

STUDY
ON
MONITORING THE FINANCIAL
ASPECTS RELATING TO SARVA
SHIKSHA ABHIYAN IN
KARNATAKA

SPONSORED BY

MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF ELEMENTARY EDUCATION AND LITERACY)
GOVERNMENT OF INDIA

INSTITUTE OF PUBLIC AUDITORS OF INDIA
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PROFILE OF THE INSTITUTE OF PUBLIC AUDITORS OF INDIA

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

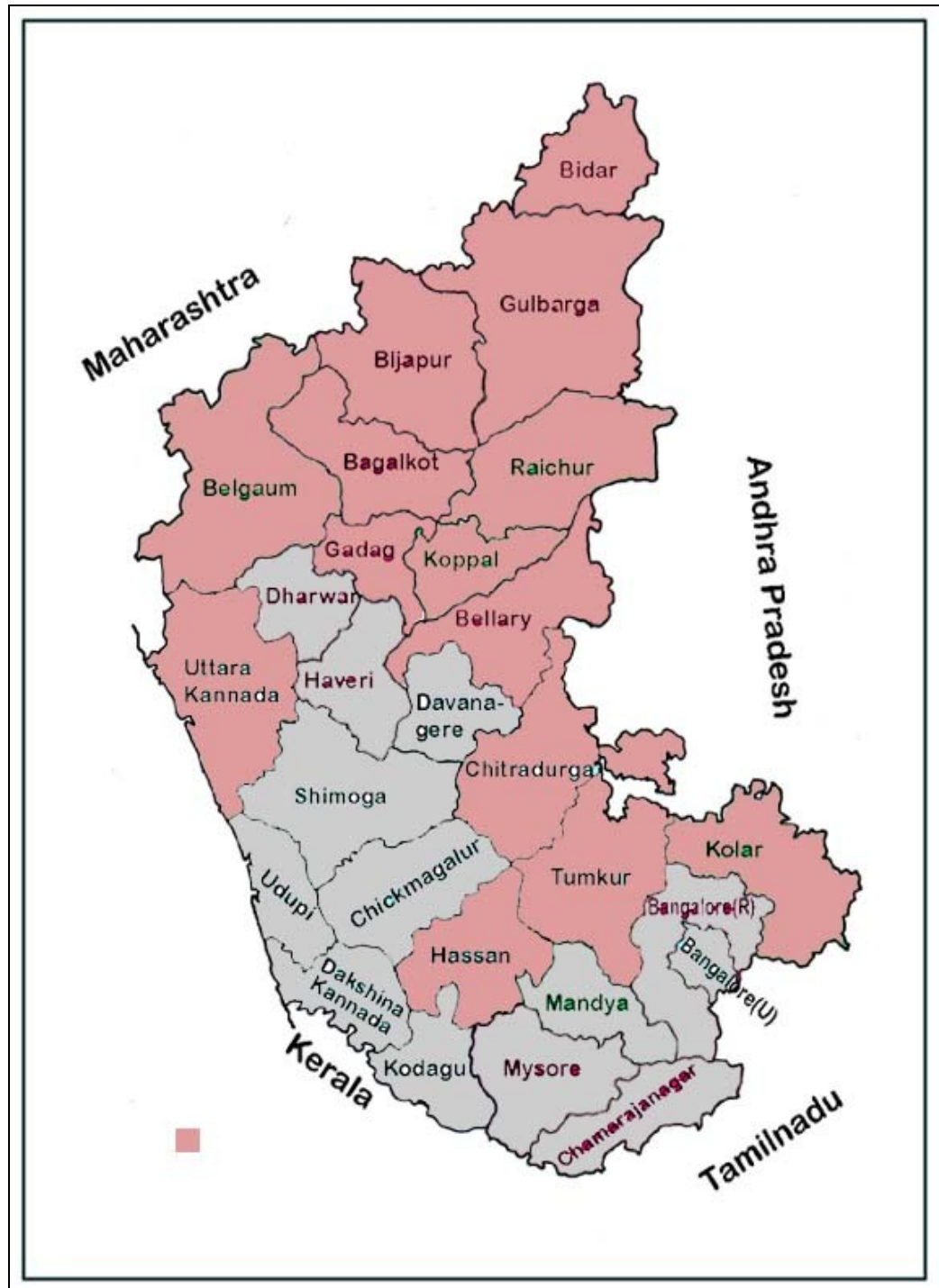
- Promote education in the disciplines of auditing, finance, accounting in public bodies.
- Suggest ways for effective accounting and auditing in the Central and State Governments, Public Enterprises, Public Institutions, Government aided voluntary organizations and local bodies.
- Undertake and conduct studies, workshops, consultancy and research in these disciplines.
- Organize, 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 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.

TERMS OF REFERENCE FOR STUDY

The Ministry of Human Resource Development (Department of Elementary Education and Literacy), New Delhi, vide Ministry's letter No. 1-1/2003-EE-11 dated 18th November 2003 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 utilization of funds released to State Societies and the financing of various activities at the State, District and School levels during 2002-03 and 2003-04.

MAP OF KARNATAKA



1.1 Introduction

Government of India, Ministry of Human Resource Development engaged the services of the Institute of Public Auditors of India, New Delhi, to conduct a study of monitoring of finances especially the utilization of funds released to the state implementation society, district societies and schools under Sarva Shiksha Abhiyan in Karnataka. Accordingly the institute had taken up study selecting Tumkur District for detailed visits and analysis.

The study basically covers the utilization of funds released to the state implementation society and to district authorities and to schools there from.

1.2 Scope of study

Two teams were constituted to undertake studies in Karnataka in general and Tumkur district, a non DPEP District, in particular with focus on 50 schools, 25 in Tumkur rural taluk and 25 in Sira taluk. All the 13 schools under Thimmarajana halli gram panchayat in Tumkur and all the 10 schools in Kallambella gram panchayat in Sira taluk were covered during local visits. The remaining 27 schools included two schools located in SC and ST habitat and two schools in areas thickly populated by Minority community. The names of the schools visited are indicated in Annexure–I. For the purpose of the study, the team interacted with Chairman and members of village panchayats, parents, teachers and students besides members of the School Development and Monitoring Committees (SDMC).

1.3 Organizational set up and its activities under SSA

Government of Karnataka formed a registered society viz. "Sarva Shiksha Abhiyan" on 8-01-2001 under Karnataka Registration of Societies Act 1960, to guide, co-ordinate and over see elementary education programme in the state. As per the framework drawn for implementation of SSA scheme, the state level samithi is to be headed by the Chief Minister assisted by executive committee and co-ordination committee under the chairmanship of the principal secretary to the Government, primary and secondary education and the commissioner of public instructions respectively. However, Chief Minister has nominated a non-official person as chairman of the SSA samithi with effect from 23-01-2004 to head the governing council.

The organizational chart depicting flow of authority from state mission to school level for successful implementation of the scheme is placed at Annexure-II to this report.

Since inception, the Governing council has met only once on 30-1-2002 and Executive committee four times, the latest on 29-11-2003, while co-ordination committee has not met even once till March 2004.

Similarly the district level samithi is chaired by the Minister of the district supported by the district implementation committee headed by the CEO of the zilla parishad concerned. Only one meeting of the samithi was held on 25-1-2003 in the district of Tumkur and two meetings of the DIC were conducted, but budget proposals were not discussed in any of the meetings.

The following incumbents held charge of the post of State Project Director – SSA during the last three years:

1.	Shri G.L Hegde	Director of Public Instructions (Primary Education) held additional charge of the post of SPD from 1.4.2001 to 30.8.2002
2.	Shri K. Ramiah	Director of Public Instructions (Primary Education) – additional charge of the post of SPD from 1.9.2002 to 9.12.2002
3.	Shri J. Bhaskariah	Director of Public Instructions (Primary Education) – additional charge of the post of the SPD from 10.12.2002 to 29.12.2003
4.	Dr. Rajkumar Khatri, IAS	State Project Director from 29.12.2003 onwards

SSA project was handled as an additional charge till December 2003 and a Director exclusively for this project was posted from 29th December 2003 only. It has naturally hampered the effective implementation of the scheme.

The state project director oversees the implementation of the programme and administers it through the officers and staff sanctioned exclusively for SSA in cooperation with the administrative officers of the education Dept., including those from the Directorate of State Education, Research and Training (DSERT).

The staff deployed on DPEP were absorbed under SSA with effect from 30-6-2003.

1.4 Demographic Data

The demographic and educational profile of the state of karnataka and the district of Tumkur is given below.

Sl. No.	Particulars	Karnataka			Tumkur		
1	Area	191791 sq.kms			10596 sq.kms		
2	Population (in lakhs)		SC/ST	Gen		SC/ST	Gen
		M	58.72	200.65	M	3.40	13.14
		F	57.16	193.16	F	3.28	12.71
		Total	509.69 lakhs		Total	32.53 lakhs	
3	Educational Blocks	202			10		
4	Gram panchayats	5760			321		
5	Villages	29483			4362		
6	Literacy rate	M –81.5% F- 59.68%			M –76.88% F- 57.18%		
7	No. of Children enrolled in the Year 2002 Year 2003 Year 2004	Boys	Girls	Total	Boys	Girls	Total
		Not available		83.57 lakh	1.92 lakh	1.79 lakh	3.71 lakh
		39.90 lakh	37.17 lakh	77.07 lakh	1.81 lakh	1.74 lakh	3.55 lakh
		38.15 lakh	35.52 lakh	73.67 lakh	1.80 lakh	1.67lakh	3.47 lakh
8.	No. of PS/UPS	49341			3483		
9.	Total no. of teachers.... Teachers under SSA...	1,94,265 as on 2/04 905----do-----			10,537 as on 2/04 303 ----do-----		

Note: Figures in col.1 to 6 are based on 2002 Census

1.5 SSA an extension of the ongoing state scheme

SSA being a joint venture of the central and state governments and an extension of the ongoing schemes under state sector, the Government of karnataka has consistently maintained the level of investment on elementary education more than 1999-2000 as could be seen below:

(Rs in crores)

Year	Actuals		
	Plan	Non-plan	Total
1999-2000	345.31	1196.75	1542.05
2000-2001	443.82	1315.36	1759.17
2001-2002	510.34	1274.40	1784.74
2002-2003	442.79	1315.89	1758.68
2003-2004 (Budget)	417.24	1721.84	2139.07

Based on the AWP of the state approved by the PAB the share of Central Government has to be released in two advance instalments in April and September each year subject to certain conditions which inter-alia include the following:

- (i) The matching contribution of the state is released within 30 days of the release of funds by Government of India.
- (ii) Utilization certificate for the funds released in the first instalment is furnished before the release of first instalment of the subsequent year.
- (iii) The progress in expenditure is atleast 50% of the funds released, and the quality of implementation justifies further releases.
- (iv) The state share of SSA has to be over and above the level of expenditure incurred for the year 1999-2000.

2. Management of funds and accounts

2.1 Flow of funds

A chart indicating the flow of funds from Government of India and Government of Karnataka for the years 2002-03 and 2003-04 and the subsequent release of funds to the DPOs/ schools is furnished along side (vide table 1).

It is noticed that the State Mission submitted the AWP for 2002-03 belatedly in September 2002 and for the year 2003-04 in May 2003 as against the due date of 15th March each year.

Added to this the Government of India took nearly 25 days after approval of the AWP for the year 2002-03 and demand draft for the first instalment of its share was received in Project Office on 18-12-2002 and the balance in two instalments in April and June 2003. Consequent to these delays, the programmes for the year 2002-03 could be launched only in the last quarter of the financial year, forcing rush of expenditure (66.3%) to achieve maximum utilization.

The matching contribution of Government of Karnataka for the year 2002-03 worked out to Rs. 2616.39 lakhs. But only a meagre sum of Rs.396.76 lakhs was released to SSA, while a huge amount of Rs. 1115.46 lakhs was shown as by adjustment stated to be by way of direct release to the various subordinate offices from the treasury without routing it through the accounts of SSA. The details of such adjustments were not made available. All the payments/ adjustments through Treasuries are reflected in Finance Accounts. Therefore, the team verified the expenditure under the following two sub heads, stated to have been operated for such adjustment to confirm whether they have actually taken place. It was noticed that the expenditure in both the cases neither exceeded the provision nor was any note or comment made in the finance accounts about such adjustment to SSA.

(Rupees in lakhs)

Sl. No.	Sub-head	Nomenclature	Budget provision	Actuals
1.	2202-01-800-1-35	Universalisation of primary education Spl. Comp. Plan	400.00 300.00	650.21
2.	2202-01-800-1-45	Grant to LPS in non-DPEP districts	1100.00	1048.74

Expenditure on SSA as per Finance Accounts, for the year 2002-03 was only Rs.378.56 lakhs against the original provision of Rs.500 lakhs and is stated to be Rs.396.76 lakhs in the books of the Department. (figures not reconciled). Even after taking into account the adjustments, the share of Government of Karnataka was deficient to the extent of Rs.1104.18 lakhs.

Similarly for the year 2003-04, there was a delay of nearly 3 months in release of first instalment of funds from Government of India after the approval of the AWP, while the matching contribution of Government of Karnataka against the first instalment was again deficient to the extent of Rs.2651.23 lakhs, virtually resulting in a poor achievement of only 27.31 per cent of the approved plan as at the end of December 2003. Further releases either from Government of India or from Government of Karnataka were not made till March 2004.

TABLE – I
SSA – KARNATAKA
Funds flow chart for the year 2002-03 and 2003-04 (as on 31-03-2004)

Date of submission of AWP Budget	Date of approval by PAB	Amount sanctioned	GOI Share		GOK share		Balance due		Release of funds to districts		Date of release of funds by DPO Tumkur to BRCs	Amount released
			Date of release of funds	Amount received	Date of release of funds	Amount received	GOI	GOK	Date	Amount		
2002-03												
2-9-02	12-11-02	10465.58	3-12-02	3924.58	3-5-02	589.06*	Nil	1104.18	28-12-02	3055.80	8-1-03	40.10
			9-4-03	1972.57	31-7-02	100.00*					16-1-03	1.42
			5-6-03	1952.02	30-12-02	141.16*						
					10-1-03	10.00			1-3-03 to 31-3-03	288.80		
					20-2-03	35.00			11-3-03	175.97		
					25-2-03	211.76 285.24*			24-3-03	303.15	5-4-03	1.95
									3-5-03 22-5-03	1739.60 60.07	12-5-03 27-5-03 29-5-03	63.00 12.90
					3-4-03	115.00 10.00 15.00			17-6-03	889.35	1-7-03	11.00
											14/15.7.03	8.50
											30-7-03 1-8-03	22.08
									9-12-03	45.76		
									18-12-03	864.67		
TOTAL		10465.58		7849.17		1512.22		1104.18		7423.17		160.95

*Stated to be by way of adjustment not reflected in SSA accounts – Details not forthcoming.

2003-04												
2-5-03	18-6-03	31281.82	10-9-03	8439.78	15-9-03 27-9-03	19.00 1240.00	3290.93	2615.23	30-8-03 13-9-03	94.85 7691.48	22-9-03	474.16
									24-9-03	119.10		
									14-10-03	94.85		
									4-11-03	100.00		
									10-11-03	205.68		
									4-12-03	50.00	12-12-03	0.92
											6-1-04	137.28
TOTAL		31281.82		8439.78		1259.00	3290.9	2615.23		8355.96		612.36

2.2 Budget and Actuals

2.2.1 The table below indicates the approved outlay for each activity and expenditure incurred against it for the years 2002-03 and 2003-04, both for the State of Karnataka and the district of Tumkur.

Table-II

(Rs. in lakhs)

Sl. No.	Karnataka					
	Year	2001-02 & 2002-03		2003-04		
	Activity	Approved AWP	Actuals	Approved AWP	Actuals as on	
					31.12.03	31.03.04
1	Out of school strategies	1682.71	1352.12	1528.15	146.23	44.83
2	Primary schools	415.39	403.99	520.82	439.92	505.80
3	Upper primary schools	1718.73	1123.1	874.84	469.19	436.20
4	Teachers:					
4.1	Salaries	334.85	316.15	6849.79	383.97	560.03
4.2	Grants	629.66	613.1	1062.08	795.22	907.88
4.3	Training	1810.24	538.88	3034.01	412.22	551.94
5	Block Resource centres	406.2	406.2	1049.36	333.28	310.80
6	Cluster Resource centres	765.83	765.83	151.42	490.58	627.70
7	Others:					
7.1	IED	388.84	51.98	834.77	53.86	93.20
7.2	Maintenance and Repairs	1763.95	1633.75	2035.9	286.28	28.15
7.3	Free text books	540.58	501.28	535.86	535.86	535.86
7.4	Training SDMC members	229.11	159.37	207.47	4.62	17.87
7.5	Research, evaluation, supervision & monitoring	648.35	256.86	638.34	37.91	0.53
7.6	Innovative activities	784.76	330	1350	0.31	149.83
	Total Activity cost	12119.20	8452.61	20672.81	3829.78	4770.62
8	Management cost	573.85	237.75	1368.08	413.86	62.97
9	Civil works	4286.9	2573.33	10198.7	4214.11	10071.60
10	State Project Office	10		135.6	86.18	95.21
	Grand Total	16989.95	11263.7	32375.19	9103.54 (28.12%)	15004.77 (46.35%)

Note: The statement of expenditure for the year 2003-04 was not ready even by end of May 2004.

Sl. No.	TUMKUR					
	Year	2001-02 & 2002-03			2003-04	
	Activity	Approved AWP	Actuals	Approved AWP	Actuals as on	
					31-12-03	31-3-04
1	Out of school strategies	32.09	23.04	32.44	-	0.91
2	Primary schools	165.96	66.06	45.72	26.24	45.72
3	Upper primary schools	-	101.04	36.94	16.72	28.44
4	Teachers:					-
4.1	Salaries	68.08	68.08	324.42	----	78.01
4.2	Grants	58.4	60.82	62.31	28.54	62.31
4.3	Training	198.17	28.12	176.42	55.19	90.00
5	Block Resource centres	52.75	64.75	146.35	18.57	45.55
6	Cluster Resource centres	116.6	122.03	8.26	39.77	109.06
7	Others:					
7.1	IED	32.14	7.07	42.8	---	9.09
7.2	Maintenance and Repairs	142.3	142.3	171.2	--	----
7.3	Free text books	21.05	21.05	16.8	---	16.80
7.4	Training SDMC members	15.15	16.89	17	10.33	3.00
7.5	Research, evaluation, supervision & monitoring	106.4	23.12	50.37	----	----
7.6	Innovative activities	50	50.0	50	----	49.43
	Total Activity cost	1059.09	652.07	1181.03	186.02	538.32
8	Management cost	39.8	39.80	60	----	----
9	Civil works	240	240.0	609.7	45.63	304.85
10	State Project Office	-	-	---	---	---
	Grand Total	1338.89	931.87	1850.73	231.65 (12.51%)	843.17 (4 5.55%)

**Expenditure booked by DIET is not reflected in the books of the DPO Tumkur.*

As could be seen from the above table, the expenditure figures for the State as on 31-03-04 is arrived at after re appropriation of unspent grants under the individual activity at the fag end of the year to avoid lapse of grants. Instances are also seen that the expenditure for the year 2003-04 as shown on 31-03-04 is less than the expenditure already booked to the end of December 2003 in respect of activities indicated at serial No. 1,

3, 7.2, and 7.5 above, reflecting on the poor maintenance of accounts. Again it is clear from the above table that there was an abnormal increase in the expenditure to the extent of 64.83 per cent in the last quarter compared to the expenditure already reported to the end of previous quarter.

As already discussed in the preceding paragraph, lack of commitment on the part of the State in release of funds is considered to be the main hurdle in taking up activities as planned. No provision was made to meet this commitment in the budget proposals for the year 2002-03 and 2003-04 except for a meagre amount of Rs.500 lakhs each year. No expenditure was incurred during the period under study on some of the components listed below while progress not more than 50 per cent is shown on important activities such as appointment of teachers and civil works.

Table-III

Sl: No	Karnataka			Tumkur		
	Activity	Provision as per AWP	Actuals as on 31-3-2004	Activity	Provision as per AWP	Actuals as on 31-3-04
2001-02 & 2002-03						
1	E.G.S	60.20	10.02	Trg of Teachers	198.17	28.12
2	Remedial Teaching	42.81	-Nil-	Research, Evaluation, supervision & monitoring	106.40	23.11
3	I.E.D	388.84	154.57			
4	Chinnara Angala	963.75	79.81			
5	Pre-chi-Angala	589.81	34.25			
6	Research, Evaluation, Supervision & Monitoring	647.79	68.42			
2003-04						
7	E.G.S	69.21	0.98	Out of School Strategy	32.44	-Nil-
8	Chinnara Angala	810.39	25.61	Maintenance & repairs	171.20	-Nil-
9	Pre-Chi- Angala	589.81	0.67	SDMC Training	17.00	3.00
10	T.L.E	444.50	45.80	Civil works	609.70	304.85
11	Teaches	9852.60	2019.85	teachers	563.15	230.32
12	IED	834.77	93.20	IED	42.80	9.09
13	Research, Evaluation & Monitoring	638.34	0.53	Research, Evaluation & Monitoring	50.37	-Nil-

As the progress on important activities is reported to be far below the target, it is doubtful that the aims and objectives under SSA could be achieved up to an expected level unless necessary remedial administrative measures are taken up soon.

2.2.2 Un utilized Lapsable Grant in Tumkur District

The following figures indicate the unutilized lapsable grants at the end of March 2004 in respect of components shown against each.

Sl. No.	Office	Years	Amount (in lakhs)	Components
1.	DPO Tumkur	2001-02	1.05	Salary, TA, Teachers' grant, etc.
2.	-do-	2002-03	18.49	-do- and office expenses
3.	-do-	2003-04	17.08	Office expenditure
4.	BRC Tumkur	2002-03	1.94	Teachers grant
5.	-do-	2003-04	5.00	Salary of new teachers
6.	BRC Sira	2002-03	9.77	Teachers grant and salary of new and additional teachers
7.	-do-	2003-04	5.60	-do-

No surrender of these grants was made in time. The balances available at the end of March 2004 were re-appropriated merely to avoid lapse of grants.

2.3 Maintenance of Records

Except maintenance of cash books, stock account and vouchers in support of expenditure, all other particulars on accounts are stored in electronic media. In the absence of proper and uniform codes, retrieving of required information was found difficult. Instances are

noticed that the expenditure figures reported for the year ending 31-03-04 was surprisingly less than the expenditure figures for the previous quarter ending 31-12-03 with plus/ minus adjustments for the purpose of re appropriation of available balances among different activities to avoid lapse of grants. In the circumstances the authenticity of the classification of expenditure is not free from doubt.

No ledgers are maintained to monitor flow of funds to each district and watch receipt of corresponding utilization certificates. As a result, utilization certificates are posted as and when received without any scrutiny. As at the end of January 2004, UCs were not received for the funds released by the State mission, from 10 districts for the year 2001-02, 4 districts for the year 2002-03 and 10 districts for the year 2003-04, reflecting in-effective monitoring and control on the expenditure by the district project offices.

In conclusion, the maintenance of accounts is not satisfactory warranting urgent attention to streamline the system. The posting of adequate trained staff on a long-term basis to manage the SSA accounts needs to be considered.

De-linking of the other regular departmental activities of the state, presently executed through the staff under SSA is also warranted.

The present strength of the accounting staff is considered to be inadequate even when compared to the model financial rules approved with effect from 2-4-2004 to the extent indicated below:

SI No:	Posts	sanction as per 7-10-2003 order	sanction as per 2-04-2004 rev. order	Actual No/ of posts operated	Date from which operated
1	C.A.O	1	1	1	29-11-2003
2	Fin &AO	--	1	-	-
3	Accts. Supdt	2	3	2	14-11-2003
4	Cashier	1	1	1	01-07-2003
5	Assts	--	--	-	-

Regular staff was sanctioned and posted after a delay of more than two years, which appears to be a main factor for the improper maintenance of records.

However, the maintenance of records at district office and BRCs at Tumkur and Sira was found to be satisfactory.

So far as the maintenance of records in the schools are concerned, they are generally far from satisfactory. Articles prepared out of teachers grant were not taken to stock nor displayed in the classrooms in many cases and transparency in the financial transactions was lacking.

2.4 Reconciliation of Accounts

Accounts of SSA are maintained in two separate Bank accounts – one in Canara Bank and another in State Bank of Mysore, although the account in State Bank of Mysore is operated sparingly. Both the accounts are reconciled regularly with the balances in the cash books. The need to close the account in State Bank of Mysore may be examined to have single bank account as per SSA norms.

However, in the district project office Tumkur, four separate accounts are maintained in the same bank to account for the activities of each year distinctly including pre-project activities. Similarly the accounts in the BRC Tumkur are maintained in two different banks separately for regular and training transactions. It is suggested that all accounts be merged into a single account with a single cash book for all transactions under SSA as per the accounting norms.

However, reconciliation work was regular in block offices and individual schools visited.

2.5 Diversion of funds

During the study, the Team came across a few cases where in SSA funds were diverted for non-SSA activities.

- (a) Annual census (house to house survey) is a part and parcel of the regular programme of the department under the scheme of compulsory primary education and the expenditure on this component ought to be met only from the State funds as per the past practice, but a sum of Rs.122.20 lakhs has been paid out of SSA funds for the years 2002-03 and 2003-04 as expenditure on annual survey.
- (b) Provision for appointment of teachers against leave reserve has not been made in the AWP 2003-04 but funds under research and evaluation and supervision to

the extent of Rs.100 lakhs were appropriated for leave reserve.

- (c) Provision meant for newly recruited teachers under SSA was availed to meet the salaries of deployed/ transferred teachers to fill up SSA posts.

2.6 Non-maintenance of advances register

Register of advances is not maintained for the period prior to July 2003. However, on verification, an instance of advance of Rs.25000 paid in January 2001 was still found to be outstanding. In the light of above, the position of advances paid prior to July 2003 may be reviewed and outstanding cases, if any, pursued for final adjustment.

2.7 Finalization of accounts

The accounts for the year 2001-02 were audited but not adopted. Consequently the mandatory provision to file annual balance sheet and receipt & payment account each year with the Registrar of Societies as per proviso under Section 13 of the Karnataka Societies Registration Act 1960 within the stipulated time has not been fulfilled attracting penal provisions which may even lead to cancellation of the registration unless the delay is condoned for valid reasons.. The audit of accounts for the year 2002-03 is under progress. Receipt and payment account and balance sheet is yet to be drawn.

Lack of sufficient staff to maintain the accounts and the delay in posting the regular staff are considered to be the reasons for the

abnormal delays. As far as the District of Tumkur is concerned, annual accounts are finalized up to the year 2002-03 and audit completed for the year 2001-02.

2.8 Internal audit and control

The system of internal audit/ control is not in existence either in the state or in the district offices. Efforts are stated to have been made to introduce the system immediately.

Recently (2-4-2004) one post of Audit officer and two posts of Sr. Auditors have been sanctioned for internal audit but not operated so far. (May 2004)

3. Teachers in Primary and Upper primary schools

3.1 Appointment of teachers

From the current year, Government of Karnataka has modified the education administration by extension of VIII std in most of the Government upper primary schools.

Accordingly for the year 2003-04, the following posts were sanctioned.

Teachers	State	Tumkur Distt.
1) For new primary schools	780	44
2) Additional teachers for existing schools	2778	75
3) For upper primary schools	530	-
4) Additional teachers for existing UPS	1884	-
5) Trained graduate teachers for VIII std	2632	162
Total	8604	281

The recruitment process is made transparent by selecting candidates only through a common entrance test conducted for the purpose by the Commissioner for Public Instructions. Although recruitment process has been initiated in September 2003, recruitment started from the last week of February 2004 only. In Tumkur District, vacancies are also filled by transfers and redeployment of teachers. As on date, 48 posts of primary school teachers and 162 posts of graduate teachers are still vacant.

3.2 Irregular drawl of salaries of regular teachers from SSA funds

Framework for implementation of SSA programme provides (para 1.8) for the salaries of newly appointed teachers in newly created schools and upgraded primary schools. It is felt, therefore, that it does not permit to accommodate salaries of already in-service teachers deployed or transferred to posts created under SSA. In other words the salaries of the existing teachers shall continue to be the liability on the regular budget of the state while that of the newly recruited additional teachers as per SSA norms alone is to be met out of SSA funds. It is, however, noticed in BRCs Tumkur and Sira that salaries of four (4) teachers in Tumkur and forty one (41) teachers in Sira who were deployed or transferred from their regular posts to vacant posts under SSA, are being drawn every month out of SSA funds. The practice followed indirectly amounts to irregular transfer of financial burden of the state on SSA funds. The total number of such deployed/ deputed/ transferred cases in the state are stated to be

2845 accommodated against 5972 vacant posts in which case the additional financial burden on SSA could not be ruled out. Considering the average salary per teacher @ Rs.6000 per month the total additional burden would be approximately Rs.20.48 crores a year.

4. DSERT/ DIET

4.1 Flow of funds from DSERT to DIET/ BRCs

The table below indicates the flow of funds from DSERT to DIET/ BRCs during the years 2001 - 2004:

Table-IV

(Rs in lakhs)

Year	Receipt of funds from SSA		Release of funds from DSERT to DIETs/ BRC/ SMDC		Tumkur DIET		Releases from DSERT and DIET Tumkur to BRCs/SDMCs in Tumbur and Sira Taluk		
	Date	Amt	Date	Amt	Date	Amt	Date	Place	Amt
2001-02	3/4/02	7.00							
	17/4/2002	480.55	BRCs						
	26/7/2002	7.96	23/4/2002	62.60			23/4/2002	Sira Tumkur	1.00 1.00
	13/8/2002	0.67	22/7/2002	76.20			22/7/2002	Sira Tumkur	1.05 2.31
	28/8/2002	165.00	4/8/02	112.08			4/8/02	Sira Tumkur	1.50 2.36
2002-03	28/12/2002	816.80							
	19/9/2002	0.87	SDMCs						
	28/4/2003	190.00	3/6/02	91.09			6-2-04 12-2-04	Sira Tumkur	0.30 0.30
			DIETs						
2003-04			19/3/2003	190.00	19/3/2003	10.00			
			29/4/2003	167.94	29/4/2003	10.00			
			30/8/2003	190.00	30/8/2003	10.00			
	7/10/03	816.80	9/10/03	10.00	9/10/03	10.00	15-10-03	Tumkur	2.0
			18/10/2003	10.00	18/10/2003	10.00	6-11-03	Sira	3.0
			20/11/03	10.00	20/11/03	10.00	2-12-03 9-12-03	Tumkur Sira	3.0 1.0
			8/1/04	10.00	8/1/04	10.00			
			3/2/04	10.00	3/2/04	10.00	6-2-04	Sira	1.50
			23/12/2003	3.00	23/12/2003	3.00	16-2-04	Tumkur	3.0
	Total	2485.65		942.91		83.00			23.32

It could be seen that for the year 2002-03, funds to DIET were released after a delay of nearly 3-8 months. For the year 2003-04, these were released in monthly instalments. The release for DIET Tumkur for the year 2003-04 was found to be highly inadequate (Rs.83 lakhs released up to February 2004 as against the total demand of Rs.193.42 lakhs on training) to tackle the targeted figure.

No abnormal delay was noticed in release of funds from District office Tumkur to BRCs/ CRCs. As on 17-3-2004 there was an unspent balance of Rs.42.00 lakhs with DSERT and utilization certificates were wanting for a total amount of Rs.553.56 lakhs from all the DIET offices for the amounts released during the years 2002-03 and 2003-04.

4.2 Training

4.2.1 AWP on training activities

The proposals of DIET / DSERT for funds for the years 2002-03 and 2003-04 was not obtained by the state mission before submitting its Budget proposals to the PAB. To regularize the adhoc allotment tailor made proposals were obtained on 17-7-2002 and on 29-11-2003 for the years 2002-03 and 2003-04 respectively, which were mostly un realistic, as in many cases the actual expenditure did not commensurate with the allotment of funds. However, for the year 2004-05 the proposals for the AWP were received on 15-4-2004 and taken in to account before finalisation of the state overall requirement.

4.2.2 Teacher's Training

No training modules were developed to impart training to newly recruited teachers and in service teachers for 30 days and 20 days respectively as per SSA norms. Instead, regular training programmes as applicable to general teachers are uniformly adopted for teachers under SSA, which ranged from 1 to 10 days. It is suggested that 30/ 20 days training programme for newly recruited and in-service teachers may be given at one stretch instead of in piecemeal. The short-term disruption could be managed by guest teachers.

4.2.3 In-house training to teachers

The training programme has to be carried out with in a total provision of Rs.70 per teacher per day as per SSA norms. The unit cost of Rs.70 is indicative of the fact that free boarding and lodging would have to be provided to all the trainees. However, as ascertained from DIET Tumkur, no lodging facilities are provided to the trainees and almost all the training programmes are carried out by DIET at the level of BRC's without lodging facilities. Consequently the unit cost would be lower for non-residential training programmes. No attempt was, however, made either to provide residential training or reduce the unit cost. Enthusiasm among the trainees particularly of the in-service teachers cannot be expected for involvement in training

programmes, unless proper environment is created by providing in-house facilities.

During the local visit to the schools, the Team came across instances of improper maintenance of taps and pipes resulting in their leakage and inability to store water in overhead tanks, non removal of ant hills in school premises and play ground, non utilization of waste water for gardening, poor maintenance of garden, toilets and other facilities, etc.

It is suggested to include in the training module, one-day programme on regular maintenance of school infrastructure.

4.2.4 Constraints in completion of training programmes

The following are some of the constraints expressed by certain staff members, teachers and SDMC members in fulfilling the target.

- (a) Delay in release of adequate funds to DIET/BRCs, particularly to cover maximum number of trainees during vacations.
- (b) Disruption of regular school curriculum if teachers posted for training during school days, more so where some posts are lying vacant.
- (c) Piecemeal training programme ranging from 1 to 10 days resulting in lack of seriousness both among the faculty members as well as the trainees.

- (d) Diversion of services of teachers and faculty members for non-teaching jobs.
- (e) Induction of more and more programmes without adequate staff and willing participants.
- (f) Non-existence of a system to monitor the follow up action for the optimum use of training by the trained personnel, as the average number of visits to schools by DIET personnel was only two schools per month per person.
- (g) Frequent changes of faculty members.

4.2.5 SDMC Members

The target and achievement in imparting training to members of the SDMC for the years 2002-03 and 2003-04 is as under.

	Karnataka		Tumkur	
Year	Target Achievement		Target Achievement	
2002-03	1,71,836	1,28,282	Nil	28,150
2003-04	3,45,784	53,625	28328	16,000
Total	5,17,620	1,81,907	56,478	44,150
	35.14%		78.17%	

In 2001-02, target for Tumkur was fixed as 28510 and it was achieved in 2002-03. No fresh target was made for 2002-03 for this district.

The achievement of the State during the years 2002-03 and 2003-04 (upto 31-1-2004) was only 35.14 per cent while it was shown as 78.17 per cent in Tumkur District as per the report made available

to the team. No achievement was reported in the districts of Belgaum, Bijapur, Chitradurga, Dakshina kannada, Davanagere, Dharwar, Gadag, Hassan, Haveri, Kodagu, Koppal, Raichur and Udupi, for the year 2003-04 although sufficient funds were released for the purpose. Non-involvement of SDMC members in the programme at the state level would defeat an important purpose of local level participation in the project. The reason for non-achievement in the above mentioned 13 districts and the non-involvement of SDMC members in sufficient numbers in the SSA programme needs a serious look for the responsible factors.

Interaction with most of the SDMC members has revealed that the programme is not effective due to lack of seriousness and incapacity to grasp the importance of training on the part of SDMC members. Method of selection of these members needs a review. However, SSA programme, has created a general awareness among the villagers about the importance of education of their children.

5. Out of school strategies

5.1 EGS and remedial teachings

The entire provision of Rs.42.81 lakhs on remedial teachings was lapsed for the year 2002-03 for the reason stated to be non-availability of funds, while the provision of Rs.60.20 lakhs for 2001-03 and Rs.69.21 lakhs for 2003-04 on EGS was utilised only to the extent of Rs.10.02 lakhs and Rs.0.98 lakhs (as on 31-03-2004) respectively.

The physical achievement was noted around 16.66 per cent for 2002-03 and 2.2 per cent for the year 2003-04. Nearly 140 NGOs have volunteered to start EGS centres during the year 2003-04 but could not do so due to administrative delays in according sanctions, there by foregoing their meaningful contribution.

House-to-house census carried out each year as per individual school records has indicated a negligible percentage of dropout children in the age group 6-14 years. However, team's interaction with local villagers, students and parents in 40 villages and two urban centers revealed that the drop out cases are more in number than reflected in the census report. The visit of this team to the following schools confirmed that there is a general tendency on the part of the teachers not to account for dropouts to avoid rigorous follow up action as these ascertained cases were not accounted for in the census records. Drop out cases in following schools were worked out by the team on the basis of the attendance and admission record and interviews with the local villagers and parents.

Sl.No.	Name of school	No. of dropout cases as ascertained by team
1.	UHPS Hedge Colony, Tumkur	1
2.	UHPS, Fort, Sira	10
3.	ULPS, Halenahalli, Sira Tq	2
4.	HPS, kowthamarnahalli, Tumkur	10
5.	HPS, Balenahali, Sira Tq	2

The number of out of school children (dropouts & non-enrolled) in Karnataka, Tumkur District, Tumkur and Sira taluks as per February 2004 survey are as under:

	Karnataka	Tumkur Distt.	Tumkur Tq.	Sira Tq
Boys	144235	2945	334	405
Girls	137728	2837	322	309
Total	281963	5782	656	714

But in reality such cases are likely to be more than reported. The dropouts are seen to be more among minority community and among the members of the nomadic tribe for the reasons of poverty and backwardness.

In the absence of any independent survey or maintenance of relevant records by the group panchayats (Thimmarajehalli and Kallambella) the statistical data on out of school children in the jurisdiction of the Gram Panchayat could not be cross checked.

5.2 Urban deprived children

Although much is discussed in the frame work for implementation of SSA programme to cover this identified group, no effective programme is drawn to tackle minor children among poor families still engaged as labourers in work shops & beedi manufacturing units, helpers in automobile repair shops and building constructions etc. Co ordination with local bodies, departments like labour, social welfare and district administration is yet to emerge in a

concrete shape to tackle this issue, since no co-ordination meeting at district level (Tumkur) was held at any time as ascertained by them.

However, some effective measures through bridge courses like "Chinnara Angala"(kids corridor), "Baa Marali Shaalige" (come back to school), "Beedhiyinda Shaalige" (from street to school), have been taken up every year and some children are persuaded to re enter the schools.

5.3 Mahila samukhya

Although two residential centre one at Bellary and another at Raichur were sanctioned in 2002-03 to start a bridge course for 12-years age group of girls, only the centre at Bellary is stated to be functioning. No progress report of Bellary centre was available to ascertain the extent of its success.

The proposal of state mission to start 4 centres under National Programme for girls education at elementary level at a cost of Rs.180 lakhs during the last quarter of 2003-04 has also not materialized till February 2004 for want of funds from Government of India/ Karnataka.

6. Education of children with special needs

The thrust of SSA is on providing integrated and inclusive education to all children with special needs in general schools. House to house survey conducted in the year 2003 has identified nearly 4489 disabled children in the district of Tumkur as below:

	Karnataka	Tumkur Dist.	Tumkur Taluk	Sira taluk
Boys	38329	2627	252	386
Girls	25765	1862	142	266
Total	64094	4489	394	652

Against a provision of Rs.834.77 lakhs for the year 2003-04 for the State as a whole, only Rs.205.67 lakhs was released, out of which only Rs.93.20 lakhs could be utilized to the end of March 2004. In Tumkur district the expenditure was Rs.9.09 lakhs for the year 2003-04 as against the provision of Rs.42.80 lakhs. Consequently many handicapped children were yet to be provided with necessary equipments and supports. The team noticed such cases in respect of 11 children in four out of 50 schools visited in Tumkur and Sira taluks.

It is also noticed that support equipments received in December 2003 in BRCs Tumkur and Sira were shown as distributed to some disabled children on 22-1-2004. Still the following items were in stock as in March 2004 in the following centers. Besides, some more articles are yet to be received for which payment was already made.

Sl.No.	Articles	BRC Tumkur	BRC Sira
1.	Wheel Chair	4	Nil
2.	Rolators	4	Nil
3.	Hearing Aids	Nil	2
4.	Braille Sets	Nil	6

7. Civil works

7.1 Overall Progress

The following table indicates the progress made on civil works for the years 2001-02, 2002-03 and 2003-04 (up to end of January 2004) under SSA in the state of Karnataka and district of Tumkur:

Table-V

SL. No.	Name of the work	Karnataka 2001-02 to 2003-04						Tumkur District 2001-02 to 2003-04				
		Physical			Financial (Rs in lakhs)			Physical			Financial	
		Appd	Compt	In progress	Appd	Relsd	Actuals	Appd	Compt	In progress	Appd	Actuals
1	BRC	48	12	21	219	186.4	136.6	7	2	2	42	21.4
2	CRC	449	159	132	716.5	572.5	462	65	22	8	130	51
3	Schl buldg	608	14	454	1866.6	1054.8	642.58	22	0	8	79.2	1.5
4	Addl class rooms	3219	390	2561	4410	2798.75	2335	75	0	48	112.5	20.3
5	Toilets	15691	9214	5772	4467.64	3505.52	3340.86	1250	504	589	312.5	161.04
6	DW	14242	9358	4337	1303.15	1098.96	1052.69	1210	686	396	121	78.29
7	Electricity	5178	1573	3141	228.9	150.28	120.67	500	131	157	25	6.24
8	Comp wall	1253	193	897	557.5	367.75	234.82	55	7	30	27.5	6.5
Total		40636	20913	17315	13769.29	9734.96	8325.22	3184	1352	1238	849.7	346.27

Buildings completed are not handed over to the concerned institutions/ authorities yet, for want of balance financial settlements. The slow progress of civil works is mainly due to non-release or inadequate release of funds to the institutions. Out of 50 schools visited in Tumkur and Sira taluks, the number of schools lacking the following facilities are as under:

	No. of schools
(a) Additional class rooms	23 (37 rooms)
(b) Toilets	21
(c) Drinking water	21
(d) Electricity	31
(e) Compound wall	29
(f) Play ground	38
(g) Kitchen shed	43

Except for the Chairman of the SDMC, involvement of villagers and other members of the SDMC in the construction activities were to the barest minimum. Technical guidance and support from the department was not noticed in any case except supply of designs.

Due to lack of proper system to supply water, the Toilet and Drinking water facilities provided under SSA are rendered useless and unproductive in 11 out of 50 schools visited.

7.2 Delay in Completion of works for want of funds

It is reported that there are 17315 cases of incomplete civil works in the State (1238 in Tumkur District) lingering mainly due to

non-release of 2nd instalment of funds. Works commenced during 2002-03 needs to be attended to immediately lest the structures deteriorate due to vagaries of nature and render the investment already made unfruitful. The need for early provision of compound walls is also emphasized to ensure security and upkeep of infrastructures already built up. Similarly speedy completion of toilets and drinking water facilities will improve the retention and enrolment of children particularly the girl students.

7.3 Non-completion of works

The team visited construction of buildings for BRCs and CRCs at Tumkur and Sira. The work was entrusted to an agency (Nirmathi Kendra), an organ of Zilla Parishad Tumkur in March 2003, and 85 per cent payment (Rs.6.80 lakhs in each case) released during May 2003. Although the work was due to be completed within three months (atleast by August 2003), still major items like wood works, flooring, plastering, electrical & plumbing are yet to be attended to in both the cases. The buildings have not been inspected by the civil Engineer (Ex. Engineer) stationed in the office of the State Project Director.

7.4 Quality of civil works under SSA

SSA emphasizes participation of community members in all civil works without involvement of any contract agency and suggests to provide technical guidance to the community members entrusted with the work. Interaction with local members revealed that neither such technical guidance was provided to them, (except the approved

designs) nor was the construction ever checked for quality. Since there is only one Engineer of the grade of Executive Engineer in the office of the S.P.D without any supporting staff, he is unable to check the quality of all civil works under construction in the state. Necessary safeguards may have to be introduced to ensure quality of constructions in the interest of the safety of the children before taking possession of the buildings.

8. Miscellaneous

8.1 Overlapping of SSA programmes with that of state

As a general policy, Government of Karnataka has already adopted a scheme to provide free text books to all children up to 5th standard and the children of SC/ ST and all girls up to 8th standard. Similarly there is a scheme to reimburse non Government fees such as sports, R.R, Teacher's benefit fund, students welfare fund etc to all girls and SC/ ST boys for 6th, 7th and 8th standard. It is, however, seen that cost of free text books and reimbursement of Non-Government fees to these identified groups is being debited to SSA funds by contra credit as share of the state contribution for the year 2003-04 to the extent indicated below

(a)	On free text books	Rs.535.86 lakh
(b)	On reimbursement of fees	Rs.200.27 lakhs

As it was a regular ongoing programme of the state to cover identified group to provide the above mentioned facilities out of its

normal grant, release of Rs.736.13 lakhs for the same purpose under the SSA has resulted in overlapping of the programme and consequently SSA fund is really speaking diverted to that extent.

8.2 Distribution of free text books

- (a) Although plans are drawn and efforts made at apex level to distribute text books to all schools before the commencement of the academic year (i.e first June every year), it is seen in block offices at Tumkur and Sira that the last consignment of books was received only on 30-7-2003 which was subsequently shown as distributed to schools with out indicating any date. However, some schools have received the last batch of supply during last week of August 2003.
- (b) In BEO Tumkur, nearly 13104 books were found to be in stock while it was 6488 books in BEO Sira for the year 2003-04 as at the end of February 2004, which indicates that all books were not properly distributed.
- (c) A letter dated 25-8-2003 from the education co-ordinator of Sira taluk was on file requesting to supply books of 5th, 6th and 7th standard for Goudgere hobli confirming the fact that there is no fool proof system to ensure distribution of books in time to all schools in the zone.
- (d) Visit to the following schools revealed that textbooks to the classes indicated were not distributed during 2003-04:

Sl.No.	Name of school	Title of the book	Classes
1.	HUPS Fort, Sira	Kannada Text	III and IV
2.	HPS Halenahalli	Social studies	VII (only 10 books supplied for 56 students)
3.	-do-	Maths	VII
4.	HPSKM Halli	Kannada and Social Studies	VIII

Verification of stock account of books in BEO Sira, however, revealed that 1038 Kannada text books for III std. and 379 books for IV std. were in stock (2/04). This shows that distribution of books to all schools was not scientific and timely.

In order to avoid delays in distribution of text books, it is suggested that with the advent of latest printing technology, printing of books be carried out at district level not only to quicken the supplies, but also to reduce the transportation costs.

8.3 Release of school grant for 2001-02 and 2002-03 without adhering to SSA norms

As could be seen from the releases made by BRCs Sira and Tumkur taluks, school grant for the year 2001-02 was made at the rate of Rs.2000 for LPS and Rs.2700 for UPS where as it was at the rate of Rs.597 per teacher for the year 2002-03 ranging between Rs.597 to Rs.10746 to each school. The release for the year 2003-04 was in order at a uniform rate of Rs.2000 per school as per SSA norms. Similar would have been the procedure in respect of all other taluks also in Tumkur Dist. The basis for such deviation from the approved norms was not available.

After the visit to the schools the team is of the opinion that there is no rationality in releasing school grant at a uniform rate of Rs.2000 per school irrespective of the size of the building. Extravagant expenditure is noticed where Rs.2000 was spent on single room schools, while the amount was found highly insufficient even for a single coat colour wash for schools with more class rooms. During discussion with the State Project Director it is understood that there is already some thinking on these lines to regulate the distribution of the grant. It is suggested that the lump sum release of school grant at Rs.2000 per school per annum be retained but the District Project Office may be authorized to regulate the distribution after assessing the requirement of each school.

Similar procedure is also suggested for release of grants for special repairs at Rs.5000 per annum per school.

8.4 Release of Teachers grant at Rs.500 per teacher

The distribution of this grant is generally reckoned as an annual incentive to teachers. Materials prepared out of it are not taken to stock in all cases. A few articles displayed in classrooms/ office do not indicate the year of grant out of which they were prepared or the name of the teacher who prepared them.

It is suggested that teachers grant in each school be pooled to prepare specific training modules collectively each year so as to make use of the same by all teachers in years to come.

8.5 Role of resource group in promoting quality improvement in Elementary Education

SSA emphasizes that resource group should oversee the policy, planning, implementation and monitoring of all quality related interventions. Accordingly the major role for assistant project co-ordinators (APCs), block resource personnel (BRPs), and cluster resource personnel (CRPs), would be to advise and assist at various level in curriculum development, pedagogical improvement, teacher education/training and activities related to class room transactions. As could be seen from the work diaries of these personnel and also from the statistics collected from 50 schools visited in Tumkur and Sirataluks, the visits of these personnel during the year 2003-04 to the schools is of the following order.

1.	Average No. of visits by APCs per month per person	2 to 3 schools
2.	Average No. of visits by BRPs per month per person	5 to 6 schools
3.	Average No. of visits by CRPs per month per person	5 to 6 schools
4.	Average No. of days in a month each BRP is engaged on non-academic work (office work and meetings)	11 to 12 days
5.	Out of 50 schools visited by the team, 5 schools were not visited by either BRP or CRP	

The above statistical data clearly indicates that nearly 50 per cent of the services of BRP & CRP are utilized for non-academic work, which is not expected of them as per their job specification.

8.6 Mid day meals scheme

As a general policy, Government of Karnataka has introduced the scheme "Akshara Dasoha" to feed all children studying in lower primary schools (1st to 5th standard), with the purpose of improving

admission and attendance in school besides checking the mal nutrition among children and raising their standards of health and education. The team, which visited schools in Tumkur and Sira Taluks observed that the food served was satisfactory both in quality and quantity. Food grains (wheat and rice) are supplied by the Govt. of India free of cost at the rate of 100 gms per child per day, while the State Govt. provides for contingent expenditure at the rate of Re.1 per day per child, which is felt to be inadequate looking to the cost of fuel and a need for occasional diversity in preparations.

It was also observed that children in upper primary schools studying in 6th to 8th standard are not covered by this scheme and are therefore denied this benefit when all other in the same school enjoy the meals. This discrimination among the children in the same school appears to be inequitable extension of scheme to all the children studying in the school may be helpful in promoting the SSA objectives.

9. Programme implementation – perceptions of the executing authorities and officials

During interaction with the implementing authorities of the District office Tumkur, officials of the Block offices and resource centres, the following opinions and constraints in smooth implementation of the project were expressed.

- (a) The Resource personnel expressed unhappiness about utilization of 50 per cent of their services for non

academic work like maintenance of accounts, attending to routine meetings of the higher officers, etc.

- (b) Many of the resource personnel themselves need practical training in maintenance of accounts in turn to train school staff to keep up proper accounts.
- (c) Majority of them wanted to have technical guidance for construction works to ensure the quality.
- (d) Allotment of TA per Block Resource Centre with 5 persons having wider jurisdiction is fixed at Rs.500 per month for the whole Block while each Cluster Resource person is entitled to Rs.200 per month. Since one BRC covers 14 to 15 clusters the touring jurisdiction of each BR Person is wider than that of the CR Person. This anomalous situation requires consideration by the Ministry.
- (e) Instances are brought to notice where CRPs could not exercise supervisory functions on the working of his own colleagues in the school who happen to be senior in service to him.
- (f) With the introduction of BRPs in each taluk, overlapping of jurisdiction with that of the existing post of education coordinator from regular administration occurs, which needs administrative intervention by way of clear job description for these posts.

- (g) It was brought to notice that CRPs appointed for minority institutions are not happy as they have to cover all minority language schools in the Block spread over a wider jurisdiction in the talukas. As a result the team observed that many of such minority institutions could not be visited by the concerned CRP even once a year.

Annexure-I
List of schools visited by the Team
(Referred to in para 1.2 of the report)

Tumkur Taluk		Sira Taluk	
Thimrajana Halli Grama Panchayat		Kallambella Grama Panchayat	
1.	H.P.S. Thimrajanahalli	1.	H.P.S. Kallambella Grama
2.	H.P.S. Channenahalli	2.	H.P.S. Kallambella NH
3.	L.P.S Gollar hatti	3.	L.P.S. Lakkenahalli
4.	L.P.S. Nagarjuna halli	4.	L.P.S. Basavanthanahalli
5.	H.P.S. Mashnapura	5.	H.P.S. Kenchaganahalli
6.	L.P.S. Chikkana halli	6.	H.P.S. Mallashettyhalli
7.	H.P.S. Katena halli	7.	H.P.S. Balenahalli
8.	L.P.S. Bommana halli	8.	H.P.S. Halenahalli
9.	L.P.S. Kuri kempana halli	9.	L.P.S. Uddayyanahalli
10.	L.P.S Ajja gondana halli	10.	U.L.P.S. Halenahalli (M)
11.	L.P.S. Arala katte		
12.	L.P.S. Ranganayakana palya		

Other Schools		Other Schools	
13.	H.U.P.B.S. Hegde colony, Tumkur(U&M)	11.	H.P.S. Kote, Sira
14.	L.P.S. Jayapura, Tumkur (U)	12.	U.H.P.S. Kote, Sira (M)
15.	L.P.S. N.R.Colony, Tumkur (U&SC/ST)	13.	UHPGS. M.M. Rd.Sira (M)
16.	H.P.S. Maruladinne, Tumkur (U)	14.	L.P.S. Urdu Main, Sira (M)
17.	H.P.S. Palsandra	15.	H.P.S. Seebi agrahara.
18.	L.P.S.Palasandrapalya	16.	H.P.S. Jogihalli
19.	H.P.S. Kora	17.	L.P.S. L.H. Palya
20.	L.P.S. Burudugatta	18.	L.P.S. Bommasandra Gate
21.	H.P.S.Karithimmana halli	19.	H.P.S. Kuntegowdanahalli
22.	L.P.S. Ayanapura	20.	L.P.S. Yeladabagi
23.	H.P.S.Kattige Gollahalli	21.	L.P.S. Nagenahalli
24.	M.H.P.S. Kyathasandra	22.	H.P.S Amalagundi
25.	L.P.S. Nayakanahalli	23.	L.P.S. Handechikkanahalli

M = Minority

U = Urban

Annexure-II
Organizational Chart of Sarvas Siksha Abhiyan in Karnataka
(Referred to in para 1.3)

