

OVERVIEW

The SSA, a time bound programme in mission mode, tries to tackle education, which along with health, is a determinant of the quantity and quality of the human resource of the country. In partnership with the State and Local Governments and most importantly, in participation with the local community, it provides funds for a series of interventions, aimed at universal, value based, quality education, covering all children between the ages of 6 to 14. It has a built-in gender bias, with focus on underprivileged girls, children of SC, ST and minority communities and children with special needs and attempts to usher in a knowledge society, in which the girls and women will be empowered, equipped with life skills and become self confident and useful members of society. It aims to sensitise the community, in an attempt to remove caste and gender discriminations. While it has due respect for tradition and rules, it seeks to promote innovation and inject flexibility in its implementation.

Assam is a multilingual State, and so instructions and guidelines have to be in Bodo, Assamese and English. The sizeable tribal population calls for special interventions. Migrant population is another challenge faced by the State, as land covered by floods, emerge when the floods recede, to be used for cultivation. Recognising the special conditions, the GOI has prescribed relaxed norms, especially in the State's share in SSA expenditure.

The study brings out the fact that the post of Executive Director has remained vacant from 25-12-2007 to date and in the posts of District Mission Coordinator, the incumbency has been for short periods both in Sibsagar and Nalbari. The prescribed periodicity of meetings of the various bodies has not been observed.

The capacity for absorption of available finance for effective spending seems to be lacking, as indicated by the heavy unutilised funds and the consequent pruning of the plan size. As may be seen from the table in page 16, the savings in some interventions vary between 41 to 84 *per cent*. There have been delays in the release of funds and cases of funds being released at the fag end of the financial year, apparently to avoid lapse of funds.

The study notes that at school level maintenance of cash book, stock registers, asset registers, the attendance registers of pupils and teachers, leaves much to be desired. In some of the schools visited, vouchers could not be produced in support of expenditure incurred and in others no record was available detailing the funds received. Teacher grants were released on the basis of number of teachers in the school, without reference to the PTR norms. Cases had come to notice of school grants being used for carrying out repairs to school buildings and erection of fencing. It would appear that the end users were ignorant of the norms and that the control was lax. Similarly, maintenance grant was used for

purchase of desk-bench, table-chairs, lockers *etc.*, using both school grants and maintenance grants for the same purpose.

As regards procurement and works, cases of violation of the procedure prescribed in the Manual and non-recording of measurements in the Measurement Book have been noted. A case of inadmissible payment to printers and a case of amount reimbursable to the SSA by the GOA, but long overdue, have been brought out.

As regards civil works, the study notes that no procurement policy was followed in purchase of materials, measurements were not recorded in the Measurement Books, substandard works were executed, construction of buildings under dispute were noticed. Buildings needing repairs and infrastructure facilities like common toilets, exclusive toilets for girls, drinking water facilities *etc.*, were also noticed. In respect of the SIEMAT building, the copy of completion certificate and handing over certificate were also not produced. Reasons for delay in construction and sanction of extension of time were not furnished and more importantly, no details of the completed items of building were available. In the procurement of furniture, cases of purchase of furniture of inferior quality, excess over budget, non-deduction of sales tax at source and irregularity in the recovery of VAT have been noticed.

The study notes that the NPEGEL programme, as implemented, left much room for improvement. The findings regarding the working of the Midday meal scheme require close attention and follow-up action.

The overall impression created by the study is that enthusiasm and zeal for the implementation of the project are running ahead of the concern for fiscal discipline and the need for effective, economical and efficient use of the available funds. The lack of fully developed infrastructure, not only brick and mortar but trained staff, is standing in the way of rapid implementation of the programme which is drawing to a close.