

Observations on Quarterly Progress Report of March 2009

I. The following observations are made on the QPR for March 2009:

1. Andaman & Nicobar Islands

- Physical achievement is not indicated against intervention for CWSN.
- Civil Works details in the prescribed format given in Annex-IX of the Manual on FM&P have not been given.

2. Andhra Pradesh

- Physical achievement of civil works including major repairs has not been indicated against any of the activities. In this context, it may be stated that the work completed has not been indicated any of the 4 quarters.
- Under the intervention of out of school children against a physical target of 55,000 children for bridge course (residential) the physical achievement is shown at 60,917 children.
- Under NPEGEL against an outlay of Rs. 208.34 lakh for community mobilization and management cost an expenditure of Rs. 1531.43 lakh was incurred resulting an excess expenditure of Rs. 1323.09 lakh. Incidentally it may be stated that no expenditure under the activities of award to school/teacher, student evaluation, learning through open school, teacher training and child care centres has not been indicated in the QPR. The State should, therefore, look into the matter and action taken to regularize the excess expenditure.
- Under KGBV, against an outlay of Rs. 9181.55 lakh for construction of buildings, an expenditure of Rs. 19545.49 lakh was incurred, resulting an excess expenditure of Rs. 6763.94 lakh which needs to be regularized.

3. Arunachal Pradesh

- Cumulative progress from the beginning of the programme till the end of the previous year, approved outlay for 2008-09 and cumulative progress from the beginning of the programme till the end of the quarter have not been indicated in columns 4-5, 6-7 and 19-20 respectively. The State should ensure that all columns in the QPR are invariably completed before its submission.
- Physical achievement was not indicated against teacher's grant, BRC, CRC, out of school children, remedial teaching, free textbooks, civil works, maintenance grant, school grant, community training and NPEGEL.
- Details of expenditure under KGBV have not been given but an expenditure of Rs. 1451.71 lakh was indicated against construction of building. The State should indicate the correct expenditure under each activity of KGBV.

- Excess expenditure noticed under teacher's grant, teacher's training, construction of CRC and residential hostel under civil works, maintenance grant, REMS and innovative activities of ECCE. The State should take immediate action to regularize the excess expenditure.
- 4. Assam**
- Cumulative progress from the beginning of the programme till the end of the previous year has not been indicated in columns 4-5 of the QPR which needs to be completed before its submission.
 - Civil Works details in the prescribed format given in Annex-IX of the Manual on FM&P have not been given.
 - Details of expenditure in respect of NPEGEL and KGBV have not been provided in the QPR.
 - Against the approved outlay of Rs. 4.09 lakh under community mobilization of NPEGEL, an expenditure of Rs. 45.88 lakh was incurred resulting an excess expenditure of Rs. 41.79 lakh which needs regularization.
- 5. Bihar**
- The QPR for QE 3/2009 has not been furnished by the State which needs to be submitted early. In the absence of the QPR for QE 3/2009 the expenditure has provisionally been taken from the achievement given in the AWP&B for 2009-10.
- 6. Chandigarh**
- A minus expenditure of Rs. 0.71 lakh was indicated under skill based training of out of school children intervention without any approved outlay which needs regularization by booking the proper head of accounts.
- 7. Chhattisgarh**
- The QPR for QE 3/2009 has not been furnished by the State which needs to be submitted early. In the absence of the QPR for QE 3/2009 the expenditure has provisionally been taken from the achievement given in the AWP&B for 2009-10.
- 8. Dadar & Nagar Haveli**
- An excess expenditure of Rs. 0.04 lakh was incurred under teacher's grant for upper primary teachers which needs regularization.
 - The physical achievement against CWSN has not been indicated.
- 9. Daman & Diu**
- The QPR for QE 3/2009 has not been furnished by the State which needs to be submitted early. In the absence of the QPR for QE 3/2009 the expenditure has provisionally been taken from the achievement given in the AWP&B for 2009-10.

10. Delhi

- Cumulative progress from the beginning of the programme till the end of the previous year and cumulative progress from the beginning of the programme till the end of the quarter have not been indicated in columns 4-5 and 19-20 respectively. The State should ensure that all columns in the QPR are invariably completed before its submission.
- Excess expenditure was incurred in ECCE (Rs. 14.56 lakh) and Girl's Education (Rs. 4.43 lakh) under the innovative activities which need regularization.
- In the Finance Controllers' review meeting, the total expenditure as on March 2009 was reported at Rs. 3905.77 lakh, which is not tallying with the QPR expenditure of Rs. 3918.49 lakh.

11. Goa

- Cumulative progress from the beginning of the programme till the end of the previous year and cumulative progress from the beginning of the programme till the end of the quarter have not been indicated in columns 4-5 and 19-20 respectively. The State should ensure that all columns in the QPR are invariably completed before its submission.
- Physical achievement was not indicated against repair and maintenance grant, teacher's training, training of community leaders, CWSN, out of school children and civil works.
- Excess expenditure was incurred in teacher's grant of upper primary teachers (Rs. 0.66 lakh) and maintenance grant (Rs. 5.55 lakh) which need regularization.

12. Gujarat

- Cumulative progress from the beginning of the programme till the end of the previous year has not been indicated in columns 4-5 of the QPR which needs to be completed before its submission.
- Excess expenditure was incurred in civil works (toilet-Rs. 14.02 lakh and child friendly element Rs. 0.11 lakh).

13. Haryana

- Physical achievement was not indicated against teacher's salary, teacher's grant, BRC, CRC, NPEGEL and KGBV.
- The physical achievement indicated against free textbooks, repair and maintenance, school grant, teacher training, training of community leader, CWSN, out of school children are incorrect and need correction.
- Under the civil works, the total for the year works out to Rs. 2.03 lakh under CRC, Rs. 6553.51 lakh under ACRs and Rs. 16.99 lakh under last year balance against Rs. 2.91 lakh, Rs. 6479.65 lakh and Rs. 86.93 lakh respectively indicated in the QPR.

- The civil works expenditure in respect of KGBV has been included in the QPR of civil works which need to be indicated in the KGBV portion of construction of building.
- Excess expenditure was incurred in school grant of primary (Rs. 13.74 lakh), maintenance grant (Rs. 5.55 lakh) and construction of KGBV building (Rs. 244.68 lakh) which need regularization.
- In the Finance Controllers' review meeting, the total expenditure as on March 2009 was reported at Rs. 29943.19 lakh, which is not tallying with the QPR expenditure of Rs. 29864.22 lakh.

14. Himachal Pradesh

- The QPR for QE 3/2009 has not been prepared in the format prescribed in Annex-IX of the Manual on FM&P. The State needs to prepare the QPR in the prescribed format.
- Excess expenditure was incurred in recurring salary of upper primary teachers (Rs. 46.98 lakh), toilet (Rs. 3.38 lakh), drinking water facilities (Rs. 1.40 lakh), kitchen shed (Rs. 0.97 lakh) and major repairs (Rs. 6.42 lakh) under civil works and Management cost of State Component (Rs. 41.73 lakh) which need regularization.
- Details of expenditure under NPEGEL and KGBV have not been given.
- The physical achievements indicated against in-service teacher's training and training of community leaders are in excess of the physical target approved by the PAB.

15. Jammu & Kashmir

- The QPR for QE 3/2009 has not been furnished by the State which needs to be submitted early. In the absence of the QPR for QE 3/2009 the expenditure has provisionally been taken from the achievement given in the AWP&B for 2009-10.

16. Jharkhand

- The physical achievement indicated against teacher's salary, teacher's training, remedial teaching are incorrect and need correction.

17. Karnataka

- Physical achievement was not given on any of the interventions.
- Excess expenditure was incurred in the salary of resource persons of CRC (Rs. 5.39 lakh), TLM grant of CRC (Rs. 0.02 lakh), bridge course residential (6 months) (Rs. 18.16 lakh), additional classrooms (Rs. 8.2 lakh), upper primary school grant (Rs. 32.84 lakh) and recurring grant of NPEGEL (Rs. 74.10 lakh) which need regularization.
- Civil Works details in the prescribed format given in Annex-IX of the Manual on FM&P have not been given.
- Details of expenditure incurred under NPEGEL and KGBV have not been given.

- In the Finance Controllers' review meeting, the total expenditure as on March 2009 was reported at Rs. 89806.77 lakh, which is not tallying with the QPR expenditure of Rs. 88729.21 lakh.
- 18. Kerala**
- Physical achievement was not given on any of the interventions.
 - The physical and financial achievements are to be indicated as per the outlay approved by the PAB on each activities. However, it is observed that the activity-wise achievement has not been given.
- 19. Lakshadweep**
- Physical achievement of civil works has not been given but all works are shown as in progress.
 - Excess expenditure of Rs. 0.25 lakh was incurred under management cost which needs regularization.
- 20. Madhya Pradesh**
- Excess expenditure was incurred in the recurring salary of primary school teachers (Rs. 214.83 lakh) and free textbooks (Rs. 851.32 lakh), which need regularization.
- 21. Maharashtra**
- Physical achievement was not given in respect of NPEGEL and KGBV.
- 22. Manipur**
- The QPR for QE 3/2009 has not been prepared in the format prescribed in Annex-IX of the Manual on FM&P. The State needs to prepare the QPR in the prescribed format.
 - Physical achievement was not given on any of the interventions
- 23. Meghalaya**
- Excess expenditure was incurred in the recurring salary of upper primary school teachers (Rs. 183.43 lakh), TLE UP (Rs. 29 lakh), REMS (Rs. 7.77 lakh) and Innovative activities of ECCE (Rs. 3.23 lakh) which need regularization.
 - Civil Works details in the prescribed format given in Annex-IX of the Manual on FM&P have not been given.
 - An expenditure of Rs.1.20 lakh was incurred under NPEGEL without any approved outlay, which needs rectification
 - Detailed activity-wise expenditure was not given under KGBV.
 - In the Finance Controllers' review meeting, the total expenditure as on March 2009 was reported at Rs. 10794.75 lakh, which is not tallying with the QPR expenditure of Rs. 10876.88 lakh.
- 24. Nagaland**
- Excess expenditure was incurred in the management cost of districts (Rs. 1.5 lakh), which needs regularization.

- 25. Orissa**
- Excess expenditure was incurred in the contingency grant of CRC (Rs. 7.57 lakh), boundary wall (Rs. 0.35 lakh) without any approved outlay, which need regularization.
- 26. Puducherry**
- Excess expenditure was incurred in the innovative activities of ECCE (Rs. 22.20 lakh), which needs regularization.
- 27. Punjab**
- Excess expenditure was incurred in the in-service teacher's training (Rs. 6.22 lakh), CWSN (Rs. 35.34 lakh), Innovative activities of ECCE (Rs. 2.10 lakh) and management cost of state component (Rs. 440.67 lakh), which need regularization.
- 28. Rajasthan**
- The QPR for QE 3/2009 has not been prepared in the format prescribed in Annex-IX of the Manual on FM&P. The State needs to prepare the QPR in the prescribed format.
 - Excess expenditure was incurred in the following interventions which need regularization.
 - (i) Recurring salary of UP teachers (Regular) – Rs. 1284.86 lakh
 - (ii) 30 days teacher's training for new recruits - Rs. 195.61 lakh
 - (iii) Refresher Course for untrained – Rs. 29.92 lakh (without any approved outlay)
 - (iv) Civil Works
 - School buildings (UPS) – Rs. 1.07 lakh
 - Building-less (PS) – Rs. 32.06 lakh
 - Building-less (UPS) – Rs. 28.33 lakh
 - Drinking water facilities – Rs. 112.54 lakh
 - (v) Management Cost District - Rs. 621.51 lakh
 - (vi) Management Cost State – Rs. 4393.48 lakh
 - Details of expenditure in respect of NPEGEL and KGBV were not given.
 - In the Finance Controllers' review meeting, the total expenditure as on March 2009 was reported at Rs. 162651.25 lakh, which is not tallying with the QPR expenditure of Rs. 162886.89 lakh.
- 29. Sikkim**
- Excess expenditure was incurred in the following interventions which need regularization.
 - (i) Recurring salary of UP teachers (Regular) – Rs. 10.69 lakh
 - (ii) Teacher's grant (Primary) – Rs. 0.46 lakh
 - (iii) Salary of BRPs in BRC – Rs. 1.99 lakh
 - (iv) Salary of BRPs in CRC – Rs. 15.47 lakh
 - (v) In-service teacher's training – Rs. 8.98 lakh
 - (vi) AIE centre – Rs. 6.44 lakh

- (vii) Remedial teaching – Rs. 0.02 lakh
 - (viii) Additional Classroom – Rs. 32.19 lakh
 - (vii) Major repairs – Rs. 5 lakh
 - (viii) Management Cost District - Rs. 6.78 lakh
 - (ix) Innovative activities of ECCE – Rs. 17.93 lakh
 - Physical achievement was not given against the interventions of Teacher Grant, BRC/CRC (except BRP's salary), Teachers' training, Bridge Course (Non-Res), Remedial Teaching, Intervention for CWSN, all Civil Works activities including major repairs, TLE, Maintenance Grant, School Grant and Community Training.
- 30. Tamil Nadu**
- Physical achievement of in-service training's training is in excess of the physical target approved by the PAB which needs correction.
 - Physical achievement was not indicated against all out of school activities, remedial teaching and intervention for CWSN.
 - An excess expenditure of Rs. 3.88 lakh was incurred on construction of building under KGBV, which needs rectification.
- 31. Tripura**
- Physical achievement was not given on out of school interventions of bridge course residential, and bridge course non-residential
- 32. Uttar Pradesh**
- Physical achievements indicated in respect of teacher's grant, teacher's training, EGS (P), AIE centre, free textbooks for UP, intervention for CWSN do not appear to be correct and the same need rectification.
 - An expenditure of Rs. 31.32 lakh was incurred towards construction of additional classrooms under NPEGEL without any approved outlay which needs regularization.
- 33. Uttarakhand**
- Physical achievement was not given on any of the interventions.
 - Excess expenditure of Rs. 3.49 lakh was incurred against separate girls toilet under civil works which needs regularization.
 - An expenditure of Rs. 17.99 lakh was incurred towards TLE of UPS not covered under OBB without any approved outlay which needs regularization.
 - In the Finance Controllers' review meeting, the total expenditure as on March 2009 was reported at Rs. 22072.55 lakh, which is not tallying with the QPR expenditure of Rs. 22105.38 lakh.
- 34. West Bengal**
- Excess expenditure was incurred in the salary of additional teacher (BRP) (Rs. 29.08 lakh) and bridge course residential under out of school children (Rs. 1.61 lakh, which need regularization.
 - Physical achievement was not given on major repairs.