meant for and in the respective financial year. Huge advances to companies and suppliers continued to be outstanding for considerable time in disregard of the financial interest of the Parishad. In many cases neither the assigned work was executed nor supplies were made and the huge amount remained outstanding. It is imperative to take action to get the amounts adjusted or to get the assigned projects completed.

#### **11.2 ORGANIZATION**

It is noticed that the organizational chart provides for the post of Gender Coordinator, Deputy Director and System Analyst at the SPD level and District Gender Coordinator at the district level. These posts were not filled. Further, both at the Directorate and district level coordination work was not entrusted to any specific officer. This affected adversely the coordination work. The role of coordinator is recognized very vital. These vacant post need early filling up. The SPD's tenure was too short to make a worthwhile impact on the programme. From March 2005 till date, as many as 5 persons have held the post of SPD.

#### **11.3 INTERNAL CONTROL**

Internal control system and internal audit arrangement are an integral process for an organization to evaluate its activities affectively to achieve its objectives. There was no effective internal control system in the SSA Haryana which is essential to minimize the risks of errors, irregularities and protecting resources against loss due to waste, abuse and mismanagement. Though the internal audit wing existed but no manual was prepared to regulate its activities and was not effective at all. This should be strengthened with the participation of the other experienced professional institutions.

#### **11.4 TRAINING OF TEACHERS**

Training input needs to be strengthened as during our interaction, the respondents feel a great need to revamp the same. We feel that training should be given in three spells of one week each in non-vacation period as this system will not impair the functioning of the school education. The change of training techniques would prepare the teachers better to deal with their jobs. PAB had also voiced its concern on training in their

meeting of April 2006 and called for revision of modules. Not much, however, has been done in compliance to this.

It also suggested that some basic accounts and records keeping training to Headmaster be given.

### **11.5 TEACHER'S GRANT**

Our interaction with interest groups pointed to a feeling among them to club the grant for the schools as a whole in order to get optimum utilization of the expenditure.

### **11.6 SCHOOLS IN DILAPIDATED CONDITION**

There are 76 schools in dilapidated conditions in the State and demolition of these buildings is pending for want of technical sanction. Urgent necessary action is imperative as it involves the safety of children.

### **11.7 AIE CENTRES**

There was no system to assess the basis for setting up the AIE centres and selection of NGOs for managing the centres. The working of AIEs was not objective as linkage of out of school children was not done while establishing these centres. This issue needs further appraisal.

### **11.8 COMMUNITY PARTICIPATION**

Active participation of the community has been considered as a basic characteristic of the SSA. Non-attainment or partial achievement of objectives is attributable in part to passive community interest and the general apathy towards the importance of educational programme for their children, especially girls. This aspects needs to be tackled more effectively while formulating future financial and physical plans.

### **11.9 PROCUREMENT PROCEDURE**

While procurement procedure was by and large followed, contract management was woefully weak. Hence a tight monitoring by SSA of contractual obligations on the part of supplies is required. Deficiencies in procurement planning need to be addressed specially in regard to quantities estimated vis-à-vis delivered.

### **11.10 FUND FLOW AND FUND USE**

Fund flow from SIS to districts and from districts to VECs/ schools need streamlining including banking arrangements for the later segment.

### **11.11 ACCOUNT KEEPING**

- Accounts records including assets and stock registers must be properly maintained.

- Vital posts including accounts and internal audit need to be filled in expeditiously.
- Training of finance and account staff is needed.

#### **11.12 NGEPEL**

The financial progress under NPEGEL was tardy and need to be streamlined.

#### **11.13 KGBV**

Timely construction of civil work under the scheme needed to be ensured.

#### **11.14 COMPUTER AIDED LEARNING**

Computers procured are lying unused for want of concrete action plan for impart of computer aided education.

**Block-wise list of Schools inspected in Hisar District**

<b>Sl. No.</b>	<b>Name of School</b>	<b>Name of Block</b>
1	Govt. Sr. Sec. School, Gangwan	Hisar – 1
2	Govt. Girls Middle School, Gangwan	Hisar -1
3	Govt. Girls Primary School, Aryana	Hisar – 1
4	Govt. Primary School, Gangwan	Hisar – 1
5	Govt. Primary School for Boys, Kharia	Hisar – 2
6	Govt. Primary School for Girls, Kharia	Hisar – 2
7	Govt. Sr. Sec. School, Kharia	Hisar – 2
8	Govt. Primary School for boys, Shahpur	Hisar – 2
9	Govt. Girls Primary School, Shahpur	Hisar – 2
10	Govt. Sr. Sec. School, Shahpur	Hisar – 2
11	Govt. Sr. Secondary School, Aryanagar	Hisar – 2
12	Govt. Primary School, Dhandoor	Hisar – 2
13	Govt. High School , Dhandoor	Hisar – 2
14	Govt. High School, Ludas	Hisar – 2
15	Govt. Primary School, Ludas	Hisar – 2
16	Govt. Sr. Sec. School for Girls, Adampur	Adampur
17	Govt. Girls High School, Kharnpur	Adampur
18	Govt. Girls Primary School, Kharnpour	Adampur
19	Govt. Primary school for Boys, Kohli	Adampur
20	Govt. High School, Kohli	Adampur
21	Govt. Girls Combined High School, Kohli	Adampur
22	Govt. Girls Primary School, Kohli	Adampur
23	Govt. Boys Primary School, Kohli	Adampur
24	Govt. Primary School, Gaon	Adampur
25	Govt. Primary School for Boys, Kajla	Adampur
26	Govt. Girls Primary School, Kajla	Adampur
27	Govt. Sr. Sec. School, Durjanpur	Agroha
28	Govt. Primary School, Durjanpur	Agroha