

# CHAPTER-1

## 1.1 Sarva Shiksha Abhiyan (SSA)

SSA is an effort to universalise Elementary Education through community participation and ownership of the education system in the school. It has a clear time frame responding to the demand of quality basic education, promoting social justice, effective involvement and participation of the community in management of schools. The programme is to provide useful and relevant elementary education to all children in the age group of 6-14 years by 2010. The objective of the scheme was to enroll all children in schools, Education Guarantee Centre, Alternate Schools< Hard to Reach Centre (HTR), Residential/Non-residential Bridge Course Centre (RBC/NRBC), retention of all children till primary education of satisfactory quality with emphasis on education for life.

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

As an amendment to the scheme of Sarva Shiksha Abhiyan, a new programme called “National Programme for Education of Girls at Elementary Level (NPEGEL)” was launched to promote education of under-privileged/disadvantaged girls from Class-I to VIII as a separate and district gender component plan of SSA. The programme is applicable to (a) the Educationally Backward Blocks (EBBs) having level of female literacy less than national average and gender gap being above the national average, (b) Blocks having at least five *per cent* SC/ST population and female literacy rate below 10 *per cent* and (c) selected urban slums.

## 1.3 Kasturba Gandhi Balika Vidyalaya (KGBV):

The scheme of KGBV launched by the Government of India in August 2004, was to set up residential schools at upper primary level for girls belonging predominantly to SC, ST, OBC and minorities in difficult areas. Although it ran as a separate scheme in harmony with the SSA, NPEGEL and Mahila Samakhya (MS) initially for two years, but has since April 2007 merged with the SSA as a separate component.

The scheme is implemented in the Educationally Backward Blocks (EBBs) as applicable under the NPEGEL, but with consideration to set up schools in the areas with

- a) concentration of tribal population with low female literacy rate/or large number of girls out of schools,
- b) concentration of SC, OBC and minority population with low female literacy rate/or large number of girls out of schools,
- c) areas with low female literacy,
- d) areas with a large number of small, scattered habitations that do not qualify for a school.

The criteria of eligible blocks has since been revised with effect from 1 April 2008 to include (a) an additional 316 EBBs with female literacy below 30 *per cent* and (b) 94 town/cities having minority concentration with female literacy rate below the national average. The objective of KGBV is to ensure access and quality education to girls of disadvantaged groups of society by setting up residential schools at upper primary level.

#### **1.4 Organisational Set-up/Management Structure**

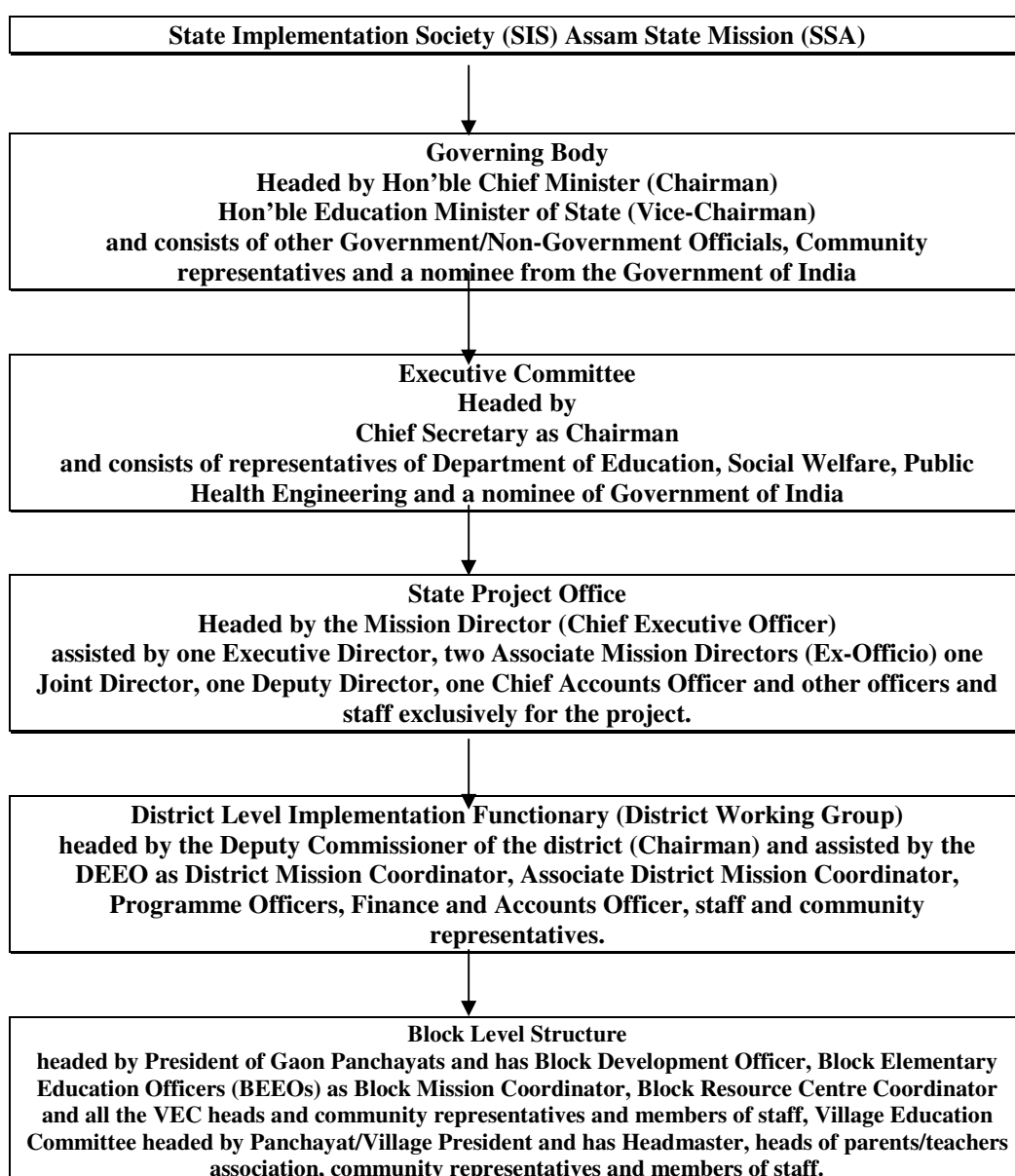
Assam Sarva Shiksha Abhiyan was set up by Government of Assam as a registered society on 24 April 2001 under the Society Registration Act XXI of 1860, as an independent and autonomous body with the objective of functioning as a social mission for bringing about fundamental change in the basic education system. The validity of registration was extended upto 27 December 2010. The implementation of the SSA programme stood vested with the above named State mission. The society has a General Body and an Executive Committee. The Governing Body of the Society is headed by the Chief Minister of the State with Education Minister as its Vice-Chairman. The Executive Committee, headed by the Chief Secretary of the State, administer the affairs of the Society, while the administrative heads of the departments *viz.* Education, Social Welfare, Health & Family Welfare, Public Health Engineering *etc.* are its members. The Government of India nominated one member each to the Governing Body as well as the Executive Committee. The State Project Officer (SPO) under the Mission Director in the rank of a Commissioner and Secretary to the State Government controls the implementation of the SSA programme. Below the SPO are the District and Sub-district level, formations, NGOs and others concerned. At the District level, the District Working Group headed by the Deputy Commissioner of the district as Chairman is looking after the implementation and review of the progress of the programme. The District Elementary Education Officer (DEEO) functions as the District Mission Coordinator who is assisted by two Associate District Mission Coordinators, four District Programme Officers and one Finance and Accounts Officer. Besides, one District Project Engineer assisted by one Junior Engineer in each Block, looks after the civil works. Below the District level structure, there are Block level structures to provide academic support and supervision, monitor implementation at the grass root

level and serve a vital link between the field units and the District Project Office. The Village Education Committee (VEC) at the bottom has to prepare plans according to local needs and monitor school level interventions and works towards community ownership of the school.

### **1.5 Flow Chart**

The organisational chart (visual representation) showing the level of functionaries from the State Mission down to School level involved in the implementation of the SSA programme is shown below:-

#### **Flow Chart**



## **1.6 Working of State Implementation Society/District Level Implementation Functionary/Block Level Structures:**

### **(a) *Governing Body:***

Memorandum of Association read with Rule 13 (a) of Assam State Sarva Shiksha Abhiyan Mission Authority stipulates that the Governing Body shall meet at least once in a year. However, the Governing Body held its 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> meeting in 2005, 2007 and 2008 but did not meet in 2006.

### **(b) *Executive Committee:***

According to the Memorandum of Association read with Rule 18 (e) of the Assam State Sarva Shiksha Abhiyan Mission Authority, the Executive Committee shall meet at least once in each quarter of the year, *i.e.*, four meetings in a year. Against the stipulated eleven meetings during 2006-07 to 2008-09 (December 2008), the Executive Committee held four meetings upto march 2008 and no meeting was held during the year 2008-09 (December 2008).

### **(c) *District Level Implementation Authority (DLIA):***

The DLIA shall meet once in three months during the year and there should have been eleven DLIA meetings during the period 2006-07 to 2008-09 (December 2008). However,, the DLIA, Nalbari could hold four meetings during 2008-09 (December 2008) with no meetings held in 2006-07 and 2007-08. In respect of Sibsagar, one DLIA meeting each in 2006-07 and 2007-08 was held against stipulated eight meetings and no meeting was held in 2008-09.

### **(d) *Block Level Structure—Selected Block—Sonari in Sibsagar District:***

17 Nos. Block Advisory Core Group (BACG) meetings were held (2006-07: 8 and 2007-08: 9 meetings) against Annual norms of 12 meetings, in Sonari Block of Sibsagar District.

## **1.7 Incumbency**

Incumbency of the officers holding the post of State Project Director (SPD), District Project Officer (DPO), Chief Accounts Officers and Finance & Accounts Officer in the SPO and DPO, Sibsagar and Nalbari are given in **Annexure-II**.

## 1.8 Profile

The demographic and educational profile of the State of Assam and the selected districts of Sibsagar and Nalbari are indicated below:

Sl. No.	Particulars	Assam State	Sibsagar	Nalbari
I	Area	78,438 Sq. Km.	2,668 Sq. Km	2,259 Sq. Km.
ii	<b>Population</b>	2.67 crore	10.52 lakh	11.65 lakh
	(a) Male	1,37,77,037	5,45,476	6,05,712
	(b) Female	1,28,78,491	5,06,260	5,59,560
	<b>Total</b>	<b>2,66,55,528</b>	<b>10,51,736</b>	<b>11,65,272</b>
iii	Village	23,162	893	898
Iv	Gram Panchayats	2,556	118	115
V	No. of Community Development Blocks	219	9	12
Vi	No. of Education Block	145	6	Rural-7 Urban-Nil
Vii	<b>Literacy rate (2001 Census)</b>	63.25 %	74.91 %	67.20 %
	(c) Male	58.10 %	82.17 %	66.60 %
	(d) Female	41.90 %	67.65 %	57.30 %
	(e) All India	53.70 %	-	-
Viii	No. of Habitations	76,964	4,341	4,746
Ix	No. of Districts	23	-	-
X	(a) No. of Schools having own building	-	2,446	1,898
	(b) No. of Schools in dilapidated condition	-	-	-
Xi	<b>Primary Schools</b>	36,449	1,971	1,898
	(a) Government	30,039	1,800	1,534
	(b) aided and recognized	55	-	-
	(c) Unaided but recognized	5,594	4	-
	(d) Private	761	167	364
Xii	<b>Upper Primary Schools</b>	13,080	475	517
	(a) Government	7,314	357	230
	(b) aided and recognized	4,033	92	274
	(c) Unaided but recognized	1,094	-	-
	(d) Private	639	26	13
Xiii	<b>Teachers</b>	85,702	9,196	5,013
	Primary teachers (as per SIS)	85,637	10,375	5,669
	Upper Primary teachers (-do)	36,820	2,735	2,236
	<b>Total as per Information by SIS</b>	<b>1,22,522</b>	<b>11,931</b>	<b>7,246</b>
Xiv	<b>Enrolment of Children</b>			
	(a) Boys			
	Normal School	24,86,843	71,743	1,02,707
	Alternative School	2,91,322	4,561	7,603
	(b) Girls			
	Entered in School	24,39,231	62,561	97,849
	Alternative School	2,76,526	4,748	7,165
	<b>Total</b>	<b>54,93,922</b>	-	<b>2,15,324</b>
Xv	<b>Child Population (6-14 Yrs)</b>			

	(a) Boys	28,26,745	87,317	1,09,048
	(b) Girls	26,10,628	81,280	95,538
Xvi	<b>Teachers</b>			
	(a) No. of teacher (Sanctioned Post)			
	Primary	NA	NA	NA
	Upper Primary	NA	NA	NA
	(b) No. of teachers in position			
	Primary	85,702	9,196	5,013
	Upper Primary	36,820	2,735	2,233

## **1.9 Study of SSA**

Government of India, Ministry of Human Resource Development (Department of School Education & Literacy), New Delhi *vide* D.O. Letter No. 15/4/2004/SSA (PR), EE-15 dated 23 September 2008 entrusted the Institute of Public Auditors of India, New Delhi, the work of study and concurrent monitoring of the financial management and procurement in the implementation process of Sarva Shiksha Abhiyan (SSA) programme, National Programme for Education of Girls at Elementary Level (NPEGEL) and Kasturba Gandhi Balika Vidyalaya (KGBV) programme in Assam, with special emphasis on the receipts and utilization of funds released to the State Implementing Society (SIS), District Project Officer (DPO), Block Resource Centre (BRC)/Village Education Committee (VEC). The team conducted the study during November 2008 and January 2009 covering the district of Sibsagar and Nalbari for field visit and detailed analysis for the years 2006-07 to 2008-09 (December 2008).

## **1.10 Profile of The Institute of Public Auditors of India**

The Institute of Public Auditors of India is a registered society of professionals. Its main aims and objectives are to:

- Promote education in the discipline of auditing, finance and accounting in public bodies.
- Suggest ways for effective accounting and auditing in the Central and State Governments, Public Enterprises, Public Institutions, Government aided voluntary organisations 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 diploma, certificates and awards in these disciplines.

- Promote, plan and assist activity with the Governments and its agencies for development of sound systems of accounting, auditing and financial accountability of Panchayati Raj Institutions (PRI) 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.

### **1.11 Methodology**

A team was constituted to undertake the study in the State Implementation Society (SIS)-Assam, and Sibsagar and Nalbari were selected as SSA districts for the study. The team visited the State Project Office (SPO) at Guwahati and the district offices at Sibsagar and Nalbari. The study was carried out on the basis of records and the information furnished in the structured formats apart from the discussion held with the State level and district level functionaries *i.e.* Mission Director, District Mission Coordinators, Chief Accounts Officer (CAO)/Finance and Accounts Officer and other officers assisting them. While visiting the field, the team covered 28 schools and six blocks and 27 schools, six blocks respectively in Sibsagar and Nalbari districts including educationally backward blocks having Kasturba Gandhi Balika Vidyalayas and NPEGEL being implemented. Apart from scrutiny of basic records of schools, the team took limited interviews based on the structured questionnaire with students and parents, teachers and Headmasters. The names of the school visited are indicated in ***Annexure-I***.

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

## **CHAPTER-2**

### **2.1 Planning and financial progress/fund flow:**

**2.1.1** SSA is an initiative to universalise quality elementary education through district based, decentralized planning and implementation strategies. It is an attempt to bridge social and gender gaps with the active participation of the community in all aspects of planning and delivery of elementary education programme.

SSA programme envisages constitution of core planning teams at village, block and district levels. The grassroots level team in each village/habitation has to provide wider representation to grassroots level structures including PRIs and VEC, community leaders, teachers and parents. Similarly, there should be a core planning team at the block level, at the district level to formulate the plans.

It will be the responsibility of the core district team to develop the plans as per the procedure laid down in the SSA framework by prioritizing the various proposals emanating from various levels.

During study of records in the selected districts (Sibsagar and Nalbari), the District Project Officer could not produce records regarding formulation of Annual Work Plan on the basis of habitation/village level plans. It was reported that the plan was prepared on the basis of discussion with block level functionaries.

**2.2** SSA is financed by the Government of India (GOI) and the Government of Assam (GOA) in the ratio of 75:25 during 10<sup>th</sup> Plan upto 2007 and 90:10 for XI<sup>th</sup> Plan period.

The State Government will have to maintain in real terms their level of investment in elementary education as in 1999-2000. The contribution of State share for SSA will be over and above this investment.

The central Government would release the approved fund in two installments every year *Viz.* April and September subject to fulfillment of the following conditions:

- Written commitment by the State Government regarding its contribution towards SSA.
- Commitment of the State Government to transfer its share to the State Society within thirty days of the receipt of Central contribution.

- Supervisory visit to the programme implementation districts by a pool of resource persons selected by the national/State mission before processing the second installment.
- The progress of expenditure is at least 50 *per cent* of funds released before release of the second installment and the quantity of implementation justified its release.
- Utilisation Certificate of funds released in the first installment is furnished before release of first installment of subsequent year.

**2.3** Both the Centre and State Government release funds directly to the State Implementation Society (SIS). The SIS in turn releases the funds to the District Project Officers (DPOs) who in turn release the funds to BRCs and to VECs/SMCs through BRCs. However, funds for civil works are sent directly to the SMCs.

**2.4** The SSA is not an extension or replacement of the ongoing State Government scheme. The GOA needs to maintain in real terms their level of investment in elementary education as in 1999-2000.

Study revealed that the GOA maintained the level of investment in the elementary education sector (Major Head of Accounts 2216) 1999-2000 and thereafter as shown below:

Year	Plan	Non-Plan	Centrally Sponsored Scheme	Total
(Rupees in lakh)				
(1)	(2)	(3)	(4)	
1999-2000	24,553.62	74,926.83	-	99,480.45
2006-2007	8,935.82	1,38,978.14	568.89	1,48,482.85
2007-2008	303.34	1,51,185.05	12,156.94	1,63,645.33
2008-2009 (Upto 12/08)	5,000.00	1,08,114.30	2.18	1,13,116.48

*Source: Finance Accounts.*

No measure for indexing has been prescribed and as such, the absolute figures are shown.

### **Funding Profile:**

**2.5** Provision of fund, release of shares by GOI and GOA and expenditure thereagainst are given below:

Year	Approved outlay	Opening balance	Release by center	Release by state	Bank interest	Total fund (3+4+5+6)	Expenditure	Balance	Shortfall in release [2-(4+5)]	Percentage of shortfall in expenditure
(Rupees in lakh)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2006-07										
SSA	1,04,08,297	-	51,371.98	19,353.67	240.92	70,966.57	42,663.38	28,303.19	33,357.32	39.68
NPEGEL	123.66	Nil	46.37	30.93	Nil	77.30	38.87	38.87	46.36	50.28
KGBV	583.76	Nil	350.10	146.00	3.06	499.16	350.72	350.72	84.60	70.26
2007-08										
SSA	61,671.64	28,303.19	28,877.46	3,180.44	953.04	61,314.13	54,402.69	6,911.44	29,613.74	11.27
NPEGEL	122.09	38.37	72.53	Nil	2.70	113.60	2.02	111.58	49.56	98.24
KGBV	344.76	350.72	Nil	Nil	11.49	362.21	163.18	199.03	344.76	54.95
2008-09										
SSA	60,644.10	6,911.44	42,740.92	5,000.00	241.17	54,893.53	36,823.09	18,070.44	12,903.18	32.92
NPEGEL	61.29	11.58	Nil	Nil	NA	111.58	3.46	108.12	61.29	96.90
KGBV	1,228.73	199.03	Nil	Nil	2.53	201.56	240.17	-	1,228.73	-

(a) It transpires from the above that there were persistent shortfall in fund utilization resulting in substantial unutilized balance between 11.27 to 39.68 per cent under SSA, 50.28 to 98.24 per cent under NPEGEL, 54.95 to 70.26 per cent under KGBV during 2006-07 to 2008-09 under all the programmes:

The heavy unutilized balance particularly under NPEGEL and KGBV signified slow programme implementation.

(b) The aforesaid poor financial progress not only resulted in slowing down of fund release by the Governments but also it induced the GOI to scale down plan size for the years 2007-08 and 2008-09 as detailed below:

Year	SSA		NPEGEL		KGBV	
	Release	Plan size	Release	Plan size	Release	Plan size
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	70,725.65	1,04,082.97	77.30	122.66	496.10	583.76
2007-08	32,057.98	61,671.64	72.53	122.09	Nil	344.76
2008-09	47,740.92	60,664.10	Nil	61.29	-	122.80

### **Fund flow:**

2.6 Details of fund flow during 2006-07, 2007-08 and 2008-09 are given below:

Year	Date of approval of AWP	GOI Share			GOA Share			Delays (Months-days)	
		Date of sanction	Amount (In lakh)	Date of receipt by SIS	Date of sanction	Amount (In lakh)	Date of receipt by SIS	A to B	C to D
(1)	(2)	(3) (A)	(4)	(5) (B)	(6) (C)	(7)	(8) (D)	(9) Months/ Days	(10) Months/ Days
2006-07 SSA	28-04-06	NA*	36,371.98	28-06-06	10-01-07	2,300	28-02-07	NA	1-20
		NA	15,000.00	30-03-07	27-12-06	500.00	06-03-07		2-9
					20-02-07	10,053.67	07-03-07		-
					10-01-07	5,500.00	12-03-07		2-2
					20-02-07	1,000.00	24-03-07		1-3
NPEGEL		NA	46.37	07-08-06	10-01-07	30.93	12-03-07	NA	-
KGBV		30-03-06	350.10	21-04-06	10-01-07	146.00	12-03-07	0-21	2-2
2007-08 SSA	22-06-07	12-10-07	2,812.74	17-11-07	10-12-07	3,180.44	28-01-08	1-00	1-19
		NA	26,064.72	13-02-08				NA	
NPEGEL		14-03-07	46.37	05-04-07	-	Nil	-	0-20	-
		12-10-07	26.16	17-11-07	-	Nil	-	1-00	-
KGBV		NIL							
2008-09 SSA	30-05-08	NA	7,225.90	16-06-08	25-08-08	5,000.00	06-10-08	NA	1-12
		NA	10,515.01	23-09-08		-		-	
		NA	25,000.00	24-12-08		-		-	
NPEGEL		NIL							
KGBV		NIL							

Source: Accounts Statements

It transpires from the above table that in none of the years, GOI released funds in April (1<sup>st</sup> installment) and September (2<sup>nd</sup> installment).

- As per budget calendar, the PAB should approve budget by 1<sup>st</sup> of April every year. However, there were delays in the budget finalization process and budget for 2006-07, 2007-08 and 2008-09 were approved on 28-04-06, 22-06-07 and 30-05-08 respectively after a delay ranging between 13 days (06-07) to 69 days (08-09).
- There was time lag ranging between 33 days and 69 days between the date of sanction of GOA's shares and the date of receipt of the corresponding amount by SIS.

The GOA had not released its matching share within the mandatory time frame of 30 days against the 1<sup>st</sup> installment of GOI's release for the year 2006-07. When eventually released (February, March 2007) it, however, released Rs.19,353.67 lakh as against Rs.17,123.99 lakh actually due in relation to GOI's release (Rs.51,371.98 lakh).

The release of GOA's share under all the three programmes during the three year period (Rs.28,134.11 lakh) covered under the study was satisfactory and the GOA released Rs.28,134.11 lakh (2006-07: Rs.19,953.67 lakh, 2007-08:

\* Copies of GOI sanction order/information on the dates of release of central shares were not available on record; hence, this could not be furnished

Rs.3,180.44 lakh and 2008-09: Rs.5,000.00 lakh) under SSA. Like-wise, the GOA released under NPEGEL and KGBV was Rs.30.93 lakh and Rs.146.00 lakh respectively between 2006-07 and 2008-09.

## 2.7 Release of fund:

Timeliness of release of funds by GOI and GOA to SIS, SIS to DPOs and DPOs down to SMCs during 2006-07, 2007-08, 2008-09 was as given in **Annexure-III & IV**.

It appears from the annexed statement that:

- release of funds by the SPO to the DMCs and by the DMCs to the BMCs and to the schools was timely and the study team had not noticed any scheme expenditure getting delayed for non-availability of funds.
- there was no undue rush of fund release to the districts in the last quarter of the years under study. Of the total release of Rs.77,734.20 lakh during 2006-07 and 2007-08, quantum of fund released in the first quarters (2006-07, 2007-08) was low and was only Rs.8,916.40 lakh (11.47 per cent) while fund release in the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarters totaled Rs.23,028.04 lakh (29.62 per cent), 27,530.40 lakh (35.42 per cent), Rs.18,259.36 lakh (23.49 per cent) respectively as summed up below:

Year	1 <sup>st</sup> quarter	2 <sup>nd</sup> quarter	3 <sup>rd</sup> quarter	4 <sup>th</sup> quarter	Total
	(Rupees in lakh)				
2006-2007	146.00	10,030.00	18,495.08	4,083.78	32,754.86
2007-2008	8,770.40	12,998.04	9,035.32	14,175.58	44,979.34
<b>Total</b>	<b>8,916.40</b>	<b>23,028.04</b>	<b>27,530.40</b>	<b>18,259.36</b>	<b>77,734.20</b>

Thus, fund release in the last quarter was less than the 2<sup>nd</sup> and 3<sup>rd</sup> quarter.

- Although there was no undue rush of release of funds as pointed out above, the SMD released civil works fund at the fag end of March 2007 (Rs.1,730.50 lakh on 27 and 31 March 2007) and non-civil fund of Rs.872.18 lakh on the last week of March 2008(31-03-2008: Rs.193.18, 29-03-2008: Rs.22.00, 27-03-2008: Rs.15.00, 24-03-2008: Rs.642.00 lakh). These are lapsable funds; therefore, release of the aforesaid funds at the fag end of the year with little time left for utilisation in the year was significant and was done apparently to show enhanced financial performance.
- Substantial funds relating to schemes remained undisbursed and retained as bank balance both at the SMD and DMC level. Amount remaining undisbursed in bank under the three programmes only for the years 2006-07 and 2007-08 was Rs.32,603.71 lakh (SMD: Rs.31,228.14 lakh, DMC: Rs.1,375.57 lakh) and Rs.11,262.64 lakh (SMD: Rs.9,887.64, DMC: Rs.1,375.00 lakh) respectively as shown below:

Year	SSA	NPEGEL	KGBV	Total
	(Rupees in lakh)			
(1)	(2)	(3)	(4)	(5)
2006-07	SMD: 30,979.38	33.87	214.89	31,228.14
	DMC: 1,233.11	3.50	138.96	1,375.37
	<b>32,212.49</b>	<b>37.37</b>	<b>353.85</b>	<b>32,603.71</b>
2007-08	SMD: 9,796.48	80.77	10.39	9,887.64
	DMC: 1,166.95	1.58	206.47	1,375.00
	<b>10,963.43</b>	<b>82.35</b>	<b>216.86</b>	<b>11,262.64</b>

Details of district-wise shortfall in utilisation of fund have been given below:

Sl. No.	Name of District	2006-07			2007-08		
		SSA	NPEGEL	KGBV	SSA	NPEGEL	KGBV
		(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Barpeta	9.67	-	-	2.65	-	-
2.	Bongaigaon	158.65	-	-	0.17	-	-
3.	Cachar	20.14	-	-	8.00	-	-
4.	Darrang	16.20	-	11.30	48.23	0.20	14.77
5.	Dhemaji	52.81	-	25.48	59.35	0.10	33.45
6.	Dhubri	8.83	-	-	18.90	-	-
7.	Dibrugarh	25.28	0.50	0.50	242.23	0.26	14.06
8.	Goalpara	96.43	-	-	56.70	-	-
9.	Golaghat	70.12	-	-	1.91	-	-
10.	Hailakandi	74.75	-	-	8.80	-	-
11.	Jorhat	2.28	-	-	79.42	-	-
12.	Kamrup	31.79	-	-	90.77	-	-
13.	Karbi Anglong	58.23	2.00	32.34	69.04	0.22	28.96
14.	Karimganj	1.69	-	-	41.70	-	-
15.	Kokrajhar	51.83	-	-	9.08	-	-
16.	Lakhimpur	25.31	-	-	27.68	-	-
17.	Morigaon	118.65	-	-	109.66	-	-
18.	N.C. Hills	140.60	-	2.41	33.48	0.01	11.41
19.	Nagaon	19.35	-	-	28.62	-	-
20.	Nalbari	123.04	1.00	24.48	11.70	0.26	59.92
21.	Sibsagar	63.95	0.50	13.27	58.50	0.33	12.21
22.	Sonitpur	67.56	-	-	55.02	0.20	-
23.	Tinsukia	108.42	-	23.37	106.56	-	31.72

However, no funds remained unutilized at the school level excepting the case of one lone school (Silikhaguri L.P. School under Khelua Block) where funds of Rs.1,15,250 for civil work remained unutilized as on 28-10-2008 (date of visit by the study team). Construction had just started.

### ***Outstanding advances:***

**2.8.1** As per financial norm, advances granted under SSA are to be adjusted based on expenditure statement/UCs as may be applicable under rules during the currency of the year or within a reasonable time after the close of the accounting year.

Substantial fund released by way of advance both by the State SSA Headquarter and by the districts was allowed to remain outstanding for years. The delay in adjustment of advance was mainly due to delay in submission of adjustment accounts by the SMD (Headquarter office). The status of the old outstanding balances as on 31 march 2008 against advances granted from the SMO for the years upto 2005-06 was as given below:

Accounting year of advance	Status as on 31-03-2007			Status as on 31-03-2008		
	Opening balance as on 01-04-08	Adjustment during the year	Balance outstanding	Opening balance as on 01-04-07	Adjustment during the year	Balance outstanding
(Rupees in lakh)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2002-2003	7.55	1.50	6.04	6.04	Nil	6.04
2003-2004	28.27	1.01	27.25	27.25	9.09	18.17
2004-2005	17.77	0.27	17.50	17.50	0.09	17.41
2005-2006	3.92	1.03	2.88	2.88	0.83	2.06

Details in the annexed *Annexure-V*.

Thus, adjustment against advances granted from the SMD over the years was absolutely poor.

**2.8.2** In the district of Sibsagar, the status of old outstanding advances as on 30-11-2008 was as given below:

Accounting year of advance	Status as on 30-11-2008			
	Opening balance as on 01-04-08	Adjustment during the year	Balance outstanding	Remarks
(Rupees in lakh)				
(1)	(2)	(3)	(4)	(5)
2002-2003	0.10	Nil	0.10	
2003-2004	15.62	12.61	3.01	
2004-2005	2.92	2.55	0.37	
2005-2006	1.80	1.36	0.44	
2006-2007	7.86	7.86	Nil	
<b>Total</b>	<b>28.30</b>	<b>24.38</b>	<b>3.92</b>	

The adjustment of Rs.24.28 lakh during 2008-09 (Upto November 2008) as against the old unadjusted advance of Rs.28.30 lakh signified satisfactory progress in the district.

The system of allowing advance to remain unadjusted for years as pointed out above was inappropriate. This obviously implied inadequate and ineffective monitoring of adjustments against advances by the appropriate higher authority.

While presenting exhaustive list of institutions/individuals against whom advances were outstanding persistently with either little adjustment or no

adjustment at all would need an extended list. However, a few illustrative cases have been cited below:

Name of Institutions/individuals/Associations etc.		Opening balance as on 01-04-07	Advance during the year	Total Advance	Adjustment during the year	Outstanding balance as on 31-03-08
(Rupees in lakh)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	ASTPPCC	2,604.56	2,221.18	4,825.74	Nil	4,825.74
2.	Institute of Advance Study and Science & Technology	1.40	Nil	1.40	Nil	1.40
3.	Director, SCERT	124.74	51.11	175.85	13.08	162.77
4.	SIE, Jorhat	2.42 (03-04)	0.26	2.68	Nil	2.68
5.	Assam Tea Tribes Students' Association	2.20 (02-03)	Nil	2.20	Nil	2.20
6.	N.K. Bhagabati	1.65 (03-04)	Nil	1.65	Nil	1.65
7.	P.K. Bordoloi	5.54	0.16	5.70	0.29	5.41

Steps may be initiated to settle all the outstanding advances.

### ***Budget and actual:***

**2.9** Actual expenditure under the programme is incurred from the SMD level at the top down to SMC level in the schools against activity-wise allocations for the State and the districts.

The status of activity-wise expenditures for the State as a are as given in the tables below:

Status of activity-wise approval and expenditure							
Sl. No.	Activity/component	2006-2007		2007-2008		2008-2009	
		Approved amount	Expenditure	Approved amount	Expenditure	Approved amount	Expenditure
		(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Teacher grant	770.05	624.07	836.34	672.20	837.38	648.87
2.	Block Resource Centre	1,414.96	1,291.19	1,644.75	1,194.09	1,724.28	407.16
3.	Cluster Resource Centre	2,225.50	2,071.89	2,725.28	2,243.63	2,855.67	589.15
4.	Teacher Training	1,970.19	1,163.59	2,215.34	1,300.08	2,834.89	1,051.91
5.	Interventions for out of school children	10,507.46	4,056.60	10,052.14	7,246.39	8,381.54	3,940.56
6.	Remedial Teaching	Nil	Nil	2,194.93	1,704.24	454.08	279.35

Status of activity-wise approval and expenditure							
Sl. No.	Activity/component	2006-2007		2007-2008		2008-2009	
		Approved amount	Expenditure	Approved amount	Expenditure	Approved amount	Expenditure
		(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7.	Free Text Book	4,082.69	3,846.96	4,548.48	4,302.66	5,412.44	5,348.10
8.	Intervention for disabled children	771.08	455.68	851.04	533.33	969.29	540.91
9.	Civil works	71,389.37	21,121.24	29,965.49	29,532.39	27,040.94	17,835.84
10.	Maintenance Grant	2,063.90	1,940.80	2,099.05	2,020.07	2,499.00	2,246.65
11.	School Grant	825.56	776.46	859.38	819.94	2,376.66	2,154.52
12.	Research and Evaluation	577.89	110.07	601.57	396.55	552.28	-
13.	Management and MIS	4,208.37	1,886.64	1,785.00	1,491.66	2,401.80	-
14.	Innovative Activity	1,035.00	564.79	1,154.00	812.37	2,185.00	349.28
15.	Community Training	111.17	694.36	109.82	99.51	107.73	75.00
16.	SIEMAT	77.06	Nil	33.03	28.15	31.02	-
17.	KGBV	583.76	148.46	344.76	163.18	1,228.73	240.29
18.	NPEGEL	123.66	Nil	122.09	144.21	61.29	3.46
19.	Other payments	-	0.19	-	-	-	-
20.	Teacher's salary	2,002.72	2,009.35	Nil	-	Nil	-
21.	Bank charges	-	-	-	7.45	-	-
22.	Other payments	-	-	-	54,402.71	-	-

There were savings against all the activities and under some activities expenditure shortfall was substantial ranging between 40.91 (Interventions for disabled children 2006-07) and 84.01 *per cent* (Innovative Activity 2008-09) as shown below:

Activity		Percentage of shortfall in expenditure			Remarks
		2006-07	2007-08	2008-09	
(1)	(2)	(3)	(4)	(5)	
i)	Teacher Training (TT)	40.95	41.31	79.37	i) Shortfall below 40 <i>per cent</i> have not been focused.
ii)	Intervention for children	61.39	-	52.99	ii) Status of 1988-89 upto December 2008 only
iii)	Intervention for disabled children	40.91	-	47.20	-

Activity		Percentage of shortfall in expenditure			Remarks
		2006-07	2007-08	2008-09	
(1)		(2)	(3)	(4)	(5)
iv)	Civil works	70.41	-	-	-
v)	Research and evaluation	80.95	-	-	-
vi)	Innovative activities	45.43	-	84.01	-
vii)	Community mobilization	83.99	-	-	-

Expenditure under civil works during 2006-07 was particularly slow as evident from the heavy savings during that year. As a result, the allocation that spilled over from the previous year was only provided for the following year (2007-08) without any fresh allocation at all.

## **CHAPTER-3**

### **3. Maintenance of records:**

#### ***Cash Book:***

**3.1** Cashbook is the principal record of all the day to day transactions. In terms of Rule 77 of Financial Management and Procurement. It should be maintained adhering to the proviso of codes/manuals *etc.*

However, shortfall of the following nature was noticed in the maintenance of cashbook of SMD office and the DMC/BMC offices.

- Separate cash book for each financial year was not maintained. The same cash book was continued. As for example, cash book no.13 was continued upto 23 July 2006 while cash book No.14 continued upto 30 December 2006.
- The individual entries were not attested by the Head of the Office/DDO. On a few occasions, the closing of the cash book was done for 2/3 days at a time. Instances of closing for two days at a time (21 October 2008 & 22 October 2008) and (26 November 2006 & 27 November 2006) and for 4 days (5 January 2007, 6 January 2007, 7 January 2007 & 8 January 2007) by single stroke may be cited.
- Voucher was bundled properly and numbered serially in the order of transactions. However, the vouchers were found to have not been defaced and marked paid and cancelled.
- The cash book of BMC, Sonari was not closed daily. The cash book although written upto 30 November 2008 on the day of (19 December 2008) but the signature of the DDO was pending from April 2008 onwards.

Above shortfalls were also noticed in the cashbook of DMC, Sibsagar (excepting the kind of irregularities shown in the last bullet above).

#### ***Stock Registers/Register of Assets:***

**3.2** Rule 62 of the Manual of Financial Management and Procurement provides that the Society Offices should maintain Register of Assets in the prescribed format (Annexure-V) for the assets acquired wholly or substantially out of SSA grants and Stock Register separately for capital goods, consumable goods & non-consumable goods. Physical verification of stock of assets

should also be conducted at least once in a year at all levels *i.e.* schools, BRCs,DMC and SPD.

The study however, revealed that the SPDs and DMCs (Sibsagar & Nalbari) did not maintain Asset Registers; they only maintained stock registers. At school level, neither Stock Registers nor Asset Registers were maintained. No instructions had also been issued to the schools stressing the need for maintenance of the records.

Shortfalls of the following nature were noticed generally in maintenance of Stock Registers.

- Indexing of the items in the Stock Registers was clumsy.
- Daily balance after issues had not been struck.
- On rare occasions, when balance was struck, it was written with HB pencils.

### ***Records/Registers at Schools***

**3.3** At the schools, pupil attendance registers, teacher's attendance registers, teacher's movement registers, evaluation registers were generally maintained. However, quality of maintenance of attendance registers and evaluation registers was poor. Average attendance was not worked out and recorded in the attendance registers nor were the evaluation registers completed with the relevant data under the prescribed columns of the registers. Even pupil's gradation at the year-end examination were not done properly in the schools.

The schools did not maintain enrolment register, retention register, dropout register and VER in some schools. Those maintaining VER, however, have not updated the register with the latest data from the house hold survey available on survey records.

Data on display in the school display board pertain only to enrolment, attendance of students and teachers. Vital information on financial grants such as TLM grant, School Grants, School Maintenance Grants received by the schools was never displayed (grants for civil works were displayed separately).

### ***Other record:***

**3.4** Voucher bundling was proper and arranged serially; the vouchers numbers being allotted in the order of the transactions. However, the vouchers were found to have not been defaced and marked paid and cancelled at any

level from the SMD down to schools. Bank reconciliation was done in every month regularly.

***Physical verification:***

**3.5** All materials/assets acquired out of SSA grants should be physically verified and report to that effect prepared from time to time and at least once in a year. However, the system of physical verification of assets/materials has not been introduced at any level of SSA units.

It was seen from the compiled accounts that both SPD and the DMCs (Sibsagar and Nalbari) held SSA fixed assets as shown below:

As on	Fixed Assets valued		
	DMC	DMC, Sibsagar	DMC, Nalbari
	(Rupees in lakh)		
31-03-2007	277.33	32.23	40.36
31-03-2008	263.84	43.91	42.93

It is undeniable that through only physical verification, the obsolete, non-existent, repairable items can be identified and value thereof adjusted in the balance sheet by the appropriate authority by write off. Since this has not been done, the value of obsolete items and even non-existent items (if any) remained included in the balance sheet..

***Depreciation:***

**3.6** The policy of charging depreciation on the capitalized items has not been introduced.

## CHAPTER-4

### 4. Teachers Grant:

**4.1** Teacher's grant at the rate of Rs.500 per teacher per year is given to primary and upper primary schools for utilisation in procurement of low cost teaching materials.

The grant is given to teachers of Government Schools and teachers of Government Aided Schools, Cantonment/Municipal Corporation Schools, Aided Madrasas subject to certain conditions. The teachers grant is applicable for teachers actually in position.

Transparency in utilisation of fund should be ensured.

**4.2** Budget provision and expenditure for the years 2006-07 to 2008-09 (upto November 2008) was as shown below:

2006-2007			2007-2008			2008-2009		
AWP&B	Expenditure	(+) Excess/ (-) Savings	AWP&B	Expenditure	(+) Excess/ (-) Savings	AWP&B	Expenditure	(+) Excess/ (-) Savings
<b>(Rupees in lakh)</b>								
770.06	624.07	(-) 145.99	836.33	672.20	(-) 164.13	837.88	648.87	(-) 188.51

As may be seen from the above table that there was savings of Rs.145.99 lakh, Rs.164.13 lakh and Rs.188.51 lakh during 2006-07, 2007-08 and 2008-09 (upto November 2008) respectively.

Financial position (AWP&B and expenditure) in respect of selected districts was as indicated in the following table:

Activity	2006-2007		2007-2008		2008-2009	
	AWP&B	Expenditure	AWP&B	Expenditure	AWP&B	Expenditure
<b>(Rupees in lakh)</b>						
<b>Sibsagar District</b>						
Teachers grant	73.75	45.59	73.31	42.47	68.42	-
<b>Nalbari District</b>						
Teachers grant	47.45	38.32	50.28	39.38	51.03	31.25

In Sibsaigar district the teachers grant ranging from Rs.1,500.00 to Rs.3,000.00 was received upto a maximum of six teachers at the rate of Rs.500.00 per teacher of L.P. Schools and U.P. Schools during the period between April and November each year (2006-09).

In case of following three schools, the date of receipt of fund during 2008-09 are as shown below:

Sl. No.	Name of Schools	Amount received	Date of receipt
1.	Mackeypur 1 No. Line L.P. School	1,500.00	10-07-2008
		1,500.00	11-11-2008
2.	19 No. Jokhini L.P. School	2,500.00	12-05-2008
		2,500.00	12-08-2008
3.	Upper Nazira M.V. School	3,000.00	15-04-2008
		3,000.00	21-11-2008

The utilisation of fund was delayed due to late receipt of fund. The circumstances under which two grants were released in the same year (2008-09) may please be gone into.

**4.3 (a)** Out of 27 schools visited in Sibsagar district, 12 schools could not produce vouchers in support of utilisation of fund for the year 2006-07 (7 schools), 2007-08 (8 schools) and 2008-09 (8 schools)'Details are given in **Annexure-VI (a)**.

According to the norms, the teachers grant was to be utilized for procurement of low cost teaching materials.

Three schools incurred expenditure of Rs.0.08 lakh in procurement of black board, black board stand, radio and steel almirah *etc.* during 2006-07, 2007-08. Details are shown in **Annexure-VI (b)**.

Most of the schools procured pictorial charts (big and small) of animals, vegetables, fruits, flowers *etc.* for each class in every year. Further, some articles were also manufactured by the teachers concerned.

The schools did not maintain stock registers in support of procurement of articles.

**(b)** In Nalbari district, out of 27 schools visited, 10 schools could not furnish records of fund received for the years 2006-2009. Details are furnished in **Annexure-VI (c)**.

Three schools (MEM-1, MV-1 and ME-1) procured black board, note book, black board stand, table and chair, desk, bench, musical instruments worth Rs.0.15 lakh and one school (316 No. Barbelbari L.P. School) incurred expenditure for Rs.0.06 lakh (fund received for Rs.0.02 lakh from 2006-09) in repairing of school building instead of procurement of TLM articles. Details are given in **Annexure- III (d)**.

As such, expenditure of Rs.0.21 lakh (Rs.0.15 lakh + Rs.0.06 lakh) incurred by the schools mentioned above could not be justified as no expenditure was incurred in procurement of TLM articles.

**4.4** Pupil teacher ratio (PTR) of 40:1 is to be maintained in primary and upper primary schools. There should be at least two teachers in a primary school and one teacher for every class in the upper primary school.

Study of records during field visit revealed that teachers grant was released on the basis of number of teachers in the school without considering the PTR norms. The number of teachers was found in excess in the primary schools of Sibsagar district and Nalbari in comparison to the enrolment of students. Actual position of enrolment of students and number of teachers in position against 41 (21 in Sibsagar and 20 in Nalbari districts) primary schools are given in **Annexure-VII A & B**. It appears that against requirement of 2-3 teachers on the basis of enrolment, 3 to 13 teachers were posted in these schools violating the prescribed norms and teachers grant were allowed to 3 to 6 teachers. Thus, excess amount of Rs.0.26 lakh had been drawn by 52 in Sibsagar district and Rs.20 lakh by 37 teachers in Nalbari at the rate of Rs.500.00 each over the norms mentioned above.

Thus, excess expenditure of Rs.0.46 lakh (Rs.0.26 lakh+Rs.0.20 lakh) occurred because of unregulated posting of teachers on the basis of enrolment of students.

**4.5** In most of the cases, the teachers grant was disbursed to individual teachers to incur expenditure. The teachers in turn incurred expenditure and submitted vouchers/accounts to the Member Secretary, SMC. No system of procurement was observed by the teachers and there was no specific approval of rates or guidance from the SMC. The teachers generally procured the materials from market at market price. Hence, price of the articles was not uniform in the same locality although same articles (*e.g.* different types of charts, black board, sketch pen, learning kit, black board stand *etc.*) were procured. Specification of the articles procured was not available in the vouchers to justify the prices.

The schools did not maintain stock book to record the procurement. In some cases, the amount of vouchers was over-written (*e.g.* 1037 No. Amguri Nagar L.P. School—Voucher dated 11-11-2006 for Rs.450.00). Number and date was assigned to the vouchers in most of the cases.

## CHAPTER-5

### 5. School Grant

**5.1** The grant is given to (i) Government Schools, and (ii) Government Aided Schools, Cantonment/Municipal Corporation Schools, Aided Madrasas at the rate of Rs.2,000 per year per Primary/Upper Primary School upto 2007-08 and thereafter at the rate of Rs.5,000 per year per Primary and Rs.7,000 per year per Upper Primary Schools respectively for replacement of non-functional School equipment and for other recurring costs such as, consumables *etc.* The amount for Upper Primary Schools will include items for science laboratories and computer education requirements. Transparency in utilisation of the fund is to be maintained. The grant was to be spent only by VEC/SMC. Primary schools and upper primary schools would be treated as separate schools for the purpose of school grant even if they are functioning from the same premises. Library books for schools can also be provided from this grant.

**5.2** Details of AWP&B and expenditure for the years 2006-07 to 2008-09 are shown below:

Activity	2006-2007		2007-2008		2008-2009	
	AWP&B	Expenditure	AWP&B	Expenditure	AWP&B	Expenditure
School grant	825.56	776.46	859.38	817.94	2,376.66	2,154.52

Fund position in respect of selected districts is summarised below:

Activity	2006-2007		2007-2008		2008-2009	
<b>(A) Sibsagar District</b>						
	AWP&B	Expenditure	AWP&B	Expenditure	AWP&B	Expenditure
School grant	45.16	41.70	44.64	41.58	123.34	-
<b>(B) Nalbari District</b>						
School grant	43.58	42.28	42.68	41.08	121.04	93.77 (upto Nov.08)

**5.3** Year-wise date of receipt of grant by the following schools (out of selected schools) is given in the following table:

Sl. No.	Name of School	2006-2007		2007-2008		2008-2009		Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>(A) Sibsagar District</b>								
1.	528 No.Rupahi Baligaon LPS	5-5-07	2000	24-4-08	2000	29-8-08	5000	
2.	1200 Namdang LPS	28-6-06	2000	24-04-07	2000	25-8-08	5000	
3.	Makaypur 1 No, Line LPS	23-6-06	2000	26-7-07	2000	26-6-08 11-11-08	2000 5000	
4.	19 No. Jokhini LPS	4-10-06	2000	19-6-07	2000	12-5-08	2000	

						12-8-08	5000	
5.	Balama Missing LPS	11-7-06	2000	24-4-07	2000	30-7-08	5000	
Sl. No.	Name of School	2006-2007		2007-2008		2008-2009		Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6.	Upper Nazira MVS	24-6-06	2000	18-6-07	2000	15-4-08 21-11-08	2000 7000	
7.	790 Pub Kathpara LPS	6-5-06	2000	12-6-07	2000	5-4-08	2000	
8.	18 NO. Kathpara LPS	6-5-06	2000	7-6-07	2000	5-5-08 6-11-08	2000 5000	
9.	3 No. Goalapathat LPS	4-5-06	2000	3-8-08	2000	30-8-08	5000	
10.	766 Raidangia Nakachari LPS	6-5-06	2000	20-6-07	2000	29-4-08	2000	
11.	Rajapukhuri MVS	26-7-06	2000	12-11-07	2000	14-11-08	2000	
12.	785 Goudam Chariali LPS	26-6-06	2000	-	2000	NA	2000	
13.	Dehingjan LPS	19-3-07	2000	14-3-08	2000	NA	5000	
14.	Borhat Bagicha LPS	NA	2000	NA	2000	11-11-08	5000	
15.	1037 Amguri Nagar LPS	NA	2000	NA	2000	13-10-08	5000	Cash book not maintained
<b>(B) Nalbari District</b>								
1.	574 No, Bhubaneswari LPS	29-6-06	2000	18-12-07	2000	4-6-08	2000	
2.	Dipta Girls' LPS	NA	NA	NA	NA	10-5-08 7-8-08	2000 5000	
3.	268 Sunadi LPS	NA	NA	NA	NA	17-4-08 7-8-08	2000 5000	
4.	Borbari Badankuchi LPS	NA	NA	NA	NA	8-5-08	2000	
5.	Lohan Kathna LPS	NA	NA	NA	NA	14-7-08 16-8-08	2000 5000	
6.	Ghoga Badami Akhiya MEM	18-8-06	2000	-	-	-	-	
7.	Kolbari LPS	-	-	29-11-07	2000	26-8-08	5000	
8.	Rangfali MVS	23-6-06	2000	19-12-07	2000	14-5-08 30-7-08	2000 7000	
9.	187 Jogara LPS	-	-	-	-	7-5-08 6-8-08	2000 5000	
10.	Jogara Gopalthan LPS	-	-	-	-	7-5-08 6-8-08	2000 5000	
11.	Tamulpur Government MVS	-	-	-	-	8-8-08 12-9-08	2000 7000	
12.	Goalpara Girls' MVS	-	-	-	-	7-5-08 24-7-08	2000 7000	
13.	316 No. Banbelbari LPS	23-7-06	2000	7-11-07	2000	9-5-08	5000	
14.	Kolbari MES	7-9-06	2000	7-11-07	2000	9-5-08 26-8-08	2000 7000	

It appears that there was delay in receipt and utilisation of funds in most of the cases. The reasons for receipt of two grants (one at old rate of Rs.2000 and the other at new rate of Rs.5000/7000) were not on record,

**5.4** Details of purchase of material are given in the following table.

### Details of utilisation of school grant

Sl. No.	Name of School	Year	Details of expenditure	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<b>Sibsagar District</b>					
1.	Suftry MVS	2006-07 2007-08	Purchase of desk-bench 2 pairs Purchase of Register,/Paper/File/File Board, Black Board etc.	2000 2000	
2.	Rajapukhuri MVS	2006-07 2007-08 2008-09	Purchase of desk-bench 2 pairs Purchase of desk-bench 2 pairs Wiring	2000 2000 2000	
3.	Rohanpukhuri LPS	2006-07	Blackboard stand: 4 Nos.	2000	
4.	785 No. Godam Chariali LPS	2006-07  2007-08  2008-09	Earth filling- 250 Toilet repairing 635 Blackboard 2 Nos. 800 Miscellaneous 315 Labour for fencing 960 Desk-bench repairing 500 Chips,sand,bricks for Fencing 460 Bank 101 Display board 900 Mason for varanda Repairing 950 Laboratory charge for Bamboo fencing 120 Nail etc 65	2000 2021 2035	
5.	Dehing Than LPS	2007-08	Black board Stand: 3 Nos 450 Floor repairing 500 Black board 385 Cash book, paper 175 Sitting Mat 445 Bank 45	2000	
6.	Borhat Town LPS	2006-07 2007-08 2008-09	Tripal (sitting) 1 No Display Board Grill and Blackboard 350 Tube well repairing 300 Procurement of wood 1700 4 pair desk-bench	2350 2000 4500	Vouchers were not passed for payment by the Secretary & President
7.	19 No. Jokhini LPS	2006-07	Tripal 1 No. 600 Paint 575 Timber 325 Mistri 500	2000	
8.	Upper Nazira MVS	2006-07 2007-08	Desk-bench repairing Printing of data board	2000 2000	

**5.5** It appears that the schools procured new articles/materials like desk-bench, blackboard stand, sitting mat (tripal) in addition to repairing of desk-bench, repairing of school, erection of fencing *etc.* Thus, replacement of non-functional school equipment was not noticed.

In some other cases, the school grant and the maintenance grant was utilised altogether for new purchase of desk-bench, table-chair, repairing of school building, construction of school gate, erection of fencing *etc.* The details are furnished in Chapter-6

## CHAPTER-6

### 6. Maintenance grant of schools

**6.1** Schools with upto three class rooms are eligible for maintenance grant upto a maximum of Rs.4,000 per school per year, while schools having more than three class rooms would get a maintenance grant upto a maximum of Rs.7,500 per school per year, subject to the condition that the overall eligibility for the district would be Rs.5,000 per school per year. With effect from 2008-09, the grant had been enhanced to a maximum of Rs.5,000 per school per year upto three class rooms while schools having more than three class rooms would get a maintenance grant upto a maximum of Rs.10,000 per school per year, subject to the condition that the overall eligibility for the district would be Rs.7,500 per school. Headmaster's room and office room would not count as a classroom for this purpose. Primary Schools and upper primary schools would be treated as separate schools for the purpose of maintenance grant even if they are functioning from the same premises.

Specific proposal by the school committee and community contribution should be ensured. Data on number of existing Government schools having their own building and schools requiring maintenance and repair should be furnished. The School Management Committee/Village Education Committee may certify the maintenance and repair works undertaken in a school. Utilisation certificate at the end of the year should be furnished.

**6.2** The provisions of AWP&B and expenditure for the years 2006-07 to 2008-09 (upto November 2008) are given below:

Activity	2006-2007		2007-2008		2008-2009	
	AWP&B	Expenditure	AWP&B	Expenditure	AWP&B	Expenditure
School maintenance PS & UPS	2,063.90	1,940.80	2,099.05	2,020.07	2,499.00	2,246.65

#### Sibsagar District

2006-2007		2007-2008		2008-2009	
AWP&B	Expenditure	AWP&B	Expenditure	AWP&B	Expenditure
112.90	104.25	111.50	103.95	129.55	-

#### Nalbari District

2006-2007		2007-2008		2008-2009	
AWP&B	Expenditure	AWP&B	Expenditure	AWP&B	Expenditure
108.75	105.55	106.50	102.60	134.90	108.10 (Upto November 2008)

**6.3.1** Year-wise position of receipt and utilisation of maintenance grants by the schools is furnished in following table:

### Year-wise receipt of fund

Sl. No.	Name of Schools	2006-2007		2007-2008		2008-2009		Remarks
		Date of receipt	Amount	Date of receipt	Amount	Date of receipt	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>(A) Sibsagar District</b>								
1.	528 No.Rupahi Baligaon LPS	5-5-07	5000	24-4-08	5000	29-8-08	5000	
2.	12 Namdang LPS	28-8-06	5000	24-4-08	5000	28-8-08	5000	
3.	Makeypur 1 No, Line LPS	23-6-06	5000	26-7-07	5000	26-6-08 11-11-08	5000 5000	
4.	19 No. Jokhini LPS	4-10-06	5000	19-6-07	5000	12-5-08 12-8-08	5000 5000	
5.	Balama Missing LPS	11-7-06	5000	24-7-07	5000	30-7-08	5000	
6.	Upper Nazira MVS	24-6-06	5000	18-6-07	5000	15-4-08 21-11-08	5000 10000	
7.	790 Pub Kathpara LPS	6-5-06	5000	12-6-07	5000	5-4-08	5000	
8.	18 NO. Kathpara LPS	6-5-06	5000	7-6-07	5000	5-5-08 6-11-08	5000 5000	
9.	3 No. Goalapathar LPS	4-5-06	5000	3-8-08	5000	30-8-08	5000	
10.	766 Raidengia Nakachari LPS	6-5-06	5000	20-6-07	5000	29-4-08	5000	
11.	Rajapukhuri MVS	26-7-06	5000	12-11-07	5000	14-8-08	5000	
12.	785 Gudam Chariali LPS	13-4-06	5000	4/07	5000	8/08	5000	
13.	Dehingthan LPS	19-3-07	5000	14-3-08	5000	NA	5000	
14.	Borhat Bagicha LPS	NA	5000	NA	5000	11-11-08	5000	
15.	1037 Amguri Nagar LPS	NA	5000	NA	5000	13-10-08	5000	
<b>(B) Nalbari District</b>								
1.	574 No, Bhubaneswari LPS	29-6-06	5000	18-12-07	5000	4-6-08	5000	
2.	Dipta Girls' LPS	NA	NA	NA	NA	10-5-08 7-8-08	5000 5000	
3.	268 Sunadi LPS	-	-	-	-	17-4-08 7-8-08	5000 5000	
4.	Borbari Badankuchi LPS	-	-	-	-	8-5-08	5000	
5.	Lohan Katha LPS	-	-	-	-	14-7-08 16-8-08	5,000 10000	
6.	Ghoga Badani Akhiya MEM	18-8-06	5000	-	-	-	-	
7.	Kalbari LPS	NA	NA	29-11-07	5000	26-8-08	10000	
8.	Rangfali MVS	23-6-06	5000	19-12-07	5000	14-5-08 30-7-08	5000 10000	
9.	187 Jagara LPS	NA	NA	NA	NA	7-5-08 6-8-08	5000 10000	
10.	Jagara Gopalthan LPS	NA	NA	NA	NA	7-5-08 6-8-08	5000 10000	
11.	Tamulpur Government MVS	NA	NA	NA	NA	8-8-08 12-9-08	5000 10000	
12.	Goalpara Girls' MVS	NA	NA	NA	NA	7-5-08 24-7-08	5000 10000	
13.	316 No. Banbelbari LPS	23-7-06	5000	7-11-07	5000	9-5-08	5000	
14.	Kalbari MES	7-9-06	5000	7-11-07	5000	9-5-08 26-8-08	5000 10000	

It appears that there was delay in receipt of fund ranging from 10 months to one year. Details of receipt of grant was not available in most of the schools due to non-maintenance of cash book *etc.* Reasons for release of two grants

(one at the old and the other at the new rate) during 2008-09 was not on record of the schools concerned,

Details of utilisation of fund by the schools are given in the following tables below:

### Details of utilisation of Maintenance grant to schools

Sl. No.	Name of school	Year	Details of expenditure	Expenditure (Rupees)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<b>(A) Sibsagar District</b>					
1.	Suffry MVS	2006-07 2007-08	Purchase of chair, desk-bench, table Desk-bench-5 pair	5000 5000	
2.	Rajapukhuri MVS	2006-07 2007-08 2008-09	CGI Sheet, Wood, Labour Desk-bench Wiring in the school	5000 5000 5000	
3.	Rohanpukhuri MVS	2006-07 2007-08	Electric fan & other electrical goods 2 Nos. Desk-bench 5 Nos.	2016 5060	
4.	785 No. Gudam Chariali LPS	2006-07  2007-08  2008-09	Bamboo fencing 1030 Erection of 2 windows 1470 Blackboard stand 2 Nos. 500 Table 1 No 1000 Repairing of ramp 600 Blackboard 1 No. 380 FC Paper 20 Ceiling Fan 2 Nos 1700 Barbed wire fencing 2379 Earth filling 1 truck 500 Repairing of varanda including Wood 15 cft 4500 Bamboo for new building 400 And Bank commission 100	  5000  5000	
5.	Dehing Than LPS	2007-08	Painting (colouring) 879 Plasctic chair 4 Nos 700 Desk-bench 2 pairs 2000 Labour charges 985 Bank commission 70	5000	
6.	Borhat Town LPS	2006-07 2007-08 2008-09	Godrej almirah 1 No. Earth filling in school field 5 pair desk-bench	5000 5000 5000	
7.	Borhat Bagicha LPS	2007-08	5 pair desk-bench	4925	
8.	19 No. Jokhini LPS	2006-07	Timber for partition 1525 Mistri 1100 Plywood 1898 Nail, columning 478	5001	
9.	Upper Nazira MVS	2006-07 2007-08	Ancor coil for wiring & other electrical goods ASEB Power connection 1925 Meter cost/testing 2030 Wire etc. 360 Repairing of desk-bench 685	5000 5000	

Sl. No.	Name of school	Year	Details of expenditure	Expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<b>(B) Nalbari District</b>					
1.	Mugkuchi MES	2006-07 2007-08	5 pairs desk-bench @ 1,000 5 pairs desk-bench @ 1,000	5000 5000	
2.	574 Bhubaneswari LPS	2008-09	Steel almirah and table	5000	

**Details of utilisation of both School grant & Maintenance grant to schools**

Sl. No.	Name of school	Year	Details of expenditure	Expenditure (Rupees)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<b>(A) Sibsagar District</b>					
1.	18 No. kathpara LPS	2006-07 2007-08	5 pair desk-bench 5995 1 No. table and painting of partition 1025 Rod 2000 7 pair desk-bench 5500	7000 7500	
2.	790 Pub Kathpara LPS	2006-07 2007-08	Repairing of old school building Repairing of old school building	7000 7000	
3.	766 Raidengia Nakachari LPS	2006-07 2007-08 2008-09	Erection pucca flooring and other room of the school 1 No. partition 1038 1 No. Steel almirah 5600 Desk-bench 3 pairs @1700	7000 6638 5100	
4.	Dehing Than LPS	2006-07 2008-09	Erection of fencing Painting (Colouring) 1230 Construction of urinal with tarza wall 2739 Labour chare 2400 Misc. expenditure 1635	7000 10004	
5.	Borhat Bagicha LPS	2006-07	1 No. iron gate 3000 3 pair desk-bench 3000 4 Nos. fencing posts 1000	7000	
6.	Singibill LPS	2006-07 2007-08 2008-09	Construction of 2 doors 3500 2 Nos. chair 1000 1 No. Easy bench 1200 1 No. table including bank commission 900 6 os. Partitions 6800 Others 200 Raging, paint, lock etc. 1827 3 pairs bench-desks 4500 1 No. table 1200 1 No. Steel table 2500	7000 7000 10027	

Sl. No.	Name of school	Year	Details of expenditure	Expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
7.	528 Rupahimukh Baligaon LPS	2006-07	3 Nos. partitions 3900 2 NOs. filter stand 500 Bamboo nail for reparing Urinal 465 Kitchen 1400 Earth filling 150 1 No. tripal 335 Polithine paper 300	7050	
		2007-08	Earth filling (old bldg.) 500 Tubewell removal 1572 CGI sheet (8 pcs) 1485 Bricks 810 CGI sheets (8 Nos) 1980 Wood 2 cft 660	7057	
8.	12 No. Namdang LPS	2006-07	Repairing of desk-bench 2000 Bricks 600 Rod,cement,sand,chips 2199 Timber 176 Paint and colouring 1280 Urinal repairing 480 Others 355	7190	
		2007-08	1 NO. table 1000 3 pairs desk-bench 3925 Table (with 3 drawers) 2000 Bank commission 75	7000	
		2008-09	Lime colouring 5124 Books 301 Repairing of school building and varanda 1500 1 No. Blackboard 500 Repairing of urinal 1000 Bricks 1960 Misc. expenditure 200	10585	
9.	Makeypur 1 NO. Line LPS	2006-07	1 table and 2 bench Repairing 1440 37 bamboos and wire netting 995 Wages 400 2 Nos. partitions, blackboard stand, 2 chairs 3538 Attendance register, paper, pencil, staple etc. 180	6553	
		2007-08	4 pairs desk-bench 4000 1 No. Board stand 200 Repair of bench/drain cork 620 30 Nos. bamoo (fencing) 840 Register/stock book 250 Repairing of ciosk 200 Labour charges 480 Paper,wire,chalk etc. 260 Seedlings 150	7000	

Sl. No.	Name of school	Year	Details of expenditure	Expenditure	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
10.	19 No. Jokhini LPS	2007-08 2008-09	Bricks & cement 5000 Sand 800 Wall of varanda 1200 Plain sheet/raging 1930 Timber 1100 Sand 290 1 Chair 1000 Sitting mat 400 Cement/bricks 2762 Mistri 2600	7000 10082	
11.	Upper Nazira MVS	2006-07	Iron gate 2300 Rod, sand etc. 3090 Mason 1610	7000	
<b>(B) Nalbari District</b>					
1.	Loha Katha LPS	<u>2007-08</u> 7,000 <u>2008-09</u> 15000	8 pairs desk-bench 8000 10 pairs desk-bench 10000 2 pairs table and chair 1600 Tube well repairing 2310	8000 13910	
2.	187 Jagara LPS	2007-08	Steel almirah	7000	
3.	Rangfali MVS	<u>2007-08</u> 7000 <u>2008-09</u> 10000	Tubewell repairing 5000 Bench-desk 7000 Chair 1000 Table 1000	5000 9000	
4.	Borbelbari LPS	<u>2007-08</u> 5000 <u>2008-09</u> 7000	Repair of ceiling and Whitewashing 12000	12000	
5.	Kalbari MES	<u>2007-08</u> 7000 <u>2008-09</u> 10000	One locker 5200 Desk-bench,table=chair 11850	5200 11850	

**6.3.2** It appears from the details in table-II that the schools utilised the funds in the purchase of desk-bench, chair-table, blackboard, blackboard stand, steel almirah, electrification in the school and fencing work. The grant was utilised mainly by the Member Secretary, SMC/Head Master of the schools concerned. In rare cases, the issues were discussed in the SMC meeting. No guideline was given to the school authority (Headmaster) for incurring the expenditure observing SSA norms.

**6.3.3** During study of records, it came to notice that most of the schools utilised school grant and maintenance grant for the same purposes in the table above. It appears from the details indicated in the preceding table that purchases of desk-bench, table-chairs, locker, erection of fencing, partition and other repairing works were done utilising the school grant as well as maintenance grants for the same purpose. The school authorities were not

aware of incurring expenditure activity-wise. Details of utilisation of fund during 2008-09 could not be furnished by most of the schools.

**6.3.4** On further study, it came to notice that following schools diverted (2008-09) school grant, maintenance grants (Rs.51 lakh) for some other activities (construction of ceiling of additional class room) under civil work shown in table below

Sl. No.	Name of School	Year Rupees	Details of grant	Details of work done	Diversion
<b>(A) Sibsagar District</b>					
1.	Balama Missing LPS	<u>2008-09</u> 10,000	School maintenance	Diverted for construction of A.C. Board ceiling of additional class room (ACR) sanctioned during 2006-07, Rupees two lakh.	10,000
<b>(B) Nalbari District</b>					
1.	Narayanpur MES	<u>2008-09</u> 5,000 <u>10,000</u> <b>15,000</b>	School grant Maintenance	Diverted for fixing and fitting of AC Board ceiling in additional class room (ACR) sanctioned during 2006-07	12,000
2.	Jogara Gopalthan LPS	<u>2008-09</u> 5,000 <u>10,000</u> <b>15,000</b>	School grant Maintenance	Diverted for fixing and fitting of AC Board ceiling in additional class room (ACR) sanctioned during 2007-08	13,452
3.	187 No. Jogara LPS	<u>2008-09</u> 5,000 <u>10,000</u> <b>15,000</b>	School grant Maintenance	Diverted for fixing and fitting of AC Board ceiling in additional class room (ACR) sanctioned during 2007-08	14,477
4.	Satara MVS	<u>2008-09</u> 2,000 5,000 7,000 <u>10,000</u> <b>24,000</b>	School grant Maintenance School grant Maintenance	Diverted for fixing and fitting of AC Board ceiling in additional class room (ACR) sanctioned during 2006-07	21,235
<b>Total</b>					<b>51,364</b>

The grants had been diverted for completion of civil works (ACR) due to shortage of fund under civil work activity.

All the schools mentioned above were functioning in their own building.